

Reading list 2009–10

97 Management accounting

The current edition of the subject guide is the 2005 edition. A supplement is available for 2009 which updates the reading references to the 12th and 13th editions of the essential textbook. This reading list was last updated in May 2009. Any queries about this reading list should be directed to externalstudy@lse.ac.uk.

Essential reading

Hornigren, Charles T., Srikant M. Datar and George Foster *Cost Accounting: a managerial emphasis* (Prentice Hall, 2009) thirteenth edition [ISBN 9780135046340 or 9780131355583].

Further reading

- Ahrens, T. and C.S. Chapman, 'Accounting for flexibility and efficiency: A field study of management control systems in a restaurant chain', *Contemporary Accounting Research* 21(2) 2004, pp. 271–301.
- Ahrens, T., and C.S. Chapman 'Occupational identity of management accountants in Britain and Germany', *European Accounting Review* 9(4) 2000, pp. 477–498.
- Balakrishnan, R. and G.B Sprinkle 'Integrating Profit Variance Analysis and Capacity Costing to Provide Better Managerial Information'. *Issues in Accounting Education* 17(2) 2002, pp. 149–162 [concentrate on the case study in this paper].
- Chapman, C.S. and W.F. Chua 'Technology-driven integration, automation and standardisation of business processes: implications for accounting'. In Bhimani, A. (ed.) *Management Accounting in the Digital Economy*. (Oxford: Oxford University Press, 2003) [ISBN 9780199260386] pp. 74–94.
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- Ittner, C. and D. Larcker 'Moving From Strategic Measurement to Strategic Data Analysis'. In Chapman, C.S. (ed.), *Controlling Strategy: Management, Accounting and Performance Measurement*. (Oxford: Oxford University Press, 2005) [ISBN 9780199280636].
- Ittner, C. and D. Larcker. 'Coming up Short on Nonfinancial Performance Measurement'. *Harvard Business School Press* 81(11) 2003, pp. 88–95.
- Johnson, H. & R. Kaplan *Relevance lost: The rise and fall of management accounting*. (Boston: Harvard Business School Press, 1987) [ISBN 9780875842547].
- Kaplan, R. S. & S.R. Anderson 'Time-Driven Activity-Based Costing'. *Harvard Business Review* 82(11) 2004, pp. 131–140.

- Kaplan, R. S. & D.P. Norton. 'Transforming the Balanced Scorecard from Performance Measurement to Strategic Management: Part I'. *Accounting Horizons* 15(1) 2001a, pp.87–105.
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- Mouritsen, J. 'Five aspects of accounting departments' work'. *Management Accounting Research* 7(3) 1996, pp. 283–303.
- Narayanan, V.G. & R.G. Sarkar, 'The Impact of Activity-Based Costing on Managerial Decisions at Insteel Industries - A Field Study'. *Journal of Economics & Management Strategy*, 11(2) 2002, pp. 257 –288.
- Roslender, R. & S.J. Hart. 'In search of strategic management accounting: theoretical and field study perspectives'. *Management Accounting Research* 14(3) 2003, pp. 255–279.
- Sahay, S.A. 'Transfer Pricing Based on Actual Cost'. *Journal of Management Accounting Research* Vol 15, 2003, pp.177–193.
- Simmonds, K. 'Strategic Management Accounting'. *Management Accounting* 59(4) 1981, pp. 26–29.
- Simon, H.A. *Centralisation Vs. Decentralisation in Organizing the Controller's Department*. (Houston: Scholars Books Co., 1954) third edition [ISBN B0007DQM66].
- Spiller Jr., E.A., 'Return on Investment: A Need for Special Purpose Information'. *Accounting Horizons* 2(2) 1988, pp. 1–10.
- Verdaasdonk, P. & M. Wouters, 'A generic accounting model to support operations management decisions'. *Production Planning & Control* 12(6) 2001, pp. 605–21.

Making use of the Online library

- To help you read extensively, all External students have free access to the University of London Online library where you will find the full text or an abstract for many of the journal articles listed for this unit.
- The Online library is accessed via the Student Portal at <http://my.londonexternal.ac.uk/>
- For most journals, the username and password you need is the same as the one which you have been sent to use for logging in to the Student Portal.