

Analysis of the Impact of Macroeconomic Business Analysis on Modern Management Accounting Information Decision-Making

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Abstract: Management Accounting Should Not Only Summarize and Report the Historical Financial Situation of the Enterprise, But Also Plan and Control Various Economic Activities That Occur on a Daily Basis and Provide Decision-Making Related Information. Accounting Informatization is the Trend of Financial Department Development. It Has Both Advantages and Disadvantages for Financial Management. Positive Impacts Include Cost Reduction and Efficiency Enhancement, Promotion of Consolidated Statements, Overall Overall Overall Management and Promotion of Enterprise Progress. Negative Impacts Are Mainly Information Security, and There Are Still Deficiencies in Enterprise Management and System Functions. under the Macro-Economic Environment, Based on the Work of Financial Accounting in China, It Can Play a Positive Role in Promoting the Construction of Management Accounting Information by Conforming to the National Government Reform Path and Selecting Advanced and Scientific Information Technology to Serve the Financial System. At the Same Time, It Can Provide Accurate and Timely Information for Enterprises, Which is Convenient for Enterprises to Make Better Decisions.

1. Introduction

In Recent Years, Management Accounting Has Become Increasingly Important. Modern Management Accounting Aims At Assisting and Participating in Decision-Making and Management, Starting from Four Aspects of Budget Management, Cost Management, Internal Control and Performance Evaluation, to Realize the Strategic Goal of the Company's Long-Term Development [1]. Accounting is a Kind of Management Activity, and the Country Pays More and More Attention to the Informatization of Management Accounting. in Recent Years, the Ministry of Finance Has Repeatedly Issued a Document, Emphasizing That Management Accounting Informatization Should Be the Key Direction of Chinese Accounting Reform and Development [2]. in Order to Respond to the State's Governing Concept of Quality Education for All, Universities in Our Country Should Actively Expand the Scale of Running Schools, Strengthen the Budget Management of Funds, Internal Control and Teachers' Relevant Performance Evaluation, and Pay Attention to the Importance of Management Accounting Informatization [3]. Accounting Informatization Mainly Refers to the Application of Computer-Based Information Processing Technology and Communication Technology in Accounting Practice to Achieve Computer Audit, Accounting, Bookkeeping and Other Work, and to Replace the Statistics, Judgment, Analysis of Accounting Information and Other Matters That Need to Be Completed by Human Brain, and At the Same Time, It Can Also Provide Decisions to Form an Automatic Process. with the Development of Economy, Accounting Function in Enterprises is Also Changing. Management Accounting and Financial Accounting Are Two Relatively Independent Branches of Accounting Disciplines. in Order to Adapt to the Development of Enterprises, They Are Integrated to Form What We Usually Call Accounting Integration [4]. in the Macroeconomic Environment, Enterprises Can Obtain More Information Resources, But Also Bear the Impact of Big Data on Enterprise Management Decision-Making. Therefore, It is of Practical Significance to Strengthen the Research on the Influence of Big Data on Enterprise Management Decision-Making.

The Application of Computer in Accounting Changes the Way of Accounting Data Processing. Accounting is a System That Solves the Entrusted Responsibility and Provides Useful Information

for Decision-Making by Means of Report, Record, Measurement and Confirmation. Modern Information Processing Technology and Information Network Technology Marked by Computer and Internet Greatly Promote the Informatization and Economic Globalization of Economic Activities. in Accounting Great Changes Have Taken Place in the Application of [5]. Although There Are Still Many Different Views on Management Accounting in the Academic Circles, They All Realize That Management Accounting Needs the Support of Information Technology in Order to Truly Implement. When Implementing Management Accounting, Enterprises Should Further Utilize the Functions of Erp System and Internal and External Big Data, Instead of Just Regarding Information System as a Simple Data Processor and Powerful Storage [6]. Enterprises Are Facing More and More Challenges in Their Development. to Gain a Foothold in a Competitive Market, They Have to Seek Changes. How to Reduce Production and Operation Costs to the Greatest Extent, to Obtain More Profits, and How to Make Correct Economic Decisions Are Issues That Every Enterprise Will Face. This Article Will Discuss the Importance of Financial Accounting Management Accounting Informatization, Thus Providing Assistance to the Development of Financial Accounting Management Accounting Informatization.

