8. Reference

Abernethy, M.A.; Stoelwinder, J.U.; 1995; The Role of Professional Control in the Management of complex organizations; Accounting, Organization and Society; 20, 1-77

Abernethy, M.A.; Brownell, P.; 1997; Management Control Systems in Research and Development Organizations; Accounting, Organization and Society; 22, 233-248

Abernethy, M.A.; Brownell P.; 1999; The role of budgets in organizations facing strategic change; Accounting, Organization and Society; 24, 189 - 204

Abernethy, M.A.; Chua, W.F.; 1996; A field study of control system "redesign": the impact of institutional processes on strategic choice; Contemporary Accounting Research; 13, 896-606

Abernethy, M.A.; Vagnoni, E.; 2004; Power, organization design and managerial Behavior; Accounting, Organization and Society; 29, 207-225

Ansari, S; Euske, K.J.; 1987; Rational, Rationalizing, and Reifying uses of accounting data in organizations; Accounting, Organization and Society; 12, 549-570

Anthony, R.A.; 1965; Planning and Control Systems; Harvard University Press, Cambridge Massachusetts

Anthony, R.N.; 1988; The Management Control function; Harvard Business School, Boston

Anthony, R.N.; Govindarajan, V.; 2003; Management Control Systems; IRWIN, New York

Anthony, R.N.; Young; 1994; Management Control in Non-Profit Organizations; Rich-Irwin

Aucoin, P.; 1990; Administrative reforms in Public Management; Governance; 115 – 137

Barnard, C.I.; 1938; The function of the Executive; Harvard; Cambridge Massachusetts

Birnberg, J.G.; Turopolec, L.; Young, S.M.; 1983; The organizational context of accounting; Accounting, Organization and Society; 8, (2/3), 111-129

Bogt, H.J. ter; 1999; Politieke besturen, productbegroting en prestatiebeoordeling bij gemeenten; Maandblad voor Accountancy en Bedrijfseconomie; 12, 671-683

Bogt, H.J. ter; 2001; Bronnen van control-informatie voor politieke bestuurders; Maandblad voor Accountancy en Bedrijfseconomie; 12, 525-538

Bogt, H.J. ter; 2003; Performance evaluation styles in governmental organizations; Management Accounting Research; 14, 311-332

Bogt, H.J. ter; 2004; Politicians in search of Performance Information; Financial Accountability & Management; 20 (3) 221-252

Bogt, H.J. ter; 2005; Managementvernieuwingen bij de overheid: mooie woorden of echte daden?; Zorg, Groningen

Bogt, H.J. ter; Helden, G.J. van; 1999; Management Control and Performance Management in Dutch Local Government; SOM Research Report; 99 12

Bogt, H.J. ter; Helden, G.J. van; 2000; Accounting change in the Dutch Government; Management Accounting Research; 11no 2, 263-279

Bordewijk, P.; Klaassen, H.L.; 2000; Wij laten ons niet kennen; Vereniging van Nederlandse Gemeenten

Bordewijk, P.; Klaassen, H.L.; 2001; Afrekenen met de productbegroting; Tijdschrift B&G
Bovens; 't Hart; van Twist; Rosenthal ; 2001 ; Openbaar Bestuur, beleid, organisatie en politiek ; Kluwer ; Alphen aan de Rijn

Brignall, S. ; Modell, S. ; 2000 ; An institutional perspective on performance measurement en management in the new public sector ; Management Accounting Research ; 11, 281 - 306

Brownell, P. ; 1995 ; Research in Management Accounting ; Coopers & Lybrand


Burchell, S. et al ; 1980 ; The roles of accounting in organizations and society ; Accounting, Organization and Society ; 5, 1, 5 - 27

Cavallozzu, K.S. ; Ittner, C.D. ; 2004 ; Implementing performance measurement innovations: evidence from government ; Accounting, Organization and Society ; 29, 243-267

Chapman, C.S. ; 1997 ; Reflections on a contingent view of accounting ; Accounting, Organization and Society ; 22, 189 - 205

