

University of Groningen

Overhead gewaardeerd. Verbetering van de balans tussen waarde en kosten van overhead bij organisaties in de publieke sector

Huijben, Markus Petrus Maria

IMPORTANT NOTE: You are advised to consult the publisher's version (publisher's PDF) if you wish to cite from it. Please check the document version below.

Document Version

Publisher's PDF, also known as Version of record

Publication date:

2011

[Link to publication in University of Groningen/UMCG research database](#)

Citation for published version (APA):

Huijben, M. P. M. (2011). Overhead gewaardeerd. Verbetering van de balans tussen waarde en kosten van overhead bij organisaties in de publieke sector Groningen: University of Groningen, SOM research school

Copyright

Other than for strictly personal use, it is not permitted to download or to forward/distribute the text or part of it without the consent of the author(s) and/or copyright holder(s), unless the work is under an open content license (like Creative Commons).

Take-down policy

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

Downloaded from the University of Groningen/UMCG research database (Pure): <http://www.rug.nl/research/portal>. For technical reasons the number of authors shown on this cover page is limited to 10 maximum.

Geraadpleegde literatuur

- Aarts, H., Heide, van der A., Kamp, van der B & Potten, M (2005). Door leren beter presteren. *TPC*, 12 januari, 12-17.
- Allen, B. (1987), Make information services pay its way, *Harvard Business Review*. 65(1): p. 57-63.
- Anderson, K. (1998), Focus on fat not muscle, *Management Today*. Nov: p. 130.
- Anderson, R. (2006). Over vergelijken. *TPC*, 14 augustus, 24-27.
- Armistead, C.G. e.a. (1995), Managers' perceptions of the importance of supply, overhead and operating costs, *International Journal of Operations & Production Management*. 15(3): p.16-28.
- Armstrong, P. (2002), The costs of activity-based management, *Accounting Organizations and Society*. 27(1-2): p.99-120.
- Assaf, S.A. e.a. (2001), The management of construction company overhead costs, *International Journal of Project Management*. 19(5): p.295-303.
- Banker, R.D. and Johnson, H.H. (1993), An empirical-study of cost drivers in the United States airline industry, *The Accounting Review*. 68(3): p.576-601.
- Banker, R.D. e.a. (1995) An empirical analysis of manufacturing overhead cost drivers, *Journal of Accounting & Economics*. 19(1): p. 115-137.
- Blaxill, M.F. and Hout, M. (1991), The fallacy of the overhead quick fix. *Harvard Business Review*. 69 (4): pp. 93–101.
- Booth, R. (1994), *Control your overheads: a practical programme to improve performance and reduce costs*. London: Financial Times, Prentice-Hall.
- Bouma, J.L. en van Helden, G.J. (1995), Management accounting en economische organisatie-theorie, *MAB*. 3 , p. 116-127.
- Bouwens, J. and Oudemans, A. (2007), *Meting van bureaucratie op scholen*. Intern stuk Beter Onderwijs Nederland.
- Bowerman, M. (2001). Benchmarking as a tool for the modernisation of local government. *Financial accountability & management*, 17 (4), p. 321-329.
- Camp, R.C. (1989), *Benchmarking: the search for industry best practices that lead to superior performance*. Milwaukee, Wisconsin: Quality press for the American society for quality control.
- Coase, R. H. (1937) The Nature of the Firm. *Economica* 4: p. 386-405.
- Cooper, R. and Kaplan, R.S. (1988), Measure costs right: make the right decision, *Harvard Business Review*. 66(5): p. 96-103.

