

C1. Revised Search strings					
Original Keyword Strings			Hits		Changes made for revised strings
Operations	Financial objective	Management accounting	Orig	Revised	
Science Direct					
Operation!	Profit! OR cash OR financ!	Activity Based	2	17	Excluding ops
Operation!	Profit! OR cash OR financ!	Budget! OR Benchmark OR Variance	38	87	Full; sub field +man acs
Operation!	Profit! OR cash OR financ!	Contribution OR variable cost!	39	57	Full; sub field +man acs
Operation!	Profit! OR cash OR financ!	Cost!	124	216	Full; sub field +man acs
Operation!	Profit! OR cash OR financ!	Management account!	9	73	Excluding ops
Operation!	Profit! OR cash OR financ!	Management control!	6	35	Excluding ops
Operation!	Profit! OR cash OR financ!	Operational control!	5	6	Full; sub field +man acs
Operation!	Profit! OR cash OR financ!	Performance measurement or performance evaluation	12	79	Excluding ops
Operation!	Profit! OR cash OR financ!	Real options	0	12	Full; sub field +man acs
Operation!	Profit! OR cash OR financ!	Real time OR Enterprise resource planning OR ERP!	7	23	Excluding ops
Operation!	Profit! OR cash OR financ!	Throughput accounting OR Theory of constraints OR TOC	0	1	Full; sub field +man acs
Operation!	Profit! OR cash OR financ!	Value based management OR VBM	0	4	Excluding ops
			242	610	
EBSCO Host					
operation* or action* or decision*	Profit* OR cash OR financ*	Activity Based	45	45	No change
operation* or action* or decision*	Profit* OR cash OR financ*	Budget* OR Benchmark OR Variance*	744	129	Take out finance (public budgetting), variance (multiple meaning)
operation* or action* or decision*	Profit* OR cash OR financ*	Contribution OR variable cost*	294	19	Take out contribution as multiple meaning
operation* or action* or decision*	Profit* OR cash OR financ*	Cost*	1686	62	Limit to cost accounting
operation* or action* or decision*	Profit* OR cash OR financ*	Management account*	143	33	Take out finance as too general
operation* or action* or decision*	Profit* OR cash OR financ*	Management control*	29	29	No change
operation* or action* or decision*	Profit* OR cash OR financ*	Operational control*	13	13	No change
operation* or action* or decision*	Profit* OR cash OR financ*	Performance measurement or performance evaluation	101	26	Take out finance as too general
operation* or action* or decision*	Profit* OR cash OR financ*	Real options	66	26	Take out finance as relates to corporate finance
operation* or action* or decision*	Profit* OR cash OR financ*	Real time OR Enterprise resource planning OR ERP	40	40	No change
operation* or action* or decision*	Profit* OR cash OR financ*	Throughput accounting OR Theory of constraints OR TOC	12	37	Take out operations
operation* or action* or decision*	Profit* OR cash OR financ*	Value based management OR VBM	8	22	Value based management OR VBM
			3181	481	
Proquest					
operation* or action* or decision*	Profit* OR cash OR financ*	Activity Based	50	50	No change
operation* or action* or decision*	Profit* OR cash OR financ*	Budget* OR Benchmark OR Variance*	2413	65	Strip down to profit/operation/budget
operation* or action* or decision*	Profit* OR cash OR financ*	Contribution OR variable cost*	521	38	Take out contribution as multiple meaning
operation* or action* or decision*	Profit* OR cash OR financ*	Cost*	3956	134	Limit to cost accounting
operation* or action* or decision*	Profit* OR cash OR financ*	Management account*	130	18	Take out finance and decisions
operation* or action* or decision*	Profit* OR cash OR financ*	Management control*	27	27	No change
operation* or action* or decision*	Profit* OR cash OR financ*	Operational control*	8	8	No change
operation* or action* or decision*	Profit* OR cash OR financ*	Performance measurement or performance evaluation	339	88	Take out finance and decisions
operation* or action* or decision*	Profit* OR cash OR financ*	Real options	108	21	Take out finance as relates to corporate finance
operation* or action* or decision*	Profit* OR cash OR financ*	Real time OR Enterprise resource planning OR ERP	168	39	Take out finance, actions and decisions
operation* or action* or decision*	Profit* OR cash OR financ*	Throughput accounting OR Theory of constraints OR TOC	237	48	Restrict to operations / take out finance
operation* or action* or decision*	Profit* OR cash OR financ*	Value based management OR VBM	375	90	Operational, profit and value based management only
			8332	626	
Total			11755	1717	

C2. Initial Screening							
Original Keyword Strings				Exclude by title		Exclude by Abstract	
Operations	Financial objective	Management accounting	Initial	Exclude	Reduced	Exclude	Reduced
Science Direct							
	Profit! OR cash OR financ!	Activity Based	17	-6	11	-2	9
Operation!	Profit! OR cash OR financ!	Budget! OR Benchmark OR Variance AND Man! Ac!	87	-74	13	-4	9
Operation!	Profit! OR cash OR financ!	Cost! AND Man! Ac!	216	-192	24	-5	19
	Profit! OR cash OR financ!	Management account!	73	-60	13	-5	8
	Profit! OR cash OR financ!	Management control! AND man! Ac!	35	-22	13	-7	6
Operation!	Profit! OR cash OR financ!	Operational control! AND Man ac!	6	-6	0	0	0
	Profit! OR cash OR financ!	Performance measurement or performance evaluation	79	-56	23	-12	11
Operation!	Profit! OR cash OR financ!	Real options AND man! Ac!	12	-8	4	-2	2
	Profit! OR cash OR financ!	Real time OR Enterprise resource planning OR ERP!	23	-20	3	-1	2
Operation!	Profit! OR cash OR financ!	Throughput accounting OR Theory of constraints OR TOC AND Man! Ac!	1	-1	0	0	0
	Profit! OR cash OR financ!	Value based management OR VBM	4	-4	0	0	0
Operation!	Profit! OR cash OR financ!	Variable cost! OR Contribution AND Man! Ac!	57	-47	10	-7	3
			610	-496	114	-45	69
EBSCO Host							
operation* or action* or decision*	Profit* OR cash OR financ*	Activity Based	45	-31	14	-9	5
operation* or action* or decision*	Profit* OR cash	Budget* OR Benchmark	129	-106	23	-15	8
operation* or action* or decision*	Profit* OR cash OR financ*	Cost* account*	62	-39	23	-16	7
operation* or action* or decision*	Profit* OR cash	Management account*	33	-26	7	-5	2
operation* or action* or decision*	Profit* OR cash OR financ*	Management control*	29	-24	5	-2	3
operation* or action* or decision*	Profit* OR cash OR financ*	Operational control*	13	-12	1	-1	0
operation* or action* or decision*	Profit* OR cash	Performance measurement or performance evaluation	26	-21	5	-4	1
operation* or action* or decision*	Profit* OR cash	Real options	26	-19	7	-4	3
operation* or action* or decision*	Profit* OR cash OR financ*	Real time OR Enterprise resource planning OR ERP	40	-35	5	-2	3
action* or decision*	Profit* OR cash OR financ*	Throughput accounting OR Theory of constraints OR TOC	37	-22	15	-1	14
operation* or action* or decision*	Profit* OR cash OR financ*	Value based management OR VBM	22	-13	9	-6	3
operation* or action* or decision*	Profit* OR cash OR financ*	Variable cost*	19	-11	8	-2	6
			481	-359	122	-67	55
Proquest							
operation* or action* or decision*	Profit* OR cash OR financ*	Activity Based	50	-32	18	-10	8
operation*	Profit*	Budget*	65	-56	9	-5	4
operation* or action* or decision*	Profit* OR cash OR financ*	Cost* account*	134	-115	19	-9	10
operation* or action*	Profit* OR cash	Management account*	18	-10	8	-4	4
operation* or action* or decision*	Profit* OR cash OR financ*	Management control*	27	-19	8	-3	5
operation* or action* or decision*	Profit* OR cash OR financ*	Operational control*	8	-5	3	-2	1
operation* or action*	Profit* OR cash	Performance measurement or performance evaluation	88	-74	14	-6	8
operation* or action* or decision*	Profit* OR cash	Real options	21	-16	5	0	5
operation*	Profit* OR cash	Real time OR Enterprise resource planning OR ERP	39	-35	4	-1	3
operation*	Profit* OR cash	Throughput accounting OR Theory of constraints OR TOC	48	-40	8	-5	3
operation*	Profit*	Value based management OR VBM	90	-82	8	-4	4
operation* or action* or decision*	Profit* OR cash OR financ*	Variable cost*	38	-31	7	-2	5
			626	-515	111	-51	60
Total			1717	-1370	347	-163	184

