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Management Accounting in the Contemporary Business World Malcolm Prowle, Michael Lucas, 2017-09-16

Management accounting education has long revolved around large scale traditional manufacturing industries We know that this is no longer the operating environment for many businesses and yet many textbooks have not undergone the changes that these organisations have Management Accounting in the Contemporary Business World recognises the changes that have taken place such as the shift from manufacturing to services globalization and the increased role of technology and addresses the issue of how management accounting should be undertaken in modern operating environments The book provides a comprehensive discussion about the nature of the changes involved and their implications for all aspects of management accounting in the operational tactical and strategic spheres The content of the book is enhanced by the use of many practical case studies Analisi finanziaria J.N. Ubago Vivas, 2014-02-04 L obiettivo primario dell impresa aumentare

il valore economico dell'investimento dei fornitori di capitale di rischio cio lo shareholder value o equity value Il libro illustra i spiega i concetti e le tecniche chiave dell'analisi finanziaria finalizzata a comprendere e valutare l'impatto potenziale delle decisioni da prendere sullo shareholder value Molteplici esempi e casi sono utilizzati per illustrare le applicazioni di tali concetti e tecniche Il testo aiuta il lettore a comprendere e riorganizzare i prospetti contabili per meglio capire e misurare la performance finanziaria economica analizzare la performance finanziaria passata valutare le interrelazioni tra la gestione strategica la gestione operativa e le politiche finanziarie per conseguire una crescita profittevole sostenibile sviluppare delle proiezioni finanziarie solide identificare misurare e usare delle informazioni finanziarie rilevanti per prendere delle decisioni efficaci stimare i tassi di rendimento richiesti dagli investitori in capitale di debito ed in capitale di rischio quindi stimare il costo del capitale determinare il valore economico creato per gli azionisti attraverso i nuovi investimenti le acquisizioni ed i disinvestimenti identificare le business units che creano valore e quelle che distruggono valore misurare il valore intrinseco ed il valore relativo di un'impresa stabilire il mix capitale di debito capitale di rischio appropriato per finanziare le strategie e le operazioni dell'impresa identificare valutare e selezionare le opportunit  strategiche operative e finanziarie per raggiungere il valore economico potenziale dell'investimento degli azionisti nell'impresa Nella nuova edizione stata introdotta una nuova parte dedicata alla politica di payout ossia l'ammontare e la modalit  della distribuzione di cassa da parte dell'impresa agli azionisti e sono stati aggiunti nuovi casi

STRUTTURA DEL VOLUME

I prospetti contabili Dai prospetti contabili ai prospetti gestionali finanziari Analisi della performance finanziaria passata Il valore del denaro nel tempo Rendimento sul capitale di rischio e analisi della crescita Proiezione della performance finanziaria futura pianificazione finanziaria Analisi finanziaria per prendere decisioni Valutazione e Selezione degli Investimenti Opportunit  d'investimento e opzioni reali Misurazione del rischio e rendimenti richiesti Mix Capitale di debito Capitale di rischio Politica di payout Valutazione d'Impresa Valutazione delle acquisizioni Valutazione dei disinvestimenti Ristrutturazione d'Impresa Bibliografia

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