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thorough and up to date this book supports any of the most popular approaches to ais focus on transaction cycles and controls focus on systems life cycle focus on databases and data modeling or focus on computer based

controls fraud and auditing the book begins with an overview and conceptual foundations then goes on to discuss control and audit of accounting information systems accounting information systems applications and the systems development process for cpas and corporate accountants

business innovation driven by the advancement of technology has dramatically changed the business landscape over recent years not only in advanced countries but also in emerging markets it is expected that business innovation could help achieve economic inclusion which has been a global initiative over the last decade creating opportunities for all people to benefit from the economic development these proceedings provide an outlet for discussing the importance of business innovation especially in emerging countries in helping to reach inclusive economies the papers cover the subject areas management accounting finance economics and social sciences

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

the development of the digital economy has been a landmark breakthrough for economic systems in the 21st century as it opens up opportunities for the full scale implementation of new digital technologies and the optimization of economic activities while the conceptual essence and specific features of the digital economy are described in detail in the existing literature the practical foundations of its formation are poorly studied in this book the digital economy is studied from the perspective of neo institutional economic theory this allows for the tracking of the process of formation institutionalization of the digital economy determining the basic institutions that are necessary for its formation and that exist in modern economic practice and analyzing scenarios for the future development of the digital economy in the 21st century

this book constitutes the refereed proceedings of the 6th international conference on hybrid learning ichl 2013 held in toronto on canada in august 2013 the 35 papers presented in this volume were carefully reviewed and selected from numerous submissions the selected articles broadly cover topics on hybrid learning and continuing education including computer supported collaborative learning experiences in hybrid learning pedagogical and psychological issues e learning and mobile learning open education resources and open online courses and issues

in hybrid learning and continuing education

for years problems related to health care efficiency have been at the top of the priorities of many hospitals systems and governments the growing cost of health care and particularly hospitals is a significant factor in the increasing pressure for improvement of hospitals efficiency while maintaining a high quality of services hospitals are recognized as organizations in which waste unnecessary administrative burdens failures of care coordination failures in execution of care processes and even fraud and abuse are frequently identified as causes adoption of management control as a response to hospital problems is consistent with the conviction that control is a critical management function that has the greatest impact on organizational performance research proves that the lack of adequate control adapted to modern organizational solutions causes many harmful consequences such as faulty services dissatisfied patients and employees inability to effectively compete on market low flexibility and innovativeness and consequently poor performance of the organization this book comprehensively presents issues related to management control and develops a breakthrough theory about management control in hospitals it is the result of many years of research and outlines the concept of control and related theories which are discussed in detail taking into account the unique characteristics of medical services the health care market and hospitals as public organizations research has shown that the main elements of management control in hospitals are information systems diagnostic control interactive control innovativeness manager s trust in physicians and perceived uncertainty and that proper relationships between these elements positively influence the hospital s performance this book describes how the success of the entire control process is based on the hospital s top management and its interaction with clinical managers department heads and directors of other medical departments as well as clinicians after reading this book the implementation of the solutions suggested will help hospitals improve their performance including the quality and effectiveness of the provided medical services and patient care

the new york times bestseller a thriller like propulsive tour through 1968 told by a man who is in love with american politics and who knows how all the dots connect brilliant and totally engrossing rachel maddow delightful brings to life the most fascinating election of modern times walter isaacson from the celebrated host of msnbc s the last word with lawrence o donnell an enthralling account of the presidential election that created american politics as we know it today long before lawrence o donnell was the anchor of his own political talk show he was a senior adviser to senator patrick moynihan one of postwar america s wisest political minds the 1968 u s presidential election marked by rfk s assassination massive upheaval in the democratic party and the first of richard nixon s dirty tricks was o donnell s own political coming of age in the decades since the election has remained one of his abiding fascinations as it set the tone for so much of what followed in american politics all the way through to today playing with fire represents his master class in american electioneering as well as an extraordinary human drama that captures a system and a country coming apart at the seams

the celebrated host of msnbc s the last word with lawrence o donnell presents an account of the 1968 presidential election to evaluate its lasting influence on american politics and the democratic party exploring the pivotal roles of rfk and mccarthy two high profile assassinations and the chicago riots

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