

E THEMATIC FINDINGS BY STUDY													
DETAILS								OTLEY ANALYSIS					
Author	Date	Title	Journal	Evidence	Evid Code	Key word	Theme	Objective	Obj Code	Plan	Target	Reward	Feedback
<b>PRODUCT COSTING - A</b>													
Allen, D.	2001	Working in the margins	Financial Management - CIMA	Practitioner experience - leading CIMA past president	Prac	ABC	A - Product	Profitability - improve	PL	Need to use incremental accounting approached structured for specific contexts which recognise the limiting factor			Practical implementation not well understood perhaps as specific to individual businesses or practitioners keep to themselves as competitive advantage
Armstrong, P.	2002	The costs of activity based management	Accounting, Organizations and Society	Prior research - ABC studies	Res	ABC	A - Product	Success - long term success	Var	The use of ABC/ABM to underpin product costing is problematic as it puts a false cost on non routine activities where the costs cannot be precisely defined			Building an ABM system can cause feedback that confirms the potentially harmful classification of non routine costs as specific allocatable costs
Bayou, Mohamed E.//Bennett, Lee B.	1992	Profitability analysis for table-service restaurants	Cornell Hotel and Restaurant Administration Quarterly	Simulation - financial analysis of optimal menu pricing based on practice in catering industry	SI	Product costing	A - Product	Pricing - optimise	Fin	Use analysis of contribution margin on a portfolio basis to get best pricing. Implement using spreadsheet analysis	Set mix of differing margins based on volumes to get maximum margins. Set through historical analysis		Get reporting on daily basis of margins and compare to target no evidence of use in practice
Bhattacharjee, Sudip//Ramesh, R.	2000	A multi-period profit maximizing model for retail supply chain management: An integration of demand and supply-side mechanisms	European Journal of Operational Research	Simulation - multi period investor pricing model for a single product	SI	Product costing	A - Product	Profitability - maximise	PL	Develop a dynamic algorithm to price in multi period environment. Implement by developing heuristics			
CIMA	2001	Activity based management - an overview	Technical Briefing - CIMA	Practitioner - professional body technical briefing	Prac	ABC	A - Product	Profitability - improve - implicit	PL	USE ABM to facilitate long term strategic decisions about such things as product mix and sourcing, and gain new insight into activity performance			System assume feedback but no specific proposals on implementation
Cleland, K.	2001	Handle with care	Financial Management - CIMA	Simulations - financial model	SI	Costing	A - Product	Pricing - optimise effective	Fin	Use contribution pricing to agree pricing			
Cleland, K.	2001	Basic Instincts	Financial Management - CIMA	Case study - 1 SME practitioner example	Prac	Costing	A - Product	Pricing - optimise effective	Fin	Use contribution pricing to agree pricing	Set simple benchmark which fit in with contribution required		Need feedback that is consistent with planning and benchmarks

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Drury, Colin	1994	Product costing in UK manufacturing organizations.	European Accounting Review	Survey - 260 UK manufacturing companies	SU	MA use	A - Product	Costing - product	Cost	Product costing information impacts on pricing and manufacturing decisions. Both full and variable costs are used for decision making evidence of practice			Use of questionable overhead allocation likely to produce distorted product costs
Drury, Colin//Taylors, Mike	1995	Issues arising from surveys of management accounting practise	Management Accounting Research	Prior research on survey of management accounting practice	Res	MA use	A - Product		NA	No evidence of accurate product costing systems, or allocation of controllable costs.			Extensive use of full costs for decision making. Great emphasis on monthly accounts to fit annual accounts.
Dugdale, D./Colwyn Jones, T	2002	The ABC bandwagon and the juggernaut of modernity	Accounting, Organizations and Society	Prior research - on the rise of ABC development of ABC	Res	ABC	A - Product	Consultancy and software growth	Var	ABC two phases. First phase was product costing - Absorption, the second contributions costing. Overall a melange of conflicting practices			ABC two phases. First phase was product costing - Absorption, the second contributions costing. Overall a melange of conflicting practices
Fernie, John	2001	Logistics Costing Techniques and their Application to a Singaporean Wholesaler.	International Journal of Logistics: Research & Applications	Case study - Singaporean wholesaler	CS	ABC	A - Product	Profitability - achieving profitable products	PL	Use ABC costing to reassess the profitability of product. This leads to a reconsideration of the product portfolio			
Helden, G.	2001	Co-ordination of internal transactions at Hoogovens steel: struggling with the tension between performance-oriented business units and the concept of an integrated company	Management Accounting Research	Case study - Hoogovens Steel	CS	MA use	A - Product	Cost control - implicit	Cost	Reflect the contradiction between the ABC methodology and the TOC methodology. The TOC is a holistic approach, whereas the ABC is concerned with product or profit centre profitability, which is easier to control but can lead to organisation wide lack of u			Decision on how to achieve transfer pricing have impact on interpretation of performance. No overall solution is proposed it depends on context
Koons, Frederick J	1994	Applying ABC to target costs	AACE International Transactions	Prior research - ABC to target costs	Res	ABC	A - Product	Cost - total management	Cost	Apply ABC to target costing as a means to develop more effective operational plans which can be tied directly to business plans.	Target costs are based on getting a cost structure that achieves target profitability given available market prices		
Kulmala, Harri et al	2002	The role of cost management in network relationships	International Journal of Production Economics	Case study - network of 7 suppliers	CS	Costing	A - Product	Cost - improve cost of	Cost	Use cost management systems to support network relationships support target costing, value engineering and design to cost.			Key to success is standardised cost viability on customer profitability, cost volume relationship and new activity costs. However very difficult to obtains.

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Lea, Bih-Ru	2003	Selection of management accounting systems in Just-In-Time and Theory of Constraints-based manufacturing.	International Journal of Production Research	Simulation - financial modelling	SI	ABC, TO C	A - Product	Profitability improvement	PL	Choice of costing systems depends on context. E.G. ABC cost best when high overheads and low labour;			Traditional costing best able to use real time information; mas that depicts the manufacturing process has better product cost information
Luca M	1999	The pricing decisions economists vs accountants	Management Accounting	Prior research - conflict between economists and MA on pricing and product decisions	Res	Costing	A - Product	Pricing - agree best method	Fin	No agreed role - economist argue for marginal costs, ABC ties to cover long term marginal costs, but managers often use FA based full absorption costs			
Lucas, M.	2000	The reality of product costing	Management Accounting	Prior research - reasons for continued use of absorption accounting	Res	Product costing	A - Product	Costing - best product costing	Cost	In practice most business use full product costing. Mix of reasons - fit with financial reporting, sociological, cost benefit, opportunity costs			Use of full absorption costing is consistent with financial reporting
Ness, Joseph A//Cucuzza, Thomas G	1995	Tapping the full potential of ABC	Harvard Business Review	Case studies - Chrysler an Safety Kleen	CS	ABC	A - Product	Profitability enhancement - implicit	PL	Implement ABM systems to provide a powerful tool for continuously rethinking and improving a business. But changing old accounting systems for ABM systems are difficult to implement. This is more beneficial than the normal one off ABC study, but more diff	Can best be achieved in the minority of case where ABC is intergrated into the main accounting system.	Examples of Safety clean of changing bonuses to unit cost of material from annual operating budget	Study asserts that the majority of companies have ABC models as separate system that are difficult to integrate, and thus quickly become obsolete. However provides example at Safety clean how the general ledger was analysed by ABC so that that ABC number
Rohit V et al	2001	Effective design of products/services: An approach based on integration of marketing and operations management decisions	Decision Sciences	Simulation - financial model of pizza delivery company	SI	Product costing	A - Product	Profitability - maximise	PL	Set optimum trade off of operational difficulty and product attractiveness when designing product (pizza) No evidence of implementation in practice			
Sievanen, M et al	2003	Product profitability: Causes and effects	Industrial Marketing Management	Case study - metal industry manufacturer	CS	ABC	A - Product	Product profitability Understand	PL	ABC exercise can be used to identify and understand product profitability for use in marketing decisions			

