

1. Record Nr.	UNINA9910784741903321
Titolo	Japanese management accounting today [[electronic resource] / / editors, Yasuhiro Monden ... [et al.]
Pubbl/distr/stampa	New Jersey, : World Scientific Pub. Co., c2007
ISBN	1-281-93813-0 9786611938130 981-277-973-6
Descrizione fisica	1 online resource (300 p.)
Collana	Monden Institute of Management : Japanese management and international studies ; ; vol. 2
Altri autori (Persone)	MondenYasuhiro <1940->
Disciplina	658.15/110952
Soggetti	Managerial accounting - Japan Industrial management - Japan Corporations - Japan - Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Contents; Preface; Part 1 STRATEGY AND BUSINESS RESTRUCTURING TO ENHANCE BUSINESS VALUE; How Japanese Legal and Accounting Rules Can Facilitate Business Group Restructuring Yasuhiro Monden & Yasuto Monden; 1 Introduction; 2 Corporate Law for M&A; 3 Japanese Accounting Standards for Business Combination and Splitting; 3.1 Concepts and identification of acquisition and uniting of interests; 3.1.1 Valuation of goodwill; 3.2 Formation of a joint venture company; 3.3 Transaction under common governance; 4 Japanese Corporate Tax Law Facilitating M&A; 4.1 Incompetent taxation system 4.2 Competent taxation system 4.2.1 Merger within a consolidated business group; 4.2.2 Merger as a joint venture; 4.3 Numerical examples of mergers handled by the tax law; 4.3.1 Numerical example of an incompetent taxation system; 4.3.1.1 Handling of the merged company X; 4.3.1.2 Handling of merging company Y; 4.3.1.3 Handling of company X stockholders; 4.3.2 Numerical example of the competent taxation system; 4.3.2.1 Handling of merged company X; 4.3.2.2 Handling for merging company Y; 4.3.2.3 Handling for the company X stockholders; 5 Conclusion; References

Changes in the Concept of Capital and Their Effects on Economic Profit in Japan Shufuku Hiraoka 1 Introduction; 2 The Concept of Capital in Relation to Economic Profit; 3 The Impact of Lease Accounting upon Capital in Japan; 4 The Procedure for Research & Development Expenditures in Japan; 5 Business Combination Accounting and Capital in Japan; 5.1 Influence of goodwill on the capital in M&A; 5.2 Goodwill and minority equity in consolidated financial statements; 6 Three Types of Equity and Economic Capital in Japan; 7 Summary; References The Relationship between Strategies, Organizational Design, and Management Control Systems at Matsushita Masanobu Kosuga 1 Introduction; 2 The Management Philosophy and Traditional Patterns of Strategic Behaviors at Matsushita; 2.1 Basic management objectives and business creed; 2.2 Traditional patterns of strategic behaviors; 2.3 Philosophy of organizational design; 3 Organizational Design during the Great Founder, Konosuke Era: 1918-1960; 3.1 Period 1: 1918-1943; 3.2 Period 2: 1944-1949; 3.3 Period 3: 1950-1960; 4 Organizational Design during the Successors' Struggles: 1961-1999 4.1 Period 4: 1961-1976 4.2 Period 5: 1977-1985; 4.3 Period 6: 1986-1992; 4.4 Period 7: 1993-1999; 5 Organizational Design during the Nakamura Era: 2000-2006; 5.1 From the progress 2000 plan to the value creation 21; 5.2 Business and organizational restructuring; 5.3 Roles of business domain companies and headquarters; 5.4 New group management system; 5.5 From value creation to leap ahead; 6 Conclusion; Appendix: Corporate Profile of Matsushita; References; Valuations in Business Combinations: Focusing on the Resource Supply & Demand and the Ownership Structure Yasuhiro Monden; 1 Introduction 2 Situations before and after the Merger of Companies Involved in the Combination of Capital Relationships

Sommario/riassunto

This book investigates how different types of Japanese management systems are able to motivate stakeholders, including employees, top management, stockholders, customers and transaction partners, to participate actively in the organizational behavior that improves business performance. The various systems motivating stakeholders are examined in five sections: Strategy and Business Restructuring for Enhancing the Business Value; Management Control Systems and Budgeting; Cost Management; Management Accounting for Supply Chain and Shared Services; and Process Management. <i>Sample Chapter(s)</i>
