

## Hoofdstuk 1 Management accounting: plaatsbepaling en ontwikkeling

### 1.1.1 Plaatsbepaling van management accounting

**Management accounting:** Houdt zich vooral bezig met de (vooral financiële) informatieverstopping aan de ondernemingsleiding ten behoeve van het nemen van beslissingen en het beheersen van bedrijfsprocessen → Interne informatieverstopping.

**Externe informatieverstopping:** financiële informatieverstopping door organisaties aan derden ten behoeve van beslissingen en oordeelsvorming → Externe informatieverstopping.

Overeenkomst: ze verstopping beide informatie  
Verschillen:

	Intern	Extern
Toegang tot alle informatie	Ja	Nee
Wettelijke voorschriften	Nee	Ja
Frequentie	Vrijwel doorlopend	Periodiek
Detailtering	Zeer gedetailleerd	Meer globaal
Tijdstip van berichtgeving	Vrij snel na einde periode	Veel later
Mogelijke neiging tot 'creative accounting'	Nee, niet op niveau centrale leiding	Ja

	<b>MMA(intern)</b>	<b>JVG (Extern)</b>
<b>Voor wie</b>	Intern: <u>Managers,directie</u>	Extern: Aandeelhouders, Banken,
crediteuren		
<b>Doel</b>	Informatieverstopping	Informatie en
verantwoording	t.b.v. interne besluiten, evaluatie en controle	
<b>Tijdigheid</b>	Actueel, toekomstgericht	Vertraagd, historisch
<b>Beperkingen</b>	Geen regels, toegang tot alle informatie	Sterk gereguleerd, geen toegang tot alle
informatie		
<b>Soort informatie</b>	Operationeel en financieel	Met name financieel
<b>Omvang</b>	Gedetailleerd	Gecomprimeerd
<b>Manipulatie</b>	Niet zinvol	Creative accounting

### 1.1.2 Relatie met andere vakgebieden

Er zijn natuurlijk ook raakpunten met andere vakgebieden:

- Financiering:

- Financieringsproblemen in enkele zin: Samenstelling van het vermogen met betrekking tot passiva zijde van de balans
- Financieringsproblemen in ruime zin: Naast samenstelling vermogen, ook manier waarop vermogen geïnvesteerd wordt. (activa en passiva zijde balans)

- Statistiek: Bij een situatie van onzekerheid toch gepaste beslissingen kunnen nemen.

- Organisatiekunde: Menselijke aspecten moeten ervoor zorgen dat de doelstellingen gerealiseerd worden.

# Hoofdstuk 1 Management Accounting Plaatsbepaling En

**A Gutmann**



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