

# Management Accounting in Organisations and Society

View Online



1.

Wickramasinghe, D., Alawattage, C.: Management accounting change: approaches and perspectives. Routledge, London (2007).

2.

Alawattage, C., Wickramasinghe, D., Taylor & Francis Group: Strategizing management accounting: liberal origins and neoliberal trends. Routledge, Abingdon, Oxon (2018).

3.

Wickramasinghe, D., Alawattage, C.: Management accounting change: approaches and perspectives. Routledge, London (2007).

4.

Preston, A.: Interactions and arrangements in the process of informing. Accounting, Organizations and Society. 11, 521-540 (1986).

5.

Hall, M.: Accounting information and managerial work. Accounting, Organizations and Society. 35, 301-315 (2010).

6.

Hopwood, A.G.: Towards an organizational perspective for the study of accounting and

information systems. *Accounting, Organizations and Society*. 3, 3-13 (1978).

7.

Burchell, S., Clubb, C., Hopwood, A., Hughes, J., Nahapiet, J.: The roles of accounting in organizations and society. *Accounting, Organizations and Society*. 5, 5-27 (1980).

8.

Chua, W.F.: *Radical developments in accounting thought*.

9.

Wickramasinghe, D., Alawattage, C.: *Management accounting change: approaches and perspectives*. Routledge, London (2007).

10.

Cruz, I., Scapens, R.W., Major, M.: The localisation of a global management control system. *Accounting, Organizations and Society*. 36, 412-427 (2011).

11.

Mike Featherstone, Scott Lash and Roland Robertson ed: *Global modernities*. Sage, London (1995).

12.

Cooper, D.J., Ezzamel, M.: Globalization discourses and performance measurement systems in a multinational firm. *Accounting, Organizations and Society*. 38, 288-313 (2013). <https://doi.org/10.1016/j.aos.2013.04.002>.

13.

*Straight from the CEO: The World's Top Business Leaders Reveal Ideas That Every Manager Can Use*. Nicholas Brealey Publishing (1998).

14.

Nederveen Pieterse, J.: Globalization and culture: global mélange. Rowman & Littlefield, Lanham, Md (2004).

15.

Briers, M., Chua, W.F.: The role of actor-networks and boundary objects in management accounting change: a field study of an implementation of activity-based costing. *Accounting, Organizations and Society*. 26, 237–269 (2001).  
[https://doi.org/10.1016/S0361-3682\(00\)00029-5](https://doi.org/10.1016/S0361-3682(00)00029-5).

16.

Giddens, A.: Runaway world: how globalisation is reshaping our lives. Profile, London (2002).

17.

Colwyn Jones, T., Dugdale, D.: The ABC bandwagon and the juggernaut of modernity. *Accounting, Organizations and Society*. 27, 121–163 (2002).  
[https://doi.org/10.1016/S0361-3682\(01\)00035-6](https://doi.org/10.1016/S0361-3682(01)00035-6).

18.

Wickramasinghe, D., Hopper, T.: A cultural political economy of management accounting controls: a case study of a textile Mill in a traditional Sinhalese village. *Critical Perspectives on Accounting*. 16, 473–503 (2005). <https://doi.org/10.1016/j.cpa.2003.07.001>.

19.

Harris, E.P. ed: The Routledge companion to performance management and control. Routledge, Taylor & Francis Group, London (2018).

20.

Hopper, T., Lassou, P., Soobaroyen, T.: Globalisation, accounting and developing countries.

Critical Perspectives on Accounting. 43, 125–148 (2017).  
<https://doi.org/10.1016/j.cpa.2016.06.003>.

21.

Hopwood, A.G., Chapman, C.S., Cooper, D., Miller, P., Oxford University Press: Accounting, organizations, and institutions: essays in honour of Anthony Hopwood. Oxford University Press, Oxford (2009).

22.

Alawattage, C., Wickramasinghe, D., Taylor & Francis Group: Strategizing management accounting: liberal origins and neoliberal trends. Routledge, Abingdon, Oxon (2018).

23.

Miller, P., Kurunmäki, L., O'Leary, T.: Accounting, hybrids and the management of risk. Accounting, Organizations and Society. 33, 942–967 (2008).

24.

Stark, D., Beunza, D., Girard, M., Lukács, J.: The sense of dissonance: accounts of worth in economic life. Princeton University Press, Princeton, New Jersey (2009).

25.

Wickramasinghe, D., Alawattage, C.: Management accounting change: approaches and perspectives. Routledge, London (2007).

26.

Hayne, C., Free, C.: Hybridized professional groups and institutional work: COSO and the rise of enterprise risk management. Accounting, Organizations and Society. 39, 309–330 (2014). <https://doi.org/10.1016/j.aos.2014.05.002>.

27.

Williamson, O.: Comparative economic organization: The analysis of discrete structural alternatives. *Administrative Science Quarterly*. 36, 269–296 (1991).

28.

Boland, R.J., Sharma, A.K., Afonso, P.S.: Designing management control in hybrid organizations: The role of path creation and morphogenesis. *Accounting, Organizations and Society*. 33, 899–914 (2008). <https://doi.org/10.1016/j.aos.2008.06.006>.

29.

Dyck, B.: Conventional versus Radical Moral Agents: An Exploratory Empirical Look at Weber's Moral-points-of-view and Virtues. *Organization Studies*. 27, 429–450 (2006). <https://doi.org/10.1177/0170840606062430>.

30.

Samuel, S., Dirsmith, M.W., McElroy, B.: Monetized medicine: from the physical to the fiscal. *Accounting, Organizations and Society*. 30, 249–278 (2005). <https://doi.org/10.1016/j.aos.2004.02.001>.

31.