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South, John B./Oliver, John E.	1998	What Is a Profitable Product?	Industrial Marketing Management	Prior research - research on product profitability	Res	Product costing	A - Product	Profitability - maximise product	PL	Set up a systems to analyses product profitability by fully and marginal profitability. Decide on product mix related to capacity and product demand			
Tatsiopoulou, I P/N Panayiotou	2000	The integration of activity based costing and enterprise modelling for reengineering purposes	International Journal of Production Economics	Survey - 2 industrial companies	SU	ABC	A - Product	Cost reduction	Cost	Use ABC analysis linked in with a business process-reengineering model to aid cost reduction. Output is an analysis of costs, but not clear how this information is used to achieve cost reductions			
Themido, I et al	2000	Logistic costs case study - an ABC approach	Journal of the Operational Research Society	Case study - Portuguese third party logistics supplier	CS	ABC	A - Product	Profitability enhancement - implicit	PL	Use analysis of historic information to identify the determinants of profitability through link resources used, activities undertaken and services supplied. No evidence of operationalisation in practice and impact on results			
Van Damme, D et al	1999	Activity based costing and decision support	International Journal of Logistics Management	Survey of 30 companies	SU	ABC	A - Product	Cost reduction and cash flow improvement	Cost				System assume feedback but no specific proposals on implementation
<b>CUSTOMER PROFITABILITY - B</b>													
CMA Canada	2002	Customer profitability analysis	Good Practise Guide - ICAEW faculty of finance and management	Case studies - Canada, 2 banks, 1 welding	CS	ABC	B Customer	Profitability - customers - create long term	PL	Set up systems to provide decisions makers details of customer profitability		Base sales incentives on customer profitability	Implementation difficult and success of customer profitability depends on the information reaching those who make and influence decisions
DeWitt, Kenneth	2002	How profitable is that load?	Commercial Carrier Journal	Practitioner - experience from trucking industry	Prac	ABC	B Customer	Profitability - achieving profitable loads	PL	Use ABC to identify what loads are profitable.	Set target based on load profitability identified by ABC - not clear how		
Iltner, C et al	1997	The activity-based cost hierarchy, production policies and firm profitability	Journal of Management Accounting Research	Case study - manufacturer of outdoor packs	CS	ABC	B Customer	Cost to revenue - assess the relationship	Cost	Need to consider both cost and revenue implications as higher cost often have higher revenue			

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Laitinen, Erkki K.	2003	A dynamic performance measurement system: evidence from small Finnish technology companies	Scandinavian Journal of Management	Survey - 93 Finnish firms	SU	PMS	B Customer	Profitability - improve	PL	Develop an dynamic integrated PMS to improve performance by providing a causal link between the point of first resource allocation to final output - linked to Meyer			Feed forward - the Aim of systems is to show how all seven factors in the chain are interlinked, and presumable take action to improve but not evidence of use in practice given
Lebas, Michael	1999	Which ABC? Accounting based on causality rather than activity based costing	European Management Journal	Prior research - authors prior studies	Res	ABC	B Customer	Profitability enhancement - implicit	PL	ABC should be accounting based on causality. Primarily a way of thinking as business is a set of processes developed to serve customers and deliver product attributes. Manager must work out how to do it, given overall guidelines			
Meyer, Marshall	2003	Rethinking Performance Measurement	Book - Cambridge University Press	Prior research - prior case study research	Res	PMS	B Customer	Profitability - long term	PL	Use ABPA analysis to plan optimisation of profit through minimising costs and maximising revenue by analysis of drivers of company value chain		Compensate people by total customer profitability (p162)	Measure the profitability of customer transactions in real time (p162)- but difficult to do. Accept that is supplement to financial measures (p166)
None, B	1999	Managing the long-term profit yield from market segments in a hotel environment: a case study on the implementation of customer profitability analysis	International Journal of Hospitality Management	Case study - Dublin hotel over 13 months	CS	ABC	B Customer	Profitability - customer - Enhance long term	PL	Use analysis customer profitability analysis of historical financial performance to identify a set of proposals to improve customer profitability. No evidence however of follow up or success of proposals			
Salafatinos, Chris	1996	Modelling resource supply and demand: Expanding the utility of ABC	International Journal of Production Economics	Prior research - ABC studies	Res	ABC	B Customer	Profitability enhancement	PL	Use ABC concepts to produce a model that can assess the relationship between resource supply and resource demand which means decisions can be evaluated in terms of their economic consequences and thus enhance profitability. But only theoretical model			
<b>CAPACITY USE - C</b>													

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Bakke, Nils Arne; Hellberg, Roland	1991	Relevance Lost? A Critical Discussion of Different Cost Accounting Principles in Connection with Decision Making for Both Short and Long Term Production Scheduling	International Journal of Production Economics	Simulation - decision making for short and long term production scheduling#	SI	ABC,TOC	C - Capacity use	Identify best accounting principles	PL	Chose whether ABC or TOC (OPT) depending on context.. TOC is short term, ABC longer term			
Bih-Ru Lea//	2002	The impact of management accounting, product structure, product mix algorithm, and planning horizon on manufacturing performance	International Journal of Production Economics	Simulations - computer simulation of product mix assessment using differing scenarios	SI	ABC,TOC	C - Capacity use	Select most effective accounting systems	Var	Chose between Trad/ABC/TOC with choice dependant on performance measure (e.g. profit or service or inventory levels) and product structure			
Demmy, S	1998	Improving internal reporting	Strategic finance	Simulation - financial model of Kentucky distillery	SI	ABC,TOC	C - Capacity use	Profitability - improve bottom line	PL				Restructure the general ledger to provide mix of ABC/TOC information - but only evidence is simulations
Draman, R et al	2002	Constraint-based accounting and its impact on organizational performance: A simulation of four common business strategies	Integrated Manufacturing Systems	Simulation - Gedunkan experiment on four common business strategies	SI	ABC,TOC	C - Capacity use	Profit - maximise	PL	Use TOC analysis to identify best product mix. Achieve by analysis of potential			
Dugdale, D//Colwyn Jones, T	1998	Throughput accounting: transforming practises	British Accounting Review	Surveys - 6 companies	SU	TOC	C - Capacity use	Profit - improve	PL	Change the financial strategy to way of thinking to maximise throughput - however indications that only implemented in crisis	Simple target to be set to identify the critical drivers of capacity utilisation		Suggests that may need parallel system to FA, but considers this difficult and issue not pursued
Goldratt	1984	The Gaol	Book	Novel	Prac	TOC	C - Capacity use	Profit - the goal	PL	Plan is to reduce bottlenecks and maximise throughput. Do this by identifying bottleneck and eliminating by most cost effective manner	Targets are related to the elimination of bottlenecks		Serial identification of bottlenecks allows continued improvement

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Gupta, Mahesh	2002	TOC-based performance measures and five focusing steps in a job shop manufacturing environment.	International Journal of Production Research	Simulation of job shop using ARENA model with changing operational assumptions	SI	TOC	C - Capacity use	Profit goal	PL	The use of TOC performance measures to make operational decisions (e.g. product mix, inventory management, production planning) can lead to better use of resources and thus greater profitability			
Gupta, Mahesh C.	2002	Integrating ABM/TOC approaches for performance improvement: a framework and application.	International Journal of Production Research	Case study - world class manufacturing	CS	ABC, TOC	C - Capacity use	Performance improvement - assume profit but not specified	PL	Can use e an integrated TOC/ABM framework to instigate changes to identify most profitable mix of products, allocate scarce resources optimally, establish priorities for process improvements, improve strategy			
Lee, Terry	1996	Maximizing product mix profitability-- what's the best analysis tool.	Production Planning & Control	Simulation using TOC and Linear programme simulation	SI	TOC	C - Capacity use	Profitability - maximising product mix	PL	The use TOC methodology allows a better identification of product profitability mix than traditional absorption cost accounting as it allows for 'free product' using up spare resources			
Long, Jeffrey Alan	2002	A User Friendly Financial Reporting System.	Quality Progress	Case study of Master Industries (US) use of statistical process control	CS	TOC	C - Capacity use	Profit goal	PL	Use control charts based on Dennings Statistical Control Processes (SCP) to reporting on TA measures to assess and guide performance. When a system is stable SCP can predict what happen next, If it does not it is unstable and action needs to be taken	SCP analysis can predict future quantity, quality and costs assuming stable conditions		Use of charts can identify when the unexpected happens that can stimulate adaptive and responsive actions
Mabin, Victoria J.	2003	The performance of the theory of constraints methodology.	International Journal of Operations & Production Management	Meta analysis of 80 successful TOC applications	Res	TOC	C - Capacity use	Cost - total management	Cost	Use TOC based analysis to improve performance Evidence was that TOC initiatives successful			
Patterson, Mike C	1994	Constraint analysis in profit planning - An empirical comparison of 2 approaches	International Journal of Management	Simulation - constraint analysis	SI	TOC	C - Capacity use	Profit - maximise	PL	Base product mix decisions on TOC analysis. Achieve by analysing product on TOC basis			

