BIBLIOGRAPHY AND RECOMMENDED FURTHER READING

- Amigoni, F. (1978) 'Planning management control systems', *Journal of Business Finance and Accounting*, 5(3): 279–92.
- Argyris, C. (1953) 'Human problems with budgets', Harvard Business Review, 31(1): 97–110.
- Ashton, D., Hopper, T. and Scapens, R. (1995) *Issues in Management Accounting* (2nd edition). Hemel Hempstead: Prentice Hall.
- Azofra, V., Prieto, B. and Santidrian, A. (2003) 'The usefulness of a performance measurement system in the daily life of an organisation: a note on a case study', *British Accounting Review*, 35: 367–84.
- Bannock, G. and Manser, W. (1999) International Dictionary of Finance. London: Penguin Books.
- Baring Asset Management (1997) Lamont's Glossary, (8th edition). London: Advanced Media Group.
- Bhimani, A. and Piggott, D. (1992) 'Implementing ABC: a case study of organisational and behavioural consequences', *Management Accounting Research*, 3: 119–32.
- Brealey, R.A. and Myers, S.C. (2002) Principles of Corporate Finance, 7th edn. New York: McGraw-Hill.
- Briers, M. and Hirst, M. (1990) 'The role of budgetary information in performance evaluation', *Accounting, Organisations and Society*, 15(4): 373–98.
- Bromwich, M. and Bhimani, A. (1989) *Management Accounting: Evolution not Revolution*. London: CIMA.
- Burns, J. (2000) 'The dynamics of accounting change Interplay between new practices, routines, institutions, power and politics', *Accounting, Auditing and Accountability*, 13(5): 566–96.
- Chandler, A.D. (1962) *Strategy and Structure: Chapters in the History of the Industrial Enterprise*. Cambridge, MA: MIT Press.
- Chwastiak, M. (1999) 'Deconstructing the principal–agent model: a view from the bottom', *Critical Perspectives on Accounting*, 10: 425–41.
- Coad, A.F. (1999) 'Some survey evidence on the learning and performance orientations of management accountants', *Management Accounting Research*, 10: 109–35.
- Collin, P.H., Collin, F. and Collin, S.M.H. (2001) Dictionary of Business. Peter Collin Publishing.
- Collins (2000) *Collins English Dictionary*. Retrieved from xreferplus, http://www.xreferplus. com/entry/2669715.
- Coombs, H.M. and Evans, A. (2000) 'Managing central support services through service level agreements', *Government Accountants Journal*, 49(1): 54–9.
- Coombs, H.M. and Jenkins, D.E. (2002) *Public Sector Financial Management* (3rd edition). London: Thomson Learning.
- Coombs, H.M., Hobbs, D. and Jenkins, D.E. (2000) 'Management accounting for the new millennium and beyond', in S. Saunders and N. Smalley (eds), *Simulation and Gaming Research Yearbook*, Vol. 8. London: Kogan Page.
- Cooper, R. (1990) 'Cost classification in unit-based and activity-based manufacturing cost systems', *Journal of Cost Management*, Fall: 4–14.

