

Management Accounting II

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175 items

The main textbooks are available for purchase from the University Bookshop. Students should consider purchasing at least the Merchant and Van der Stede text.

The main texts for this subject are: (2 items)

Management control systems: performance measurement, evaluation and incentives, by Merchant, Kenneth A.; Van der Stede, Wim A., 2012

[Book](#) | Core (Must Read)

Management accounting: information for decision-making and strategy execution, by Atkinson, Anthony A.; Mukherjee, Abhik Kr, c2012

[Book](#) | Core (Must Read)

Additional, supplementary texts are: (2 items)

Advanced management accounting, by Kaplan, Robert S.; Atkinson, Anthony A., 1998

[Book](#) | Core (Must Read)

Issues in management accounting, by Hopper, Trevor; Northcott, Deryl; Scapens, Robert William, 2007

[Book](#) | Core (Must Read)

Reading list (170 items)

The main readings are either in the texts set for this module or in the library in the main collection, journals online or in the Core Text Collection. Most, although not all, of the further readings are in the University of Kent Library

Week 2 History and role of management accounting: Management accounting as a social, political and organisational practice (20 items)

Main Reading (5 items)

Advanced management accounting, by Kaplan, Robert S.; Atkinson, Anthony A., 1998

[Book](#) | Core (Must Read) | Chapters 1-6

Management accounting: information for decision-making and strategy execution, by

Atkinson, Anthony A.; Mukherjee, Abhik Kr, c2012

Book | **Core (Must Read)** | Chapter 1

Management Accounting Research: 20 years on - in Management Accounting Research, by Robert W. Scapens; Michael Bromwich, 2010-12

Article | **Core (Must Read)**

The relevance of the past - in Issues in management accounting, by Fleischman; R.; Funnell; W., 2007

Chapter | **Core (Must Read)** | Chapter 18

Paradigms in accounting research: A view from North America - in Management Accounting Research, by Kenneth A. Merchant, 2010-06

Article | **Core (Must Read)**

Other main reading (6 items)

Issues in the relationship between theory and practice in management accounting - in Management Accounting Research, by Gudrun Baldvinsdottir; Falconer Mitchell; Hanne Nørreklit, 2010-06

Article | **Core (Must Read)**

The Changing role of management accounts - in Issues in management accounting, by Burns; J.; Baldvinsdottir; G., 2007

Chapter | **Core (Must Read)** | Chapter 6

Management Accounting: Theory and Practice - in The Routledge companion to accounting history, by R Fleischman, 2009

Chapter | **Core (Must Read)**

Management Accounting Research in a Changing World - in Journal of Management Accounting Research, by Anthony G. Hopwood, 2008-12

Article | **Core (Must Read)**

Management accounting and control systems: an organizational and behavioral approach, by Macintosh, Norman B., 1994

Book | **Core (Must Read)** | Chapters 3, 4, 5

Toward a new theory of the firm: a critique of stakeholder "theory" - in Management Decision, by Susan Key, 1999

Article | **Core (Must Read)**

Further reading (9 items)

Issues in management accounting, by Ashton, David; Hopper, Trevor; Scapens, Robert W., 1991

Book | **Recommended (Should Read)** | 1st Edition - Chapters 8, 10, 11 and 14; 2nd Edition - Chapters 1-5 and 13

Management accounting, by Atkinson, Anthony A., 2007

Book | Recommended (Should Read)

the Development of Cost and Management Accounting in Britain - in Handbook of management accounting research, by T Boyns; J. R. Edwards, 2007

Chapter | Recommended (Should Read)

Managerial Accounting: Definition and Scope - From a Managerial View - in Management accounting, by Bromwich; M

Chapter | Recommended (Should Read)

Field Research in Management Accounting and Control: A Review and Evaluation - in Accounting, auditing and accountability journal, by Ferreira; L.D.; Merchant; K.A., 1992

Article | Recommended (Should Read)

The History of Management Accounting in the U.S. - in Handbook of management accounting research, by Fleischman; R.; Tyson; T., 2007