2. Connotation of Management Accounting Informatization

Management Accounting Originates from the West and Develops in the West, While Management Accounting Informatization is a Combination of Accounting and Information Technology. It Plays a Very Important Role in Capital Budget, Asset Management and Internal Control, and is One of the Main Directions for Handling Accounting Information under the Current Network Environment [7]. the Accounting Objects of Management Accounting and Traditional Accounting Are the Economic Activities of Modern Enterprises. the Difference is That Traditional Accounting is Mainly Used to Account for the Past Business Activities of Enterprises, While Management Accounting is More Focused on the Planning and Prediction of the Future Business Management and Finance of Enterprises, Which is Forward-Looking [8]. At the Same Time, in the Financial Information Management, the Content of Decision Support System is More Flexible. as an Interactive System, It Can Make Accurate Decisions on Semi-Structured and Non Structural Financial Issues. through the Application of the System Content, It Can Effectively Analyze the Actual Financial Situation, and Then Improve the Accuracy of Enterprise Decision-Making [9]. According to the Actual Situation and Capital Dynamics of the Enterprise, the Analysis and Evaluation Are Carried out and the Report Documents Are Formed for the Reference of the Enterprise Managers, Which is of Guiding Significance for the Enterprise Managers to Make Accounting Decisions. the Smooth Development of Management Accounting Information Can Help the School to Enhance Its Influence Ability and Popularity, So as to Achieve the Purpose of University Development [10].

3. the Content and Characteristics of Enterprise Financial Management Accounting Informatization

3.1 Contents of Accounting Informatization

Enterprise Financial Management Accounting Informatization Involves a Wide Range of Content, of Which the More Important Information Content is the Accounting Transaction Processing Information System, Which is a System for the Management of Enterprise Economic Business in Progress, with a Variety of Functions, Respectively Responsible for Special Management Tasks, Thus Conveying Different Information and Improving the Overall System Objectives [11]. on the Premise of Ensuring the Quality of Accounting Information, a Certain Amount of Accounting Information is Needed. Enterprises Need Not Only Accurate But Also More Accounting Information When Making Decisions and Allocating Resources. If the Amount of Accounting Information is Not Large Enough, It May Not Have Any Positive Effect on Accounting Decisions, and May Even Mislead Decision Makers to Some Extent, Thus Bringing Losses to

Enterprises [12]. Traditional Accounting Must Strictly Comply with the Requirements of Accounting Laws and Regulations and Relevant Accounting Standards. for Example, Enterprises Must Strictly Classify According to Accounting Elements, and Must Recognize and Measure According to the Requirements of Accrual Basis. Some Accounting Practitioners Are Not Very Clear about the Differences and Connections between Financial Accounting and Management Accounting, of Course, They Do Not Attach Importance to the Significance of Accounting Integration, and Naturally Do Not Think of Their Respective Roles and Connections in Work, So the Employees of Financial Accounting Posts and Management Accounting Posts Will Not Attach Importance to Each Other or Communicate with Each Other [13]. in Addition, the Content of Accounting Information Also Covers the Organizational Interconnection System and Financial Manager Information System, Which Can Promote the Realization of the Goal of Financial Management Information.

3.2 Characteristics of Accounting Informatization

The Enterprise Financial Management Mainly Relies on the Modern Management Idea That is, the Advanced Information Technology to Realize the Accounting Informationization, and Realizes the Informationization Goal of the Financial Management through the Comprehensive Application. At the Same Time, Implement the Education of Management Accounting Informatization, Summarize and Record the Problems in Practice, So as to Continue to Cultivate Research Team Personnel, Achieve the Effect of Training and Research and Development, and Constantly Improve the Quality and Ability of Management Accounting Personnel [14]. Management Accounting Information Can Greatly Improve the Level of Enterprise Financial Management, But At Present, the Development of Management Accounting Information in China is Not Mature, and the Effect is Not Ideal. for the Core System, We Can Create a Strict Defense System by Means of Firewall, Real Name System and Other Means. Set the Access and Control Authority of the Computer; in Enterprise Financial Management, Accounting Informatization Has Many Characteristics. Accounting Informatization is the Application of Modern Management Technology, Which Can Effectively Realize Network Management. through the Application of This Technology, the Remote Processing Goal of Financial Information Can Be Realized [15]. Enterprises Should Formulate Relevant Training Plans and Carry out Timely Training Activities So That Employees in Relevant Positions Can Learn from Each Other, Understand the Differences and Connections between Financial Accounting and Management Accounting, Improve the Quality of Accounting Information, and Thus Improve the Degree of Accounting Integration. in Addition, the Decision-Making Body Has Changed. Traditional Management Decisions Are Mainly Made by Top-Level Enterprises and Business Elites. They Are Authoritative and Representative. in the Era of Big Data, They Not Only Rely on Management Experience, But Also Pay More Attention to the Market Situation, That is, Information Data.