C3. SUMMARY OF STUDIES EXCLUDED ON THE SECONDARY SREENING AND THE REASONS FOR THE EXCLUSIONS

Author	Title	Journal	Date	Reject reason	Summary reason
Anonymous	Logistics Information Systems	International Journal of Physical Distribution & Logistics Management	1991	Specific focus on overall logistics systems not with financial focus	Technical
Atkinson, Anthony A.	Discussion of "On the allocation of fixed and variable costs from service departments".	Contemporary Accounting Research	1987	Theoretical discussion of motivational impact of cost allocations	Organisational
Azofra, Valentin//Prieto, Begona//Santidrian, Alicia	The usefulness of a performance measurement system in the daily life of an organisation: a note on a case study	British Accounting Review	2003	Duplicate	Duplicate
Azofra, Valentin//Prieto, Begona//Santidrian, Alicia	The usefulness of a performance measurement system in the daily life of an organisation: a note on a case study	British Accounting Review	2003	Duplicate	Duplicate
Azofra, Valentin//Prieto, Begona//Santidrian, Alicia	The usefulness of a performance measurement system in the daily life of an organisation: a note on a case study	British Accounting Review	2003	Duplicate	Duplicate
Banker, Rajiv D. ¹	Integrated system design and operational decision for service sector outles.	Journal of Operations Management	1993	Assessment of investment decision in a service industry	Capital investment
Barnes, Frank C.//Stevenson, Thomas H.	Improving Management's Decision Making with Activity-Based Cost Accounting	Arkansas Business and Economic Review	1992	General description of ABC not linked to specific benefits	Descriptive
Bengtsson, Jens//Olhager, Jan	The impact of the product mix on the value of flexibility	Omega	2002	Generic technical analysis of the use of real options in operational management not linked to management	Generic overview
Bhattacharya, Shantanu//Krishnan,	Operationalizing technology improvements in product development decision-making	European Journal of Operational Research	2003	Overall strategic / economic assessment of new product policies	Strategic
Boag, David A.	Marketing control and performance in early-growth companies*1	Journal of Business Venturing	1987	Proposals for marketing control	Generic overview
Bourguignon, Annick	Management accounting and value creation: the profit and loss of reification	Critical Perspectives on Accounting	2003	Shows how management accounting creates reality out of reification	Academic
Busby, J.S.	Real options in practice: An exploratory survey of how finance officers deal with flexibility in...	Management Accounting Research	1997	Abstract is purely descriptive - no discernable propositions	Descriptive
Byers, Steve S.//Groth, John C.//Wiley, Marilyn K.	Managing operating assets to create value	Management Decision	1997	Generic proposals of how to reduce capital NOT how MA information can be used to achieve this	Generic overview
Byers, Steven S.//Groth, John C.//Wiley, Marilyn K.	The critical operating cycle	Management Decision	1997	Generic proposals on the critical operating cycle NOT how MA information can be used to achieve this	Generic overview
Cagwin, Douglass//Bouwman,	The association between activity-based costing and improvement in financial performance	Management Accounting Research	2002	Survey showing correlation of aBC and improved performance but not how	Generic overview
Chaudhari, C. V.	Application of Theory of Constraints in an integrated poultry industry.	International Journal of Production Research	2003	TOC used as a strategic analysis tool	Strategic
Citanna, Alessandro	Constrained suboptimality in incomplete markets: a general approach and two applications.	Economic Theory	1998	Generic theoretical economic model	Economic analysis
Cohen, Morris A.	An Analysis of Several New Product Performance Metrics.	Manufacturing & Service Operations Management	2000	Modelling of general new product performance metrics - no apparent financial focus	Generic overview
DEMIRAG, ISTEMI S.	ASSESSING SHORT-TERM PERCEPTIONS OF GROUP FINANCE DIRECTORS OF UK COMPANIES*1, *2	British Accounting Review	1995	Strategic assessment of impact of marked short termism on FDs	Strategic
Demski, Joel S.//Kreps, David M.//Harris,	Models in Managerial Accounting/Discussions	Journal of Accounting Research	1982	Meta review from 1982 - not now relevant	Meta review
Eilon, Samuel	A managerial response to falling demand	Omega	1993	A generic review of how the reduce costs in the time of falling demand	Generic overview
Eli Noy	There are profits in your management control systems	Managerial Auditing Journal	1999	A properly structured MCS enable goals to be achieved	No hard copy found