Chenhall, R.H. ; 1998 ; The relationship between strategic priorities, management techniques and management accounting ; Accounting, Organization and Society ; 23,3 243-264

Chenhall, R.H. ; 2003 ; Management control system design within its organizational context ; Accounting, Organization and Society ; 28, 127 - 168

Chenhall, R.H.; Morris, D. ; 1986 ; The impact of structure, environment and interdependencies on the perceived usefulness of management accounting systems ; The Accounting Review ; 61, 16 - 35

Christie,A.A.; Joye, M.P.;Watts,R.L. ; 2003 ; Decentralization of the firm: theory and evidence ; Journal of Corporate Finance ; 9, 3-36

Collier, P. ; 2001 ; The power of accounting: a field study of local financial management in a police force ; Management Accounting Research ; 12, 465-486

Collins ; 1986 ; Collins Dictionary of the English language ; Collins, London & Glasgow ;


Covaleski, M.A., Dirsmith, M.W. ; 1986 ; The budgetary process of power and politics ; Accounting, Organization and Society ; 11, 3, 193-214


Davila, T. ; 2000 ; An empirical study on the drivers of management control systems design in new product development ; Accounting, Organization and Society ; 383-409

DiMaggio, P.J. ; Powell, W.W. ; 1983 ; The iron cage revisited ; American Sociological Review ; 48, 147 - 160

DiMaggio, P.J. ; Powell, W.W. ; 1991 ; The New Institutionalism in Organizational Analysis ; Chicago Press

Doll, W.J. ; Torkzadeh, G. ; 1988 ; The measurement of end-user computing satisfaction ; MIS Quarterly ; 18(4), 453-461

Dooren, W. van ; 2005 ; What makes organizations measure? Hypotheses on the causes and conditions for performance measurement ; Journal of Accounting & Economics ; 21, 3, 363-383

Earl, M.J.; Hopwood, A.G. ; 1979 ; From Management Information to Information Management ; The information system environment ; 3-13

Fisher, J.G. ; 1998 ; Contingency theory, management control systems and firm outcome ; Behavioral Research in Accounting ; 10, 47-64
Fogarty, T.J.; Rogers, R.K. ; 2005 ; Financial analysts' reports: an extended institutional theory evaluation ; Accounting, Organization and Society ; 30, 331-356

Galbraith, J. ; 1973 ; Designing complex organizations ; USA: Addison Wesley Publishing Company ;

Galbraith, J. ; 1994 ; Competing with flexible Lateral Organizations ; Addison-Wesley ;

Goodhue, D.L. ; 1995 ; Understanding User Evaluations of Information Systems ; Management Science ; 41, 12, December

Groot, T. L.C.M.; Budding, T. ; 2001 ; The influence of new public management on product costing and service pricing decisions in Dutch municipally ; Paper

Groot, T. L.C.M.; Budding, T. ; 2004 ; The influence of New Public Management practice on product costing and service pricing decisions in Dutch municipalities ; SAGE ; nov, 421-443


Hansen, S.C.; van der Stede, W.A. ; 2004 ; Multiple facets of budgeting: an exploratory analysis ; Management Accounting Research ; 15, 415-439

Hartmann, F.G.H. ; 1997 ; Accounting for Performance Evaluation ; Thesis

Helden, G.J. van ; 1998 ; BBI in de praktijk ; BMC Leusden

Helden, G.J. van ; 2001 ; De bedrijfsmatige gemeente als lege huls ; Tijdschrift B&G

Helden, G.J. van ; 2005 ; Researching public sector transformation: the role of management accounting ; Financial Accountability and Management ; 21 (1),99-133

Helden, G.J. van; Bogt, H.J. ter ; 2001 ; The Application of Businesslike Planning en Control in Local Government ; Local Government Studies ; 27, no 1, p61-86

Helden, G.J. van; Jansen E.P. ; 2003 ; New Public Management in Dutch Local Government ; Local Government Studies ; 20, 68-88