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Patterson, Mike C.	1992	THE PRODUCT-MIX DECISION: A COMPARISON OF THEORY OF CONSTRAINTS AND LABOR-BASED MANAGEMENT ACCOUNTING.	Production & Inventory Management Journal	Simulation - financial model	SI	TOC	C - Capacity use	Profit - maximise	PL	Use TOC methodology as it uses resources best allowing for 'free product' using up spare resources			
Sale, M. L.	2003	Survey-based comparison of performance and change in performance of firms using traditional manufacturing, JIT and TOC.	International Journal of Production Research	Survey by email of US companies 75 reply out of 923	SU	TOC	C - Capacity use	Profit enhancement	PL	TOC approach produces a better performance than other management philosophies			
Smith, M.	2003	Application of the TOC thinking processes to challenging assumptions of profit and cost centre performance measurement.	International Journal of Production Research	Simulation - decision tree modelling	SI	TOC	C - Capacity use	Profit enhancement	PL	Using traditional localised profit centre maximisation can lead to sub optimal organisational profit. A TOC approach which holistic can address this			
Tollington	1998	Same cloth as absorption v marginal, different style and cut.	Management Accounting	Prior research - underlying philosophy of TOC and ABC	Res	ABC, TO C	C - Capacity use	Profitability enhancement - implicit	PL	TOC is contribution and ABC is absorption. Key to TOC is holistic maximise throughput, not precise product costing			
Watson, Kevin	2003	Comparison of DRP and TOC financial performance within a multi-product, multi-echelon physical distribution environment.	International Journal of Production Research	Simulation using ProoModel standard software and data from major US retailer	SI	TOC	C - Capacity use	Profit enhancement - manufacturing distribution systems	PL	A distribution systems based on a TOC model will provide improved financial results			
<b>PROCESS COSTING - D</b>													
Axelsson, B et al	2002	Modern management accounting for modern purchasing	European Journal of Purchasing & Supply Management	Prior research - use of management accounting for purchasing function	Res	MA use	D - Process	Cost control - link to purchasing department	Cost	New techniques - ABC, Target, BSC -can be linked to purchasing systems			



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Azofra, V	2003	The usefulness of a performance measurement system in the daily life of an organisation: a note on a case study	British Accounting Review	Case study - Spanish subsidiary of US car component company	CS	PMS	D - Process	Profitability - optimise	PL	Develop a PMS system (PISCI) to identify key areas for actions	Set continually improving targets through PISCI	Rewards linked to PISCI performance	PISCI provides continual monthly control
Banker, Rajiv D./Morey, Richard C.	1993	Integrated system design and operational decisions for service sector outlets	Journal of Operations Management	Simulation - financial model for optimal design of service centre	SI	Product costing	D - Process	Profitability - maximise inherent	PL	Proposes using complex mathematical analysis to identify how the analysis should be done. No evidence of implementation in practice			
Bititci, Umit S	1994	Measuring your way to profit	Management Decision	Practitioner - prior experience on development of integrated et of performance measures	Prac	PMS	D - Process	Profitability - improve	PL	Identify the critical sensitivities and define non financial measures to control these	Set target through review of the processes undertaken	Ensure that rewards are linked into the identified strategies	Feedback of performance will allow for improvement
Brignall, Stan1	1997	A contingent rationale for cost system design in services.	Management Accounting Research	Simulation example - 4 UK service organisations	SI	Costing	D - Process	Costs - improve within contingency framework	Cost	Process type theory linked to product life cycle theory proposed to guide cost system design in services. Cost management problem is to maximise the utilisation of fixed resource, and to change fixed resource costs in response to life cycle driven changes	Need a mix of financial and non financial	Link rewards to both financial and non financial	Feedback that matches the targets proposed, but need further research to test feasibility
Carr, C	1995	Total cost control: Nissan and its U.K. supplier partnerships	Management Accounting Research	Case study -in depth of Nissan UK	CS	Target costs	D - Process	Cost control - bring costs in line with market prices.	Cost	Target costing is in built into strategic cost control. To be achieved by continuous improvement and cost reduction	Set target costs for all components, and have an operational team to continually design out costs and achieve savings		Feedback is based on continual re-assessment of basis of target costs - no information on how implemented in MA systems
Chen, Miao-Sheng/Lan, Chun-Hsiung	2001	The maximal profit flow model in designing multiple-production-line system with obtainable resource capacity	International Journal of Production Economics	Simulation - optimal design for multi production line systems	SI	Product costing	D - Process	Profitability - maximise	PL	Develop an algorithm to assess optimal design given the potential variables. Implementation			

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Chien, Ying I.	2000	Incorporating production planning in business planning: a linked spreadsheet approach.	Production Planning & Control	Practitioner - use of spreadsheets	Prac	Budget	D - Process	Profitability - implicit.	PL		Set up linked spreadsheet to coordinate the planning of sales, production and cash flow.		Set up linked spreadsheet to coordinate the planning of sales, production and cash flow.
Emsley, David	2000	Variance analysis and performance: two empirical studies	Accounting, Organizations and Society	Case study of large Chemical manufacturer and survey of 20 firms	CS	Budget	D - Process	Operational performance	Var				Use variance analysis to identify signals to identify the problems and allow explanation of the causes of the problems. Used non financial data
Emsley, David	2001	Redesigning variance analysis for problem solving	Management Accounting Research	Case study and survey of 20 firms	CS	Budget	D - Process	Operational performance	Var				Can use analysis of to lead to improved decisions making and potentially provide link to changing operational actions to meet financial action by providing the bridge between financial and operational activities. Not clear what type of variance - i.e. fin
Gagne, Margaret L/Discenza, Richard	1995	Target costing	Journal of Business & Industrial Marketing	Prior research - target costing	Res	Target costs	D - Process	Cost control - when planning new costs	Cost	Can use target costing to drive strategic product development. Need to build into the product development process	Need interdisciplinary teams to set and investigate target costs		
Heier, Jan Richard	2000	The foundations of modern cost management: the life and work of Albert Fink.	Accounting, Business & Financial History	Historical research - USA railways in 19th century	HI	History	D - Process	Profitability	PL	Set up systems to monitor in methodical manner key financial KPIs	Set up standard benchmarks for cost per trip etc		Systems provided information in relation to key financial KPIs.
Housel, Tom	1995	REENGINEERING BUSINESS PROCESSES: A COMPLEXITY THEORY APPROACH TO VALUE ADDED.	INFOR	Simulation based on Kolomogorov's complexity theory	SI	Costing	D - Process	Return on investment	Fin	Use complexity theory computer analysis to add value to processes.			
Inderfurth, Karl	2003	Optimal policies in hybrid manufacturing/remanufacturing systems with product substitution	International Journal of Production Economics	Simulations - optimal policies in hybrid manufacturing systems	SI	Product costing	D - Process	Profitability - maximise	PL	Analyse optimal policy through mathematical formula incorporating assumptions about the variables Implementation			

