CONTENTS

List of Figures ix
List of Tables x
Notes on Contributors xi

1. Controlling Strategy
Christopher S. Chapman 1

2. Content and Process Approaches to Studying Strategy and Management Control Systems
Robert H. Chenhall 10

3. The Promise of Management Control Systems for Innovation and Strategic Change
Tony Davila 37

4. What Do We Know about Management Control Systems and Strategy?
Kim Langfield-Smith 62

5. Moving From Strategic Measurement to Strategic Data Analysis
Christopher D. Ittner & David F. Larcker 86

6. Management Control Systems and the Crafting of Strategy: A Practice-Based View
Thomas Ahrens & Christopher S. Chapman 106

7. Strategies and Organizational Problems: Constructing Corporate Value and Coherence in Balanced Scorecard Processes
Allan Hansen & Jan Mouritsen 125
Peter B. Miller & Ted O'Leary  

Index
# LIST OF FIGURES

1. Strategic data analysis process 88
2. Estimated elasticities from cross-sectional regressions of convenience store food sales ($US) on gasoline sales (gallons) 90
3. Analysis of the drivers of food sales profitability in convenience stores 92
4. Computer manufacturer study linking customer satisfaction scores to subsequent product recommendations 94
5. Analysis linking employee-related measures to customer purchase behaviour in a financial services firm 96
6. Restaurant Division organization chart 110
7. Organizational problems and the BSC in ErcoPharm 134
8. Organizational problems and the BSC in Kvadrat 137
9. Organizational problems and the BSC in Columbus IT 140
10. Organizational problems and the BSC in BRFkredit 142
11. Components in translations of corporate value and coherence 145
12. Components of the 0.25-micron technology generation whose design Intel sought to coordinate at intra- and interfirm levels. Components developed by other firms are indicated by shaded boxes. 170
LIST OF TABLES

1  Strategic concepts for MCS .................................................. 42
2  A model of MCS for innovation strategy ................................. 47
3  Information on formal fieldwork activity ................................. 111
4  Corporate value, coherence, and strategic performance measurement in four cases .............................................. 131
5  Estimated manufacturing cost of a failure to coordinate process generation and product designs .......................... 162
6  Required rates and directions of change in individual design variables to achieve coordinated and system-wide innovation ................................................................. 166
7  Relative performance indicators for the Pentium II microprocessor ................................................................. 174
NOTES ON CONTRIBUTORS

Thomas Ahrens, University of Warwick
Christopher S. Chapman, University of Oxford
Robert H. Chenhall, Monash University & James Cook University
Tony Davila, Stanford University & IESE Business School
Allan Hansen, Copenhagen Business School
Christopher D. Ittner, University of Pennsylvania
Kim Langfield-Smith, Monash University
David F. Larcker, University of Pennsylvania
Peter B. Miller, London School of Economics and Political Science
Jan Mouritsen, Copenhagen Business School
Ted O’Leary, Manchester Business School & University of Michigan