Chapter | Recommended (Should Read)

Accounting and the examination: A genealogy of disciplinary power - in Accounting, Organizations and Society, by W Hoskin; R Macve, 1986

Article | Recommended (Should Read)

Relevance lost: the rise and fall of management accounting, by Johnson, H Thomas; Kaplan, Robert S., 1987

Book | Recommended (Should Read)

Accounting and the construction of the governable person - in Accounting, Organizations and Society, by T O'Leary, 1987

Article | Recommended (Should Read)

Week 3 Agency Theory, Incentive Payment Systems and the Organisation of Work (14 items)

Main Reading (2 items)

Advanced management accounting, by Kaplan, Robert S.; Atkinson, Anthony A., 1998

Book | Core (Must Read) | Chapters 13 and 14

Management control systems: performance measurement, evaluation and incentives, by Merchant, Kenneth A.; Van der Stede, Wim A., 2012

Book | Core (Must Read) | Chapter 9

Other main reading (3 items)

Agency theory, performance evaluation, and the hypothetical construct of intrinsic motivation - in Accounting, Organizations and Society, by A Kunz; D Pfaff, 2002

Article | Core (Must Read)

Toward a new theory of the firm: a critique of stakeholder "theory" - in Management

Decision, by Susan Key, 1999

[Article](#) | **Core (Must Read)**

The influence of self-interest and ethical considerations on managers' evaluation judgments - in Accounting, Organizations and Society, by Robert W. Rutledge; Khondkar E. Karim, 1999-2

[Article](#) | **Core (Must Read)**

Further reading: (9 items)

Agency Theory and Contracts of Employment - in Issues in management accounting, by Ashton; D., 1991

[Chapter](#) | **Recommended (Should Read)**

Incentive issues in inter-firm relationships - in Accounting, organizations and society, by Baiman; S.; Rajan; M., 2002

[Article](#) | **Recommended (Should Read)**

Agency research in managerial accounting: a survey. - in Agency research in managerial accounting: a survey, by Baiman; S., 1982

[Chapter](#) | **Recommended (Should Read)**

Agency research in managerial accounting: a second look - in Accounting, organizations and society, by Baiman; S., 1990

[Article](#) | **Recommended (Should Read)**

A Historical Examination of the Use of Accounting-based Incentive Plans in the structuring of Labor-Management Relations - in Accounting, organizations and society, by Oakes; L.S.; Kovalski; M.A., 1994

[Article](#) | **Recommended (Should Read)**

The limitations of agency theory: the case of accounting-based profit sharing schemes. - in The limitations of agency theory: the case of accounting-based profit sharing schemes, by Ogden; S. G, 1993

[Article](#) | **Recommended (Should Read)**

Profit sharing and organisational change: attempts to promote employee commitment in the newly privatized water industry in England and Wales - in Accounting, auditing and accountability journal, by Ogden; S.G., 1995

[Article](#) | **Recommended (Should Read)**

The influence of self-interest and ethical considerations on managers' evaluation judgements - in Accounting, organizations and society, by Rutledge; R.; Karim; K., 1999

[Article](#) | **Recommended (Should Read)**

A past as participants knew it: piece rates, time study, standard costs, and new technology in the U.S. men's tailored clothing industry - in Management Accounting Research, by T Tyson, 1996-09

[Article](#) | **Recommended (Should Read)**

Week 4 Trust, Motivation and Behavioural Aspects of Accounting (13 items)

Main Reading (2 items)

Management control systems: performance measurement, evaluation and incentives, by Merchant, Kenneth A.; Van der Stede, Wim A., 2012

Book | Core (Must Read) | Chapters 4,5 and 6

Management accounting: information for decision-making and strategy execution, by Atkinson, Anthony A.; Mukherjee, Abhik Kr, c2012

Book | Core (Must Read) | Chapter 9

Other main reading (6 items)

Trust: the social virtues and the creation of prosperity, by Fukuyama, Francis, 1995