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Kogan, Konstantin	2002	Scheduling parallel machines by the dynamic newsboy problem	Computers & Operations Research	Simulations - synamc continuous time generalisation of single newsboy problem	SI	Product costing	D - Process	Profitability - maximise	PL	Produce a polynomial combinatorial algorithm to continually assess the optimal solutions. Implementation			
Labbe, M	2002	Know operating costs for a reasonable return.	Refrigerated Transporter	Practitioner - experience from trucking industry	Prac	Costing	D - Process	Cost - improve control	Cost	Need MA systems that identifies operating costs per truck load. Can then assess profitability per load	Set target that ensure no unprofitable loads		Need feedback on actual profitability - but no evidence of how this achieved DE
Low, Kian Huat//Soren sen, Eva	2004	Simultaneous optimal design and operation of multipurpose batch distillation columns	Chemical Engineering and Processing	Simulations - stochastic framework to produce optimal design for multipurpose distillation columns	SI	Product costing	D - Process	Profitability - maximise	PL	Develop a genetic algorithm to calculate the best design. Implementation			
Lowry, John	1993	Management accounting's diminishing post industrial relevance: Johnson and Kaplan revisited	Accounting and business research	Prior research - economic changes leading to dominance of small service firms	Res	MA change	D - Process	Profitability - implicit for service firms	PL	In service firm main role of Ma is through simple techniques of job costing and segment reporting , with budgets to control discretionary expenditure. Complex costing not required as no stock	Simple budgets to control discretionary expenditure		For service firms the premium is on simple accounting and job costing and segment reporting
Nashwan Dawood//Ramesh Marasii	2001	Stockyard layout planning and management for the precast concrete products industry	Logistics Information Management	Simulation of optimal stock yard layout	SI	Product costing	D - Process	Costs - reduce	Cost	Use an algorithm driven model to evaluate optimal stockyard layout using operational data. Implementation			
Nicolini, Davide	2000	Can Target Costing and Whole Life Costing be Applied in the Construction Industry?: Evidence from Two Case Studies.	British Journal of Management	Case study - in depth case study of 2 UK construction companies	CS	Target costs	D - Process	Costs - minimise total	Cost	Bring cost into line with market prices. Use target costing approach to achieve this	Set targets costs related to market prices. Deconstruct cost structure of total project		Clear and transparent information on cost data necessary to support the process. However evidence of case study was that effectiveness hindered by transparency of costs. Therefore target costing only works where cost are transparent and consistent relatio

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Surendra P Agrawal//Philip H Siegel	1998	Cost management system: An operational overview	Managerial Finance	Practitioner - prior experiences of standardised cost management systems	Prac	MA use	D - Process	Cost management system.	Cost	Theoretical nice to have proposals including all new techniques. ABC, TA, BSC, TQM, process improvement. Effectively a check list of nice to have with no practice input		Involve workers at all levels and introduce a reward system	Feedback introduced by the various interlinked systems
Suwignoyo, P//Bititci, U//Carrie, A	2000	Quantitive models for performance measurement system	International Journal of Production Economics	Case study research - use of proposed quantative model for performance measurement systems (QMPMS)	CS	PMS	D - Process	Cost - reduce costs per unit	Cost	Develop a QMPMS to express quantitatively the relationship and consequences of factors affecting costs			
Verdaasdonk, Peter//Wouters, Marc	2001	A generic accounting model to support operations management decisions	Production planning and control	Prior research - role of information systems in generate information about the financial consequences of operations	Res	Product costing	D - Process	Profitability - improve	PL	Develop an accounting model that reflects the financial consequences of operational management decisions. Can then test the profitability impact of decisions that need to be made			Tie into ERPS system to provide feedback of actual versus intention - but no evidence of use in practice
Wieslaw J Jurkiewicz	1999	Theory and practice with dual entry in project cost accounting and control	AACE International Transactions	Simulation / example- project management practice	SI	Costing	D - Process	Costs - improve product cost control.	Cost				Use dual entry systems to capture costs - but no evidence of use in practice
Wouters, Marc // Verdaasdonk, Peter	2002	Supporting management decisions with ex ante accounting information	European Management Journal	Cases studies of 8 Dutch firms	CS	MA use	D - Process	How to support management decisions	PL	Can use ex ante accounting analysis to support 1) new decisions, 2) to cover new considerations, 3) When operational knowledge is diffused			
Wouters, Marc et al	1999	Identification of critical operational performance measures-- a research note on a benchmarking study in the transportation and distribution sector*1	Management Accounting Research	Survey - 150 Dutch transport companies	SU	PMS	D - Process	Profitability - optimise	PL	Develop a systems to monitor Critical operations Measures	Benchmarking performance levels though an industry can set operational performance measure which provide a standard		

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<b>CORPORATE PLANNING AND CONTROL - E</b>													
Accenture	2001	Planning for value	Pamphlet	Practitioner - consultancy proposals	Prac	VBM	E - Corp plan and control	Shareholder value	Fin	Ensure that strategy, target setting and operational objectives are all interlinked. Do consultancies review to change planning process to ensure that all interlinked	Target set as a result of the new procedures to be introduced reflecting more holistic thinking		Develop interlinked IT based solution that provides rolling feedback of actual ve plan and target. Implementation dependant on context
Ahrens, Thomas//Chapma, Chris	2002	The structuration of legitimate performance measures and management: day to day contests of accountability in a UK restaurant chain	Management International Review	Case study - UK restaurant chain	CS	MA use	E - Corp plan and control	Strategy implementation	Var	National strategy developed centrally based on national branding and menu	Budget developed based on estimate of sales related to budget	Bonus paid of upto 50% against budget and customer service	Weekly reporting back of information led to contests of accountability over contents and interpretation of results. No evidence of whether met overall target however
Benaroch, Michael	1999	A Case for Using Real Options Pricing Analysis to Evaluate Information Technology Project...	Information Systems Research	Case study - Use of Black Scholes model on IT investment.-US	CS	Real options	E - Corp plan and control	Cost control - most cost effective timing and nature of IT investments.	Cost	Change capital investment appraisal from traditional (e.g. DCF) to real options models. Implement using real option procedures			
Bruggeman, W.	1988	How Management Control Systems can Affect the Performance of Service Operations.	International Journal of Operations & Production Management	Simulation - using examples of 3 service operations	SI	MCS	E - Corp plan and control	Profitability - implicit	PL	Set up profit centre structure so that budgetary control systems are complementary to service strategy		MCS structure must reinforce key objectives of staff	
Chapman G	1997	Reflections on a contingent view of accounting.	Accounting, Organizations and Society	Prior research - review of research into contingency theory of accounting	Res	MA change	E - Corp plan and control	Profitability - page 202	PL	As level of uncertainty increases potential for accounting to reflect operational considerations decreases. Where certainty exists as to the consequences of actions, activity can be preplanned (answer/ammunition machine)			Feedback becomes more important as uncertainty increases and need accounting as a learning machine, except where action is uncertain then becomes a rationalisation machine
Collier, Paul//Berry, Anthony	2002	Risk in the process of budgtting	Management Accounting Research	Case study - 4 organisations	CS	Budget	E - Corp plan and control		NA		Little evidence that risk is modelled into the development of budgets.		Feedback of budgetary performance is very dependant on how management transfer, manager evaluate the consequences of risk

