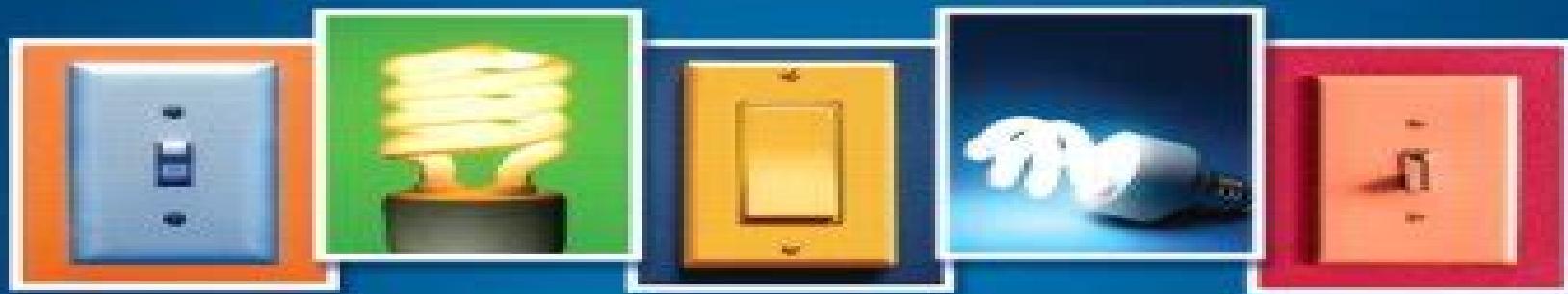


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Intellectual Capital Disclosure and Performance of Consumer Goods Firms Rehanet Isa,Kabiru Isa Dandago,2024-01-11 Business executives and managers are increasingly working in a highly competitive environment where identifying the main drivers of performance is vital for the survival of firms Intellectual capital is a crucial matter for firms worldwide and the disclosure of intellectual capital has been identified as one of the major drivers of performance This book examines the impact of intellectual capital disclosure on the performance of listed firms which adopt the balanced scorecard approach The book is a product of research that offers innovative analysis and proves that managers of firms can use the disclosure of intellectual capital to boost performance It reveals how using the balanced scorecard as a measurement tool for intellectual capital disclosure can drive the performance of firms Students in postgraduate programmes and academics as well as business executives and managers will find this book to be an essential guide to maximizing intellectual capital disclosure to boost performance

Introducción a la Contabilidad para la Toma de Decisiones Estimación y Aplicación Ahmad H Juma'h. Ph. D., CPA,2015-04-21 La informaci n de contabilidad adecuada y precisa es esencial para todas las decisiones gerenciales y financiera Los gerentes preparan informes financieros para el uso interno y externo El uso preciso de los datos y la selecci n de los m todos de contabilidad relacionados con las estimaciones y mediciones de rendimiento de las empresas aumenta la fiabilidad de los informes financieros La utilizaci n precisa de los