C3. SUMMARY OF STUDIES EXCLUDED ON THE SECONDARY SREENING AND THE REASONS FOR THE EXCLUSIONS

Author	Title	Journal	Date	Reject reason	Summary reason
Gerpott, Torsten J./Massengeil, Sven W.	Strategic determinants of reseller profitability in the US wireline telecommunications market	Information Economics and Policy	2002	Strategic study	Strategic
Hartmann, Frank G. H.	The appropriateness of RAPM: toward the further development of theory	Accounting, Organizations and Society	2000	Duplicate	Duplicate
Iltner, Christopher D.	The activity-based cost hierarchy, production policies and firm profitability.	Journal of Management Accounting Research	1997	Duplicate	Duplicate
Jordan, Paul C./Schwendig, W. Lee	Toward a More Flexible Ordering Policy	Journal of Purchasing and Materials Management	1985	A generic review of economic ordering quantities and how to analysis them	Generic overview
Joseph A DeFeo//Alexander Janssen	Strategic deployment: A key to profitable growth: Matching capabilities and plans to customer needs	Measuring Business Excellence	2001	Solely strategic focus	Strategic
Kennedy, Tom	The Impact of Activity-Based Costing Techniques on Firm Performance.	Journal of Management Accounting Research	2001	Survey showing correlation between firm performance and use of ABC but not exploring how the connection works	Generic overview
Kerssens-van Drongelen, Inge	Organisation and management of research and development facilities--from cost to profit focus.	International Journal of Technology Management	2003	Description of difference issues arising from differing organisational structure, not how these structures fit	Organisational
Ketzenberg, Michael//Metters,	Quantifying the benefits of breaking bulk in retail operations	International Journal of Production Economics	2002	High level study of the economics generically of breaking bulk	Economic analysis
Kriens, J.	Management accounting and operational research.	European Journal of Operational Research	1983	Theoretical paper discussing sample of links between OR and management accounting	Generic overview
Kriens, J./van Lieshout, J. Th./Roemen,	Management Accounting and Operational Research	European Journal of Operational Research	1983	Explanatory paper of accounting techniques for OR managers - old	Descriptive
Krinsky, Itzhak	Optimal plant size with variable cost and revenue streams.	European Journal of Operational Research	1989	Assessment of investment decision for new plant decisions	Capital investment
Ladd, George W.	Costs and Goals of the Multiproduct Firm.	Managerial & Decision Economics	1988	Decision rules for profit maximising not how information is obtained	Generic overview
Margareta Barchan	Measuring success in a changing environment	Strategy & Leadership	1989	Focus on non financial measures - also old	Strategic
Mensah, Yaw M.	A Dynamic Approach to the Evaluation of Input-Variable Cost Center Performance.	Accounting Review	1982	Relates on how to deal with inflation which was a key issue in 1982 but is not currently	Technical
Moon, Philip//Fitzgerald, Lin	Delivering the goods at TNT: the role of the performance measurement system	Management Accounting Research	1996	Duplicate	Duplicate
NORRIS, GWENETH	CHALK AND CHEESE: GROUNDED THEORY CASE STUDIES OF THE INTRODUCTION AND USAGE OF	British Accounting Review	2002	Focus is on the factors that affect the type of accounting systems used, not how it achieves operational goals	Sociological
Olli-Pekka Hilmola	Theory of constraints and outsourcing decisions	International Journal of Manufacturing Technology and Management	2001	Textbook style explanatory article of TOC	Descriptive
O'Regan, Nicholas//Sims, Martin//Ghobadian, Abby	The impact of management techniques on performances in technology-based firms	Technovation	2003	Strategic overview of profitability of firms	Strategic
Paul D Childs//Steven H Ott//Alexander J Triantis	Capital budgeting for interrelated projects: A real options approach	Journal of Financial and Quantitative Analysis	1998	Technical article on the use of real options	Technical
Perera, S./Harrison, G./Poole, M.	Customer-focused manufacturing strategy and the use of operations-based non-financial performance measures: A	Accounting, Organizations and Society	1997	Survey testing hypothesis with no apparent relevant to this study	Academic
Phillips, Paul A	Welsh hotel: Cost-volume-profit analysis and uncertainty	International Journal of Contemporary Hospitality Management	1994	Textbook type paper showing how to calculate CVP	Descriptive
Quinn, James Brian//Baruch, Jordan	Software-Based Innovation	Journal of Product Innovation Management	1997	Technical paper on the use of software to innovate	Technical

C3. SUMMARY OF STUDIES EXCLUDED ON THE SECONDARY SREENING AND THE REASONS FOR THE EXCLUSIONS					
Author	Title	Journal	Date	Reject reason	Summary reason
Radovilsky, Zinovy D	Estimating the size of the time buffer in the theory of constraints: Implications for management	International Journal of Management	1994	Production management focussed explanation of TOC	Production management
Raffield, III, Barney T./Bingham, Jr., Frank G.	Balancing product quality, costs, and profits	Industrial Marketing Management	1989	Overview of general relationship of quality, costs and products	Generic overview
Riezebos, J.	Improving a practical DBR buffering approach using Workload Control.	International Journal of Production Research	2003	Production planning article - profit is a side issue	Production management
Ryan, Jr., Harley E.	The Utilization of Value-Based Management: An Empirical Analysis.	Financial Practice & Education	1999	Exploratory survey of use of VBM	Descriptive
Schmidgall, Raymond S./Ninemeier, Jack	Budgeting practices in lodging and food service chains: an analysis and comparison	International Journal of Hospitality Management	1989	1980s study of budgeting practices in hospitality industry - descriptive rather than prescriptive	Descriptive
Shank, John K./Govindarajan, Vijay	Making Strategy Explicit in Cost Analysis: A Case Study	Sloan Management Review	1988	Shows the need to consider strategic not only cost issues - outside scope	Strategic
Siguaw, Judy A./Enz, Cathy A.	Best Practices in Hotel Food and Beverage Management	Cornell Hotel and Restaurant Administration Quarterly	1999	Strategic overview of profitability of lodging businesses in US	Strategic
Smith, James E./Nau, Robert F	Valuing risky projects: Option pricing theory and decision analysis	Management Science	1995	Technical analysis of elements of differing methods of valuing risky projects	Technical
Stark, Andrew W.	Real options, (disinvestment decision-making and accounting measures of performance.	Journal of Business Finance & Accounting	2000	Technical options accounting review not linked to operational practice	Technical
Sung, Chehoon//Seo, Yongwon//Hahm,	Coordination of investment decisions on marketing and logistics for the optimal supply chain operations	Computers & Industrial Engineering	2002	High levels strategic assessment of coordination of investment and marketing decisions	Strategic
Thomas, Russell	Business value analysis: - coping with unruly uncertainty.	Strategy & Leadership	2001	A new set of approaches to responded to fluctuation digital' environment	Technical
Tucker, Marvin W.	Flexible Budgeting as a Management Tool	American Journal of Small Business	1982	Textbook type article explaining flexible budgeting, but not how it can be used operationally	Descriptive
van Breda, Michael F.	Integrating Capital and Operating Budgets.	Sloan Management Review	1984	No apparent operational link - corporate finance bias	Corporate finance
Wang, K.-J.	Modelling and resolving the joint problem of capacity expansion and allocation with multiple resources and a	International Journal of Production Research	2003	Specific example of specific industry on how to minimise cost of resource use - but comparable to traffic planning	No hard copy found
Total			58		

