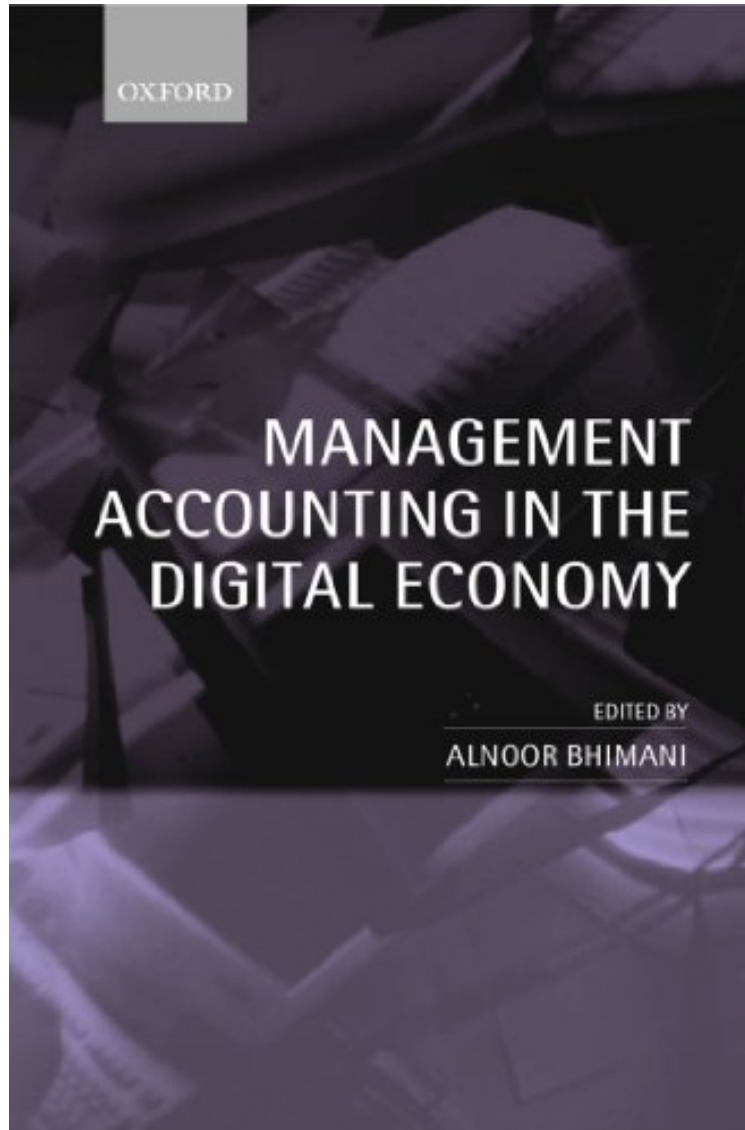


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Management Accounting in the Digital Economy

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From OUP Oxford : Management Accounting in the Digital Economy before purchasing it in order to gage whether or not it would be worth my time, and all praised Management Accounting in the Digital Economy:

There is mounting evidence that the deployment of digital technologies by enterprises affects not just their functioning in economic terms, but also mobilizes broader social, institutional, and organizational effects. At a technical level, digitization directly influences organizational processes. Notions of its potential also define managerial pursuits and

the search for enhanced organizational performance. Inevitably, digitization impacts the form, substance and provenance of internal accounting information with attendant consequences on the behaviour and actions of decision makers. Knowledge about the influence of digital technologies on management accounting thinking processes and practices is starting to emerge. A variety of issues relating to pricing strategies, cost management and control mechanisms are evident. But the implications for the field are far wider. Aspects of trust, organizational power, cultural shifts, strategization, convergence of product and information elements, and newly perceived contingencies between information dimensions and contextual factors are altering management accounting systems, structures, thinking, and practices. This book explores these and other issues along different planes of reference. The first part of the book consists of chapters that discuss accounting and management control systems and wider structural shifts connected with the advent of digital technologies. In the second section, the contributors analyse organizationally focused shifts occurring concomitantly alongside digital transformations in the economy. The final part of the book comprises chapters that consider avenues of accounting transformation that may be pursued in specific contexts both in terms of practice and as concepts that afford insights into possible management accounting futures. Broadly, the fourteen chapters of this book bring together practical commentaries, conceptual frameworks, and theoretical argumentation and explore wider narratives regarding the interface between management accounting and the digital economy. *Management Accounting in the Digital Economy* will be of interest to scholars, advanced students, and practitioners concerned with the management accounting and control implications of the growing ubiquity of digital technologies across organizational spaces and economic platforms.

About the Author Alnoor Bhimani is Reader in Accounting and Finance at the London School of Economics. He has published a number of works on management accounting, including *Management Accounting: Pathways to Progress* (CIMA 1994), *Management Accounting: European Perspectives* (OUP, 1996), and *Management and Cost Accounting* (Pearson, 2002).