1. Record Nr. UNINA9910462365603321

Titolo	Value creation in management accounting [[electronic resource]] : using information to capture customer value / / CJ McNair-Connolly ... [et al.]
Pubbl/distr/stampa	[New York, N.Y.] (222 East 46th Street, New York, NY 10017), : Business Expert Press, 2013
ISBN	1-60649-621-2
Edizione	[1st ed.]
Descrizione fisica	1 online resource (194 pages)
Collana	Managerial accounting collection, , 2152-7121
Altri autori (Persone)	McNair-ConnollyC. J
Disciplina	658.1511
Soggetti	Managerial accounting Value analysis (Cost control) Value added Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Part of: 2013 digital library.
Nota di bibliografia	Includes bibliographical references (p. 171-172) and index.
Nota di contenuto	1. A focus on the customer -- 2. Customer value-add and its impact on revenue -- 3. Business value-add: minimizing the activities that reduce customer value -- 4. A focus on waste: eliminating nonvalue-added activities -- 5. Multiplying value -- 6. Implementing a value-based cost management system, part I, scoping the project -- 7. Implementing a value-based cost management system, part II, collecting and analyzing the data -- 8. Value creation and process management -- 9. Using VCMS in a job shop -- 10. VCMS and product/service development -- 11. Building VCMS in to the organization -- 12. Revisiting the basics -- Notes -- References -- Index.
Sommario/riassunto	Value creation is at the heart of an economic enterprise, defining its capability to serve customers and generate profits and growth. This fact has led to an ever-increasing set of tools and techniques that start with customers, focusing on serving their preferences from the very inception of a product until its disposal. To date, most of these techniques have been only partially adopted in management accounting. This is unfortunate, because much of the data required to adequately implement a value creation approach has its roots in the Management Accounting System (MAS). The resulting model is called

the Value-based Cost Management System (VCMS). This book is principally designed for managers who want to take the lessons learned in product development, process management, and marketing and extend it to their MAS. It seeks to make this transformation of the MAS both logical and easy to implement, with a focus on the new types of information that can be garnered when the MAS is modified to fit the value creation approach. After reading this book, a manager or executive will be equipped with the tools and techniques to both implement and use the VCMS. The resulting information will allow the company to align its efforts by creating a common language which uses the transformed accounting language to compare, evaluate, and choose the best strategic and tactical options available. After making these choices, the VCMS also allows managers to subsequently track how closely actual results come to the projected outcomes.

2. Record Nr. UNINA9910794997703321

Autore	Engmann Matthias
Titolo	Innerlichkeit : strukturund praxistheoretische perspektiven auf Kierkegaards Existenzdenken / / Matthias Engmann
Pubbl/distr/stampa	Berlin, [Germany] ; ; Boston, [Massachusetts] : , : De Gruyter, , 2017 ©2017
ISBN	3-11-053061-9 3-11-053203-4
Descrizione fisica	1 online resource (608 pages)
Collana	Kierkegaard Studies. Monograph Series, , 1434-2952 ; ; 36
Classificazione	CH 8517
Disciplina	198.9
Soggetti	Dialectic - History - 19th century Religion - Philosophy - History - 19th century
Lingua di pubblicazione	Tedesco
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references and indexes.
Nota di contenuto	Frontmatter -- Danksagung -- Inhalt -- 1. Einleitung -- 2. Abschließende unwissenschaftliche Nachschrift zu den Philosophischen Brocken -- 3. Ausgewählte Reden von 1843 bis 1845 -- 4. Schluss: Definitionsversuch und Ausblick -- 5. Zitation, Quellen und Siglen -- 6. Literaturverzeichnis -- Personenregister -- Sachregister

Sommario/riassunto

Die Arbeit untersucht Sören Kierkegaards Begriff der Innerlichkeit in konzeptionsstruktureller und existenzpragmatischer Hinsicht. Sie stellt die bisher breiteste Untersuchung zu diesem Thema dar. Der Fokus liegt auf den Texten von Kierkegaards Pseudonym Johannes Climacus und auf Kierkegaards Reden von 1843 bis 1845. Das anthropologische Anliegen, wie sich ein Selbstverhältnis konstituiert, bleibt an die Frage gebunden, welche Merkmale die Innerlichkeit als konkrete Lebensform besitzt. Die Analyse von Kierkegaards Mitteilungstheorie, Handlungs- und Erfahrungsbegriff, sowie den die Innerlichkeit umfassenden religiösen und existenzanthropologischen Kontexten ermöglichte es nicht nur die Alleinstellungsmerkmale von Kierkegaards Konzeption der Innerlichkeit gegenüber der ideengschichtlichen Vorstellung eines "Innen" herauszuarbeiten, sondern auch die konventionelle Kritik an Innerlichkeit infragezustellen. Wichtige systematische Ergebnisse sind u.a. die enge Verzahnung der Innerlichkeit mit der Frage nach Kontingenzbewältigung und die Verbindung der Innerlichkeit zu einer dialogischen Ethik. Sämtliche Ergebnisse bleiben an den Aspekt der Identitätsbildung und Individuierung unter existenziellen und religiösen Vorzeichen gebunden.

The study examines Søren Kierkegaard’s notion of inwardness in terms of its conceptual structure and implications for practical existence. It focuses on texts Kierkegaard published under the pseudonym Johannes Climacus and his lectures from 1843 to 1845. The anthropological issue of how self-understanding is constituted remains linked to the question of which characteristics inwardness possesses as a concrete form of life for identity formation.