C4. SUMMARY OF STUDIES EXCLUDED ON THE FINAL APPRAISAL AND THE REASONS FOR THE EXCLUSIONS				
Author	Title	Journal	Date	Reject reason
Armstrong, Peter	Changing management control strategies: The role of competition between accountancy and other organisational professions	Accounting, Organizations and Society	1985	Not relevant for this study - sociological bias and no evidence of practice
Beidelman, Kevin	Purchasing and Profit: Contributions Worth Measuring	Journal of Purchasing and Materials Management	1987	Not relevant as basically relates to purchasing strategy and it is old
Bruggeman, W.	How Management Control Systems can Affect the Performance of Service Operations.	International Journal of Operations & Production Management	1988	Duplicate
Copeland, Tom	Cutting Costs Without Drawing Blood.	Harvard Business Review	2000	Not relevant - capital investment appraisal not directly related to MA
Fleischman, Richard K.//Parker, Lee D.	Managerial Accounting Early in the British Industrial Revolution: The Carron Company, a Case Study	Accounting and Business Research	1990	Not relevant as principally has a historical focus
Groth, John C.//Kinney, Michael R	Cost management and value creation	Management Decision	1994	Practitioner example that describes an overall approach - cost reduction - which is already assumed in the research question
Kämäräinen, Vesa	Developing Cost-effective Operations for the e-Grocery Supply Chain.	International Journal of Logistics: Research & Applications	2002	Not relevant - creating strategy - no direct man acs input
Mercer consulting	Rethinking performance measurement	Strategic Direction	1996	Not relevant as short consulting proposals
Mia, Lokman//Patiar, Anoop	The use of management accounting systems in hotels: an exploratory study	International Journal of Hospitality Management	2001	Study only tests management attitude to MAS but give no insights into their use
Miller, Peter	Accounting Innovation Beyond the Enterprise: Problematising Investment Decisions and Programming Economic Growth in the U.K.	Accounting, Organizations and Society	1991	Studies the political development of DCF - conclude no real evidence of how useful they are
Montagna, Paul	MODERNISM vs. POSTMODERNISM IN MANAGEMENT ACCOUNTING	Critical Perspectives on Accounting	1997	Article heading is management accounting, but all the discussion is the nature of financial accounting and the conclusion solely focuses
Morris, David//Old, John	Profit centres, cost centres: Part 2	International Journal of Educational Management	1993	Not relevant general articles on the overall benefits of profit centres for education institutions - no evidence and no clear financial
Roslender, Robin	RELEVANCE LOST AND FOUND: CRITICAL PERSPECTIVES ON THE PROMISE OF MANAGEMENT ACCOUNTING	Critical Perspectives on Accounting	1996	Not relevant for this study - sociological bias and no evidence of practice
Seyed-Mahmoud Aghazadeh	MRP contributes to a company's profitability	Assembly Automation	2003	Not relevant as no real link to finance except in the title - discusses ERP systems but does not show financial link
TEAM Research Unlimited (Company)	Maximize profitability job-by-job.	American Machinist	2000	Not relevant - one page consultancy proposal
Timothy A Luehrman	Strategy as a portfolio of real options	Harvard Business Review	1998	Not relevant as strategy assessment - what should we be doing, not how do we do what we have agreed we intend to do
Timothy A Luehrman	Investment opportunities as real options: Getting started on the numbers	Harvard Business Review	1998	Not relevant as technical focus on the theory of real options
van Dammes, Dick A.	Activity Based Costing and Decision Support.	International Journal of Logistics Management	1999	Duplicate
Yuthas, Kristi//Tinker, Tony	Paradise Regained? Myth, Milton and Management Accounting	Critical Perspectives on Accounting	1994	Not relevant for this study - sociological bias and no evidence of practice
Total			19	

C5. SUMMARY OF STUDIES IDENTIFIED AS RELEVANT FROM SYSTEMATIC REVIEW							
Author	Title	Journal	Date	Methodology Type	Main concept	Nature of connection	Search field
Asch, David	Strategic Control: A Problem Looking for a Solution	Long Range Planning	1992	Theory development	Strategic control	Shows the difficulty of developing a system of strategic control	Operational control*
Azofra, Valentin//Prieto,	The usefulness of a performance measurement system in the daily life of	British Accounting Review	2003	In depth case study	Performance measurement	The PMS drives continuous improvement which drives profitability	Performance measurement or
Bakke, Nils Arne; Hellberg, Roland	Relevance Lost? A Critical Discussion of Different Cost Accounting Principles	International Journal of Production Economics	1991	Exploratory case studies	ABC v TA	Both systems are useful but benefits depend on context and application	Cost* account*
Banker, Rajiv D.//Morey, Richard C.	Integrated system design and operational decisions for service sector	Journal of Operations Management	1993	Simulation	Operational analysis	Analysis of operational set up to maximises profitability	Contribution OR variable cost!
Barrett, Richard	The search for prophet ability.	Financial Management (CIMA)	2003	Consulting proposals	Predictive budgeting	Proposals to link operational actions with profitability predictions	ERP
Bayou, Mohamed E.//Bennett, Lee B.	Profitability analysis for table-service restaurants	Cornell Hotel and Restaurant Administration Quarterly	1992	Simulation	Operational analysis	Analysis of operational set up to maximises profitability	Contribution OR variable cost!
Benaroch, Michael	A Case for Using Real Options Pricing Analysis to Evaluate Information	Information Systems Research	1999	Case study	Real options	Shows how real options can enable the value of future cash flow	Options
Bhattacharjee, Sudip//Ramesh, R.	A multi-period profit maximizing model for retail supply chain management: An	European Journal of Operational Research	2000	Simulation	Operational analysis	Analysis of operational set up to maximises profitability	Budget! OR Benchmark OR
Bih-Ru Lea//Lawrence D	The impact of management accounting, product structure, product	International Journal of Production Economics	2002	Simulation	Operational analysis	Analysis can identify which is best systems	Cost* account*
Bititci, Umit S	Measuring your way to profit	Management Decision	1994	Case study	Integrated performance	Proposes that if you identify the key performance measures they can be focussed on to improve	Cost* account*
Brignall, Stan ¹	A contingent rationale for cost system design in services.	Management Accounting Research	1997	Case study exhibits	Contingency theory for	The costing systems must reflect the operating environment and nature of the organisation it serves	TOC
Bruggeman, W.	How Management Control Systems can Affect the Performance of Service	International Journal of Operations & Production	1988	Examples	Trade man accounts	Man Management acting reporting has to fit the context and service requirements	Man control
Burrows, Geoff ¹	Real-time cost management of aircraft operations.	Management Accounting Research	2001	Industry study	Real time costing systems	Can use automatic real time costing systems in aircraft industry to inform operational decisions	ERP
Carr, Chris//Ng, Julia	Total cost control: Nissan and its U.K. supplier partnerships	Management Accounting Research	1995	In depth case study	Target costs	Use target costing to constantly drive down of costs to increase profitability	Cost!
Chen, Miao-Sheng//Lan, Chun-	The maximal profit flow model in designing multiple-production-line	International Journal of Production Economics	2001	Simulation	Operational analysis	Analysis of operational set up to maximises profitability	Cost!
Chenhall, Robert H.//Langfield-Smith,	Adoption and benefits of management accounting practices: an Australian	Management Accounting Research	1998	Survey		Survey recording evidence of use not why use. Relevant in that it shows that everyone uses	Cost! +management accounting
Chien, Ying I.	Incorporating production planning in business planning: a linked	Production Planning & Control	2000	Theory development	Planning integration	Shows how spread sheet can be used to link financial planning with sales forecast and production planning	Budget
Christopher D Ittner//David F	The activity-based cost hierarchy, production policies and firm profitability	Journal of Management Accounting Research	1997	In depth case study	ABC	Key to ABC is to identify drivers which may help inform what drives profitability	ABC
Dearden, John	Measuring Profit Centre Managers	Harvard Business Review	1987	Theory development	Measuring management	Measure management performance not company performance to stimulate management to performance	Performance measurement or
DeWitt, Kenneth	How profitable is that load?	Commercial Carrier Journal	2002	Theory development	ABC	Need to allocate costs to load to evaluate profitability	Cost
Dick A van Damme//Frank L A	Activity based costing and decision support	International Journal of Logistics Management	1999	Survey	ABC	Attempt to develop a model to inform logistics decisions by analysis of cost drivers of logistics	ABC
Drury, Colin	Product costing in UK manufacturing organizations.	European Accounting Review	1994	Survey	Product costing	Suggest that product costing techniques are not sophisticated and may lead to wrong decisions	Variance