Book | Core (Must Read) | Chapter 1

Trust in organizations: frontiers of theory and research, by Kramer, Roderick Moreland; Tyler, Tom R., 1996

Book | Core (Must Read) | Chapters 2, 13 and pp.140-7

Not so different after all: A cross discipline view of trust - in The Academy of Management review, by Rousseau; D.; Sitkin; S.; Burt; R.; Camerer; C., 1998

Article | Core (Must Read)

Trust and control - a symbiotic relationship?, by Skinner; D.; Spira; L., 2003

Journal | Core (Must Read)

Interdependencies, trust and information in relationships, alliances and networks - in Accounting, organizations and society, by Tomkins; C., 2001

Article | Core (Must Read)

The trust factor: liberating profits and restoring corporate vitality, by Whitney, John O., 1994

Book | Core (Must Read) | Chapters 1, 2

Further Reading (5 items)

Psychology Theory in Management Accounting Research - in Handbook of management accounting research, by Birnberg; J.; Luft; J.; Shields; M., 2007

Chapter | Recommended (Should Read)

The role of budgetary information in performance evaluation - in Readings in accounting for management control, by Briers; M.; Hirst; M., 1992

Chapter | Recommended (Should Read)

Budgetary control and business behaviour - in Readings in accounting for management control, by Buckley; A.; McKenna; E., 1992

Chapter | Recommended (Should Read)

Participative Budgeting, Process Automation, Product Standardization, and Managerial Slack Propensities - in *Advances in management accounting: a research annual*, by Dunk; A.; Lal; M., 1999

Article | Recommended (Should Read)

Readings in accounting for management control, by Emmanuel, Clive R.; Otley, David T.; Merchant, Kenneth, 1992

Book | Recommended (Should Read) | Chapter 11

Week 5 Ethical management and ethical management accounting (15 items)

Main Reading (1 items)

Management control systems: performance measurement, evaluation and incentives, by Merchant, Kenneth A.; Van der Stede, Wim A., 2012

Book | Core (Must Read) | Chapters 13 and 15

Other main reading (6 items)

The Role of Financial Incentives and Social Incentives in Multi-Task Settings. - in *Journal of management accounting research*, by Alexander Brügger, 2007

Article | Core (Must Read)

Professional ethical crises: A case study of accounting majors, by Comunale; C., 2006

Journal | Core (Must Read)

Accounting in the Service of the Holocaust - in *Critical perspectives on accounting*, by Funnell; W.

Chapter | Core (Must Read)

Accounting and business ethics: an introduction, by McPhail, Ken; Walters, Diane, 2009

Book | Core (Must Read) | Chapters 1-7

A Levinasian ethics critique of the role of management and control systems by large global corporations: The General Electric/Nuovo Pignone example - in *Critical Perspectives on Accounting*, by N.B. Macintosh; T. Shearer; A. Riccaboni, 2009-09

Article | Core (Must Read)

Ethics and accountability: from the for-itself to the for-the-other - in *Accounting, organizations and society*, by Shearer; T., 2002

Article | Core (Must Read)

Further Reading (8 items)

Ethics in financial reporting and the corporate communication professional, by Atkinson; A., 2002

Journal | Recommended (Should Read)

Professional ethics for accountants, by Brooks, Leonard J., 1995

Book | Recommended (Should Read)

The Body Shop wind farm - An analysis of accountability and ethics - in British accounting review: journal of the British Accounting Association, by Burrit; R.; Lehman; G.

