



Course Syllabus

Department/Faculty Social and Applied Sciences Center / Accounting
Graduate Program Management Control and Business Finance
Degree <input type="checkbox"/> Academic Master's <input type="checkbox"/> Doctorate (PhD) <input checked="" type="checkbox"/> Professional Master's
Course Name Research and Practice in Management Control
Professor(s)
Office hours 48 hours
Course Overview Complementary discussion about management control practice, regarding innovative research developments throughout diverse theoretical and methodological approaches. More specifically, topics on management control research and practice shall be studied in order to develop a better understanding about organisational problems and typical managerial solutions. More than theorisation upon management control though, there might be deeper understanding about management control practice and its impact on organisational dynamic and performance.
Topics outline Empower the master candidates to apprehend organisational problems and the typical managerial solutions proposed after them, thus improving their understanding and potential impact as agents of management control.
Letter Grade Assignment Grade A (Excellent) - Grade points between 9 and 10 Grade B (Good) - Grade points between 8 and 8.9 Grade C (Satisfactory) - Grade points between 7 and 7.9 Grade D (Unsatisfactory) - Grade points between 0 and 6.9



Reference:

(1) cost accounting / costing techniques; standard cost; target cost:

- Malmi, T. (2016). Managerialist studies in management accounting: 1990-2014. *Management Accounting Research*, 31, 31–44. <http://doi.org/10.1016/j.mar.2016.02.002>
- Woods, M., Taylor, L., & Fang, G. C. G. (2012). Electronics: A case study of economic value added in target costing. *Management Accounting Research*, 23(4), 261–277. <http://doi.org/10.1016/j.mar.2012.09.002>
- Everaert, P., Loosveld, S., Acker, T. Van, Schollier, M., & Sarens, G. (2006). Characteristics of target costing: theoretical and field study perspectives. *Qualitative Research in Accounting & Management*, 3(3), 236–263. <http://doi.org/10.1108/11766090610705425>
- Cooper, R., & Slagmulder, R. (1999). Develop Profitable New Products with Target Costing. *Sloan Management Review*, 40(4), 23–33.
- Hibbets, A. R., Albright, T., & Funk, W. (2003). The competitive environment and strategy of target costing implementers: evidence from the field. *Journal of Managerial Issues*, 15(1), 65–81.
- Swenson, D., Ansari, S., Bell, J., & Kim, I.-W. (2003). Best practices in target costing. *Management Accounting Quarterly*, 4(2), 12–17.
- Anderson, S. W., & Dekker, H. C. (2009). Strategic Cost Management in Supply Chains, Part 1: Structural Cost Management. *Accounting Horizons*, 23(2), 201–220. <http://doi.org/10.2308/acch.2009.23.2.201>
- Anderson, S. W., & Dekker, H. C. (2009). Strategic Cost Management in Supply Chains, Part 2: Executional Cost Management. *Accounting Horizons*, 23(3), 289–305. <http://doi.org/10.2308/acch.2009.23.3.289>
- Vosselman, E., & Meer-Kooistra, J. Van Der. (2009). Accounting for control and trust building in interfirm transactional relationships. *Accounting, Organizations and Society*, 34(2), 267–283. <http://doi.org/10.1016/j.aos.2008.04.002>
- Cooper, R., & Slagmulder, R. (2004). Achieving Full-Cycle Cost Management. *MIT Sloan Management Review*, 46(1), 44–52.
- Edwards, J. R., Boyns, T., & Matthews, M. (2002). Standard Costing and Budgetary Control in the British Iron and Steel Industry: A Study of Accounting Change. *Accounting, Auditing & Accountability Journal*, 15(1), 12. <http://doi.org/10.1108/09513570210418879>

(2) budgeting / behavioural aspects of budgeting; variance analyses:

