

1. Record Nr.	UNINA9910808240803321
Titolo	Advances in management accounting . Vol. 30 // edited by Mary A. Malina
Pubbl/distr/stampa	Bingley, England : , : Emerald Publishing, , 2018
ISBN	1-78756-441-X 1-78756-439-8
Edizione	[1st ed.]
Descrizione fisica	1 online resource (218 pages)
Collana	Advances in management accounting, , 1474-7871 ; ; v. 30
Disciplina	658.1511
Soggetti	Managerial accounting Bookkeeping Business & Economics - Accounting - Financial Finance & accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Intro -- ADVANCES IN MANAGEMENT ACCOUNTING -- CONTENTS -- LIST OF CONTRIBUTORS -- EDITORIAL BOARD -- STATEMENT OF PURPOSE -- REVIEW PROCEDURES -- MANUSCRIPT FORM GUIDELINES -- INTRODUCTION -- Risk Management and Internal Control: A Study of Management Accounting Practice -- Introduction -- Conceptual Framework -- Risk Management -- Nature of Risk -- Risk Likelihood and Impact -- Internal Control -- Management Accountants' Role in ERM Activities -- Organizational Context of ERM Systems -- ERM Culture -- IS Support -- Effectiveness of Management Accountants' Contribution to ERM -- Research Method -- Pilot Test -- Study Sample -- Variables -- Risk Management -- Internal Control -- ERM Culture -- IS Support -- Effectiveness -- Results -- Risk Management -- Risk Nature -- Risk Likelihood and Impact -- Internal Control -- ERM Culture -- IS Support -- Effectiveness -- Conclusion -- Acknowledgments -- References -- Properties of Performance Measurement and Management Systems Used Dialogically between Parent Companies and Foreign Subsidiaries -- Introduction -- Hypotheses -- The Dialogic Use and Controllability of PMMS -- Characteristics of PC-SBD Relationships -- Subsidiary Strategic Role --

Organizational Interdependence -- Properties of PMMS Used Dialogically -- Measurement Diversity of PMMS -- Perceived Comprehensiveness of PMMS -- Research Method -- Data Collection -- Variable Measurement -- Hypothesis Testing -- Sensitivity Analyses -- Conclusion -- Acknowledgments -- Notes -- References -- CEO Turnover and Major Business Restructurings -- Introduction -- Hypotheses Development -- Research Design -- PostRestructuring Performance Improvement -- Financial Reporting Quality -- Sample and Empirical Results -- Sample -- Analysis of PostRestructuring Performance Improvements -- Analysis of Financial Reporting Quality -- Other Analyses -- Conclusion.

Acknowledgments -- Notes -- References -- The Effect of Informed Outside Directors on Investment Efficiency -- 1. Introduction -- 2. Motivation -- 2.1 Board of Director Role with Investments -- 2.2 Potential Outside Director Information Problems -- 2.3 Other Board Seats as Information Source -- 3. Empirical Design -- 3.1 Design -- 3.2 Data -- 4. Results -- 4.1 Main Results -- 4.2 Cross-Sectional Results -- 4.3 Capital and NonCapital Investment -- 4.4 Over- and UnderInvestment -- 5. Additional Analysis -- 5.1 Endogeneity -- 5.2 Alternate Explanations -- 5.3 Sensitivity -- 6. Conclusion -- Acknowledgment -- Notes -- References -- Appendix A: Definitions --

Proactive Strategic Responses to Corporate Sustainability Pressures: A Sustainability Control System Framework -- Corporate Sustainability Pressures -- Institutional Pressures for Corporate Sustainability -- Coercive Institutional Pressures for Sustainability -- Government and Regulatory Bodies -- Community and Interest Groups -- Customers -- International and Transnational Institutions -- Mimetic Institutional Pressures for Sustainability -- Normative Institutional Pressures for Sustainability -- Resource Based Pressures for Corporate Sustainability -- Organizational Slack -- International Experience -- Capital Management Capabilities -- Proactive Strategic Responses to Corporate Sustainability Pressures -- Proactive Strategic Responses to Institutional Pressures for Sustainability -- Proactive Strategic Responses to Resource-Based View Sustainability Pressures -- Natural-Resource-Based View of the Firm and Dynamic Capabilities -- The Role of Management Control Systems in Proactive Strategic Responses to Sustainability Pressures -- Management Control Systems -- Sustainability Control Systems -- Management Control Systems and Organizational Strategy.

SCSs and Proactive Strategic Responses to Sustainability Pressures -- Specifying and Communicating Sustainability Objectives -- Monitoring Sustainability Performance -- Sustainability Budgeting -- Material Flow Cost Accounting -- Sustainability Investment Appraisals -- Sustainability Life-cycle Analysis -- Socio-eco-efficiency Analysis -- Sustainability Value Added -- Environmental Cost Accounting -- Sustainability Performance Measurement, Evaluation, and Rewarding Systems -- A Framework to Analyze SCSs in Proactive Strategic Responses to Corporate Sustainability Pressures -- Concluding Remarks -- Acknowledgment -- Notes -- References --

On the Interplay Between Strategic Performance and Managerial Accounting -- Introduction -- Measuring Performance and Performance Measures -- Performance Measures and Management Accounting Practices -- Research Method -- Data Analysis -- Data Display -- Case Description and Analysis -- Context for the Study -- Case Analysis -- Discussion -- Toward a Conceptual Model for the Interplay between Strategic Performance Measures and Managerial Accounting Practices -- Implications for Theory and Practice -- Conclusion -- Acknowledgments -- References -- INDEX.

'Advances in Management Accounting' (AIMA) is a publication of quality applied research in management accounting. The journal's purpose is to publish thought-provoking articles that advance knowledge in the management accounting discipline and are of interest to both academics and practitioners. As one of the premier management accounting research journals, AIMA is well-poised to meet the needs of management accounting scholars. Featured in Volume 30 are articles on: Risk management and internal control: A study of management accounting practice; Properties of performance measurement and management systems used dialogically between parent companies and foreign subsidiaries; CEO turnover and major business restructurings; The effect of informed outside directors on investment efficiency; Proactive strategic responses to corporate sustainability pressures: A sustainability control system framework; On the interplay between strategic performance and managerial accounting.