- Cuypers, C. & Opendakker, R.(2004). Benchmarking: spiegelen aan best-practices. *Methoden, technieken & analyses voor personeelsmanagement*, april, 901-914.
- Demircug-Kunt, A. e.a. (2004), Regulations, market structure, institutions, and the cost of financial intermediation, *Journal of Money, Credit and Banking*. 36(3): p. 593-622.
- Denrell, J. (2005), Selection Bias and the Perils of Benchmarking. *Harvard Business Review*. 83 (4): pp. 114-119.
- Develin, N. (1999), Unlocking overhead value, *Management Accounting: Magazine for Chartered Management Accountants*. 77(11): p. 22-24.
- Donaldson, L. (2001). *The Contingency theory of organizations*. Thousands Oaks, California: Sage Publications.
- Drury, C. and Tayles, M. (2005), Explicating the design of overhead absorption procedures in UK organizations, *The British Accounting Review*. 37(1): p. 47-84.
- Durden, C.H. and Mak, Y.T. (1999), Reporting of overhead variances: a cost management perspective, *Journal of Accounting Education*. 17(2-3): p. 321-331.
- Elting, T. (2000), Stafreview, nut en noodzaak. *Management Ratio's*. 19: pp. 1-15.
- Eisenhardt, K.M.(1989), Agencytheory: an Assessment and Review, *Academy of management Review*, Volume 14, nr 1, p. 57-74.
- Fama, E.F. and Jensen. M.C. (1983), Separation of ownership and control, *Journal of Law and Economics*, p. 1-31.
- Ferrara, W.L. (1961), Overhead costs and income measurement, *The Accounting Review*. 36(1): p. 63-71.
- Foster, G. and Gupta, M. (1990), Manufacturing overhead cost driver analysis, *Journal of Accounting & Economics*. 12(1-3): p.309-337.
- Fultz, J. (1932), *Overhead, what it is and how it works*. Cambridge: Abt Books.
- Gangelen, van J. (2005). *Benchmarken in de Openbare Sector: de bijdrage van benchmarking aan organisatieleren*. Gevonden op 9 november 2007, op <https://ep.eur.nl/scripts/bitstream/2105/3626/1/vanGangelen.pdf>.
- Harrington, H. J. (1991). Business Process Improvement: The Breakthrough Strategy for Total Quality, *Productivity, and Competitiveness*. New York, McGraw-Hill.
- Glover, T. (1987), Making your office cost effective, *Accountancy*. 99(1123): p. 128-131.
- Goold, M. and Collis, D. (2005), Benchmarking your staff. *Harvard Business Review*. 83 (9): pp. 28-30.
- Goold, M. and Young, D. (2005), When lean isn't mean. *Harvard Business Review*. 83 (4): pp. 16-18.

- Groot, T.L.C.M. and Helden, G.J. van (2007), *Financieel management van non-profitorganisaties*, Groningen: Wolters Noordhoff.
- Hart, H. (1973), *Overhead costs: analysis and control*. London: Heinemann.
- Haskel, J. and Martin, C. (1992), Margins, concentration, unions and the business cycle – theory and evidence from Britain, *International Journal of Industrial Organization*. 10(4): p. 611-632.
- Heitger, D.L. (2007), Estimating activity costs: how the provision of accurate historical activity data from a biased cost system can improve individuals' cost estimation accuracy, *Behavioral Research in Accounting*. 19: p.133-159.
- Helden, G.J. van (2000), 'A strategy for implementing cost allocation in a Dutch municipality'. In: Caperchione, E. and Mussari, R. (eds.), *Comparative Issues in Local Accounting*, Bosten: Kluwer Academic publishers, pp. 125-141.
- Helden, G.J. van and Tillema, S. (2005), In search of a benchmarking theory for the public sector, *Financial accountability & management*. 21 (3): pp. 337-361.
- Helden, van G.J., Tillema, S., Kuppens, M.M. & Dekking, J.W.C. (2005). Werkt benchmarking bij waterschappen? *Bestuurskunde*, 14 (2), 30-39.
- Hilgert, J.R. (1927), Methods of controlling distribution costs, *The accounting review*. 2(3): p. 254-263.
- Hofstede, G. (1981), Management Control of Public and Nor-for-profit Activities, in: *Accounting, Organizations and Society* 6 (3), pp. 193-211. Hoorn, van A., Houdenhoven, van M., Willink, G. (2007), Een duurzaam stappenplan voor benchmarking. *Tijdschrift Controlling*, 12 maart, 28-31.
- Hovestadt, D.M.E. (2006), *Concern over het rijk of het Concern Rijk?* Breukelen: Nijenrode Business Universiteit.
- Huijben, M.P.M. en Geurtsen, A. (2010), Vuistregel voor aantal managers. *Holland Management Review*, nr. 130, pp 64-69.
- Huijben, M.P.M. en Geurtsen, A. (2008), Heeft iemand de overhead gezien? Waarom veel organisaties kampen met vetzucht of juist met anorexia, *Managementsite* en (bewerkte versie) *Tijdschrift Controlling*.
- Huijben, M.P.M. en Geurtsen (2008), A. *Heeft iemand de overhead gezien? Een beproefde methode om de overhead te managen*, Den Haag: Academic Service.
- Huijben, M.P.M. en Geurtsen, A (2006), Overhead in publieke organisaties: op zoek naar een norm, *Tijdschrift Controlling*, 21 (10): pp. 32-36.
- Huijben, M.P.M. en Geurtsen, A. (2003), Overhead in publieke organisaties: benchmarkonderzoek laat grote verschillen zien. *Tijdschrift Controlling*, 18 (10): pp. 17-20.