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DETAILS								OTLEY ANALYSIS					
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Dearden, John	1987	Measuring Profit Centre Managers	Harvard Business Review	Prior research - based on prior academic knowledge	Res	MA use	E - Corp plan and control	Profitability	PL			Base bonuses on what a manager can effect	Report performance in line with bonus targets
Euske, K.	1993	Performance management in an international setting	Management Accounting Research	Case study- performance measurement systems of 2 major UK and European companies	CS	PMS	E - Corp plan and control	Profitability - improve	PL	Senior management set financial goals	Senior management set financial targets, and operational managers develop operational measurement approaches.		Site managers provide hinge between financial measures at man levels and operational measures at operational levels. Normal control systems abandoned at time of crisis Control is exerted as a process changing depending operational circumstances and the i
Everett, Michael D.	1989	Managerial Accounting Systems: A Decision-Making Tool	Cornell Hotel and Restaurant Administration Quarterly	Case study of a motel	CS	MA use	E - Corp plan and control	Make the best decisions for small motel owners. Implementation not addressed	Fin	Use a management cost accounting model to inform these decisions. Implement by purchasing a system			
Fernandez-Revuelta P	1999	Ritual legitimation, decoupling and the budgetary process: managing organizational hypocrisies in a multinational company*1	Management Accounting Research	Case study - Europe motor components	CS	Budget	E - Corp plan and control	Maintenance of operations	Var	Plans are set to meet the minimum requirement of HO, with the intent to make changes to implement	Targets are set to meet the minimum requirement of HO to meet external pressure for performance outlook		Feedback of negative variance from budget is rationalised away to maintain the existence of the plant. This is influenced by the approach of controlling shareholders and sociological position in which the company operates, and can be sued to support organ
Froud, Julie	2000	Shareholder value and Financialization: consultancy promises, management moves.	Economy & Society	Prior research on shareholder value - consultant's promise vs. academics guarded response	Res	VBM	E - Corp plan and control	Shareholder value - but not achievable consistently	Fin	To achieve VBM a whole range of restructuring is put in place but only limited benefit as product market pricing reduces prices in response to increased efficiency.	Market demand for increase profitability cause high profit targets to be set	Senior management manipulate rewards to meet financial targets but improvements tend to be not maintained	The feedback of the failure to reach high expectations is not internalised, but part of a ceaseless endlessly failing struggle
Hartmann, F.G.H.	2000	The appropriateness of RAPM : towards the further development of theory	Accounting, Organizations and Society	Prior research - overview of RAPM literature	Res	Budget	E - Corp plan and control	Profit.	PL	Role of budgetary systems difficult because of uncertainty paradox - need for both decentralised autonomy and centralised control.	Some from of accounting target is important as following Chapman 1997profit is the primary goal		Accounting feedback is important, despite the uncertainty paradox, as profit is the primary goals.

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Hennell, Alison//Stiles, Alison	2002	Real options techniques in capital investment	Good Practise Guide - ICAEW faculty of finance and management	Survey. - 44 companies on the use of real options	SU	Real options	E - Corp plan and control	Cost control - value on potential investment opportunities.	Cost	Use real option techniques for investment appraisal.			Implementation accepted as difficult as no market process to inform valuations
Hope, J//Fraser, R.	2001	Beyond budgetting white paper	CAMI	Practitioner - evidence from consultancy work	Prac	Budget	E - Corp plan and control	Profit - implicit	PL	Scrap budgets. Replace with adaptive devolved processes. Strategy continuous inclusive process. Allocate resource as required, not planned on annual budgets.	Set targets to beat competition	Base rewards on company and unit level performance, not negotiated targets	Fast open information, not detail for micro management
Hope, J//Fraser, R.	2003	Who needs Budgets ?	Harvard Business Review	Prior research - based on earlier case studies	Res	Budget	E - Corp plan and control	Profitability - implicit	PL	Replace a fixed performance contract with a relative performance contract	Abolish budget and replace with a range of relative targets such as cost to income ration and non financial measures.	Place rewards on relative performance.	Use rolling forecast to provide feedforward allow to respond to known impending changes. Allows for devolved response to feedback
Hopwood, A. G.	1972	An empirical study of the role of accounting data in performance evaluation	Journal of Accounting Research	Case study - American steel mill	CS	Budget	E - Corp plan and control	Profit or costs - (profit centre or cost centre)	PL	Budget conscios style assumes the budget shows the plans that must be met and eliminates uncertainty. Profit conscios treats information with more uncertainty and includes 'if'. Profit conscios style leads to higher level of efficiency	Importance given to budget depends in budget conscios or profit conscios style	Reward depends on type of evaluation	Budget conscios style leads to dysfunctional behaviour to make accounting feedback hit the budgetHopwood initial paper says that accounting should be a learning process to enhance long term profitability rather than a short term control vehicle to achiev
Jensen, Michael	2001	Corporate budgetting is broken - lets fix it	Harvard Business Review	Prior practice - based on prior consultancy work	Prac	Budget	E - Corp plan and control	Profitability - implicit	PL			Sever link between budgets and bonuses. Linear target giving rising bonuses depending of achievement. Best to set in relation to long term growth targets although this can be difficult in changing environment.	Actual level of performance feeds into setting new target

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Kerr, S	1995	On the folly of rewarding A while hoping for B	The Academy of Management Executive	Prior research - prior case study research	Res	PMS	E - Corp plan and control		NA			Need a reward system that reinforces desired behaviour, not an obstacle to overcome. However systems often foul up for example by linking to oversimplified 'objective' criterion e.g. budget	Report performance in line with bonus targets
Lackner, Den	2003	Putting VBM into practice	Management quarterly - faculty of finance and management	Practitioner - based on consultancy experience	Prac	VBM	E - Corp plan and control	Shareholder value - maximise	Fin	Identify what drives value.	Use understanding of value drivers to project into the future		
Lillis, Anne	2002	Managing multiple dimensions of manufacturing performance - an exploratory study	Accounting, Organizations and Society	Survey of 36 profit centre managers in Australia	SU	PMS	E - Corp plan and control	Profitability	PL	Use profit centre strategy to maximise profitability. Develop a PMS that includes an array of financial and non financial measures.	Difficult to design complete measure that relate to manufacturing efficiency and customer responsiveness		Difficult to provide feedback that correlates financial and non-financial measures.
Malmi, Teemu	2003	Value Based Management practices—some evidence from the field.	Management Accounting Research	Case studies of 6 Finnish companies	CS	VBM	E - Corp plan and control	Shareholder value - maximise at group level	Fin	No consistency of practice compared to rhetoric of identify value drivers and connect operational and strategic goals. Still room for strategic judgement, but increased emphasis on balance sheet	EVA does not have major relevance - mainly negotiated annual budget	Bonuses paid on a variety of financial metrics. EVA is minor. Stock options for top management. Stock options and various bonuses	
Michael Gold//John Quinn	1990	THE PARADOX OF STRATEGIC CONTROLS	Strategic Management Journal	Prior research - review of literature on strategic controls	Res	MCS	E - Corp plan and control	Strategy implementation	Var	Set up a control systems to that coordinates the efforts of all who work towards the goal. Problem is when there is uncertainty and flexibility in the implementation of strategy., Difficulties in developing a strategic control systems that assist not repl	Agree measures that are consistent with the goal	Develop motivations for managers to achieve this goal. Difficult to define strategic goals that motivate managers	Monitor performance and identify deviations from agreed performance to trigger interventions. Difficulties in ensuring the systems enhances not destroys mutual confidence



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Miller, Peter and O'Leary, Ted	1987	Accounting and the construction of the governable person	Accounting, Organizations and Society	Historical research - development of budgeting and standard costing	HI	Budget	E - Corp plan and control	Profitability	PL	Treat the individual as a governable persons whose actions cab be planned and controlled to meet an organisations objectives, based on the principles of Taylorisitic scientific management	Standard costs to set targets	Staff treated as governable persons and follow specific instructions	Get feedback of actual versus standard - this control implementation of agreed actions
Moon, Philip/Fitzgerld, Lin	1996	Delivering the goods at TNT: the role of the performance measurement system	Management Accounting Research	Case study research - TNT	CS	PMS	E - Corp plan and control	Use the PMS to enable the company to be the most successful parcel carrier	Var	Dimensions of items to measure are drawn from corporate strategy	Standard for items to measure are drawn from internal benchmarking. Strong MD transfers importance from centre to depots	Rewards are based on benchmark performance against mix of profitability, sale performance, delivery performance and cash flow collections	Weekly feedback of financial and service performance. Use of league tables to report relative performance. Importance of feedback stressed by strong MD
Neely, A./Sutcliff, M./Heynes, H.	2001	Driving value through strategic planning and budgetting	Pamphlet	Survey - 15 businesses and 30 analysts	SU	VBM	E - Corp plan and control	Multiple - reduce budget process costs, manage market expectations better, improve strategy	Fin	Develop planning and budgetting process that link drivers of value and challenge strategy assumptions	Need to link budget with strategy		Need to collect data relevant to plan not just financial outcomes
Nilsson, Fredrik/Rapp, Birger	1999	Implementing business unit strategies: the role of management control systems	Scandinavian Journal of Management	Case study of Swedish manufacturing company	CS	MCS	E - Corp plan and control	Strategy implementation	Var	Need to ensure that MCS are compatible between management and operational levels			Need a frame of reference that is common between management and operational levels
Otley, D	2001	Extending the boudaries of management accounting research : developing system for performance management	British Accounting Review	Prior research - based on prior knowledge of management accounting research	Res	PMS	E - Corp plan and control	Stakeholder objectives - single financial objectives are not enough (But why not treat stakeholders as a constraint ?)	Var	Management accounting as part of overall PMS can be used to used to implement strategic intent and drive change throughout the organisation	Budgetary systems are nor longer enough on their own Setting target is difficult but a key issues	Linking performance to rewards is difficult but problematic	Financial and non financial feedback needs to be linked