- Covaleski, M. A., Evans III, J. H., Luft, J. L., & Shields, M. D. (2003). Budgeting Research: Three Theoretical Perspectives and Criteria for Selective Integration. *Journal of Management Accounting Research*, 15, 3–49. [http://doi.org/10.1016/S1751-3243\(06\)02006-2](http://doi.org/10.1016/S1751-3243(06)02006-2)
- Hansen, S. C., Otle, D. T., & Van der Stede, W. A. (2003). Practice developments in budgeting: an overview and research perspective. *Journal of Management Accounting Research*, 15, 95–116.
- Østergren, K., & Stensaker, I. (2011). Management Control without Budgets: A Field Study of “Beyond Budgeting” in Practice. *European Accounting Review*, 20(1), 149–181. <http://doi.org/10.1080/09638180903487842>
- Frezatti, F., Aguiar, A. B. De, Guerreiro, R., & Gouvea, M. A. (2011). Does management accounting play role in planning process? *Journal of Business Research*, 64(3), 242–249. <http://doi.org/10.1016/j.jbusres.2009.11.008>
- Liedtka, J. (2000). Strategic planning as a contributor to strategic change: a generative model. *European Management Journal*, 18(2), 195–206. [http://doi.org/10.1016/S0263-2373\(99\)00091-2](http://doi.org/10.1016/S0263-2373(99)00091-2)
- O’Regan, N., & Ghobadian, A. (2002). Formal strategic planning: The key to effective business process management? *Business Process Management Journal*, 8(5), 416–429. <http://doi.org/10.1108/14637150210449102>
- Marginson, D., & Ogden, S. (2005). Coping with ambiguity through the budget: The positive effects of budgetary targets on managers’ budgeting behaviours. *Accounting, Organizations and Society*, 30(5), 435–456. <http://doi.org/10.1016/j.aos.2004.05.004>
- Frow, N., Marginson, D., & Ogden, S. (2005). Encouraging strategic behaviour while maintaining management control: Multi-functional project teams, budgets, and the negotiation of shared accountabilities in contemporary enterprises. *Management Accounting Research*, 16(3), 269–292. <http://doi.org/10.1016/j.mar.2005.06.004>



- Merchant, K. A. (1985). Budgeting and the propensity to create budgetary slack. *Accounting, Organizations and Society*, 10(2), 201–210. [http://doi.org/10.1016/0361-3682\(85\)90016-9](http://doi.org/10.1016/0361-3682(85)90016-9)
- Ezzamel, M., Robson, K., & Stapleton, P. (2012). The logics of budgeting: Theorization and practice variation in the educational field. *Accounting, Organizations and Society*, 37(5), 281–303. <http://doi.org/10.1016/j.aos.2012.03.005>
- Otley, D. T. (1977). *Behavioural aspects of budgeting*. Institute of Chartered Accountants of England and Wales.
- Lukka, K. (1988). Budgetary biasing in organizations: Theoretical framework and empirical evidence. *Accounting, Organizations and Society*, 13(3), 281–301. [http://doi.org/10.1016/0361-3682\(88\)90005-0](http://doi.org/10.1016/0361-3682(88)90005-0)
- Van der Stede, W. A. (2000). The relationship between two consequences of budgetary controls: budgetary slack creation and managerial short-term orientation. *Accounting, Organizations and Society*, 25(6), 609–622. [http://doi.org/10.1016/S0361-3682\(99\)00058-6](http://doi.org/10.1016/S0361-3682(99)00058-6)
- Budde, J. (2009). Variance analysis and linear contracts in agencies with distorted performance measures. *Management Accounting Research*, 20(3), 166–176. <http://doi.org/10.1016/j.mar.2008.12.002>

(3) performance measurement / performance management; financial and non-financial performance measures:

- Ittner, C. D., & Larcker, D. F. (2003). Coming up Short on Nonfinancial Performance Measurement. *Harvard Business Review*, 1–10.
- De Geuser, F., Mooraj, S., & Oyon, D. (2009). Does the Balanced Scorecard Add Value? Empirical Evidence on its Effect on Performance. *European Accounting Review*, 18(1), 93–122. <http://doi.org/10.1080/09638180802481698>
- Agostino, D., & Arnaboldi, M. (2011). How the BSC implementation process shapes its outcome. *International Journal of Productivity and Performance Management*, 60(2), 99–114. <http://doi.org/10.1108/17410401111101458>
- Braam, G., & Nijssen, E. (2011). Exploring antecedents of experimentation and implementation of the balanced scorecard. *Journal of Management & Organization*, 17(6), 714–728. <http://doi.org/10.5172/jmo.2011.17.6.714>
- Nørreklit, H., & Mitchell, F. (2007). The Balanced Scorecard. In T. Hopper, D. Northcott, & R. W. Scapens (Eds.), *Issues in Management Accounting* (pp. 175–195). Prentice Hall.
- Seal, W. (2010). Managerial discourse and the link between theory and practice: From ROI to value-based management. *Management Accounting Research*, 21(2), 95–109. <http://doi.org/10.1016/j.mar.2010.02.007>
- Broadbent, J., & Laughlin, R. (2009). Performance management systems: A conceptual model. *Management Accounting Research*, 20(4), 283–295. <http://doi.org/10.1016/j.mar.2009.07.004>
- Conrad, L., & Guven Uslu, P. (2011). Investigation of the impact of “Payment by Results” on performance measurement and management in NHS Trusts. *Management Accounting Research*, 22(1), 46–55. <http://doi.org/10.1016/j.mar.2010.10.007>
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(4) performance in divisionalised businesses; external influence on performance:

- Busco, C., Giovannoni, E., & Scapens, R. W. (2008). Managing the tensions in integrating global organisations: The role of performance management systems. *Management Accounting Research*, 19(2), 103–125. <http://doi.org/10.1016/j.mar.2008.02.001>
- Dossi, A., & Patelli, L. (2008). The decision-influencing use of performance measurement systems in relationships between headquarters and subsidiaries. *Management Accounting Research*, 19(2), 126–148. <http://doi.org/10.1016/j.mar.2007.11.001>
- van der Meer-Kooistra, J., & Scapens, R. W. (2008). The governance of lateral relations between and within organisations. *Management Accounting Research*, 19(4), 365–384. <http://doi.org/10.1016/j.mar.2008.08.001>



- Speklé, R. F. (2001). Explaining management control structure variety: a transaction cost economics perspective. *Accounting, Organizations and Society*, 26(4–5), 419–441. [http://doi.org/10.1016/S0361-3682\(00\)00041-6](http://doi.org/10.1016/S0361-3682(00)00041-6)
- Gusc, J., Bremmers, H. J., & Omta, S. W. F. (2005). Management Control Systems in Subsidiaries of Multinationals in the Emerging Market of Central Eastern Europe. *Journal of Comparative International Management*, 8(2), 57–78.
- Boland Jr, R. J., Sharma, A. K., & Afonso, P. S. (2008). Designing management control in hybrid organizations: the role of path creation and morphogenesis. *Accounting, Organizations and Society*, 33(7–8), 899–914. <http://doi.org/10.1016/j.aos.2008.06.006>
- Cruz, I., Major, M., & Scapens, R. W. (2009). Institutionalization and practice variation in the management control of a global/local setting. *Accounting, Auditing and Accountability Journal*, 22(1), 91–117. <http://doi.org/10.1108/09513570910923024>
- Mahlendorf, M. D., Rehring, J., Schäffer, U., & Wyszomirski, E. (2012). Influencing foreign subsidiary decisions through headquarter performance measurement systems. *Management Decision*, 50(4), 688–717. <http://doi.org/10.1108/00251741211220354>
- Dekker, H. C. (2016). On the boundaries between intrafirm and interfirm management accounting research. *Management Accounting Research*, 31, 86–99. <http://doi.org/10.1016/j.mar.2016.01.001>

(5) decision making regarding scarce resources, pricing, make-or-buy alternatives:

- Dekker, H. C. (2003). Value chain analysis in interfirm relationships: a field study. *Management Accounting Research*, 14(1), 1–23. [http://doi.org/10.1016/S1044-5005\(02\)00067-7](http://doi.org/10.1016/S1044-5005(02)00067-7)
- Lucas, M. (2003). Pricing decisions and the neoclassical theory of the firm. *Management Accounting Research*, 14(3), 201–217. [http://doi.org/10.1016/S1044-5005\(03\)00044-1](http://doi.org/10.1016/S1044-5005(03)00044-1)
- Sartorius, K., & Kirsten, J. (2005). The boundaries of the firm: Why do sugar producers outsource sugarcane production? *Management Accounting Research*, 16(1), 81–99. <http://doi.org/10.1016/j.mar.2004.10.001>
- Tayles, M., & Drury, C. (2001). Moving from make/buy to strategic sourcing: The outsource decision process. *Long Range Planning*, 34(5), 605–622. [http://doi.org/10.1016/S0024-6301\(01\)00080-2](http://doi.org/10.1016/S0024-6301(01)00080-2)
- Mahama, H., & Chua, W. F. (2016). A study of alliance dynamics, accounting and trust-as-practice. *Accounting, Organizations and Society*, 51, 29–46. <http://doi.org/10.1016/j.aos.2016.04.004>
- Lehtonen, T. (2007). DRG-based prospective pricing and case-mix accounting-Exploring the mechanisms of successful implementation. *Management Accounting Research*, 18(3), 367–395. <http://doi.org/10.1016/j.mar.2006.12.002>
- Edwards, J. R., Boyns, T., & Matthews, M. (2003). Costing, pricing and politics in the British steel industry, 1918-1967. *Management Accounting Research*, 14(1), 25–49. [http://doi.org/10.1016/S1044-5005\(02\)00033-1](http://doi.org/10.1016/S1044-5005(02)00033-1)
- Drury, C., & Tayles, M. (2006). Profitability analysis in UK organizations: An exploratory study. *British Accounting Review*, 38(4), 405–425. <http://doi.org/10.1016/j.bar.2006.05.003>

(6) investment / management of working capital:

- Howorth, C., & Westhead, P. (2003). The focus of working capital management in UK small firms. *Management Accounting Research*, 14(2), 94–111. doi:10.1016/S1044-5005(03)00022-2
- Gosman, M. L., & Kohlbeck, M. J. (2009). Effects of the Existence and Identity of Major Customers on Supplier Profitability: Is Wal-Mart Different? *Journal of Management Accounting Research*, 21(1), 179–201. doi:10.2308/jmar.2009.21.1.179
- Baxter, J., & Chua, W. F. (2008). Be(com)ing the chief financial officer of an organisation: Experimenting with Bourdieu's practice theory. *Management Accounting Research*, 19(3), 212–230. doi:10.1016/j.mar.2008.06.001
- Tan, Z. (Simon). (2014). The construction of calculative expertise: The integration of corporate governance into investment analyses by sell-side financial analysts. *Accounting, Organizations and Society*, 39(5), 362–384. doi:10.1016/j.aos.2014.05.003



(7) appraisal of long-term investments:

- Carr, C., Kolehmainen, K., & Mitchell, F. (2010). Strategic investment decision making practices: A contextual approach. *Management Accounting Research*, 21(3), 167–184. doi:10.1016/j.mar.2010.03.004
- Carr, C., & Tomkins, C. (1996). Strategic investment decisions: the importance of SCM. A comparative analysis of 51 case studies in UK, US and German companies. *Management Accounting Research*, 7(2), 199 – 217.
- Collier, P. M., & Gregory, A. (1995). Investment appraisal in service industries: a field study analysis of the UK hotels sector. *Management Accounting Research*, 6(1), 33–57.
- Verbeeten, F. H. M. (2006). Do organizations adopt sophisticated capital budgeting practices to deal with uncertainty in the investment decision? A research note. *Management Accounting Research*, 17(1), 106–120. doi:10.1016/j.mar.2005.07.002

(8) sources of business finance / dividend policy / internal sources:

- Pinnuck, M., & Shekhar, C. (2013). The profit versus loss heuristic and firm financing decisions. *Accounting, Organizations and Society*, 38(6-7), 420–439. doi:10.1016/j.aos.2013.09.003
- Richardson, A. J., & Welker, M. (2001). Social disclosure, financial disclosure and the cost of equity capital. *Accounting, Organizations and Society*, 26(7-8), 597–616. doi:10.1016/S0361-3682(01)00025-3