- Huijben, M.P.M., Geurtsen, A. en Steinmeijer, M. (2002), Grote verschillen in omvang staf gemeenten door ontbreken van 'norm'. *Overheidsmanagement*, 15 (4): pp. 118-121.
- Huss, J.S. (1969), Keeping the lid on overhead costs, *Management Review*. 58(10): p.45-49.
- Innes, J. and Mitchell, F.(1993), *Overhead cost*. London: Academic Press.
- Janssen, D. e.a. (2003), *Benchmarken van eGovernment*. Rapport Bestuurlijke Organisatie Vlaanderen, september.
- Janzing, G.B.M. (1997). Beheersing van de overhead. *Checklisten Financieel Management*, 18: pp. 1-37.
- Jensen, R.E. and Thomsen, T. (1968), Statistical analysis in cost measurement and control, *The Accounting Review*. 43(1) p.: 83-93.
- Johnson, H.T. and Kaplan, R.S. (1987), The importance of long-term product costs, *McKinsey Quarterly*. 4: p.36-48.
- Joling, J. e.a. (2007). Overhead en hoger onderwijs: een zoektocht naar transparantie. *Tijdschrift voor Hoger Onderwijs en Management*, 1.
- Kaplan, B. (1995), *Transaction costs versus agency theory*, University of California.
- Keuning, D. and Eppink, D.J. (1993), *Management & organisatie. Theorie en toepassing*. 5th edn. Stenfert Kroese.
- Klaassen, H. (2007). Benchmarken: afrekenen of leren? Factoren voor een zinvol gebruik van het instrument benchmarking. *TPC*, 10 april, 18-22.
- Kleijne, G. (2004), Shared Service Centers: besparen op stafdiensten. *Management Scope*, juni: pp. 33-35.
- Kloosterboer, P.P. (1998), Stafadviseurs zijn organisatieversnellers. *Nijenrode Management Review*. 10: pp. 24-35.
- Kloosterboer, P.P. and Sterk, R.M. (1996), Tussen centraal en decentraal. *Management & Organisatie*, 1: pp. 5-24.
- Koet, A. and Vuurst, D. van der (1995), De toegevoegde waarde van stafafdelingen. *Openbaar Bestuur*. 5(5/6): pp. 24-26.
- Koltai, T. (1995), Fixed cost oriented bottleneck analysis with linear-programming, *Omega-International Journal of Management Science*. 23(1): p.89-95.
- Korte, T. de and Singerling, E. (1995), P&O de deur uit? Een overlevingsstrategie voor P&O-managers. *Holland Management Review*, nr.42.
- LaRooy, G. (2000), Getting a grip on costs, *NZ Business*. 14(1): p. 28-31.
- Lennartz, R., Mulder, M. & Wilkinson, C. (2005). Benchmarking: vooral veel 'gezond boereverstand'. *Facto Magazine*, 1 juni, 38-39.