Chapter | Recommended (Should Read)

Ethical judgement, locus of control, and whistleblowing intention: as case study of mainland Chinese MBA students, by Chiu; R., 2002

Journal | Recommended (Should Read)

An analysis of recent accounting and auditing failures in the United States on US accounting and auditing in China, by Hwang; D.; Staley; B., 2005

Journal | Recommended (Should Read)

Ethics: towards globalization, by Pomeranz; F., 2004

Journal | Recommended (Should Read)

Restoring public trust in the accounting profession by developing anti-fraud education, programs, and auditing, by Rezaee; Z., 2004

Journal | Recommended (Should Read)

Enronitis - dispelling the disease, by Vinten; G., 2003

Journal | Recommended (Should Read)

Week 6 Case studies, report writing and essay preparation (4 items)

Main Reading (4 items)

Case-Based Research in Accounting - in The real life guide to accounting research: a behind-the-scenes view of using qualitative research methods, by Berry; A.; Otley; D., 2004

Chapter | Core (Must Read) | Chapter 14

Researching management accounting practice: The role of case study methods - in British Accounting Review, by R Scapens, 1990

Article | Core (Must Read)

Doing Case Study Research - in The real life guide to accounting research: a behind-the-scenes view of using qualitative research methods, by Scapens; R., 2004

Chapter | Core (Must Read) | Chapter 15

Management accounting and control systems: an organizational and behavioral approach, by Macintosh, Norman B., 1994

Book | Core (Must Read) | Chapter 2

Week 8 Divisional performance measurement and transfer pricing (15 items)

(i) Transfer Pricing (9 items)

Main Reading (2 items)

Advanced management accounting, by Kaplan, Robert S.; Atkinson, Anthony A., 1998
 Book | Core (Must Read) | Chapter 9

Management control systems: performance measurement, evaluation and incentives, by Merchant, Kenneth A.; Van der Stede, Wim A., 2007
 Book | Core (Must Read) | Chapter 7

Other main reading (3 items)

Tax-Compliant Transfer Pricing and Responsibility Accounting. - in Journal of management accounting research, by Martine Cools, 2009
 Article | Core (Must Read)

A survey of transfer pricing practices in UK banks and building societies, by Oyelere; P.; Turner; J., 2000
 Journal | Core (Must Read)

The dark side of transfer pricing: Its role in tax avoidance and wealth retentiveness - in Critical Perspectives on Accounting, by Prem Sikka; Hugh Willmott, 2010-04
 Article | Core (Must Read)

Further reading (4 items)

Topics in management accounting, by Arnold, John; Carsberg, Bryan V.; Scapens, Robert W., 1980
 Book | Recommended (Should Read) | Chapter 12

Issues in management accounting, by Ashton, David; Hopper, Trevor; Scapens, Robert W., 1991
 Book | Recommended (Should Read) | 1st Ed. - Ch. 4; 2nd Ed. - Ch. 7

Complementary arrangements of organizational factors and outcomes of negotiated transfer pricing - in Accounting, organizations and society, by Ghosh; D., 2000
 Article | Recommended (Should Read)

Towards an organisational theory of the transfer pricing process - in Accounting, organizations and society, by Spicer; B.H., 1988
 Article | Recommended (Should Read)

(ii) Divisional Performance Measurement (6 items)

Main Reading (2 items)

Advanced management accounting, by Kaplan, Robert S.; Atkinson, Anthony A., 1998

Book | **Core (Must Read)** | Chapters 7-11

Management control systems: performance measurement, evaluation and incentives, by Merchant, Kenneth A.; Van der Stede, Wim A., 2007

Book | **Core (Must Read)** | Chapter 7

Further Reading (4 items)

Topics in management accounting, by Arnold, John; Carsberg, Bryan V.; Scapens, Robert W., 1980

Book | **Recommended (Should Read)** | Chapter 12

Issues in management accounting, by Ashton, David; Hopper, Trevor; Scapens, Robert W., 1991

Book | **Recommended (Should Read)** | 1st Ed. - Chapters 7 and 8; 2nd Ed. - Chapters 3, 11, 12 and 13

Accounting for management control, by Emmanuel, Clive R.; Merchant, Kenneth; Otley, David T., 1990

Book | **Recommended (Should Read)** | Chapters 2, 3 and 8

Advanced management accounting: an organisational emphasis, by Ezzamel, Mahmoud; Hart, Harold, 1987

Book | **Recommended (Should Read)** | Chapters 3 and 12

Week 10 Learning Curves and the learning effect (3 items)

Main Reading (2 items)

Advanced management accounting, by Kaplan, Robert S.; Atkinson, Anthony A., 1998

Book | **Core (Must Read)** | Chapter 9

Note: most of the relevant material for this topic is contained in the detailed lecture notes and the exercises set for the relevant seminar.