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Phelan, Steven E.	1997	Exposing the illusion of confidence in financial analysis	Management Decision	Prior research - basis of DCF and real options	Res	Real options	E - Corp plan and control	Cost -control of future investment decisions	Cost	Need to apply strategic thinking to investment appraisal not just a narrow DCF approach which makes concrete assumptions of future cash flow. Implementation			Highlights that in using financial assessment of the future, uncertainty in inbuilt and therefore decisions based on strategic thinking are important. This suggests the limitation of the use of MA
Radcliffe, Vaughan et al	2001	Exploring downsizing: a case study on the use of accounting information	Journal of Management Accounting Research	Case studies - downsizing in three large corporation	CS	MA use	E - Corp plan and control	Profitability	PL	Accounting institutionally sanctions what must be done, and provides a measure to see if it is done. Accounting in restructuring is part of the broader ascendancy of financial control.	Targets set when initial downsizing plan developed	Staff remuneration linked to financial performance	Financial feedback informs whether the intended outcomes are achieved
Rajan, Madhav V	1992	Management control systems and the implementation of strategies	Journal of Accounting Research	Simulation - abstract model of MCS and strategy implementation	SI	MCS	E - Corp plan and control	Profit - maximise	PL			Can use target based bonuses to initiate managers actions to meet owners targets - but only evidence is mathematical based simulation	
Seal, Willie	2001	Management accounting and the challenge of strategic focus	Management Accounting Research	Case study of Marconi	CS	MA change	E - Corp plan and control	Shareholder value.	Fin	Lack of compatibility of the single shareholder model of HO v differentiating and reflective systems introduced at operational levels caused difficulties. The link between the shareholder value model and the new concern with intellectual capital is not li	Mixture of targets compared to the previous simple tight financial control model problematic	Build in staff rewards to variety of targets	Mixed feedback from a variety of systems caused lack of coherence
Simons R	1995	Levers of control	Book	Prior research - book	Res	MCS	E - Corp plan and control	Effective control systems are critical levers for the control of strategy	Var	Interactive systems to provide profit planning systems	Diagnostic system (e.g. profit plans and budget) to preset standard of performance. Done by senior managers	Use diagnostic systems to link incentives to goal achievement	Diagnostic system (e.g. profit plans and budget) report organisational outcome v preset standard of performance. Done by staff groups

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Speckle Roland	2001	Explaining management control structure variety: a transaction cost economics perspective	Accounting, Organizations and Society	Prior research - relationship of transaction cost economics and management control structures	Res	MCS	E - Corp plan and control	Organisational goal - however defined	Var	Nature of organisation activities affected by extent of programability, degree of asset specificity and intensity of ex post information impactedness	Five control types identified - market control (market targets), arms length (actual performance), machine (tight budget), exploratory (emergent standards) boundary (limits)		Feedback is interpreted differentially deepening on control types
Stainer, Alan	1997	Productivity and strategic management accounting	International Journal of Technology Management	Prior research - relationship of productivity and strategic management accounting	Res	PMS	E - Corp plan and control	Profitability - improve	PL	Use broad brush competitive analysis focussing on price recovery to develop strategy	Identify productivity and price recovery target through benchmarking against competitors		Compare internal performance against benchmark of external performance.
Sunder, Shyam	2002	Mangement control, expectations, common knowledge and culture	Journal of Management Accounting Research	Prior research - use of contract model to propose a theory of control based on human expectations and common knowledge	Res	MCS	E - Corp plan and control	Maintain expectation equilibrium of contractual performance - implicitly expectational profitability	Var	Plan can be based on what is expected of agents - this needs to be constantly modified in response to changing factor and market conditions	Targets need reflect expectational equilibrium and be renegotiated and modified response to changing environments		Accounting measures resource inflows and outflows to determine contract fulfilment and provision of information to factor markets
Taninecz, George	2002	Cost Accounting Undercuts Lean.	Industry Week	Simulations - example of simpler accounting	SI	Costing	E - Corp plan and control	Profit and cash flow	PL	Plan for a lean company using natural (e.g. wages, fuel) accounting classification that are understood by managers	Set in terms understandable for non accountants		Introduce simplified and lean financial reporting that reflects operational realities - no evidence of implementation
Van der Stede, Wim	2000	The relationship between two consequences of budgetary controls: budgetary slack creation and managerial short term orientation	Accounting, Organizations and Society	Survey - to produce data to test structural equation model showing the relation between budgetary slack and managerial short term orientation	SU	Budget	E - Corp plan and control	Profit or costs - (profit centre or cost centre) implicit	PL		Budget target. Businesses that are profitable or have a long term product differentiation build in more slack into the budget		Tighter budgetary control and less slack are required if there is poor performance
							E - Corp plan and control						

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<b>REAL TIME SYSTEMS - F</b>													
Barrett, Richard	2003	The search for prophet ability.	Financial Management (CIMA)	Practitioner - consultancy proposal for predictive budgeting - ALG	Prac	Real time	F - Real time systems	Profitability - maximise	PL	Introduce predictive budgeting that allows budgets to be constantly updated			Real time feedback can be used to update budgets
Burrows, Geoff1	2001	Real-time cost management of aircraft operations.	Management Accounting Research	Simulation - Aircraft management systems	SI	Real time	F - Real time systems	Cost management	Cost	Set in place systems that enable cost to be monitored on real time basis. Implement through developing systems	Set benchmark for lowest feasible way to run aircraft e.g. fuel/speed	Consider linking rewards to pilots that operate the aircraft most cheaply - but difficult as often cost is not the key issue	Real time feedback and feed forward is central as enable action to be taken to minimise costs
Carter, Larry	2001	Cisco's virtual close	Harvard Business Review	Case study - evidence from CFO of Cisco	CS	Real time	F - Real time systems	Profitability - enhance earnings.	PL				Real time systems provide deep accurate and up-to-date information
Coombs, R et al.	1992	Culture, control and competiton: towards a conceptual framework for the study of information technology in organizations.	Organisation Studies.	Case study - 2 - NHS and Financial Services	CS	Real time	F - Real time systems		NA				Suggest that IT is not just another technology but that its information character gives it a distinctive character being intimately linked with power/ knowledge relationship and the forms of subjectivity that reside therein
Cooper, Robin//Kaplan, Robert S.	1998	The promise - and peril - of integrated cost systems	Harvard Business Review	Prior research based on earlier studies of integrated costs systems	Res	Real time	F - Real time systems	Cost control	Cost	Operational control and ABC systems separate (see table). ABC budgeting deconstructs products to resources - ABC costing in reverse (see table)	Operational control systems converts ABC plans to budget		Feedback compares operational actual versus plans based on ABC to give feedback to ABC
Granlund, Markus//Malmi, Teemu	2002	Moderate impact of ERPS on management accounting: a lag or permanent outcome?	Management Accounting Research	Survey - field study of ten major companies in Finland	SU	Real time	F - Real time systems		NA				Suggest that ERPS have so far had relatively little impact on management accounting practices because of system complexity, interface problems and long project times. Reports that ERPS run parallel with intermittent reconciliation, not integrated