C5. SUMMARY OF STUDIES IDENTIFIED AS RELEVANT FROM SYSTEMATIC REVIEW							
Author	Title	Journal	Date	Methodology Type	Main concept	Nature of connection	Search field
DRURY, COLIN//TAYLES, Emsley, David	EVIDENCE ON THE FINANCIAL ACCOUNTING MENTALITY DEBATE: Redesigning variance analysis for problem solving	British Accounting Review Management Accounting Research	1997 2001	Survey Case study and cross	Financial accounting Variance analysis	Argues that survey show most business use monthly management accounts as main MA source Fir variances analysis to operational decisions	Management account! Budget! OR Benchmark OR
Euske, K. J.//Lebas, M. J.//McNair, C. J.	Performance management in an international setting	Management Accounting Research	1993	Interviews	Hinge	Senior management provide hinge in adaptive manner between top level financial drivers and bottom level	Performance measurement or
Euske, K. J.//Riccaboni, A.	Stability to profitability: managing interdependencies to meet a new	Accounting, Organizations and Society	1999	Case study	Managing interdependenci	See word study	Management control!
Everett, Michael D.	Managerial Accounting Systems: A Decision-Making Tool	Cornell Hotel and Restaurant Administration Quarterly	1989	Case study	MAS design	An MAS that reflects the underlying cost structure can inform profitable decisions	Cost* account*
Fernandez-Revuelta Perez, Luis//Robson,	Ritual legitimization, de-coupling and the budgetary process: managing	Management Accounting Research	1999	Participant observation	Budgets	Weak connection	Management control!
Fernie, John	Logistics Costing Techniques and their Application to a Singaporean	International Journal of Logistics: Research &	2001	In depth Case study	ABC	Reanalysis of traditional financial information to show product and customer profitability	Activity based
Froud, Julie	Shareholder value and Financialization: consultancy promises,	Economy & Society	2000	Financial study	VBM	The output of VBM doe not lead to increased shareholder value, except that the focus on	VBM
Gagne, Margaret L//Discenza, Richard	Target costing	Journal of Business & Industrial Marketing	1995	Hypothetic example	Target costing	Target costing can drive operational decisions to achieve profitability	Cost* account*
Granlund, Markus//Malmi,	Moderate impact of ERPS on management accounting: a lag or	Management Accounting Research	2002	Exploratory filed study	ERPS systems and relation to	ERPS systems are means to control ops and therefore would expect good link to man accounts	Budget! OR Benchmark OR
Gupta, Mahesh	TOC-based performance measures and five focusing steps in a job-shop	International Journal of Production Research	2002	Simulation	TOC	A TOC approach can simply drive operational decagon making to improve profits	TOC
Gupta, Mahesh C.	Integrating ABM/TOC approaches for performance improvement: a	International Journal of Production Research	2002	In depth Case study	ABM /TOC	Using mainly TOC analysis manufacturing throughput can be improved by initiating changes to production	Activity based
GURD, BRUCE//SMITH,	FACTORS IMPACTING ON ACCOUNTING LAG: AN	British Accounting Review	2002	Exploratory case study	MAS design	Weak connection	Management account!
Heier, Jan Richard	The foundations of modern cost management: the life and work of	Accounting, Business & Financial History	2000	Historical case study	management accounting	Shows the intuitive need for cost accounting	Cost
Helden, G. Jan van//Meer-Kooistra,	Co-ordination of internal transactions at Hoogovens steel: struggling with the	Management Accounting Research	2001	In depth case study	Transfer pricing	Transfer pricing rules must fit the organisational structure to lead to goal congruent action	Performance measurement or
Horngren, Charles T.	Management accounting: this century and beyond	Management Accounting Research	1995	Prior theory	Man accounting	Man accounting needed to inform decisions	Activity Based
Housel, Tom	REENGINEERING BUSINESS PROCESSES: A COMPLEXITY	INFOR	1995	Case study	Business process	Use technical complexity theory to identify changes in processes to improve resource use per output	Activity based
Hussain, Mostaque//Gunaseka	Management accounting systems in Finnish service firms	Technovation	1998	Survey	MA systems	The use of Mas is not good at achieving decisions making, planning and management control	Management control!
I P Tatsiopoulos//N Panayiotou	The integration of activity based costing and enterprise modelling for	International Journal of Production Economics	2000	Case study	ABC	Using Abc concepts profitability can be analysed to allow for business process reengineering	ABC
I Themido//A Arantes//C	Logistic costs case study - an ABC approach	Journal of the Operational Research Society	2000	Case study	ABC	Use to cost product	Cost* account*
Inderfurth, Karl	Optimal policies in hybrid manufacturing/remanufacturing	International Journal of Production Economics	2002	Simulation	Operational analysis	Analysis of operational set up to maximises profitability	Cost!
Jazayeri, Mostafa//Hopper,	Management accounting within world class manufacturing: a case study*1	Management Accounting Research	1999	In depth case study	Operational financial	Control of cost by operational management enhances decisions	Budget! OR Benchmark OR

C5. SUMMARY OF STUDIES IDENTIFIED AS RELEVANT FROM SYSTEMATIC REVIEW							
Author	Title	Journal	Date	Methodology Type	Main concept	Nature of connection	Search field
Jones, C. S.	An empirical study of the role of management accounting systems	Accounting, Organizations and Society	1985	Survey	MA systems	Changes in Mas to enable acquiring company control operations	Management control!
Kogan, Konstantin	Scheduling parallel machines by the dynamic newsboy problem	Computers & Operations Research	2004	Simulation	Operational analysis	Analysis of operational set up to maximises profitability	Cost!
Koons, Frederick J	Applying ABC to target costs	AACE International Transactions	1994	Simulation	ABC / Target costs		ABC
Kulmala, Harri I./Paranko, Jari//Uusi-Labbe, M	The role of cost management in network relationships	International Journal of Production Economics	2002	Exploratory case study	Network costing	Analyses cost in network to reduce costs	Cost!
	Know operating costs for a reasonable return.	Refrigerated Transporter	2002	Theory development	management accounting	Shows need to have MA systems reflecting operation and cannot use FA to guide operational actions	Cost
Laitinen, Erkki K.	A dynamic performance measurement system: evidence from small Finnish	Scandinavian Journal of Management	2003	Theory	Performance measurement	A dynamic causally linked PMS can lead to improved financial performance	Performance measurement or
Lea, Bih-Ru	Selection of management accounting systems in Just-In-Time and Theory of	International Journal of Production Research	2003	Simulation	ABC v TOC v Trade	Simulation shows ABC to be best	TOC
Lee, Terry	Maximizing product mix profitability--what's the best analysis tool.	Production Planning & Control	1996	Simulation	TOC	A TOC planning approach can identify most profitable product mix	TOC
Long, Jeffrey Alan	A User Friendly Financial Reporting System.	Quality Progress	2002	Case study	TOC and statistical	Monitoring performance using statistical charts can show when moving out of expected trend and special	TOC
Low, Kian Huat//Sorensen, Eva	Simultaneous optimal design and operation of multipurpose batch	Chemical Engineering and Processing	2004	Simulation	Operational analysis	Analysis of operational set up to maximises profitability	Cost!
Mabin, Victoria J.	The performance of the theory of constraints methodology.	International Journal of Operations & Production	2003	Meta review	TOC	Concludes that TOC leads to better performance	TOC
Malmi, Teemu	Value Based Management practices—some evidence from the	Management Accounting Research	2003	Exploratory case studies	VBM	Operations in an organisation should be connected to shareholder value by financial targets linked to actions	VBM
Menninger, David	Information on demand.	Strategic Finance	2003	Consulting proposals	BPM	Can control the system better with real time reporting and analysis	ERP
Nashwan Dawood//Ramesh	Stockyard layout planning and management for the precast concrete	Logistics Information Management	2001	Exploratory case study	Operational analysis	Analysis of operational set up to maximises profitability	Budget
Ness, Joseph A//Cucuzza, Thomas	Tapping the full potential of ABC	Harvard Business Review	1995	Case study	ABC / M	ABCM can be build into the overall reporting systems if it is driven through hard enough	ABC
Nicolini, Davide	Can Target Costing and Whole Life Costing be Applied in the Construction	British Journal of Management	2000	Action research	Target costing	Not much of a connections - more a matter of negotiation rather than link of cost to output	Cost
Nilsson, Fredrik//Rapp, Birger	Implementing business unit strategies: the role of management control	Scandinavian Journal of Management	1999	In depth case study	Management control systems	Links between management and operational control systems	Management control!
None, Breffni//Griffin, Peter	Managing the long-term profit yield from market segments in a hotel	International Journal of Hospitality Management	1999	In depth case study	Customer profitability	Knowledge of customer profitability drives marketing / pricing policies	Activity Based
Patterson, Mike C	Constraint analysis in profit planning - An empirical comparison of 2	International Journal of Management	1994	Simulation	TOC / absorption	TOC gives better strategic evaluation of product costing to inform product decisions	ERP
Patterson, Mike C.	THE PRODUCT-MIX DECISION: A COMPARISON OF THEORY OF	Production & Inventory Management Journal	1992	Simulation	TOC	A TOC planning approach can identify most profitable product mix	TOC
Phelan, Steven E.	Exposing the illusion of confidence in financial analysis	Management Decision	1997	Theory development	Problems with future		Real options
Rajan, Madhav V	Management control systems and the implementation of strategies	Journal of Accounting Research	1992	Simulation	Management control systems	Management control systems can help managers achieve profitability	Management control*

