

# BFM283 - Strategic Management Accounting (BFM283)

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68 items

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## Background Textbooks (5 items)

There are a number of excellent textbooks in management accounting which you can use to remind or refresh yourself on key topic areas.

Strategic Management Accounting is an area where you will NOT find a comprehensive textbook. This module as a result relies heavily on discussion which takes place in research papers and articles.

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**Management and cost accounting**, by Colin Drury, 2018

**Book**

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**Management and cost accounting**, by Alnoor Bhimani; Charles T. Horngren; Srikant M. Datar; Madhav V. Rajan, 2015

**Book** | **Essential**

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**Management and cost accounting**, by Alnoor Bhimani; Charles T. Horngren, 2007

**Book** | **Essential** | MyiLibrary

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**Management and cost accounting**, by Colin Drury, 2015

**Book** | **Essential** | MyiLibrary

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**Management and cost accounting**, by Colin Drury, 2015

**Book** | **Essential** | Earlier edition(s) of this title are available in the Library. Please read management control systems pp 404-433

## Week 1 (6 items)

Each week a number of articles/papers are provided. You are expected to read those marked as ESSENTIAL to aid your case study evaluation and prepare for the corresponding tutorial. Those marked as RECOMMENDED are additional texts which you may also like to review to further support your understanding of the topic area.

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**The paradox of strategic management accounting** - in Management Accounting Research, by Burns, J & Nixon, B., 2012

**Article** | **Essential** | This is required reading for Week 1 and for answering discussion questions in Week 2 tutorial

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**Strategic management accounting: how far have we come in 25 years?** - in Accounting, Auditing and Accountability Journal, by Langfield-Smith, K., 2007

**Article** | **Essential**

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**Strategic Management Accounting: the emperor's new Clothes?** - in Management Accounting Research, by Lord, B., 1996

[Article](#) | Recommended

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**In search of strategic management accounting: theoretical and field study perspectives** - in Management Accounting Research, by Roslender, R. & Hart, S., 2003

[Article](#) | Recommended

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**Management accounting in support of the strategic management process**

[Webpage](#) | Recommended

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**An international comparison of strategic management accounting practices** - in Management Accounting Research, by Guilding, C., Craven, K., & Tayles, M., 2000

[Article](#) | Recommended

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## Week 2 (6 items)

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**More than keeping an eye on the money** - in The Financial Times., by Hughes, Jennifer, 2008

[Article](#) | Essential | Read this article in advance of week 2 lecture

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**Roles, Authority and Involvement of the Management Accounting Function: A Multiple Case-study Perspective.** - in European Accounting Review, by Lambert, Caroline1 lambert@hec.fr Sponem, Samuel2, 2012

[Article](#) | Essential

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**Making Business Partners: A Case Study on how Management Accounting Culture was Changed.** - in European Accounting Review, by Järvenpää, Marko, 2007

[Article](#) | Essential

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**The image of accountants: from bean counters to extreme accountants** - in Accounting Auditing & Accountability Journal, by Baldvinsdottir, G. Burns, J. Nørreklit, H. Scapens, R., 2009

[Article](#) | Recommended

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**The Role of the Management Accountant: 2003-2012** - in Management Accounting Quarterly, by Clinton, B & White, L, 2012

[Article](#) | Recommended

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**Management Accounting Tools for Today and Tomorrow** CIMA Publications, November 2009, by Ross, L & Kovachev, I

[Webpage](#) | Recommended

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## Week 3 (5 items)

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**Strategic Cost Management: The Value Chain Perspective** - in Journal of Management Accounting Research, by Shank, J and Govindarajan, V, 1992

[Article](#) | Essential | This is the seminal text

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Impact of value chain activities on quality and in...: Find it @ Aston Results

[Webpage](#) | **Essential** | Reading for tutorial

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**Handbook of management accounting research**, by Christopher S. Chapman; Anthony G. Hopwood; Michael D. Shields, 2007

[Book](#) | **Essential** | Reading for tutorial go to page 481 for Andersons Paper

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**Cost analysis of the value chain: another role for strategic management accounting** - in Management Accounting (British)., by Partridge, Mike Perren, Lew, 1994

[Article](#) | **Recommended** | This article provides useful background reading and should be reviewed before attending lecture 3

