

Readings in  
Accounting for  
Management  
Control

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# Readings in Accounting for Management Control

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# Preface

This book of readings is intended to complement our text *Accounting for Management Control* by providing some deeper insights into the fundamental issues of accounting control systems design and use that are raised in the text. It has not been easy to select the most appropriate readings and we have had to make many arbitrary choices. In particular, we have often been faced with choosing between a modern summary article and an older classic piece. Generally, we have tended to choose the original article, partly to give some flavour for the historical development of the subject, but also because the quality and lucidity of the earlier piece was often superior. Thus the original articles we have selected date from as early as 1956, although most were written in the late 1970s and the 1980s. The number of articles selected follows the relative size of the Parts of the text, with the exception of Part Four where we have included both some classic pieces and some modern summary articles to give a broader perspective.

The four Parts match and follow those of *Accounting for Management Control* and we give our reasons for including the selection of readings chosen at the commencement of each Part. The selection of articles for any book of readings is judgemental and may display the biases and prejudices of the authors. Although it is difficult to generalize, our aim has been to indicate the work which has influenced our own thinking and which has, in our opinion, stood the test of time. We have also included some more recent contributions which we believe give valuable insights into worthwhile future developments in the management control area.

Within each Part we have also attempted to balance readings which address specific issues with those which are broader review articles and those which rely upon normative reasoning with those which seek to develop positive theories. Even so, we are conscious of omitting some interesting alternative approaches, perhaps most notably exploratory and explanatory case studies. Nevertheless we hope we have included a wide spread of perspectives. Although it was largely unintentional, there are almost equal numbers of contributions from British and North American journals, excluding those from *Accounting, Organizations and Society*. Work published in this latter journal supplies the bulk of our selection which recognizes the significance of this (relatively) new journal in influencing work on management control. However, the subject appears to be of growing importance and other new journals such as *Management Accounting Research* (UK), *the British Journal of Management* (UK), the

*Journal of Management Accounting Research* (US) and *Accounting, Behavior and Organizations* (US) may provide valuable additional source material in the future.

The structure of the main text appears to have stood the test of time since it was first published in 1985. The fundamental distinction between programmed and non-programmed activities and the most appropriate use of accounting information in these different circumstances is a theme that has recurred in the research literature. There is also a much wider appreciation of the fact that accounting systems operate in an organizational context and are used in conjunction with other mechanisms for attaining control. Looking back over the research literature clearly indicates to us that our own thoughts on these matters were not original; our perspective is more far-reaching only due to our having stood on the shoulders of others. Yet the text has had an influence of its own, and is now used on nearly every undergraduate degree programme in accounting in the United Kingdom and increasingly in other countries. We hope that this book of readings will enable students to gain easier access to the stream of work on which it was founded, and that it will inspire some of them to continue the endeavour.

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