

Management Accounting, Volumes I and II

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The International Library of Management



December 1997
976 pages
978-1-85521-574-0

244 x 169 mm
Hardback
£270.00

Volume I

Management accounting as a set of tasks in which people labelled 'management accountants' engage is a highly diverse. In part, this reflects the varied range of organisations in which management accounting is undertaken, but there is also a considerable diversity in the research undertaken into management accounting and to a lesser extent, in management accounting education.

Many definitions fail to capture the organisational context in which management accounting is located and which gives meaning both to management accounting processes (such as budgeting) and outputs from management accounting decisions (such as performance reports). This volume emphasises the development of management accounting along with its role in seeking to achieve organisational control and enhance organisational effectiveness.

A key focus is on the design of management accounting systems for planning purposes. This can be facilitated by thinking of the enterprise as a bundle of projects (or activities) which generate revenue whilst consuming resources. If the management of an enterprise has a clear awareness of the pattern of resources consumed on the one hand and the revenue generated on the other by activity in answer to the question Where are we now? it will have a valuable base line from which to move forwards.

The book provides detailed consideration to cost analysis for planning as a means of achieving this base line, including the role of activity based costing.

The concluding section of the book deals with other contemporary approaches which give insights into the design and operation of management accounting systems with a view to securing organisational control and improving organisational effectiveness.

Volume II

Building on the coverage given in Volume I, this book addresses the design and operation of management accounting systems for securing organisational control and enhancing organisational effectiveness.

In seeking to define organisational control and to measure organisational effectiveness it is necessary to recognise that there are multiple constituencies in any given organisation, hence focusing on a single criterion (such as profit) in decision making or on a single performance measure (such as ROI) is myopic. A balanced score card approach is much more likely to be useful.

Part I of the book deals with a range of perspectives on management control, systems design (with particular emphasis on budgeting systems), coping with the problems of systems implementation and measuring performance.

Part II looks to the future and covers an array of innovations in management accounting (including Japanese management accounting practices and management in not-for-profit organisations) as well as promising avenues for the development of management accounting as we move into the 21st century.

Contents

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VOLUME I; Part 1 Planning: Introduction: Background: The search for gain in markets and firms: a review of the historical emergence of management accounting systems, H. Thomas Johnson; Management accounting: historical perspectives and challenges, Bikki Jaggi and Yaw M. Mensah; Purposes and paradigms of management accounting: beyond economic reductionism, Martin Kelly and Michael J. Pratt; Sense-making of accounting data as a technique of organisational diagnosis, Richard J. Boland; Making sense of research into the organisational and social aspects of management accounting: a review of its underlying assumptions, Trevor M. Hopper and Andrew Powell; The process of change in management accounting: some field study evidence, John Innes and Falconer Mitchell; Impact of automation on cost accounting, M. Kerremans, Hilda Theunisse and G van Overloop; Managerial accounting in France: overview of past tradition and current practice, Michel Lebas; Britain's railways: the predominance of engineering over accountancy during the inter-war period, D.M. Lawrenson; Occupational role dimensions: the profession of management accounting, Michael Newman, Carolyne Smart and Ilan Vertinsky. Part 2 Cost Analysis for Planning and decision Making: The costs and benefits of cost allocations, Jerold L. Zimmerman; Is cost allocation just?, Nandan Choudhury; Cost accounting in manufacturing: dawn of a new era, G.W. Plossl; How cost accounting distorts product costs, Robin Cooper and Robert S. Kaplan; Management accounting education: a defense of criticisms, Barbara Reider and Gary Saunders; Accounting for throughput: part I - the theory, David Dugdale and T. Colwyn Jones; Throughput part II - practice, David Dugdale and T. Colwyn Jones. Part 3 Activity Based Costing: Activity-based information: a blueprint for world-class management accounting, H. Thomas Johnson; Activity-based systems: measuring the costs of resource usage, Robin Cooper and Robert S. Kaplan; A survey of activity-based costing in the UK's largest companies, John Innes and Falconer Mitchell; An empirical analysis of firm's implementation experiences with activity-based costing, Michael D. Shields; Implementing new knowledge: the case of activity-based costing, Chris Argyris and Robert S. Kaplan; Lost relevance: a note on the contribution of management accounting education, J. Colin Drury; Managing it all by numbers: a review of Johnson and Kaplan's 'Relevance Lost', Mahmoud Ezzamel, Keith Hoskins and Richard Macve. Part 4 Other Contemporary Approaches: The contingency theory of management accounting: achievement and prognosis, David T. Otley; Management accounting systems and the economics of internal organisation, Barry H. Spicer and Van Bellew; Agency research in managerial accounting: a second look, Stanley Baiman; A tentative exploration into the amount and equivocality of information processing in organisational work units, Richard L. Daft and Norman B. Macintosh; Human information processing, decision style theory and accounting information systems, Michael J. Driver and Theodore J. Mock; Index.

Contents: VOLUME II: Part 1 Control: Introduction; Management control; Managerial accounting systems and organizational control: a role perspective, Frank Collins; A multiple paradigm approach to organizational control, T.K. Das; Research in management control: an overview of its development, David Otley, Jane Broadbent and Anthony Berry; The measuring of organizational effectiveness: multiple domains and constituencies, M.A. Hitt. Part 2 Systems Designs: Planning management control systems, Franco Amigoni; Designing an effective financial planning and control system, Scott S. Cowen and J. Kendall Midaugh II. Part 3 Budgeting: Managerial roles and budgeting behaviour, Norman B. Macintosh and John J. Williams; Budgetary participation motivation and managerial performance, Peter Brownell and Morris McInnes. Part 4 Implementation: A behavioral model for implementing cost management systems, Michael D. Shields and S. Mark Young; The dilemma of implementing controls: the case of managerial accounting, Chris Argyris. Part 5 Performance management: An empirical study of the role of accounting data in performance evaluation, Anthony G. Hopwood; Responsibility accounting and controllability, Nandan Choudhury; Are your performance measures obsolete?, Daniel P. Keegan, Robert G. Eiler and Charles R. Jones. Part 6 Innovations: restoring the relevance of management accounting, Toshiro Hiromoto; Means versus ends: a review of literature on Japanese management accounting, Paul J. McManh and Alfred J. Nanni, Jr; The relationship between budgetary management style and organizational commitment in a not-for-profit organization, Frank Collins, Suzanne H. Lowensohn, Mary H. McCallum and Richard I. Newmark; Meeting the challenge: accounting for change, I. Lapsley and A. Pettigrew; Sociology and management accounting research, Robin Roslander; The case for multiple methods in empirical management accounting research (with an illustration from budget setting), Jacob G. Birnberg, Michael D. Shields and S. Mark Young. Part 7 Moving Forward: 10 myths of management information, R.I. Trickler; 5 modern management accounting myths: following the fundamentals - not the fads - will make you valuable to your company, Germain Boer; So you want to lower costs? Roger Schmenner; New directions for management accounting, E.A. Lowe and A.M. Tinker; Cost/management accounting: the 21st century, William Ferrara; The changing practice of management accounting, Robin Cooper; Index.

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