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**Value chain analysis in interfirm relationships: a field study** - in Management Accounting Research, by Dekker, Henri C, 2003

[Article](#) | **Recommended**

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## Week 4 (6 items)

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**Organisational change, outsourcing and the impact on management accounting** - in The British Accounting Review, by Julia A. Smith; Jonathan Morris; Mahmoud Ezzamel, 2005-12

[Article](#) | **Essential**

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**Management accounting and decision making: Two case studies of outsourcing** - in Accounting Forum, by Lars Braad Nielsen; Falconer Mitchell; Hanne Nørreklit, 2015-03

[Article](#) | **Essential**

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**Toward a model of strategic outsourcing** - in Journal of Operations Management, by Tim R. Holcomb; Michael A. Hitt, 2007-3

[Article](#) | **Essential**

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**The economics of outsourcing in a de-integrating industry** - in Journal of International Business Research., by Ghani, Jawaid A.Rana, Arif I.Bhutta, M. Khurum S., 2008

[Article](#) | **Essential**

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**Outsourcing support functions: Identifying and managing the good, the bad, and the ugly** - in Business Horizons, by Cecily A. Raiborn; Janet B. Butler; Marc F. Massoud, 2009-07

[Article](#) | **Recommended**

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**Outsourcing of strategic resources and capabilities...: Find it @ Aston Results**

[Webpage](#) | **Recommended**

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## Week 5 (5 items)

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**The strategic levers of yield management from Journal of Service Research 1998 1 (2) pp156-166**, by Cheryl Kimes; Richard Chase

[Website](#) | **Essential**

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**Measuring customer profitability in complex environments: an interdisciplinary contingency framework** - in Journal of the Academy of Marketing Science, by Morten Holm; V. Kumar; Carsten Rohde, 2012-5

[Article](#) | **Essential**

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**Calculating the Economic Value of Customers to an Organisation.** - in Australian Accounting Review;, by Andon, PaulBaxter, JaneBradley, Graham, 2001

[Article](#) | [Essential](#)

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**Customer profitability analysis::an activity-based costing approach** - in Managerial Auditing Journal, by Smith, M. Dikolli, S, 1995

[Article](#) | [Recommended](#)

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**Managing Customer Profitability** - in Journal of Accountancy, by Epstein, M, Friedl, M and Yuthas, K, 2008

[Article](#) | [Recommended](#)

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## Week 6 (7 items)

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**Electronics: A case study of economic value added in target costing** - in Strategic Management Accounting: Mangement accounting research, by Woods, M., Taylor, L., Cheng Ge Fang, G, 2012

[Article](#) | [Essential](#)

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**Facing up to new realities: The case for using relevant cost and target cost approaches in agriculture** - in Journal of Applied Accounting Research, by Lisa Jack; James V.H. Jones, 2008-12

[Article](#) | [Essential](#)

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**Inter-organizational controls and organizational competencies: episodes around target cost management/functional analysis and open book accounting** - in Management Accounting Research, by J. Mouritsen; A. Hansen; C.Ø. Hansen, 2001-06

[Article](#) | [Essential](#)

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**Develop profitable new products with target costing** - in MIT Sloan Management Review, by Cooper,R. Slagmulder,R., 1999

[Article](#) | [Recommended](#)

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**Supply chain accounting practices in the UK retail sector: Enabling or co-ercing collaboration** - in Contemporary Accounting Research, by Free,C., 2007

[Article](#) | [Recommended](#)

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**Target costing operationalization during product development: Model and application** - in International Journal of Production Economics, by Filomena,T. et al, 2009

[Article](#) | [Recommended](#)

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**Product life cycle cost analysis: the impact of customer profiling competitive advantage, and quality of IS information** - in Management Accounting Research, by Dunk A., 2004

[Article](#) | [Recommended](#)

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## Week 7 (4 items)

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**A study of total quality management and supply chain management practices.** - in International Journal of Productivity & Performance Management, by Faisal TalibZillur RahmanM.N. Qureshi, 2011

[Article](#) | Essential

**The Role Of The Management Accountant In Total Quality Management.** - in Franklin Business & Law Journal, by Cockrell, Susan R.1 cockrells@apsu.eduMeyer, Dan1 meyerdw@apsu.edu, 2012

