

| | |
|-------------------------|---|
| 1. Record Nr. | UNINA9910809783103321 |
| Autore | Hakansson Hakan <1947-, > |
| Titolo | Accounting in networks // by Hakan Hakansson, Kalle Kraus, and Johnny Lind |
| Pubbl/distr/stampa | New York : , : Routledge, , 2010 |
| ISBN | 1-136-98969-2 1-136-98970-6 1-282-56975-9 9786612569753 0-203-85431-4 |
| Edizione | [1st ed.] |
| Descrizione fisica | 1 online resource (383 p.) |
| Collana | Routledge studies in accounting |
| Altri autori (Persone) | KrausKalle LindJohnny |
| Disciplina | 657 |
| Soggetti | Accounting Business communication Business networks |
| 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 | Book Cover; Title; Copyright; Contents; Figures; Tables; Abbreviations; Acknowledgments; 1 Accounting in Networks as a New Research Field; 2 Accounting and Inter-Organisational Issues; Part I: Accounting in Different Settings; 3 Inter-Organisational Accounting in Dyadic Settings; 4 Towards Accounting in Network Settings; 5 The Role of Management Accounting in Joint Venture Relationships: A Dynamic Perspective; 6 Accounting in Inter-Organisational Relationships within the Public Sector; Part II: Accounting Techniques; 7 Customer Accounting When Relationships and Networks Matter 8 Target Costing in Inter-Organisational Relationships and Networks9 Open-Book Accounting in Networks; Part III: Theoretical Perspectives on Accounting in Networks; 10 Accounting in Networks-The Transaction Cost Economics Perspective; 11 Accounting in Networks-The Industrial-Network Approach; 12 Actor-Network Theory and the Study of Inter-Organisational Network-Relations; 13 Accounting in Inter-Organisational Relationships-The Institutional Theory Perspective; |

Sommario/riassunto

Accounting in Networks is the first book that in a comprehensive way covers the emerging issue of accounting and control in horizontal relations across legally independent organizations. During the last 20 years, organisations have shown an increased interest in collaborations that cross company boundaries. New organisational forms, such as alliances, partnerships, joint ventures, outsourcing and networks have received increased attention. This development has pushed management accounting researchers into examining the lateral effects of accounting. This book examines these lateral