4. The Importance of Accounting Informationization in Financial Accounting Management

With the development of Chinese information technology, accounting information management has been gradually improved, which not only provides development conditions for accounting information, but also provides a reference basis for leaders to make decisions. Although the service targets of management accounting and traditional accounting are different, their ultimate goals are the same, both of which are to maximize the economic benefits of the enterprise. Enterprise financial management information system is based on accounting information system and enterprise management system. As a new man-machine interaction system, it can effectively deal with some structural problems in financial management. Because the enterprise uses cash and deposit to repay the debt, the cash ratio of 1 indicates that when the enterprise needs to repay the debt, there is sufficient cash to repay immediately, which further proves the strong solvency of the enterprise. Management accounting should not only make prediction before the accident, but also control the uncertainty and risk in the event process, and make the best use of internal and external data to provide decision-making.

4.1 Improve Work Efficiency

Based on the accounting information system and network technology, the complex procedures in the process of information collection, storage and exchange are simplified, and the operators of accounting information experience the universality and level deepening. It can guide the financial management personnel, solve the practical problems effectively, and play a good role in preventing financial risks. Enterprises should filter data to improve the accuracy and reliability of data information. Traditional data processing methods are difficult to meet the needs of enterprise development. Big data can provide enterprises with more convenient and fast processing methods, study the internal relationship between data and information, and extract effective information. Successful implementation of ERP system not only improves the quality of data but also the quality of decision-making and improves the work efficiency. Management accountants should take advantage of the increased spare time to participate in value-added tasks, instead of being confined to the usual tasks of data recording and information reporting. The use of information-based accounting management is a necessary choice to improve the efficiency of accounting work. When the financial statements are accurately prepared, leaders can also make decisions on some matters according to the statements. Under macro-economy, accounting information system can analyze data information and screen out effective information according to user's needs. Through intelligent cloud computing technology, enterprises can clearly understand information such as capital flow and operation status.

4.2 Promoting the Development and Reform of Colleges and Universities

With the rapid development of science and technology in our country, all industries need rapid development and change, and colleges and universities are no exception. Therefore, to survive in the modern background, we must combine ourselves with emerging technologies. Under the background of the information age, the development of enterprise financial management faces many challenges. The competition among enterprises is constantly strengthening. There is also greater competition in the construction of financial management information. All enterprises have re-recognized the construction of financial management accounting information. For colleges and universities, accounting is a part that needs to be changed. The integration of management accounting for information is based on the information provided by financial accounting and other data for processing, sorting and reporting. There is no accounting integration in the enterprise, and the accounting information provided by financial accounting and management accounting is relatively independent and irrelevant. Such accounting information is not reliable, stable and persuasive for the enterprise, which has a negative impact on the development of the enterprise. Management accounting information processing methods are more flexible and diverse, only need to abide by the cost-effective principle, provide various financial information for enterprises, so that enterprise managers can make accurate business decisions in time.

4.3 Contribute to the Supervision and Inspection of Government Audit Department

Financial accounting management accounting information can more accurately and centrally express the operation and management of colleges and universities, in which all activities, investment, construction and other consumption costs as well as income are clear at a glance, so as to facilitate the inspection of university leaders and the supervision of the government audit department, in addition to the internal audit of colleges and universities is also very useful. Management accounting is to analyze and predict the future business activities of an enterprise so as to make decisions. This requires not only accountants to have solid accounting skills, but also financial management ability and skilled mathematical statistics, operational research and other knowledge and application ability. It requires comprehensive talents. Chinese policies and regulations on enterprise accounting informatization have not been fully formulated, making it impossible to follow up on the development of enterprise financial management in a timely manner. Policies and regulations are backward and cannot play a role in ensuring the informatization of financial management. The integration of financial accounting and management accounting can just

provide more accounting information, make accounting information more complete, and to a certain extent guarantee the authenticity and accuracy of accounting information. At the same time, the integration of the two also makes the accounting information processing process simpler. This will lead to a shortage of funds when the school carries out activities or construction projects, which will have a serious impact on the reputation and development of the school. Therefore, the school needs to pay attention to internal audit and control the funds in the school, so as to make correct decisions.