[Article](#) | Essential

**The impact of total quality management adoption on small and medium enterprises' financial performance.** - in Accounting & Finance, by Kober, Ralph1Subraamanniam, Thanesvary2Watson, John3, 2012

[Article](#) | Recommended

**Supply chain and total quality management framework design for business performance-case study evidence** - in Journal of Enterprise Information Management, by Sanjay Sharma; Sachin Modgil, 2015-10-12

[Article](#) | Recommended

## Week 8 (6 items)

**The balance on the balanced scorecard- a critical analysis of some of its assumptions** - in Management Accounting Research, by Norreklit, H, 2000

[Article](#) | Essential

**For which purposes do managers use Balanced Scorecards?** - in Management Accounting Research, by Eelke Wiersma, 2009-12

[Article](#) | Essential

**20 years of studies on the balanced scorecard: Trends, accomplishments, gaps and opportunities for future research** - in The British Accounting Review, by Zahirul Hoque, 2014-03

[Article](#) | Essential

**Bundling and diffusion of management accounting innovations—the case of the balanced scorecard in Sweden** - in Management Accounting Research, by Christian Ax, Trond Bjørnenak, 2005

[Article](#) | Recommended

**Prism reform** - in Financial Management, by Adams, C., & Neely, A, 2002

[Article](#) | Recommended

**An investigation into the effect of Balanced Scorecard implementation on financial performance** - in Management Accounting Research, by Davis,S. & Albright,T., 2004

[Article](#) | Recommended

## Further Readings (18 items)

The items in this section are seminal texts referred to in lectures and other supplementary readings. You may refer to them to aid your understanding of the general course content.

**Relevance lost: the rise and fall of management accounting**, by H. Thomas Johnson; Robert

S. Kaplan, ©1991

[Book](#) | [Further](#)

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**Management Accounting: Evolution Not Revolution**, by Michael Bromwich; Alnoor Bhimani; Chartered Institute of Management Accountants, 1989

[Book](#)

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**Management accounting: pathways to progress**, by Michael Bromwich; Alnoor Bhimani; Chartered Institute of Management Accountants, 1994

[Book](#) | [Further](#)

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**Management accounting : retrospect and prospect**, by Alnoor Bhimani; Michael Bromwich, 2010

[Book](#) | [Further](#) | MyLibrary

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**Advanced management accounting**, by Robert S. Kaplan; Anthony A. Atkinson, ©1998

[Book](#) | [Further](#)

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**Management control systems: performance measurement, evaluation and incentives**, by Kenneth A. Merchant; Wim A. Van der Stede, 2017

[Book](#) | MyLibrary

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**The design of cost management systems: text and cases**, by Robin Cooper; Robert S. Kaplan, ©1999

[Book](#) | [Further](#)

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**Issues in management accounting**, 2007

[Book](#) | [Further](#) | MyLibrary

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**Readings in accounting for management control**, by Clive R. Emmanuel; David T. Otley; Merchant Kenneth A., 1991

[Book](#) | [Further](#)

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**Rethinking performance measurement : beyond the balanced scorecard**, by Marshall W. Meyer, 2002

[Book](#) | [Further](#) | Ebook Central

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**Handbook of management accounting research: Volume 1**, by Christopher S. Chapman; Anthony G. Hopwood; Michael D. Shields; MyLibrary, 2007

[Book](#) | [Further](#) | mylibrary

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**Handbook of management accounting research**, by Christopher S. Chapman; Anthony G. Hopwood; Michael D. Shields, 2007

[Book](#) | [Further](#)

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**Handbook of management accounting research**, by Christopher S. Chapman; Anthony G. Hopwood; Michael D. Shields, 2007

[Book](#) | [Further](#) | MyLibrary

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**Contemporary Management Accounting Practices in UK Manufacturing**, by David Dugdale, 2005

[Book](#) | [Further](#)

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**Strategic management accounting**, by Keith Ward, 1992

[Book](#) | [Further](#)

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**The balanced scorecard: translating strategy into action**, by Robert S. Kaplan; D. P. Norton, ©1996

[Book](#) | [Further](#)

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**Accounting for management control**, by Clive R. Emmanuel; Kenneth A. Merchant; David T. Otley, 1996

[Book](#) | [Further](#)

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**Managerial accounting: method and meaning**, by R. M. S. Wilson; Wai Fong Chua, ©1993, 1997 reprint

[Book](#) | [Further](#)