

Nome da disciplina		
Management Accounting in Operations Ministrada em 2018-1		
Número de créditos: 4	Carga horária: 48	Obrigatória/Eletiva: Eletiva
Ementa:		
<p>Approach to discipline: to analyze the factors affecting the operations and organizational performance. In addition, to provide an understanding of the importance of the organizational capabilities and competencies and their impacts on business performance. Content approach: a theoretical discussion about the organizational capabilities, the acquisition and application of knowledge in operations and management with the focus on performance leverage.</p>		
Bibliografia:		
<p>Abernethy, M.A., Lillis, A.M., 1995. The impact of manufacturing flexibility on management control system design. <i>Accounting, Organizations and Society</i>, 20, 241–258. Chenhall, R. H. (1997). Reliance manufacturing performance measures, total quality management and organizational performance. <i>Management Accounting Research</i>, 8(2), 187–206. Cohen, W. M., & Levinthal, D. A. (1990). Absorptive Capacity: A New Perspective on Learning and Innovation. <i>Administrative Science Quarterly</i>, 35(1), 1–152. Ferdows, K., & De Meyer, A. (1990). Lasting Improvements in Manufacturing Performance: In Search of a New Theory. <i>Journal of Operations Management</i>, 9, 168–184. Fullerton, R.R., Wempe, V. (2009). Lean manufacturing, non-financial performance measures, and financial performance. <i>International Journal of Operations & Production Management</i>, 29, 214–240. Fullerton, R.R., Kenne F. A., Widener, S. K. (2014). Lean manufacturing and firm performance: The incremental contribution of lean management accounting practices. <i>Journal of Operations Management</i>, 32 (7–8) 414–428. Ger J. (2005). Management accounting system design in manufacturing departments: An empirical investigation using a multiple contingencies approach. <i>Accounting, Organizations and Society</i>, 30, 9–126. Kogut, B., & Zander, U. (1992). Knowledge of the Firm, Combinative Capabilities, and the Replication of Technology. <i>Organization Studies</i>, 3(3), 383–397. Joshi, M. P., Kathuria, R., & Porth, S. (2003). Alignment of strategic priorities and performance: an integration of operations and strategic management perspectives. <i>Journal of Operations Management</i>, 21(3), 353–369. Nisiyama, E.K., Oyadomari, J.C.T., Chen, Y., & Aguiar, A.B. de. (2016). The Use of Management Control Systems and Operations Management Techniques. <i>Brazilian Business Review</i>, 13, 56–81. Nonaka, I., von Krogh, G. Voelpel, S. (2006). Organizational Knowledge Creation Theory: Evolutionary Paths and Future Advancements. <i>Organization Studies</i>, 27(8), 1179–1208. Revellino, Silvana, & Mouritsen, Jan, (2015). Accounting as engine: The performativity of calculative practices and the dynamics of innovation, <i>Management Accounting Research</i>, 28, 31-49. Salterio, S.E. (2015). Barriers to knowledge creation in management accounting research. <i>Journal of Management Accounting Research</i>, 27, 151–170. Schroeder, R.G., S. R., & Peng, D.X. (2011). The cumulative capability “sand cone” model revisited: a new perspective for manufacturing strategy. <i>International Journal of Production Research</i>, 49, 4879–4901. Watson, K. J., Blackstone, J. H., & Gardiner, S. C. (2007). The evolution of a management philosophy: The theory of constraints. <i>Journal of Operations Management</i>, 25(2), 387–402. Wheelwright, S.C. (1984). <i>Manufacturing strategy: Defining the missing link</i>. <i>Strategic Management Journal</i>, 5(1), 77-91. Wu, S. M., Melnyk, S. A., & Flynn, B. B. (2010). Operational Capabilities: The Secret Ingredient. <i>Decision Sciences</i>, 41(4), 721–754. Zahra, S. A., & George, G. (2002). Absorptive Capacity: A Review, Reconceptualization and Extension. <i>The Academy of Management Review</i>, 27(2), 185–203. Complementary References: Bititci, U. S., Ackermann, F., Ates, A., Davies, J., Garengo, P., Gibb, S., Firat, S. U. (2011). Managerial processes: business process that sustain performance. <i>International Journal of Operations & Production Management</i>, 31(8), 851–887. Dyer, J. H., & Hatch, N. W. (2006). Relation-specific capabilities and barriers to knowledge transfers: creating advantage through network relationships. <i>Strategic Management Journal</i>, 27(8). Dosi, G., Nelson, R. R., & Winter, S. G. (2000). <i>The Nature and Dynamics of Organizational Capabilities</i> (p. 389). New York: Oxford University Press. Wernerfelt, B. (1984). A</p>		

Resource-based View of the Firm. *Strategic Management Journal*, 5(2), 171–180. Becker, M. C. (2000). Organizational routines: a review of the literature. *Industrial and Corporate Change*, 13(4), 643–678. Flynn, B. B., Flynn, E. J. (2004). An exploratory study of the nature of cumulative capabilities, *Journal of Operations Management*, 22(5), 439-457. Peng, D. X., Schroeder, R. G., & Shah, R. (2008). Linking routines to operations capabilities: A new perspective. *Journal of Operations Management*, 26(6), 748-768. Skinner, W. (1969). Manufacturing – The missing link in corporate strategy. *Harvard Business Review*, 47 (3), 136-145. Swink, M., Narasimhan, R. & Wang, C. (2007). Managing beyond the factory walls: Effects of four types of strategic integration on manufacturing plant performance, *Journal of Operations Management*, Volume 25, Issue 1, January Pages 148-164.