- Lewis, W.A. (1949), *Overhead costs: some essays in economic analysis*. London: George Allen & Unwin LTD.
- Liao, S.S. (1993), Strategic management accounting survey – overhead cost allocation and performance evaluation practices of Australian manufactures – Dean, Gw, Joye, Mp, Blayney, Pj, *The Accounting Review*. 68(2): p. 426-427.
- Llewellyn, S & Northcote, D. (2005), The average hospital, *Accounting, organizations and society*, 30, p. 555-583.
- Luther, R., Robson, N. (2001), Overhead Allocation: a cautionary tale!, *Accounting Education*. 10(4): p. 413-419.
- MacArthur, J. e.a. (2004), Caution; Fraud overhead. *Strategic Finance*. 86 (4): pp. 28-32.
- Maher, M.W. and Marais, M.L. (1998), A field study on the limitations of activity-based costing when resources are provided on a joint and indivisible basis, *Journal of Accounting Research*. 36(1): p.129-142.
- Mansfield, E. (1985), *Microeconomics: theory and applications*, New York: Norton and Company.
- Marcelis, R. & Bestebeurtje, E (2004) Benchmarking: wat is het en wat kan de or ermee?. *OR Informatie*, (1), 38-41.
- McGowan, A.S. and Vendrzyk, V.P. (2002), The relation between cost shifting and segment profitability in the defense-contracting industry, *The Accounting Review*. 77(4): p. 949-969.
- McNair, C.J. and Leibfried, K.H.J. (1992). *Benchmarking. A tool for continuous improvement*. New York: Harper Business.
- Melrose-Woodman, J.E. (1974), Profit-centre accounting, *Accountancy*. 85(975): p. 10.
- Michaels III, E.G. (1971), Squeezing overhead to increase profits, *McKinsey Quarterly*. 7(3): p. 60-70.
- Nauta, F. (2007), 'Waterhoofd vol Haagse drukte'. *De Volkskrant*, 7 april, p. B01.
- Neuman, J.L. (1975), Make overhead cuts that last, *Harvard Business Review*. 53(3): p. 116-126.
- Nimocks, S.P. (2005), Managing overhead costs, *McKinsey Quarterly*. 41(2): p. 106-117.
- Noland, T. (2004), How to cut overhead, *Ward's Dealer Business*. 38(4): p. 38.
- Noordhoek, P. (2005). Benchmarking en de publieke verantwoording. *Bestuurskunde*, 14 (1), 33-39.
- Noreen, E. and Soderstrom, N. (1994), Are overhead costs strictly proportional to activity – evidence from hospital-service departments, *Journal of Accounting & Economics*. 17(1-2): p. 255-278.

- Norfleet, D.A. (2007), The theory of indirect costs, *AACE International Transactions*. p. 12.1-12.6.
- Osborne, D. and Ringrose, N. (1998), Market-focused cost reduction, *Management Accounting: Magazine for Chartered Management Accountants*. 76(1): p.28-30.
- Ouchi, W. G. (1979), A conceptual framework for the design of organizational control mechanisms, *Management Science*, Vol. 25, Issue 9, p. 833-848.
- Parkinson, C.N. (1958), *Parkinson's Law: The Pursuit of Progress*, London: John Murray.
- Patton, J.A. (1980), *Indirect labor measurement and control*. Norcross: Work Measurement and Methods Engineering Division, American Institute of Industrial Engineers.
- Pellicer, E. (2005), Cost control in consulting engineering firms, *Journal of Management in Engineering*. 21(4): p. 189-192.
- Peters, F. (1993), *Analyse van staffuncties*. Alphen aan den Rijn: Samsom.
- Ploeg, V.B.P. van der and Vrakking, W.J. (1993), *Stafdoorlichting met de zaagtandmethodiek*. Alphen aan den Rijn, Samsom.
- Poerstamper, R.J.C. et al (2007), *Benchmarking in de zorg: Op weg naar een excellente organisatie*, Maarssen: Elsevier Gezondheidszorg/PricewaterhouseCoopers.
- Raad voor het openbaar bestuur (2002). *Presteren door leren, benchmarken in het binnenlands bestuur*. Gevonden 9 november 2007, op <http://www.minbzk.nl/contents/pages/8556/pdf.pdf>.
- Rajgopal, K. (2005). There's no success like failure. *Knowledge Management Review*, 8 (4), p. 20-23.
- Rausch, E. (1973), Overhead allocation: science or politics?, *Management Review*. 62(5): p. 4-8.
- Rogers, P. and Saenz, H. (2007), Make your back office an accelerator, *Harvard Business Review*. 85(3): p. 30.
- Rogerson, W.P. (1992), Overhead allocation and incentives for cost minimization in defense procurement, *The Accounting Review*. 67(4): p.671-690.
- Samuelson, P. (1947), *Foundation of Economic Analysis*, Cambridge, Mass: Harvard University Press.
- Sanders, L. and Halliday, J. (2003), GM wants agencies to get specific on overhead, *Automotive News*. 78(6068): p.22D.
- Saucerman, S. (2002), Calculating office overhead is essential, *Air Conditioning Heating & Refrigeration News*. 217(8): p.16.
- Schneeweiss, C. (1998), On the applicability of activity based costing as a planning instrument, *International Journal of Production Economics*. 54(3): p.277-284.