5. The Influence of Accounting Informatization on Enterprise Financial Management

5.1 Influence on Traditional Accounting Management

Accounting informatization affects the traditional accounting work. In the traditional accounting work, accounting vouchers are mainly collected and compiled manually. The realization of accounting informatization goal can automatically handle such work under the information system and realize the paperless office goal. Actively carry out the informatization of management accounting, so as to improve the timeliness, scientificity and accuracy of financial accounting. Management accounting does not necessarily need to use absorption costing to process data. It can also use activity-based cost, cost-volume-benefit analysis, value chain analysis and balanced scorecard to process data. It also improves the efficiency of financial information data transmission, realizes information transparency, and is conducive to strengthening the participation of enterprise financial departments in enterprise work. If the financial accounting and management accounting are not well integrated, the accounting information will be incomplete, inaccurate or even untrue, which is easy to make decision-makers to make adverse decisions to the enterprise, thus causing losses to the enterprise. Data information is not only digital, but also audio and video; high speed, data information dissemination speed is fast. If some uncertain low-quality data are used for market prediction and analysis, it may bring negative impact on the market position, operation, performance and corporate culture of the enterprise. The validity, accuracy, timeliness, integrity and consistency of internal and external data can be analyzed by software applications.

5.2 Relevant Impact on Internal Control of Enterprises

In the daily management of enterprises, financial accounting and management accounting are often not well integrated, which leads to the lack of accounting information, even sometimes accounting information is not relevant, accounting integration still needs to be further improved. Accounting informatization can realize the network computing, realize the real-time accounting goal of accounting, and realize the dynamic accounting, which makes the level of financial management significantly improved. At present, the informationization of management accounting in China has not been widely concerned. According to the survey, only a few large-scale enterprises gradually use management accounting information in the process of production and operation. The main reason for this situation is that the popularity of management accounting information is not high and the popularity rate is low. Accounting informatization can also enable financial management business to be handled in coordination, effectively strengthen cooperation and coordination within the enterprise, facilitate mutual supervision within the enterprise, and ensure the perfection of financial processing. Due to the simple design of the information system, enterprise accounting cannot realize the full-scale networked office, only some essential basic functions can be completed, while deeper data analysis functions are missing. Judging from the economic growth effect, although the speed-type benefits are beginning to appear, the economic benefits have not substantially improved, and the structural contradictions of economic growth are very prominent. Generally speaking, the data are diversified and need to be prepared for data processing in advance. In addition, the data extraction process needs to be very efficient, near real-time and continuous.

5.3 Relevant Impact on Financial Target Setting

In the development of an enterprise, it is usually necessary to expand its scale and scope of operations to enhance its economic benefits. Related transactions are also closer. The amount of

money to be paid and received will also have a huge amount. If the accounting informatization mode is not effectively utilized, the daily workload of financial personnel in the enterprise will increase to a certain extent. The implementation of financial accounting management and accounting informatization can make the statements clearer, more accurate and timely, and can make the university leadership more accurate in the prediction of enrollment, school reputation, investment and other aspects, and reduce the risk of decision, thus helping universities to produce benign changes. Management accounting mainly focuses on the “future” of the enterprise, analyzing and predicting the existing financial and other information to strengthen the monitoring and evaluation of the current economic activities and provide services for the internal management of the enterprise. When enterprises use business analysis, they should choose business analysis methods according to business objectives and obtain data support from information systems. The data is then cleaned and integrated into a single database or data mart. Because the final demand that restricts economic growth has no prospect of expansion, it is some long-term factors that determine the stable economic growth in the future. The transformation of economic growth mode and the restriction of supply and demand determine that Chinese future economic growth has a relatively loose environment with a long period of basic balance between total supply and total demand. With the wide application of the modern accounting information model in the major enterprises, the internal financial situation of enterprises can usually be more accurate. When making financial objectives, there will be enough basis and more scientific.

6. The Influence of Business Analysis on Management Accounting in Macroeconomic

6.1 The Combination of Business Analysis and Management Accounting

Business analytics uses data, information technology, statistical analysis, quantitative statistical methods, combined with mathematical or computer models, to help managers improve business insight and make optimal decisions based on facts. Through in-depth analysis and mining of data, enterprises study the company's past performance and search for potential commercial information in the industry market. Information system development, information technology enterprises should provide personalized customized services according to user needs, accelerate the research and development of accounting-related functions, and realize the information management of traditional accounting as soon as possible. From the general economic theory, the optimization of production resources allocation at the micro level can be achieved as long as the incentive mechanism formed by supply functions normally. However, in the socialist economic operation, the state's investment policy and material distribution policy affect the form of enterprise scale to a certain extent, thus affecting the average social cost per unit product. Although the new growth period of national economy provides a loose external environment for economic development, if we still accelerate in the original extensive growth mode, it can only be ineffective growth, and more importantly, we lose a good opportunity for economic development to step up. Business analysis can be understood from three dimensions: domain, direction and method. Domain refers to the application environment, and orientation refers to the direction of analysis - descriptive, predictive and guiding. Method refers to the analysis process of domain and goal. In the case of the asymmetry between the actual supply structure and the demand structure, whether the regulation mechanism of supply realization is normal will affect the transformation from the actual supply to the effective supply.