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Jazayeri, M	1999	Management accounting within world class manufacturing: a case study*1	Management Accounting Research	Case study - UK chemical company	CS	MA change	F - Real time systems	Cost management	Cost	Introduction of WCM principles including ERP systems to provide financial information displaces traditional MA. Change stimulated by crisis. ABC (page 293) not used because the costs outweighed the benefits	Target for cost reduction and target setting were produced as part of ERPSI systems, with budgetary targets continuing as a support plan based on being the best estimate of profitability when prepared	Reward based on team performance against budget	ERP system allowed greater focus on actual costs and trends, with line managers becoming their own accountants and doing what modelling. Monthly accounts become secondary and records of performance and reconcile with weekly accounts. Weekly account when prepared
Menninger, David	2003	Information on demand.	Strategic Finance	Practitioner - consultancy proposal for business performance management tools	Prac	Real time	F - Real time systems	Profitability - implicit	PL	Enable real time interaction between planning and assessment of real time performance			Real time information enables accountability of staff to be more comprehensive - no evidence of use in practice
Sherratt	2003	Aligning Costs with Revenues.	Financial Executive	Practitioner experience	Prac	Budget	F - Real time systems	Profitability - implicit.	PL	Set integrated plan that links strategy, budgeting, operational planning and cost and profitability analytics. Implement through web based company wide data base that can be continually updated.	Budget and rolling forecast continually updated in response to changing conditions		Fast feedback to allow budgets and forecast to be rapidly updated
Turney, P//Anderson, B	1989	Accounting for continuous improvement	Sloan Management Review	Case study - Tetronix	CS	MA change	F - Real time systems	Profitability	PL	Update financial planning so that it reflects operational changes initiated by pressure for continuous improvement	Base targets on continuous improvement		Feedback based on measurement of continuous improvement
Yeager	1999	Costing software helps Sappi mills make the grade more efficiently.	Pulp & Paper	Case study - Sappi Mills	CS	Real time	F - Real time systems	Costing - develop systems that meet operational requirements.	Cost	Costing information updated allowing adaptive planning, using marginal costing to set plan for future production			Real time allows immediate feedback to linking to future planning

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<b>MEDIATING - MA AS A FINANCIAL DISCIPLINE - G</b>													
Burns, J // Scapens	2000	Conceptualising management accounting change : an institutional framework	Management Accounting Research	Prior research - application of old institutional economics to two illustrative examples to conceptualise management accounting change	Res	MA change	G - Financial	Multiple depending on perspective	Var		The use of explicitly introduced MA processes and activities will be subtly subverted both by specific interest groups, and the institutionalised routines		
Chenhall, Robert H	1998	Adoption and benefits of management accounting practices: an Australian study	Management Accounting Research	Survey of 78 manufacturing firms from list of Australians largest companies	SU	MA use	G - Financial		NA		Suggest that Australian companies use traditional techniques with some uptake of new techniques		
CIMA	2002	Syllabus	ACA	Practitioner - professional body syllabus	Prac	Current status	G - Financial		NA		Accumulations of all accretions accepted by CIMA as MA		
Cooper, Robin	1996	The changing practise of management accounting	Management Accounting	Prior research - based on earlier innovative action research studies	Res	MA change	G - Financial	Cost management	Cost		Transfer costing systems into the control of operational management. Accounting moves to a support role.		
Drury, Colin//Taylors, Mike	1997	EVIDENCE ON THE FINANCIAL ACCOUNTING MENTALITY DEBATE: A RESEARCH NOTE*1	British Accounting Review	Survey of accountants in of 303 UK companies	SU	MA use	G - Financial		NA		Survey says that majority of companies use the monthly accounts based on Fa to provide MA information.		
Hopwood, A. G.	1987	The archaeology of accounting systems	Accounting, Organizations and Society	Historical research - three cases studies	HI	MA change	G - Financial	Multiple - no unifying orchestration of action but developed contextually	Var		No primeval essence of accounting - accounting develops in response to the situation, and then often gets embedded in the organization which then drives the organization. Movement often requires a crisis		
Horngren, Charles T.	1995	Management accounting: this century and beyond	Management Accounting Research	Prior research - summary of prior academic knowledge	Res	Current status	G - Financial	Economic goals - as defined by the organisation	Fin		Wide variety of solutions - no overall magic solution. Key is trade off between simplicity and elaboration		

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Hussain, Mostaque	1998	Management accounting systems in Finnish service firms	Technovation	Survey of 32 Finnish firms	SU	MA use	G - Financial	Multiple goals - decision making, planning and management control	Var		Seemed to suggest that most Finnish firms did not have what they would assess as an effective MA - evidence seems to suggest that it is too complicated to implement - ABC used as an example		
ICAEW	2002	Syllabuses from Nov 2001	ICMA	Practitioner - professional body syllabus	Prac	Current status	G - Financial		NA		Slimmed down list of accretions accepted as MA		
Ittner and Larkner	2001	Assessing empirical research in managerial accounting: a value-based perspective	Journal of Accounting and Economics	Prior studies - empirical management accounting research	Res	VBM	G - Financial	Shareholder value - maximise	Fin		Uncertain body of knowledge		
Johnson and Kaplan	1987	Relevance lost	Book	Historical research - development of managerial accounting	HI	History	G - Financial	Cost control - both process control and product cost	Cost		Need three set of accounts - long term product costing, short term operational control and financial reporting		
Johnson HT	1992	Relevance regained - from top down control to bottom up empowerment.	Book	Prior research - historical development of accounting	Res	PMS	G - Financial	Organisational Success	Var		Accounting is only a shadow on the wall of operational reality - need to manage through the operational reality, not the shadow		
Kaplan, Robert S.	1988	One cost system isn't enough	Harvard Business Review	Prior research - based on earlier cumulative research	Res	Costing	G - Financial	Costing - develop adequate system	Cost		Need three separate systems for cost control - inventory valuation, operational control and product cost measurement		
MacMacintosh, Norman et al	2003	Accounting as simulacrum and hyperreality: perspectives on income and capital	Management Accounting Research	Prior research - accounting theory	Res	Current status	G - Financial	Profitability - but it has lost touch with reality and is self referential, although it does provide a sense of exogeneity and predictability	PL		Accounting loses touch with reality and is self referential, although it does provide a sense of exogeneity and predictability		

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Mattessich, Richard	2003	Accounting representation and the onion model of reality: a comparison with Baudrillard's orders of simulacra and his hyperreality	Accounting, Organizations and Society	Prior research - accounting theory	Res	Current status	G - Financial	Maximise cash flow between beginning and end of a project.	Fin		Relevant in that it says accounting result when a project begins and ends in cash, but that has difficulty in allocating to periods. Accounting is useful as provides an authoritative value against which it is possible to work		
Miller, Peter	1998	The margins of accounting	European Accounting Review	Historical research - development of costs for decision making, DCF and cost accounting	HI	History	G - Financial	Multiple - provide calculative practices relevant to the current situation	Fin		Relevant as it defines accounting (especially MA) as a collection of calculative practices that have developed over time. Shows how several techniques developed - costs for decision making, DCF and standard costing.		
Walsh, Eamonn J./Stewart, Ross E.	1993	Accounting and the construction of institutions: The case of a factory*1	Accounting, Organizations and Society	Historical research - Lanarkshire Mill	HI	History	G - Financial	Profitability through periodic reports	PL		Accounting and management are not separate but they are inextricably linked. - accounting must run parallel to flow of goods, with periodic reports reflecting the flow of the process, not atomised individual transactions		
Zimmerman, J. L.	2001	Cojectures regarding empirical managerial accounting research	Journal of Accounting and Economics	Prior studies - empirical management accounting research	Res	Current status	G - Financial		NA		No clear answers have been developed - conjecture that major function of control is to reduce agency conflict		
<b>MEDIATING - BEHAVOURAL IMPACT OF MA - H</b>													
Ahrens, Thomas	1997	Talking accounting: An ethnography of management knowledge in british and german brewers	Accounting, Organizations and Society	Case studies into 2 breweries - one UK and one German	CS	MA use	H - Behavioural		NA		UK accountants work more proactively with operational managers than German accountants who are seen as scorekeepers. However it does not identify the levels of success achieved by this interaction, rather focussing on the sociological implications of accounting		
Argyris, Chris	1990	The dilemma of implementing controls: The case of managerial accounting	Accounting, Organizations and Society	Prior research - controls and management accounting	Res	Budget	H - Behavioural	Improve financial performance - implicit	Fin		When feedback suggests failure, organisational defences are initiated, that can be counterproductive. Need to design interventions to accomplish the engagement of organisational defensive routines		
Bhimani, A	1994	Modern Cost management : putting the organization before the technique	International Journal of Production Economics	Prior research - review of behavioural, political and institutional influences on modern management accounting	Res	Costing	H - Behavioural	Multiple depending on perspective	Cost		Need to address organisational issue rather than the current technical focus		