Further Reading (1 items)

Topics in management accounting, by Arnold, John; Carsberg, Bryan V.; Scapens, Robert W., 1980

Book | **Recommended (Should Read)** | Chapter 10

Week 11 Activity Based Costing and Activity Based Management (14

items)

Main Reading (2 items)

Advanced management accounting, by Kaplan, Robert S.; Atkinson, Anthony A., 1998
[Book](#) | **Core (Must Read)** | Chapters 4 and 5

Management accounting: information for decision-making and strategy execution, by Atkinson, Anthony A.; Mukherjee, Abhik Kr, c2012
[Book](#) | **Core (Must Read)** | Chapters 5 and 6

Other main reading (4 items)

Factors influencing the performance of activity based costing teams: a field study of ABC model development time in the automobile industry - in Accounting, organizations and society, by Anderson; W.W.; Hesford; J.W.; Young; S.M., 2002
[Article](#) | **Core (Must Read)**

The costs of activity-based management - in Accounting, organizations and society, by Armstrong; P., 2002
[Article](#) | **Core (Must Read)**

Identifying operational improvements during the design process of a time-driven ABC system: The role of collective worker participation and leadership style - in Management Accounting Research, by Sophie Hoozée; Werner Bruggeman, 2010-09
[Article](#) | **Core (Must Read)**

Activity-based costing and management: a critical review - in Issues in management accounting, by Major; M., 2007
[Chapter](#) | **Core (Must Read)** | Chapter 8

Further Reading (8 items)

How ABC changed the Post Office - in Cases and readings for use with cost management: a strategic emphasis, by Carter et al., [2005]
[Chapter](#) | **Recommended (Should Read)**

The Uses of Activity-Based Costing - in Management accounting, by Dugdale; D., 1990
[Article](#) | **Recommended (Should Read)**

Managing It All By Numbers: A Review of Johnson and Kaplan's 'Relevance Lost' - in Accounting and business research, by Ezzamel et al., 1990
[Article](#) | **Recommended (Should Read)**

Jumping the Growth Threshold Through Activity-Based Cost Management - in Management accounting, by Gammell; F.; McNair; C.J., 1994
[Article](#) | **Recommended (Should Read)**

A note on optimal cost driver selection in ABC - in Management accounting research, by Homburg; C., 2001

Article | Recommended (Should Read)

The ABC bandwagon and the juggernaut of modernity - in Accounting, organizations and society, by Jones; T.; Dugdale; D., 2002

Article | Recommended (Should Read)

Conditions Under Which Activity-Based Cost Systems Provide Relevant Costs, by Noreen; E., 1991

Journal | Recommended (Should Read)

Activity-Based Costing: Improved Product Costing or Activity Management - in Advances in management accounting: a research annual, by Thorne; H.; Gurd; B., 1999

Article | Recommended (Should Read)

Week 13 Management planning and control (12 items)

Main Reading (2 items)

Management control systems: performance measurement, evaluation and incentives, by Merchant, Kenneth A.; Van der Stede, Wim A., 2007

Book | Core (Must Read) | Chapters 1, 2, 3, 4 and 6

Performance management systems: A conceptual model - in Management Accounting Research, by Jane Broadbent; Richard Laughlin, 2009-12

Article | Core (Must Read)

Other main reading (4 items)

Accounting for managers: interpreting accounting information for decision-making, by Collier, Paul M., 2012

Book | Core (Must Read) | Chapter 4

Management control in inter-organisational relationships - in Issues in management accounting, by Kraus; K.; Lind; J., 2007

Chapter | Core (Must Read) | Chapter 13

Management control systems and strategy: A critical review - in Accounting, organizations and society, by Langfield-Smith; K., 1997

Article | Core (Must Read)