datos no se refiere s lo a los principios y directrices de contabilidad depende de otras cuestiones tales como la preparaci n la creencia y la tica de los contadores Diversos factores que incluyen cuestiones relacionadas con la educaci n y el punto de vista de los contadores influyen la tica de los contadores Los temas relacionados a la cadena de valor influyen en la toma de decisiones de contabilidad La independencia de los contadores es una cuesti n importante para mantener los informes de contabilidad pertinentes Sin embargo es dif cil aislar los contadores a partir del contexto de trabajo Por lo tanto se requieren gu as y normas de contabilidad adecuadas para lograr en cierta medida la objetividad de los contadores Este texto se relaciona con los conceptos b sicos los m todos la estimaci n y aplicaci n de la informaci n de contabilidad utilizada para la toma de decisiones El texto est organizado de la siguiente manera Cap tulo 1 Introducci n discute las cuestiones b sicas relacionadas con la contabilidad gerencial que incluye el uso interno y externo de la informaci n de contabilidad las funciones gerenciales planificaci n control y toma de decisiones y una introducci n de los elementos de c digos de tica de contabilidad Cap tulo 2 clasificaci n de costos y gastos incluye factores de costo y de objetos de costo los costos discretionales y los costos variables y fijos Cap tulo 3 estimaci n de costos y gastos incluye algunos m todos matem ticos y estad sticos para la utilizaci n en la toma de decisi n Estos incluyen la media la estimaci n de costos fijos y variables por unidad Cap tulo 4 introducci n a los sistemas de costos incluye introducci n a la orden de trabajo espec fico y el costo procesal Cap tulo 5 asignaci n de costos indirectos est relacionado con el costo asignaciones la asignaci n de los gastos indirectos gastos generales y los centros de responsabilidad Cap tulo 6 an lisis de costo volumen se analizan los conceptos b sicos y los supuestos del an lisis de costo volumen ACV y ofrece ejemplos pr cticos de punto de equilibrio el ingreso requerido el margen de seguridad y la mezcla de ventas Cap tulo 7 informaci n de contabilidad para tomar decisiones a corto plazo se refiere a los supuestos de adopci n a corto plazo y ejemplos b sicos que incluyen producir o comprar la suspensi n de un segmento diferentes etapas de la producci n Cap tulo 8 Gerencias de recursos de los activos corrientes y pasivos corrientes incluye introducci n a las gerencias de efectivo cuentas por cobrar y cuentas por pagar Cap tulo 9 Valoraci n de productos y servicios presenta los m todos de fijaci n de precios y las implicaciones ticas de la tasaci n de producto servicio Cap tulo 10 Presupuestos y toma de decisiones discuten las clasificaciones presupuestarias integral maestro de presupuesto presupuesto estados financieros y las implicaciones ticas en la preparaci n de los presupuestos de la empresa Cap tulo 11 costo est ndar y an lisis de varianza es una introducci n al costo est ndar en particular ofrece ejemplos de material mano de obra y las variaciones generales Cap tulo 12 presupuesto de capital introduce las t cnicas cl sicas en el presupuesto de capital y las implicaciones ticas en el presupuesto de capital Cap tulo 13 estados financieros y sus usos para la toma de decisiones incluye el an lisis de estados financieros incluyendo an lisis vertical horizontal y razones de la rentabilidad la liquidez y la solvencia de una empresa Cap tulo 14 Medici n de rendimiento cubre los conceptos b sicos de las medidas de desempe o Introduce las mediciones tradicionales ROA ROE y ROI y cuadros de mando balanced scorecards Finalmente se presentan las bibliograf as y fuentes de

informaci n tiles [The Future of Management Control is Fair](#) Sven Olaf Schmitz,2020-08-13 The design of Management Control Systems MCS in the context of financial institutions should be reconsidered with regards to their ability to improve organizational justice perceptions Promoting organizational justice can help banks to build significantly more trust and influence employees behaviors in the best interest of the organization Especially the design of Beyond Budgeting as a MCS that emphasizes social control mechanisms and facilitates autonomous working appears to be a promising concept for the design of future MCS in the context of financial institutions [Sport Funding and Finance](#) Bob Stewart,2017-07-31 Sport Funding and Finance provides a complete introduction to the macro level and micro level aspects of sport finance It describes the evolution of sport from a kitchen table operation into the sophisticated boardroom driven global financial industry that it is today It uses the professional sports leagues of the US and Europe as an international benchmark and explains why the financial context is so important for all managers working in sport The book also provides a step by step introduction to the principles and practice of effective financial management providing the reader with a complete set of professional tools and skills for use in the sport industry Now in a fully revised and updated new edition the book develops the reader s understanding by first explaining basic concepts in finance and accounting before progressing to more complex issues and ideas It covers every key topic in financial management including Planning and strategy Budgeting Financial projections Fundraising Pricing Costing Feasibility studies Economic impact analysis Ratio analysis Every chapter includes a blend of theory contextual material and real world data and case studies from around the world clearly linking principles to practice as well as review questions and problem solving exercises to test the reader s understanding Sport Funding and Finance is the perfect foundation text for any degree level course in sport finance and an invaluable reference for any sport management professional looking to deepen their understanding of funding and finance [Handbook of Research on Developing Sustainable Value in Economics, Finance, and Marketing](#) Akkucuk, Ulas,2014-10-31 In an age of rising environmental concerns it has become necessary for businesses to pay special attention to the resources they are consuming and the long term effects of the products they are creating These concerns coupled with the current global economic crisis demand a solution that includes not only business but politics ecology and culture as well The Handbook of Research on Developing Sustainable Value in Economics Finance and Marketing provides the latest empirical research findings on how sustainable development can work not just for organizations but for the global economy as a whole This book is an essential reference source for professionals and researchers in various fields including economics finance marketing operations management communication sciences sociology and information technology **Buku Ajar Pengantar Akuntansi** Ihsan Nasihin,Amy Septrina Tampubolon,Alfonsus Rodriques Suninono,Zulpa Salsabila,Andi Rustam,Apriyanto Apriyanto,Ayi Astuti,Sari Rahmadhani,Ingrid Panjaitan,Dr St Salmah Sharon,Emi Rahmawati,Mirna Dyah Praptitorini,2025-01-15 Buku Ajar Pengantar Akuntansi ini disusun sebagai buku panduan komprehensif yang menjelajahi kompleksitas dan mendalamnya