- Schurink, M. & Wesseling, H. (2007). Benchmarking en de ambitie van zelfregulering. TPC, 9 augustus, 2-6.
- Simon, S. (2007), Overhead aan de Vlaamse universiteiten. Tijdschrift voor Hoger Onderwijs en Management. 14(1): pp. 27-32.
- Smith, M.A. e.a. (1995), Information system outsourcing: a study of pre-event firm characteristics, *Journal of Management Information Systems*. 15(2): p. 60-93.
- Speklé, R. F. (2001), Explaining management control structure variety: a transaction cost economics perspective, *Accounting, Organizations and Society*, 26 (4-5), pp. 419-441.
- Srinidhi, B. (1992), The hidden costs of specialty products, *Journal of Management Accounting Research*. 4: p. 198-208.
- Stratton, J.C. (1972), Controlling the white-collar dollar, *Management Review*. 61(2): p.56-58.
- Strikwerda, J. (2005), Shared service centers: van kostenbesparing naar waardecreatie, Assen: Van Gorcum.
- Tatikonda, L.U. and Tatikonda, R.J. (1991), Overhead cost control – through allocation or elimination?, *Production & Inventory Management Journal*. 32(1): p.37-42.
- Ter Bogt, H.J. (1998), *Neo-institutionele economie, management en control en verzelfstandiging van overheidsorganisaties*, Groningen: RUG, p. 53.
- Ter Bogt, H.J. (2003), A transaction cost approach to the autonomization of government organizations. A political transaction cost framework confronted with six cases of autonomization in the Netherlands, *European Journal of Law and Economics*, vol. 16 - nr. 2, pp. 149-186.
- Terweene, P. (2003), Strategies for cutting costs, turning procurement into a virtuous cycle, *Strategic Finance*. 84(8): p. 38-42.
- Tillema, S. (2006) Gebruik van benchmarking informatie in de publieke sector. *Management Accounting*, 12 juni, 300-308.
- Travis, L. (2004), More thoughtful approach to outsourcing needed, *Supply Chain Management Review*. 8(4): p.17-18.
- Vis, J. (2006), *Werken met waarde, analyseren van economische waarde*, Deventer: Kluwer.
- Vlotman, F.W. (2004), Zo beheerst u stafafdelingen en diensten. *Finance & Control*, 5: pp. 34-36.
- Vlotman, F.W. (2005), Overheadkosten binnen de perken. OVA: Beheerssysteem voor managementafhankelijke kosten. *Management Tools*, pp.22-25.
- Vosselman, E.G.J. (2002), Towards horizontal archetypes of management control: a transaction cost economics perspective, *Management Accounting Research*, 13: pp 131-148.

- Waalewijn, Ph. and Kamp, B.W.C.M. (1994), *Strategische benchmarking - Wie durft de vergelijking aan?* Rotterdam: RIBES, Erasmus Universiteit Rotterdam.
- Waalewijn, Ph. e.a. (1996), *Benchmarking van het benchmarkingproces: ervaringen van bedrijven in Nederland.* Rotterdam: RIBES, Erasmus Universiteit Rotterdam.
- Wälde, K. and Weiss, P. (2007), International competition, downsizing and wage inequality, *Journal of International Economics*. 73(2): p. 396-406.
- Wallace, D.H. (1934), Joint and overhead cost and railway rate policy, *The Quarterly Journal of Economics*. 48(4): p. 583-619.
- Waterreus, I.B. (2007), Overkill aan overhead? Bureaucratisering in het onderwijs. *Tijdschrift voor Hoger Onderwijs en Management*. 14(1): pp. 34-39.
- Watson, G.H. (1993), How Process Benchmarking Supports Corporate Strategy, *Planning Review*, januari-februari, pp. 12-15
- Watson, G.H. (1993), *Strategic Benchmarking: How to Rate Your Company's Performance Against the World's Best*, Wiley
- Williamson, O.E. (1979) Transaction Costs Economics: The Governance of Contractual Relations. *Journal of Economic Behavior and Organizations* 4:57-62.
- Wintels, M. Bormans, R. (2007), *HBO: op weg naar modern én intensief onderwijs*. Intern stuk Hogeschool van Arnhem en Nijmegen.
- Yin, R.K. (2003), *Case Studie Research: Design and Methods*, London: Sage.