Helden, G.J. van; Johnsen, A ; 2002 ; A comparative analysis of the development of performance-based management systems in Dutch and Norwegian local government ; International Public Management Journal ; 75 - 95

Hofstede, G. ; 1978 ; The Poverty of Management Control Philosophy ; Academy of Management Review

Hofstede, G. ; 1981 ; Management Control of Public and not-for-profit activities ; Accounting, Organization and Society ; 16, no3 p193-211

Hofstede, G. ; 2003 ; Cultures and Organizations ; Profile books, London

Hood, C. ; 1995 ; The New Public Management in the 1980's: variations on a theme ; Accounting, Organization and Society ; 20, 2/3 93-109

Hopper, T. ; Powell, A. ; 1985 ; Making sense of research into the organizational and social aspects of management accounting ; Journal of Management Studies ; 22.5, 429-465

Hopwood, A.G. ; 1972 ; An empirical study of the role of accounting data in performance evaluation ; Empirical research in accounting ; 12, 156-182

Horngren, C.T.; Foster, G.; 1987 ; Cost Accounting ; Prentice-Hall, Englewood Cliffs, New Jersey

Hyndman, N.; Eden, R. ; 2000 ; A study of coordination of mission, objectives and targets in the UK executive agencies ; Management Accounting Research ; 11, 175 - 191
Ittner, C.D.; Larcker, D.F.; 1998; Innovations in performance measurement; Journal of Management Accounting Research; 205-238

Jansen, E.P.; 2000; Use, needs and determinants of performance information; Thesis

Johnsen, A.; 1999; Implementation mode and local government performance measurement; Financial Accountability and Management; 15 (1) 41-66

Johnsen, A.; 2004; The politics of performance measurement; paper

Kaplan, R.S.; Norton, D.P.; 1996; The Balanced Scorecard; Harvard Business School, Boston

Keating, P.J.; 1995; A Framework for Classifying and Evaluating the Theoretical Contributions of Case Research in Management Accounting; Journal of Management accounting Research; 66-86

Kenis, I.; 1979; Effects of budgetary goals characteristics on managerial attitudes and performance; The Accounting Review; 54, 707-721

Lapsley, I.; Pallot, J.; 2000; Accounting, management and organizational change; Management Accounting Research; 11, 213 - 229

Lawson, B.; Lillis, A.; 2001; Using diagnostic controls to maintain and direct the momentum of strategic change; paper

March, J.G.; 1997; Ambiguity and accounting, the exclusive link between information as decision making; Accounting, Organization and Society; 12, 153-168

Marginson, D.; Ogden, S.; 2005; Coping with ambiguity through the budget: the positive effects of budgetary targets on managers' budget behaviors; Accounting, Organization and Society; 30, 435-456

Mayston, D.J.; 1985; Non-profit Performance Indicators in the public sector; Financial Accountability and Management; 1, 51 - 74


Merchant, K.A.; 1981; The design of the corporate budgeting system; The Accounting Review;

Merchant, K.A.; 1998; Modern Management Control Systems; Prentice Hall;

Merchant, K.A.; Stede, W. A. van der; 2003; Modern Management Control Systems; Prentice-Hall;


Miles, R.E.; Snow, C.C.; 1978; Organizational strategy, structure and process; NY, Mc Graw-Hill;

Mintzberg, H.; 1972; The myths of MIS; California Management Review

Modell, S.; 2001; Performance measurement and institutional processes; Management Accounting Research; 12, 437-464

Modell, S.; 2004; Performance measurement myths in the public sector: a research note; IRWIN; Feb, 39-55

Nicolaou, A.I.; 2000; A contingency model of perceived effectiveness in accounting information systems: Organizational coordination and control effects; Accounting Information Systems; 91-105

Nørreklit, H.; 2000; The balance on the balanced scorecard- a critical analysis of some of its assumptions; Management Accounting Research; 11, 65-88

Oliver, C.; 1991; Strategic Responses to Institutional Processes; Academy of Management Review; 16, 1, 145-179