tentang ilmu akuntansi Buku ini dapat digunakan oleh pendidik dalam melaksanakan kegiatan pembelajaran di bidang ilmu akuntansi serta diberbagai bidang Ilmu terkait lainnya Selain itu buku ini juga dapat digunakan sebagai panduan dan referensi mengajar mata kuliah pengantar akuntansi serta dapat menyesuaikan dengan rencana pembelajaran semester tingkat perguruan tinggi masing masing Secara garis besar buku ajar ini pembahasannya mulai dari pengenalan akuntansi proses akuntansi prinsip dasar akuntansi persamaan dasar akuntansi laporan keuangan dasar akuntansi untuk perusahaan dagang akuntansi untuk perusahaan jasa akuntansi untuk perusahaan manufaktur persediaan dan metode penilaian persediaan akuntansi liabilitas dan ekuitas Selain itu materi mengenai akuntansi perpajakan dan etika dalam akuntansi juga dibahas secara mendalam Buku ajar ini disusun secara sistematis ditulis dengan bahasa yang jelas dan mudah dipahami dan dapat digunakan dalam kegiatan pembelajaran

ACC 206 Week 5- E 22-19, 22-22A, 23-28A ,

"Journal of Education Culture and Society" 2014 no 2 Aleksander Kobyłarek,Jacek Gulanowski,Joanna Golonka,Ewa Jurczyk- Romanowska,Luba Jakubowska,2014-12-30

The Bankers' New Clothes Anat Admati,Martin Hellwig,2024-01-09 A Wall Street Journal Financial Times and Bloomberg Businessweek Book of the Year Why our banking system is broken and what we must do to fix it New bank failures have been a rude awakening for everyone who believed that the banking industry was reformed after the Global Financial Crisis and that we'd never again have to choose between massive bailouts and financial havoc The Bankers New Clothes uncovers just how little things have changed and why banks are still so dangerous Writing in clear language that anyone can understand Anat Admati and Martin Hellwig debunk the false and misleading claims of bankers regulators politicians academics and others who oppose effective reform and they explain how the banking system can be made safer and healthier Thoroughly updated for a world where bank failures have made a dramatic return this acclaimed and important book now features a new preface and four new chapters that expose the shortcomings of current policies and reveal how the dominance of banking even presents dangers to the rule of law and democracy itself

I vestiti nuovi dei banchieri. Che cosa c'è di sbagliato nel sistema bancario e che cosa fare per cambiarlo Anat Admati,Martin

Hellwig,2016-05-26T00:00:00+02:00 1802 4 Indigenous and Ethnic Empowerment Alf Walle,2018-10-29 Indigenous ethnic and rural peoples throughout the world struggle to effectively deal with the challenges triggered by outside economic and social intervention This book presents business methods in a manner that reflects the needs desires and priorities of indigenous peoples and provides the tools communities need to envision and deal with the full impact of social and economic intervention In particular the book helps local leaders and their advocates to better understand the full implications of the choices before them and develop skills to articulate and deal with local goals needs and priorities The book is distinctive because it helps people embrace opportunities and change on their own terms As a result leaders and their advocates will be better able to evaluate and respond to opportunities in an informed and systematic manner Various business disciplines such as accounting finance human resource management organizational theory and marketing are discussed in ways that help the

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