- Cooper, R. and Kaplan, R.S. (1987) 'Measure costs right: make the right decisions', *Harvard Business Review*, September/October: pp. 96–103.
- Cooper, S., Davies, M. and Davis, T. (2002) 'Value judgement', *Financial Management*, February: 31. Drucker, P.F. (1994) *Managing the Future*. New York: Penguin.
- Drury, C. (2004) Management and Cost Accounting (5th edition). London: Thomson.
- Drury, C. and Tayles, M. (1997) 'The misapplication of capital investment appraisal techniques', Management Decision, 35(2): 86–93.
- Drury, C. and Tayles, M. (2000) Cost system design and profitability analysis in UK companies. Chartered Institute of Management Accountants.
- Eccles, R.R. (1985) 'Control and fairness in transfer pricing', *Harvard Business Review*, November December, 149–61.
- Emmanuel, C.R. and Gee, K.P. (1982) 'Transfer pricing: a fair and neutral procedure', Accounting and Business Research, Autumn: 273–8.
- Emmanuel, C., Otley, D. and Merchant, K. (1990) *Accounting for Management Control* (2nd edition). London: International Thomson.
- Ezzamel, M., Morris, J. and Smith, J.A. (2004) Accounting for New Organisational Forms. Research Update, 8–9 September, CIMA.
- Foucault, M. (1977) Discipline and Punish: The Birth of the Prison. London: Allen Lane.
- Garcke, E. and Fells, J.M. (1887) Factory Accounts, Their Principles and Practice. London: Crosby, Lockwood & Co.
- Garrison, R.H. and Noreen, E.W. (2000) *Managerial Accounting* (9th edition). Boston: Irwin/McGraw-Hill.
- Gietzmann, M. (1995) 'Introduction to agency theory in management accounting', in D. Ashton, T. Hopper and R. Scapens, *Issues in Management Accounting* (2nd edition). Hemel Hempstead: Prentice Hall, pp. 259–72.
- Goldratt, E.M. (1990a) The Haystack Syndrome: Sifting Information out of the Data Ocean. Crotonon-Hudson, NY: North River Press.
- Goldratt, E.M. (1990b) What Is This Thing Called Theory of Constraints and How Should It Be Implemented? Croton-on-Hudson, NY: North River Press.
- Goldratt, E.M. and Cox, J. (1984) *The Goal: A Process of Ongoing Improvement*. Croton-on-Hudson, NY: North River Press.
- Gould, S. (2002) 'Rough guide', Financial Management, April: 30-1.
- H.M. Government (1994) Better Accounting for Taxpayers' Money: The Government's Proposals, Cm 2626. London, HMSO.
- Hofstede, G.H. (1968) The Game of Budget Control. London: Tavistock.
- Hopwood, A.G. (1972) 'An empirical study of the role of accounting data in performance evaulation', *Journal of Accounting Research*, 10: 156–82.
- Hopper, T. and Armstrong, P. (1991) 'Cost accounting, controlling labour and the rise of conglome rates', *Accounting, Organizations and Society*, 16(5/6): 405–38.
- Hopper, T., Tsamenyi, M., Uddin, S. and Wickramasinghe, D. (2003) 'The state they're in', *Financial Management*, June: 14–19.
- Hopwood, A. (1974) Accounting and Human Behaviour. Englewood Cliffs, N.J.: Prentice Hall.
- Hussey, R. (1999) Oxford Dictionary of Accounting. Oxford: Oxford University Press.
- Innes, J. and Mitchell, F. (1995) 'A survey of activity-based costing in the UK's largest companies', Management Accounting Research, June: 137–54.
- Johnson, H.T. and Kaplan, R.S. (1987) *Relevance Lost: The Rise and Fall of Management Accounting*. Cambridge, MA: Harvard Business School Press.

Kaplan, R.S. (1982) Advanced Management Accounting. Prentice Hall.

- Kaplan, R.S. (1983) 'Measuring manufacturing performance a new challenge for MA research', Accounting Review, LVIII: 686–705.
- Kaplan, R.S. (1994) 'Flexible budgeting in an activity-based costing framework', Accounting Horizons, June: 104–9.
- Kaplan, R.S. and Norton, D.P. (1996) *The Balanced Scorecard: Translating Strategy into Action*. Boston: Harvard Business School Press.
- Keef, S. and Roush, M. (2002) 'Does MVA measure up?', Financial Management, January: 20-1.
- Kennis, J. (1979) 'Effects of budgetary goal characteristics on managerial aspects of performance', *Accounting Review*, 4: 707–21.
- Lapsley, I. (1996) 'Reflections on performance measurement in the public sector', in L. Lapsley and F. Mitchell, *Accounting and Performance Measurement: Issues in the Private and Public Sectors*. London: Paul Chapman, 109–28.
- Locke, E.A. (1968) 'Towards a theory of risk motivation and incentives', Organisational Behaviour and Human Performance, 3: 157–89.
- Loft, A. (1995) 'The history of management accounting', in D. Ashton, T. Hopper and R. Scapens (eds), *Issues in Management Accounting* (2nd edition). Hemel Hempstead: Prentice Hall.
- Lumby, S. and Jones, C. (2003) *Corporate Finance Theory and Practice* (7th edition). London: Thomson.
- Lumijarvi, O.P. (1991) 'Selling of capital investments to top management', Management Accounting Research, 2: 171–88.
- Lyne, S. (1995) 'Accounting measures, motivation and performance appraisal', in D. Ashton, T. Hopper and R. Scapens (eds), *Issues in Management Accounting* (2nd edition). Hemel Hempstead: Prentice Hall, pp. 237–58.
- Mak, Y.T. and Roush, M.L. (1994) 'Flexible budgeting and variance analysis in an activity-based costing environment', *Accounting Horizons*, June: 93–104.
- March, J.G. (1976) 'The technology of foolishness', in J.G. March and J.P. Olsen (eds), *Ambiguity* and Choice in Organizations. Bergen: Universitetsforlaget.
- Merchant, K.A. (1998) 'Management control-related ethical issues and analyses', in *Modern Management Control Systems*, Hemel-Hempstead: Prentice Hall, pp. 697–712.
- Mintzberg, H. (1975) *Impediments to the Use of Management Information*. New York: National Association of Accountants.
- Otley, D.T. (2001) 'Extending the boundaries of management accounting research: developing systems for performance management', *British Accounting Review*, 33(3): 243–61.
- Otley, D.T. (1980) 'The contingency theory of management accounting: achievement and prognosis', Accounting, Organisations and Society, 5(4): 413–28.
- Otley, D.T. and Berry, A.J. (1980) Control, organisations and accounting, *Accounting, Organisations* and Society, 5(2): 231–44.
- Otley, D.T. (1978) 'Budget use and managerial performance', *Journal of Accounting Research*, 16: 122–49.
- Ouchi, W.G. (1979) 'A conceptual framework for the design of organisational control mechanisms', Management Science, 25(9): 833–48.
- Pass, C., Lowes, B. and Pendleton, A. (1995) *Collins Dictionary of Business*. London: Peter Collin Publishing.
- Pass, C., Lowes, B. and Davies, L. (2000) *Collins Dictionary of Economics*. London: Peter Collin Publishing.
- Penguin (2000) The Penguin English Dictionary. London: Penguin.