Management control in the 21st century - in Management Accounting Research, by W NIXON; J BURNS, 2005-09

Article | Core (Must Read)

Further reading (6 items)

Accounting for management control, by Emmanuel, Clive R.; Merchant, Kenneth; Otley, David T., 1990

Book | Recommended (Should Read)

The effect of comprehensive performance measurement systems on role clarity, psychological empowerment and managerial performance, by Hall; M., 2008

Journal | Recommended (Should Read)

Foucault, management & organization theory: from panopticon to technologies of self, by McKinlay, Alan; Starkey, Ken, 1998

Book | Recommended (Should Read) | Chapters 1, 2, 4, 7

Management accounting and control systems: an organizational and behavioral approach, by Macintosh, Norman B., 1994

Book | Recommended (Should Read) | Chapters 12, 13

Management control in contemporary organizations: Towards a wider framework - in Management accounting research, by Otley; D., 1994

Article | Recommended (Should Read)

Control, organization and accounting - in Accounting, organizations and society, by Otley; D.; Berry; A.J., 1980

Article | Recommended (Should Read)

Week 14 Balanced Scorecard (15 items)

Main Reading (2 items)

Advanced management accounting, by Kaplan, Robert S.; Atkinson, Anthony A., 1998

Book | Core (Must Read) | Chapters 8-11

Management accounting: information for decision-making and strategy execution, by Atkinson, Anthony A.; Mukherjee, Abhik Kr, c2012

Book | Core (Must Read) | Chapters 2 and 7

Other main reading (7 items)

Transforming the Balanced Scorecard from Performance Measurement to Strategic Management - in Accounting horizons, by Kaplan; R.S.; Norton; D.P.

Chapter | Core (Must Read)

Putting the Balanced Scorecard to Work - in Harvard business review, by Kaplan; R.S.; Norton; D.P., 1993

Article | Core (Must Read)

Using the Balanced Scorecard as a Strategic Management System - in Harvard business review, by Kaplan; R.S.; Norton; D.P., 1996

Article | Core (Must Read)

Linking the Balanced Scorecard to Strategy, by Kaplan; R.S.; Norton; D.P., 1996

Journal | Core (Must Read)

The impact of the corporate balanced scorecard on corporate control—A research note - in Management Accounting Research, by Kalle Kraus; Johnny Lind, 2010-12

[Article](#) | **Core (Must Read)**

The balanced scorecard - in Issues in management accounting, by H.I. Norreklit; M Falconer, 2007

[Chapter](#) | **Core (Must Read)** | Chapter 9

For which purposes do managers use Balanced Scorecards?An empirical study - in Management Accounting Research, by Eelke Wiersma, 2009-12

[Article](#) | **Core (Must Read)**

Further Reading (6 items)

Balanced Scorecard: theoretical perspectives and public management implications, by Johnsen; A., 2001

[Journal](#) | **Recommended (Should Read)**

The Balanced Scorecard: Measures that Drive Performance - in Harvard business review, by Kaplan; R.S.; Norton; D.P., 1992

[Article](#) | **Recommended (Should Read)**

The balanced scorecard: translating strategy into action, by Kaplan, Robert S.; Norton, David P., 1996

[Book](#) | **Recommended (Should Read)**

Balanced Scorecards in Finnish Companies: A Research Note - in Management accounting research, by Malmi; T., 2001

[Article](#) | **Recommended (Should Read)**

The Balance on the Balanced Scorecard: A Critical Analysis of Some of its Assumptions - in Management accounting research, by Norreklit; H., 2000

[Article](#) | **Recommended (Should Read)**

The Balanced Scorecard and Tableau de Bord: Translating Strategy into Action Management Accounting, by Epstein; M.J.; Manzoni; F.F., 1997

[Journal](#) | **Recommended (Should Read)**

Week 15 Budgeting and budgetary control (9 items)

Main Reading (2 items)

Management control systems: performance measurement, evaluation and incentives, by Merchant, Kenneth A.; Van der Stede, Wim A., 2012

