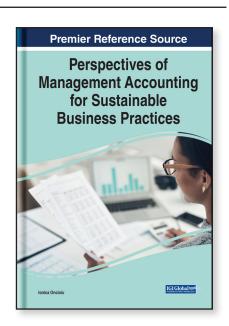
Perspectives of Management Accounting for Sustainable Business Practices

Part of the Advances in Finance, Accounting, and Economics Book Series

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Description:

In the 21st century, management accounting gains new dimensions, expanding its research area. Additionally, management of sustainable performance is one of the phenomena faced by the current business environment, and in particular management corporations. The focus of management on profitability remains the main objective of any company, but it must also take into account the sustainability of social, economic, and environmental aspects. Under these circumstances, managerial decisions must be adjusted and strongly substantiated considering the information required by internal and external stakeholders including financial



reporting. The information requirements of customers and other stakeholders are steadily increasing, and some companies face certain problems in implementing the concept of sustainability and environmental reporting.

Perspectives of Management Accounting for Sustainable Business Practices proposes an interdisciplinary perspective and explores various theoretical and practical approaches to management accounting and its impact in the 21st century on different areas of activity. It contrasts external financial accounting for government regulators and the investment community with internal management accounting for managers to leverage decision making. Covering topics such as corporate social responsibility, disclosure issues, and performance analysis, this premier reference source is an essential resource for business leaders and executives, accountants, financial controllers, business analysts, budgeting managers, students and faculty of higher education, librarians, researchers, and academicians.

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