- Porter, M.E. (1985) *Competitive Advantage: Creating and Sustaining Superior Performance*. New York: Free Press.
- Preston, A. (1995) 'Budgeting, creativity and culture', in D. Ashton, T. Hopper and R. Scapens (eds), *Issues in Management Accounting* (2nd edition). Hemel Hempstead: Prentice Hall, pp. 273–98.

Proctor, R. (2002) Managerial Accounting for Business Decisions. Harlow: Pearson Education.

- Robson, K. and Cooper, D. (1989) 'Power and management control', in W.F. Chua, E.A. Lowe and A.G. Puxty (eds), *Critical Perspectives in Management Control*. MacMillan, pp. 79–114.
- Roget (1995) *Roget's II: The New Thesaurus* (3rd edition). Boston: Houghton Mifflin. Retrieved from xreferplus, http://www.xreferplus.com/entry/746368.
- Ronen, J. and Livingstone, J.L. (1975) 'An expectancy theory approach to the motivational impact of budgets', Accountancy Review, 50: 671–85.
- Roslender, R. (1995) 'Critical management accounting', in D. Ashton, T. Hopper and R. Scapens (eds), *Issues in Management Accounting* (2nd edition). Hemel Hempstead: Prentice Hall, pp. 65–86.
- Samuels, J.M., Wilkes, F.M. and Brayshaw, R.E. (1999) Financial Management and Decision Making. London: International Thomson Business Press.
- Shim, J.K. and Siegel J.G. (1995) *Dictionary of Economics*. New York: Wiley. Retrieved from xreferplus, http://www.xreferplus.com/entry/2764220.
- Simon, H.A. (1953) 'Theories and decision making in economics and behavioural science', *American Economic Review*, XLIX: 253–83.
- Simons, R. (2000) *Performance Measurement and Control Systems for Implementing Strategy*. New Jersey: Prentice Hall.
- Spicer, B.H. (1988) 'Towards an organisation theory of the transfer pricing process', *Accounting*, *Organizations and Society*, 13(3): 303–22.
- Stedry, R.C. (1960) Budget Control and Cost Behaviour. Hemel Hempstead: Prentice Hall.
- Stewart, G. (1991) The Quest for Value. New York: Harper Business.
- Swieringa, R.J. and Waterhouse J.H. (1982) 'Organizational views of transfer pricing', Accounting Organizations and Society, 7(2): 149–65.
- Upchurch, A. (1998) *Management Accounting Principles and Practice*. London: Financial Times/Prentice Hall.
- Walker, M. and Choudhury, N. (1987) 'Agency theory and management accounting', in J.A. Arnold, R. Scapens and D. Cooper (eds), *Management Accounting: Expanding the Horizons*. London: Chartered Institute of Management Accountants, pp. 61–112.
- Watson, D.J. and Baumler, J.V. (1975) 'Transfer pricing: a behavioural context', Accounting Review, July: 466–74.
- Wilson, R.M.S. and Wai, F.C. (1993) Managerial Accounting: Method and Meaning (2nd edition). Singapore: Chapman & Hall.
- Zimmerman, J.L. (1979) 'The costs and benefits of cost allocations', *Accounting Review*, July: 504–21.