[Book](#) | **Core (Must Read)** | Chapter 8

Management accounting: information for decision-making and strategy execution, by

Atkinson, Anthony A.; Mukherjee, Abhik Kr, c2012

[Book](#) | **Core (Must Read)** | Chapter 10

Other main reading (4 items)

Budgetary control and the labour force: Findings from a survey of large British companies - in Management accounting research, by Armstrong; P.; Marginson; P.; Edwards; P.; Purcell; J., 1996

[Article](#) | **Core (Must Read)**

Accounting for managers: interpreting accounting information for decision-making, by Collier, Paul M., 2006

[Book](#) | **Core (Must Read)** | Chapter 15

Coping with ambiguity through the budget: the positive effects of budgetary targets on managers' budgeting behaviours, by Marginson; D.; Ogden S., 2005

[Journal](#) | **Core (Must Read)**

Politics of managing: the dialectic of control - in Accounting, organizations and society, by Saravanamuthu; K.; Tinker; T., 2003

[Article](#) | **Core (Must Read)**

Further Reading (3 items)

Budgeting Research: Three Theoretical Perspectives and Criteria for Selective Integration - in Handbook of management accounting research, by Covalleski; M.; Evans; J.; Luft; J.; Shields; M., 2007

[Chapter](#) | **Recommended (Should Read)**

The role of budgets in organizations facing strategic change - in Accounting, organizations and society, by Abernethy; M.A.; Brownell; P., 1999

[Article](#) | **Recommended (Should Read)**

Reliance on accounting performance measures: dead end or new beginning? - in Accounting, organizations and society, by Otley; D.; Fakiolas; A., 2000

[Article](#) | **Recommended (Should Read)**

Week 17 Strategic performance measurement (9 items)

Main Reading (4 items)

Strategic Management Accounting - in Issues in management accounting, by Lord; B., 2007

[Chapter](#) | **Core (Must Read)** | Chapter 7

Strategic investment appraisal - in Issues in management accounting, by Northcott; D.; Alkaraan; F., 2007

Chapter | **Core (Must Read)** | Chapter 10

Transforming the Balanced Scorecard from Performance Measurement to Strategic Management - in Accounting horizons, by Kaplan; R.S.; Norton; D.P.

Article | **Core (Must Read)**

In search for strategic management accounting: Theoretical and field study perspectives - in Management accounting research, by Roslender; R.; Hart; S.J., 2003

Article | **Core (Must Read)**

Further Reading (5 items)

Managing Costs and Cost Structure throughout the Value Chain: Research on Strategic Cost Management - in Handbook of management accounting research, by Anderson; S., 2007

Chapter | **Recommended (Should Read)**

Strategic Performance Measurement and Incentive Compensation - in European management journal, by Atkinson; A.A.

Chapter | **Recommended (Should Read)**

Strategic Performance Measurement, by Atkinson; A.A.; McCrindell; J.Q., 1997

Journal | **Recommended (Should Read)**

A Stakeholder Approach to Strategic Performance Measurement - in Sloan management review, by Atkinson; A.A.; Waterhouse; J.H.; Wells; R.B., 1997

Article | **Recommended (Should Read)**

Strategic Performance Management: A balanced Approach to Performance Management issues in Local Government - in Management accounting research, by Kloot; L.; Martin; J., 2000

Article | **Recommended (Should Read)**

Week 18 Financial performance measurement (11 items)

Main Reading (3 items)

Advanced management accounting, by Kaplan, Robert S.; Atkinson, Anthony A., 1998

Book | **Core (Must Read)** | Chapters 9 and 10

Management control systems: performance measurement, evaluation and incentives, by Merchant, Kenneth A.; Van der Stede, Wim A., 2012

Book | **Core (Must Read)** | Chapter 10

Management accounting: information for decision-making and strategy execution, by Atkinson, Anthony A.; Mukherjee, Abhik Kr, c2012

Book | **Core (Must Read)** | Chapter 11

Other main reading (4 items)