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Burchell, Stewart et al	1980	The roles of accounting and organizations and society	Accounting, Organizations and Society	Prior studies - exploration of the core rationales of accounting and how implicated in organisational and social practice	Res	Current status	H - Behavioural		NA		What is required is dependant on sociological and organisational environment - use machine analogy - answer, learning, ammunition, rationalisation		
Cowton, C J//Dopson, S	2002	Foucault's prison? Management control in an automotive distributor	Management Accounting Research	Case study - management control in an automotive distributor	CS	MCS	H - Behavioural	Not addressed	NA		The use of an MCS to provide disciplinary control is impacted by the degree of agency available to managers, who can changes the systems via structuration		
Euske, K. J.//Riccaboni, A.	1999	Stability to profitability: managing interdependencies to meet a new environment	Accounting, Organizations and Society	Case study - Italian bank	CS	MCS	H - Behavioural	Profitability	PL		Key to operational dependant on CEO. How the MCS works is largely dependant on initiative of the senior executive. It can be used as a flexible tool to manage interdependencies. (.e.g. management to workers)		
Granlund, M.	2001	Towards explaining stability in and around management accounting systems	Management Accounting Research	Case study - Finnish Food manufacturer	CS	MA change	H - Behavioural	Multiple depending on perspective	Var		Intended change implementation or it denial is impacted by a variety of human, institutional and economic factors, often depending on the actions of specific individuals		
Granlund, M.//Lukka, K.	1998	It's a small world of management accounting practise	Journal of Management Accounting Research	Prior studies - research on global management accounting practice	Res	Current status	H - Behavioural	Operational effectiveness - improve - not strategic.	Var		Techniques driven by drivers of convergence, (economic, coercive normative, mimetic)		
Gurd, Bruce// Smith, M// Swaffer, A	2002	FACTORS IMPACTING ON ACCOUNTING LAG: AN EXPLORATORY STUDY OF RESPONDING TO TQM	British Accounting Review	Site visits to 6 manufacturing sites in Australia	SU	MA change	H - Behavioural		NA		Financial distress is the main reducer of lag in accounting responding to operational change		
Loft, Anne	1986	Towards a critical understanding of accounting: the case of cost accounting in the UK 1914-25	Accounting, Organizations and Society	Historical research - development of ICMA	HI	History	H - Behavioural	Costing central to control financial performance	Cost		Get quote from the 100 best articles		

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Lukka, K./Granlund, M.	2002	The fragmented communication structure within the accounting academia: the case of activity-based costing research genres.	Accounting, Organizations and Society	Prior research - review of ABC literature	Res	ABC	H - Behavioural	No clear objective	NA		Conclusion on ABC depend on perspective. Three identified - consulting, basic and critical. Aim of consulting is to sell the ABC product, and basic and critical do not have much impact on knowledge.		
Vámosi, Tamás	2000	Continuity and change: management accounting during processes of transition.	Management Accounting Research	Case Study - Hungarian Chemical company	CS	MA change	H - Behavioural	Profitability and cash flow - fit to capitalist system	PL		Explore element of continuity and change in management accounting practices during change from communist to capitalist culture. It shows that calculation practices are unchanged, but cash management is quite a new discipline. This suggests that the concept of		
<b>MEDIATING - MA AS PART OF WIDER PMS - I</b>													
Asch, David	1992	Strategic Control: A Problem Looking for a Solution	Long Range Planning	Prior research - strategic control	Res	MCS	I - PMS role	Financial measures - but problems of definitions	Fin		Three problems identified around strategic financial control - systemic (difficulties in design), behavioural and political		
Chenall, Robert	2003	Management control system design within its organizational context: finding from contingency-based research and directions for the future	Accounting, Organizations and Society	Prior research - review of contingency based research into MCS	Res	MCS	I - PMS role	Organisational and behavioural goals	Var		MA are part of the overall package of MCS. Contingency based analysis provides the best way of understanding MCS		
Chenall, R. H./Langfield-Smith, K.	1998	The relationship between strategic priorities, management techniques and management accounting: an empirical investigation using a systems approach	Accounting, Organizations and Society	Survey of relationship of strategy, management techniques and management accounting -78 Australian companies	SU	MA use	I - PMS role	Performance - enhance	Var		Traditional management accounting techniques were reported in the survey as most used, with less evidence of use of ABC - no real conclusion of a link between Strategy and FCS		

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Ezzamel, M et al	1997	Accounting for management and managing accounting: reflections on recent changes in the UK	Journal of Management Studies	Interview - 33 UK companies on how management concerns are driven by accounting, and accounting practice are mediated by management view of accounting	SU	MA change	I - PMS role		NA		Wide use of non DE but financial information, made feasible by IT. Provides paradox that as traditional FA accounting is not used, greater emphasis on financial information.		
Jones, C. S.	1985	An empirical study of the role of management accounting systems following takeover or merger	Accounting, Organizations and Society	Survey of changes to MA in 30 acquired firms in the UK	SU	MA change	I - PMS role	Change following acquisition	NA		MAS affect all areas - facilitate organisational integration, motivate, assist decision making, measure performance, delegate authority communicate objectives, provide feedback. Change of Mas following acquisition can effect equilibrium		
Kaplan, Robert S./Norton, David	1996	The Balanced Scorecard - translating strategy into Action	Book	Prior research - based on earlier innovative action research studies	Res	PMS	I - PMS role	Multiple objectives based on strategy	Var		Implicit in selecting some performance measures; no formal procedures suggested		
Kaplan, Robert S./Norton, David	2001	The strategy focussed organisation.	Book	Prior research - based on earlier innovative action research studies	Res	PMS	I - PMS role	Strategy - achievement	Var		Align vision, strategy and resource allocation from top with implementation, innovation, feedback and learning from front lines and back offices.Stretch targets linked to measures on the scorecard. Fancia measures treated as lag indicators.		
Langfield-Smith, Kim	1997	Management control system and strategy : a critical review	Accounting, Organizations and Society	Prior research - studies that research the relationship of MCS and business strategy	Res	MCS	I - PMS role	Improved strategy	Var		No clear evidence of relationship between MCS and strategy		
MintzbergH	1994	Rounding out the Manager's Job	Sloan Management Review	Prior research - based on earlier cumulative research	Res	MCS	I - PMS role	Multiple - as defined by the context	Var		Use information to communicate (collect and disseminate information) and control (develop systems, design structures, impose directives). Motivate by well rounded use information, people management actions		
Otley	1999	Performance management: a framework for management control systems.	Management Accounting Research.	Prior research - core elements of management control systems	Res	MCS	I - PMS role	See paper on BSC, EVA and budget	Var		Provided framework for the paper and initial analysis of Budget, EVA and BSC		

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Otley, D.//Fakiolas, A.	2000	Reliance on accounting performance measures : dead end or new begining	Accounting, Organizations and Society	Prior research on differing instruments used in RAPM research	Res	Budget	I - PMS role	Various depending on perspective	Var		Budgetary control increasingly problematic since Hopwood 1972 with narrow focus on budget		
Otley, D.//Pollanen, R.	2000	Budgetary criteria in performance evaluation : a critical appraisal using new evidence	Accounting, Organizations and Society	Survey on use of budgetary criteria in performance vs. evidence of prior studies	SU	Budget	I - PMS role	Various depending on perspective	Var		Control practices and their effects differ markedly across organisational and cultures. Individual studies can therefore be misleading as in differing contexts the same words are sued to describe quite different concepts		