C5. SUMMARY OF STUDIES IDENTIFIED AS RELEVANT FROM SYSTEMATIC REVIEW							
Author	Title	Journal	Date	Methodology Type	Main concept	Nature of connection	Search field
Rexford H Draman//Archie	Constraint-based accounting and its impact on organizational performance:	Integrated Manufacturing Systems	2002	Simulation	ABC / TOC / absorption	TOC gives better strategic evaluation of product costing to inform product decisions	Theory of constraints
Rohit Verma//Gary M Thompson//William L	Effective design of products/services: An approach based on integration of	Decision Sciences	2001	Case study	Effective product design	Effective product design linked to costs can lead to greater profitability	Value based management
Salafatinos, Chris	Modelling resource supply and demand: Expanding the utility of ABC	International Journal of Production Economics	1996	Simulation	ABC	Use an incremental cost model to test consequences of decisions before 'unleashed on the market'	ABC
Sale, M. L.	Survey-based comparison of performance and change in	International Journal of Production Research	2003	Survey	TOC	Not discussed	TOC
Seal, Willie	Management accounting and the challenge of strategic focus	Management Accounting Research	2001	In depth case study	Man accounting	Examines the relationship between central shareholder value and developing autonomous PMA	Management account!
Sherrat, Mike	Aligning Costs with Revenues.	Financial Executive	2003	Consultancy proposal	Budgeting	Need to link in operational planning with budget projections - can be done with new software	Budget
Sievanen, Matti//Suomala,	Product profitability: Causes and effects	Industrial Marketing Management	2003	In depth case study	Product costs	Knowledge of product costs informs profit maximising decisions	Activity Based
Smith, M.	Application of the TOC thinking processes to challenging assumptions	International Journal of Production Research	2003	Theory development	Transfer pricing	Shows that cannot leave outsourcing to profit centres if that leaves unused capacity at cost centres	TOC
South, John B.//Oliver, John E.	What Is a Profitable Product?	Industrial Marketing Management	1998	Theory	Use of TA to assess product	correct analysis of product profitability can lead to profitability	Management account!
Stainer, Alan	Productivity and strategic management accounting	International Journal of Technology Management	1997	Theory development	Strategic management	Shows the link on a planning basis between financial and operation performance	Performance measurement or
Surendra P Agrawal//Philip H	Cost management system: An operational overview	Managerial Finance	1998	Theory development	ABC	Attempts to produce a cost management system to link operations and cost to drive down cost	ABC
Taninecz, George	Cost Accounting Undercuts Lean.	Industry Week	2002	Theory development	simpler accounting	Proposes simplifying accounting so that it reflects operations rather than accounting principles and	Cost
Vámosi, Tamá	Continuity and change: management accounting during processes of	Management Accounting Research	2000	Case study	Management accounting	MA change lags and is difficult in response to a changing environment	Man acs
Walsh, Eamonn J.//Stewart, Ross E.	Accounting and the construction of institutions: The case of a factory*1	Accounting, Organizations and Society	1993	Historical case studies	Accounting	Development of factory closely intertwined with development of accounting controls	Cost! +management accounting
Watson, Kevin	Comparison of DRP and TOC financial performance within a multi-product,	International Journal of Production Research	2003	Simulation	TOC	Concludes that TOC leads to better performance in distribution environment	TOC
Wieslaw J Jurkiewicz	Theory and practice with dual entry in project cost accounting and control	AACE International Transactions	1999	Hypothetic example	Dual entry project costing	Use dual entry project costing to reflect project costs	Cost* account*
Wouters, Marc//Kokke,	Identification of critical operational performance measures-- a research	Management Accounting Research	1999	Survey	Operational performance	Weak connection	Contribution OR variable cost!
Yeager	Costing software helps Sappi mills make the grade more efficiently.	Pulp & Paper	1999	Case study	Integrated costing systems	Development of costing systems to allow real time assessment of various production possibilities	Cost
			84				