Accounting for managers: interpreting accounting information for decision-making, by Collier, Paul M., 2006

[Book](#) | **Core (Must Read)** | Chapter 13

Performance Measurement - in Issues in management accounting, by Fitzgerald; L., 2007

[Chapter](#) | **Core (Must Read)** | Chapter 11

A case study of financialization and EVA® - in Critical Perspectives on Accounting, by Pauline Gleadle; Nelarine Cornelius, 2008-12

[Article](#) | **Core (Must Read)**

Do comprehensive performance measurement systems help or hinder managers' mental model development? - in Management Accounting Research, by Matthew Hall, 2011-6

[Article](#) | **Core (Must Read)**

Further reading (4 items)

Innovations in Performance Measurement: Trends and Research Implications, by Ittner; C.D.; Larcker; D.F., 1998

[Journal](#) | **Recommended (Should Read)**

The Eva financial management system. - in The Eva financial management system, by Stern; J.M. et al, 1995

[Chapter](#) | **Recommended (Should Read)**

Driving growth: Economic Value Added versus Intellectual Capital - in Management accounting research, by Mouritsen; J., 1998

[Article](#) | **Recommended (Should Read)**

EVA financial systems: Management Perspectives - in Advances in management accounting: a research annual, by Wallace; J.S., 1998

[Article](#) | **Recommended (Should Read)**

Criticisms of financial performance measures and the benefits of multi-dimensional performance measurement (12 items)

Main Reading (2 items)

Management control systems: performance measurement, evaluation and incentives, by Merchant, Kenneth A.; Van der Stede, Wim A., 2007

[Book](#) | **Core (Must Read)** | Chapter 11

Advanced management accounting, by Kaplan, Robert S.; Atkinson, Anthony A., 1998

[Book](#) | **Core (Must Read)** | Chapter 11

Other main reading (1 items)

Does EVA add value? - in Issues in management accounting, by Bouwens; C.; Spekle; R., 2007

[Chapter](#) | **Core (Must Read)** | Chapter 12

Further Reading (9 items)

Readings in accounting for management control, by Emmanuel, Clive R.; Otley, David T.; Merchant, Kenneth, 1992

[Book](#)

The Performance Measurement Revolution: Why Now and What Next? - in International journal of operations and production management, by Neely; A., 1999

[Article](#)

Performance Measurement System Design - A Literature Review and Research Agenda - in International journal of operations and production management, by Neely; A.; Gregory; M.; Platts; K., 1995

[Article](#)

Measuring Manufacturing Performance - A New Challenge for Managerial Accounting Research, by Kaplan; R.S., 1983

[Journal](#)

Innovations in Performance Measurement: Trends and Research Implications, by Ittner; C.D.; Larcker; D.F., 1998

[Journal](#)

The Changing Basis of Performance Measurement - in International journal of operations and production management, by Ghalayini; A.M.; Noble; J.S., 1996

[Article](#)

Multilevel design of performance measurement systems: enhancing strategic dialogue throughout the organization - in Management accounting research, by de Haas; M.; Kleingeld; A., 1999

[Article](#)

The Balanced Scorecard: Measures that Drive Performance - in Harvard business review, by Kaplan; R.S.; Norton; D.P., 1992

[Article](#)

Use of Non-financial Performance Measure Congruity and Diversity in Multi-task Principal/agent Relationships, by Fisher, 1995

[Journal](#)

Week 21 Target costing, life cycle costing, and cost of quality (3 items)

Main Reading (2 items)

Advanced management accounting, by Kaplan, Robert S.; Atkinson, Anthony A., 1998

Book | **Core (Must Read)** | Chapters 1-6

Management accounting: information for decision-making and strategy execution, by Atkinson, Anthony A.; Mukherjee, Abhik Kr, c2012

Book | **Core (Must Read)** | Chapter 8

Other main reading (1 items)

Management accounting systems and organizational configuration: a life-cycle perspective - in Accounting, Organizations and Society, by Ken Moores; Susana Yuen, 2001-5

Article | **Core (Must Read)**