6.2 The Combination of Erp System with Big Data and Business Analysis

ERP system is usually a software package based on associated database, which can affect and promote similar economic business such as order capture, accounting and warehouse management. Once information of all levels and sources is input into the system, it can be found in the whole enterprise wide system. The transformation of economic growth from extensive to intensive will inevitably bring about a great adjustment and reorganization of the whole industry, and the implementation of all these must be based on the system reform. When the supply of some goods exceeds the demand, whether the price increases correspondingly, so as to restrain the demand.

When the supply of some goods exceeds the demand, whether the price decreases correspondingly, so as to stimulate the demand. If the price can be changed correspondingly, it is obvious that the actual supply is easier to be converted into effective supply, otherwise, the transformation from actual supply to effective supply will encounter difficulties. However, under the influence of the big data era, the way and method of enterprise decision-making have changed greatly. Enterprises make scientific decisions through accurate judgment of data information. In addition, cloud computing, big data, business analytics and a competitive business environment are challenging the functions and application scope of enterprise ERP systems, pushing enterprises to realize data prediction and deep mining, and to obtain better management results from these new capabilities. At present, one of the main causes of Chinese macroeconomic imbalance is the supply contraction effect. Judging from the actual situation of Chinese economic operation, the effect of supply contraction has a great impact on the imbalance of Chinese macro-economic aggregate. As a financial manager, he should not only master financial knowledge, but also necessary computer knowledge, and establish the concept of lifelong learning. In the process of enterprise informatization reform, he has the ability to participate in the construction of accounting informatization system.

6.3 Stable Data Quality and Data Integrity

Data quality and integrity are important components of business analysis. Data quality is also a basic element of enterprise information system management. However, with the increase of data flow, the data forms and types are constantly diversified, the data management is becoming more and more complex, and the flexibility requirements are becoming higher and higher. The faster the data speed, the larger the capacity of the system; Under the current circumstances, it is necessary for the state to take corresponding administrative measures at this stage to strengthen the adjustment of industrial structure. For example, the administrative adjustment of the incremental flow of extra-budgetary investment and the reasonable allocation of intra-budgetary investment are very effective in alleviating the short-term restriction contradiction in our country. Therefore, they are also important measures to reduce the contraction effect of our country's supply. Information security is one of the unavoidable problems in the era of big data, and is also the key research direction of information technology enterprises, especially the accounting data as the core information of enterprises. Once the system is breached by viruses, enterprises will face catastrophic problems such as core data loss. If some uncertain low-quality data are used for market prediction and analysis, it may bring negative impact on the market position, operation, performance and corporate culture of the enterprise. The validity, accuracy, timeliness, integrity and consistency of internal and external data can be analyzed by software applications. The management accounting informationization has a high demand for the enterprise accounting practitioners, which requires comprehensive talents to master and skillfully use the management accounting.

7. Conclusion

Under the macro economy, with the gradual deepening of accounting information process, it can also promote and improve the efficiency and quality of enterprise financial management, and has a very far-reaching impact. In the severe economic situation, enterprises have higher requirements for accounting work, and the accounting management of enterprises has also undergone some changes. As an inevitable outcome of accounting management in the new situation, accounting integration provides a relatively complete, stable and real accounting information for business decision-making, which is of great significance to the long-term development of enterprises. In the era of big data, enterprise development is facing a new model, which puts forward higher requirements for enterprise development. Enterprises should understand and master the development law of the era of big data in time, adhere to the principle of keeping pace with the times, actively introduce advanced technology, and improve the ability of data information collection, analysis and sorting based on market development needs. Data privacy may involve all information reported by any employee or customer. Two typical methods of privacy maintenance are data access restriction and data anonymization. These control methods should be implemented uniformly throughout the

enterprise system. Enterprises must attach importance to accounting integration and the quality of accounting information in their daily accounting management. When it is found that the degree of accounting integration is not high enough, necessary measures should be taken to improve the degree of accounting integration to provide a strong guarantee for enterprise accounting decisions. To provide support and help for scientific and reasonable decision-making of enterprises, so that enterprises can better adapt to the market competition environment.

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