C6. SUMMARY OF STUDIES IDENTIFIED AS RELEVANT FROM SCOPING

Author	Title	Journal	Date	Methodology Type	Focus / objective	Relevance to question
Dugdale, D./Colwyn	Throughput accounting: transforming practises	British Accounting Review	1998	Case studies	Assess the potential of TA to change accounting practices	Suggest that TA can affect operational and financial performance
Hope, J./Fraser, R.	Beyond budgeting white paper	CAMI	2001	Prior studies	Budgeting	Core description of BBRT
Cleland, K.	Basic Instincts	Financial Management - CIMA	2001	Practitioner experience	Practical example of use of contribution accounting	Example of connect between costing an operational actions
Cleland, K.	Handle with care	Financial Management - CIMA	2001	Practitioner experience	Practical example of use of costing in a SME	Example of lack of connect of high aggregate accounting info and operations
Neely, A./Sutcliffe,	Driving value through strategic planning and budgeting.	Accenture publication	2001	Prior studies	Review of planning and budgeting practices	Major contribution to updated use of budgets
Accenture	Planning for value	Accenture publication	2001	Consulting proposals	How to improve planning budgeting and forecasts	Practical proposals to connect budgeting to performance
Otley, D./Fakiolas,	Reliance on accounting performance measures : dead end or new beginning	Accounting, Organizations and Society	2000	Prior studies	Assess the differing instruments used to assess RAPM and make proposals	Studies do not provide coherent answer to effect of accounting performance measures
Otley, D./Pollanen,	Budgetary criteria in performance evaluation : a critical appraisal using new evidence	Accounting, Organizations and Society	2000	Case study	Assess the robustness of earlier conclusion of RAPM through	Suggest the relative impact of accounting information on performance is dependant on context
Hartmann, F.G.H.	The appropriateness of RAPM : towards the further development of theory	Accounting, Organizations and Society	2000	Prior studies	Critique of RAPM literature and proposals for development	Studies do not provide coherent answer to effect of accounting performance measures
Coombs, R./Knights,	Culture, control and competition: towards a conceptual framework for the study of	Organisation Studies.	1992	Case study	Impact of IT on organisations	IT developments are driven by mix of influences
CMA Canada	Customer profitability analysis	Good Practise Guide - ICAEW faculty of finance and management	2002	Prior studies	Customer profitability analysis	Specific proposals linking customer profitability assessment with operational decisions
Allen, D.	Working in the margins	Financial Management - CIMA	2001	Practitioner experience	Review of value based management	Considered view of a leading management accounting practitioner
Johnson, H./Kaplan, R	Relevance lost - the rise and fall of management accounting. Boston	Book	1987	History		Primary source for the development of ABC and the reassessment of management accounting
Armstrong, P.	The costs of activity based management	Accounting, Organizations and Society	2002	Prior studies	Critical assessment of the use of ABC	Suggests ABC can reduce performance by removing initiative from management
CIMA	Activity based management - an overview	Technical Briefing - CIMA	2002	Practitioner experience	CIMA technical briefing on ABM	Formal definition of ABM from leading professional body
Lukka, K./Granlund,	The fragmented communication structure within the accounting academia: the case of	Accounting, Organizations and Society	2002	Prior studies	Assessing the communication structure within accounting academia	As the genres of research do not relate studies do not provide coherent answers to accounting issues
CIMA	Syllabus	CIMA publication	2002	Professional syllabus	CIMA syllabus	Defines the normative approach to management accounting from CIMA
ICAEW	Syllabuses from Nov 2001	ICAEW publication	2002	Professional syllabus	ICAEW	Defines the normative approach to management accounting from ICAEW
Chenhall, R. H./Langfield-	The relationship between strategic priorities, management techniques and management	Accounting, Organizations and Society	1998	Survey	Assess how combinations of man acs practices enhance performance	Suggests accounting techniques can have limited impact on performance
Dugdale, D./Colwyn	The ABC bandwagon and the juggernaut of modernity	Accounting, Organizations and Society	2002	Prior studies	Explore the rise of ABC from sociological perspective	Infers than management accounting techniques drive by sociological factors not operational factors
Lucas, M.	The reality of product costing	Management Accounting	2000	Practitioner experience	Assess why absorption costing still used	Academic style study in practitioner magazine proposing that accounting information is essential post hoc rationalisation
Zimmerman, J. L.	Conjectures regarding empirical managerial accounting research	Journal of Accounting and Economics	2001	Prior studies	Review of the effectiveness of empirical management accounting	Studies do not provide coherent answer to empirical accounting research issues

C6. SUMMARY OF STUDIES IDENTIFIED AS RELEVANT FROM SCOPING

Author	Title	Journal	Date	Methodology Type	Focus / objective	Relevance to question
Cooper, Robin//Kaplan,	The promise - and peril - of integrated cost systems	Harvard Business Review	1998	Prior studies	Assessment to the promise and perils of integrated cost systems	Proposes that if used correctly integrated real time cost systems can transform performance
Langfield-Smith, Kim	Management control systems and strategy : a critical review	Accounting, Organizations and Society	1997	Prior studies	Review studies researching the relationship of MCS and strategy	Suggest the problems of getting an answer form literature to the research question
Hopwood, A. G.	An empirical study of the role of accounting data in performance evaluation	Journal of Accounting Research	1972	Survey based case study	To assess what influences dysfunctional use of accounting	Proposes types of accounting style that lead to better performance
Goldratt, E. and Cox	The Goal	Book	1984	Novel		Source book for the proposals on throughput accounting
Hopwood, A. G.	The archaeology of accounting systems	Accounting, Organizations and Society	1987	Case study	What causes accounting systems to change	Illustrates direct link between accounting information to operational actions
Cooper, Robin	The changing practise of management accounting	Management Accounting	1996	Prior studies	Changing practice of management accounting	Academic style study proposing where management accounting fits with operational decisions
Kaplan, Robert S.	One cost system isn't enough	Harvard Business Review	1988	Prior studies	Need three costs systems to achieve required results from an accounting	Use of three separate cost systems can improve performance
Jensen, Michael	Corporate budgeting is broken - lets fix it	Harvard Business Review	2001	Case studies	Proposals to improve budgeting	Proposals to make improve budgeting to achieve better performance
Lowry, John	Management accounting's diminishing post industrial relevance: Johnson and Kaplan	Accounting and business research	1993	Prior studies	Reassessment of the academic basis of Johnson and Kaplan	Proposes in the body the type of practical accounting likely to be used by accountants
Burchell, Stewart//Clubb	The roles of accounting and organizations and society	Accounting, Organizations and Society	1980	Case studies	Identify situations where accounting can support operational decision	Proposals on the use of accounting to impact on operational actions
Brown, Laurence	Influential accounting articles, individuals, PhD granting institutions and faculties, a citational	Accounting, Organizations and Society	1996	Prior studies	Accounting should be based on causality	Accounting based on causality can improve performance
Lebas, Michael	Which ABC? Accounting based on causality rather than activity based costing	European Management Journal	1999	Prior studies	To contrast the role claimed versus the way it works in practice	Suggests that level of connection is not known and can only be hypothesised as depends on context
Ezzamel, Mahmoud//Lill	Accounting for management and managing accounting: reflections on recent changes in	Journal of Management Studies	1997	Questionnaire / interviews	Explore how management concerns are driven by accounting practices	Accounting practices are more related to management concerns than the achievement of performance goals
Suwarnojo, P//Bititci,	Quantitive models for performance measurement system	International Journal of Production Economics	2000	Case studies	Describes development and testing of quantitive model for performance	Can use a quantitive model to improve performance
Emsley, David	Variance analysis and performance: two empirical studies	Accounting, Organizations and Society	2000	Case studies	Explore how to make good use of variances	Variance analysis can be used to improve performance
Van der Stede, Wim	The relationship between two consequences of budgetary controls: budgetary slack creation	Accounting, Organizations and Society	2000	Questionnaire	Relationship in budgetary control between budget slack creation and	Extent of connection between impact of budgetary style and performance depends on context
Radcliffe, Vaughan//Cam	Exploring downsizing: a case study on the use of accounting information	Journal of Management Accounting Research	2001	Case studies	Assess the role of accounting in downsizing	Demonstrates the impact of accounting in implementing downsizing by providing a script for organisational change
Granlund, M.//Lukka, K.	It's a small world of management accounting practise	Journal of Management Accounting Research	1998	Prior studies	Review of tendency of global management accounting systems to	Management accounting effectiveness is limited by restriction of global trends defining what is used
Lillis, Anne	Managing multiple dimensions of manufacturing performance - an exploratory	Accounting, Organizations and Society	2002	Survey	The mechanism used to manage performance within a profit centre	Demonstrates difficulty of using comprehensive performance measures to achieve effective performance
Moon, Philip//Fitzgerl	Delivering the goods at TNT: the role of the performance measurement system	Management Accounting Research	1996	Case study	Explore characteristics of a PMS which aims to translate strategy to	Use performance measurement can drive performance by providing rewards for management
Otley, D	Extending the boundaries of management accounting research : developing systems for	British Accounting Review	2001	Prior studies	Focus on the relevance of management accounting research	Suggest that management accounting research does not focus on the connect between management accounting and
Ahrens, Thomas//Chap	The structuration of legitimate performance measures and management: day to day	Management International Review	2002	Case study	To explore the relationship between an accounting system and	The impact of performance measurement systems is affected by a variety of diverse uses by management

