

Nome da disciplina		
Research and Practice in Management Control Ministrada em 2019-1		
Número de créditos: 4	Carga horária: 48	Obrigatória/Eletiva:Eletiva
Ementa:		
<p>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</p>		
Bibliografia:		
<p>(1) cost accounting / costing techniques; standard cost; target cost: • Malmi, T. (2016). Managerial studies in management accounting: 1990-2014. <i>Management Accounting Research</i>, 31, 31–44. http://doi.org/10.1016/j.mar.2016.02.002 • Woods, M., Taylor, L., & Fang, G. C. G. (2012). Electronic case study of economic value added in target costing. <i>Management Accounting Research</i>, 23(4), 267–277. http://doi.org/10.1016/j.mar.2012.09.002 • Everaert, P., Loosveld, S., Acker, T. Van, Schollier, J., & Sarens, G. (2006). Characteristics of target costing: theoretical and field study perspectives. <i>Qualitative Research in Accounting & Management</i>, 3(3), 236–263. http://doi.org/10.1108/1176609061070542 • Cooper, R., & Slagmulder, R. (1999). Develop Profitable New Products with Target Costing. <i>Sloan Management Review</i>, 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. <i>Journal of Management Issues</i>, 15(1), 65–81. • Swenson, D., Ansari, S., Bell, J., & Kim, I.-W. (2003). Best practices in target costing. <i>Management Accounting Quarterly</i>, 4(2), 12–17. • Anderson, S. W., & Dekker, H. C. (2009). Strategic Cost Management in Supply Chains, Part 1: Structural Cost Management. <i>Accounting Horizons</i>, 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. <i>Accounting Horizons</i>, 23(3), 289–305. http://doi.org/10.2308/acch.2009.23.3.289 • Vosselman, E., & Meer-Kooijse, J. Van Der. (2009). Accounting for control and trust building in interfirm transactional relationships. <i>Accounting, Organizations and Society</i>, 34(2), 267–283. http://doi.org/10.1016/j.aos.2008.04.002 • Cooper, R., & Slagmulder, R. (2004). Achieving Full-Cycle Cost Management. <i>MIT Sloan Management Review</i>, 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. <i>Accounting, Auditing & Accountability Journal</i>, 15(1), 12. http://doi.org/10.1108/09513570210418879 (2) budgeting / behavioural aspects of budgeting; variance analyses: • Covalleski, M. A., Evans III, J. H., Luft, J. L., & Shields, M. D. (2003). Budgeting Research: Three Theoretical Perspectives and Criteria for Selective Integration. <i>Journal of Management Accounting Research</i>, 15, 3–49. http://doi.org/10.1016/S1751-3243(06)02006-2 • Hansen, S. C., Otley, D. T., & Van der Stede, W. A. (2003). Practice developments in budgeting: an overview and research perspective. <i>Journal of Management Accounting Research</i>, 15, 116. • Østergren, K., & Stensaker, I. (2011). Management Control without Budgets: A Field Study of “Beyond Budgeting” in Practice. <i>European Accounting Review</i>, 20(1), 149–181. http://doi.org/10.1080/09638180903487842 • Frezatti, F., Aguiar, A. B. De, Guerreiro, R., & Gouveia, A. (2011). Does management accounting play role in planning process? <i>Journal of Business Research</i>, 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. <i>European Management Journal</i>, 18(2), 195–200</p>		

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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](http://doi.org/10.1016/j.mar.2005.07.002) (8) sources of business financing: 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](http://doi.org/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](http://doi.org/10.1016/S0361-3682(01)00025-3)