C6. SUMMARY OF STUDIES IDENTIFIED AS RELEVANT FROM SCOPING

Author	Title	Journal	Date	Methodology Type	Focus / objective	Relevance to question
Simons, Robert.	Levers of Control	Book	1995	Prior studies		Seminal book on control systems
Hennell, Alison//Stiles,	Real options techniques in capital investment	Good Practise Guide - ICAEW faculty of finance and management	37591	Professional publication	Discussion of use of real options in capital investment	Potentially relevant technique not covered to date in academic
Collier, Paul//Berry,	Risk in the process of budgeting	Management Accounting Research	2002	Case study	To explore how managers construe risk in the budget process	Proposals on how operational risks are reflected in the budgeting process and thus affect planned operational
Drury, Colin//Tayles,	Issues arising from surveys of management accounting practise	Management Accounting Research	1995	Prior studies	Review of surveys of management accounting practice	Suggest that research cannot well answer the connect between management accounting and operational decisions
Loft, Anne	Towards a critical understanding of accounting: the case of cost accounting in the UK 1914-25	Accounting, Organizations and Society	1986	Case study	Test the view that management accounting is an objective set of	Demonstrates the operational and sociological pressures that formed normative costing standards
Hope, J//Fraser, R.	Who needs Budgets ?	Harvard Business Review	2003	Case studies	Proposals to replace budgets	Proposals about how budgets can be changed to better improve performance
Ahrens, Thomas	Talking accounting: An ethnography of management knowledge in British and German	Accounting, Organizations and Society	1997	Case studies	Assess how the relationship between talk and accounting affects	Shows that accounting pressures are deflected by management perceptions
Cowton, C J//Dopson, S	Foucault's prison? Management control in an automotive distributor	Management Accounting Research	2002	Case study	Assess the usefulness of Foucauldian perspective on	Demonstrates the limitations of the impact of management control through lens of structuration theory
Chenall, Robert	Management control systems design within its organizational context: finding from	Accounting, Organizations and Society	2003	Prior studies	Critical review of contingency based studies over the past 20 year	Appropriateness of an MCS is dependant on context
Granlund, M.	Towards explaining stability in and around management accounting systems	Management Accounting Research	2001	Case study	To explore why management accounts systems are difficult to	Shows difficulty in changing MAS provide to respond to changed functional objectives
Mattessich//Richard	Accounting representation and the onion model of reality: a comparison with Baudrillard's	Accounting, Organizations and Society	2003	Prior studies	Proposed ontological and epistemological theory of accounting	Accounting information can in theory be linked to operational realities
Macintosh, Norman//Shea	Accounting as simulacrum and hyperreality: perspectives on income and capital	Accounting, Organizations and Society	0	Prior studies	Investigate the ontological status of accounting information through the	Accounting information cannot in theory be linked to operational realities
Sunder, Shyam	Management control, expectations, common knowledge and culture	Journal of Management Accounting Research	2002	Theory	Aim to propose a contractual theory of control	Control systems based on contracts can drive operational actions to achieve targets
Carter, Larry	Cisco's virtual close	Harvard Business Review	2001	Practitioner experience	Short article son CISCO virtual close	Example of use of real time accounting
Axelson, B//Laage-	Modern management accounting for modern purchasing	European Journal of Purchasing & Supply Management	2002	Case study	How management accounting can be used for purchasing and supply	Specific use of management accounting techniques to achieve purchasing objectives
Lackner, Den	Putting VBM into practice	Management quarterly - faculty of finance and management	2003	Practitioner experience	Putting VBM into practise	Attempt to make VBM operational
Bhimani, A	Modern Cost management : putting the organization before the technique	International Journal of Production Economics	1994	Prior studies	To assess the propriety of the technical focus on which calls for	Sociological considerations drive accounting techniques more than their technical ability to achieve operational goals
Verdaasdonk, Peter//Wouter	A generic accounting model to support operations management decisions	Production planning and control	2001	Theory	Proposal for a formalised procedure to enable information systems to	Financially based model can be used to drive operational decisions
Miller, Peter	The margins of accounting	European Accounting Review	1998	History	Historical review of the development of accounting accepted practices	Shows how specific historic operational contexts caused the development of normative MAS techniques
Miller, Peter//O'Leary,	Accounting and the construction of the governable person	Accounting, Organizations and Society	1987	History	Address how standard costing and budgeting were developed in the first	Shows how traditional MAS was developed to control individual performance
Total			64			

C6. SUMMARY OF STUDIES IDENTIFIED AS RELEVANT FROM SCOPING POST REASSESSMENT						
Author	Title	Journal	Date	Method Type	Focus / objective	Reason for change in interpretation
Lucas, M.	The pricing decision - economists versus accountants	Management Accounting	1999	Practitioner experience	Costing theory	Practitioner articles directly addressing budget problems
Chapman, G.	Reflections on a contingent view of accounting	Accounting, Organizations and Society.	1997	Prior studies	What types of study should be included is the contingency	Directly addresses the type of accounting that is appropriate in particular circumstance
Tollington, T	ABC v TOC Same cloth as absorption v marginal, different style and cut.	Management Accounting	1998	Practitioner experience	Comparison of abc AND toc	Good comparison of ABC v TOC
Johnson, H. T.	Relevance regained - from top down control to bottom up empowerment.	Book	1992	Prior studies	Performance management	Follow up by Johnson with concentrations on operations
Otley, D.	Performance management: a framework for management control systems.	Management Accounting Research.	1999	Prior studies	Inductive development of a framework for management	Used as framework
Ittner, Christopher	Assessing empirical research in managerial accounting: a value-based perspective.	Journal of Accounting and Economics.	2001	Prior studies	Critical review of empirical management accounting	Now including review as support for analysis of articles
Spekle, Roland F.	Explaining management control structure variety: a transaction cost economics	Accounting, Organizations and Society.	2001	Prior studies	Assess the potential of using transaction cost economics to	Now including review as support for analysis of articles
Burns, John and Scapens,	Conceptualising management accounting change: an institutional framework.	Management Accounting Research.	2000	Case study	Produce an institutional framework for conceptualising	Gives evidence of how management ca can change to respond to environmental changes
Demmy, Steve and Talbott,	Improve Internal reporting with ABC and TOC.	Strategic Finance.	1998	Practitioner experience	Practitioner base proposals on use of ABC and TOC	Another contribution to TOC v ABC debate
Total			9			