Bhimani, A., Willcocks, L.: Digitisation, 'Big Data' and the transformation of accounting information. *Accounting and Business Research*. 44, 469–490 (2014). <https://doi.org/10.1080/00014788.2014.910051>.

32.

Warren, J.D., Moffitt, K.C., Byrnes, P.: How Big Data Will Change Accounting. *Accounting Horizons*. 29, 397–407 (2015). <https://doi.org/10.2308/acch-51069>.

33.

Vasarhelyi, M.A., Kogan, A., Tuttle, B.M.: Big Data in Accounting: An Overview. *Accounting Horizons*. 29, 381–396 (2015).

34.

Big Data : A Revolution That Will Transform How We Live, Work, and Think.

35.

Payne, R.: Discussion of 'Digitisation, "Big Data" and the transformation of accounting information' by Alnoor Bhimani and Leslie Willcocks (2014). Accounting and Business Research. 44, 491–495 (2014). <https://doi.org/10.1080/00014788.2014.910053>.

36.

From insight to impact - unlocking opportunities in big data,  
<https://www.cgma.org/content/dam/cgma/resources/reports/downloadabledocuments/from-insight-to-impact-unlocking-the-opportunities-in-big-data.pdf>.

37.

Moffitt, K.C., Vasarhelyi, M.A.: AIS in an Age of Big Data. Journal of Information Systems. 27, 1–19 (2013). <https://doi.org/10.2308/isys-10372>.

38.

Rikhardsson, P., Yigitbasioglu, O.: Business intelligence & analytics in management accounting research: Status and future focus. International Journal of Accounting Information Systems. 29, 37–58 (2018). <https://doi.org/10.1016/j.accinf.2018.03.001>.

39.

Al-Htaybat, K., von Alberti-Alhtaybat, L.: Big Data and corporate reporting: impacts and paradoxes. Accounting, Auditing & Accountability Journal. 30, 850–873 (2017). <https://doi.org/10.1108/AAAJ-07-2015-2139>.

40.

Arnaboldi, M., Busco, C., Cuganesan, S.: Accounting, accountability, social media and big data: revolution or hype? Accounting, Auditing & Accountability Journal. 30, 762–776 (2017). <https://doi.org/10.1108/AAAJ-03-2017-2880>.

41.

Big Data: The management revolution.

42.

Big Data: The next frontier for innovation, competition, and productivity,  
[https://www.mckinsey.com/~media/McKinsey/Business%20Functions/McKinsey%20Digital/Our%20Insights/Big%20data%20The%20next%20frontier%20for%20innovation/MGI\\_big\\_data\\_exec\\_summary.ashx](https://www.mckinsey.com/~media/McKinsey/Business%20Functions/McKinsey%20Digital/Our%20Insights/Big%20data%20The%20next%20frontier%20for%20innovation/MGI_big_data_exec_summary.ashx).

43.

Wickramasinghe, D., Alawattage, C.: Management accounting change: approaches and perspectives. Routledge, London (2007).

44.

DiMaggio, P.J., Powell, W.W.: The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*. 48, (1983).  
<https://doi.org/10.2307/2095101>.

45.

Lounsbury, M.: Institutional rationality and practice variation: New directions in the institutional analysis of practice. *Accounting, Organizations and Society*. 33, 349–361 (2008). <https://doi.org/10.1016/j.aos.2007.04.001>.

46.

Burns, J., Scapens, R.W.: Conceptualizing management accounting change: an institutional framework. *Management Accounting Research*. 11, 3–25 (2000).  
<https://doi.org/10.1006/mare.1999.0119>.

47.

Granlund, M., Lukka, K.: It's a Small World of Management Accounting Practices. *Journal of*

Management Accounting Research. 10, 153–179 (1998).

48.

Carpenter, V.L., Feroz, E.H.: Institutional theory and accounting rule choice: an analysis of four US state governments' decisions to adopt generally accepted accounting principles. *Accounting, Organizations and Society*. 26, 565–596 (2001).  
[https://doi.org/10.1016/S0361-3682\(00\)00038-6](https://doi.org/10.1016/S0361-3682(00)00038-6).

49.

Jones, S. ed: *The Routledge companion to financial accounting theory*. Routledge, an imprint of the Taylor & Francis Group, London (2015).

50.

Wickramasinghe, D., Alawattage, C.: *Management accounting change: approaches and perspectives*. Routledge, London (2007).

51.

Cooper, D.J., Ezzamel, M., Qu, S.Q.: Popularizing a Management Accounting Idea: The Case of the Balanced Scorecard. *Contemporary Accounting Research*. 34, 991–1025 (2017).  
<https://doi.org/10.1111/1911-3846.12299>.

52.

Jones, S. ed: *The Routledge companion to financial accounting theory*. Routledge, an imprint of the Taylor & Francis Group, London (2015).

53.

Colwyn Jones, T., Dugdale, D.: The ABC bandwagon and the juggernaut of modernity. *Accounting, Organizations and Society*. 27, 121–163 (2002).  
[https://doi.org/10.1016/S0361-3682\(01\)00035-6](https://doi.org/10.1016/S0361-3682(01)00035-6).

54.



Briers, M., Chua, W.F.: The role of actor-networks and boundary objects in management accounting change: a field study of an implementation of activity-based costing. *Accounting, Organizations and Society*. 26, 237–269 (2001).  
[https://doi.org/10.1016/S0361-3682\(00\)00029-5](https://doi.org/10.1016/S0361-3682(00)00029-5).

55.

Preston, A.M., Cooper, D.J., Coombs, R.W.: Fabricating budgets: A study of the production of management budgeting in the national health service. *Accounting, Organizations and Society*. 17, 561–593 (1992). [https://doi.org/10.1016/0361-3682\(92\)90014-J](https://doi.org/10.1016/0361-3682(92)90014-J).

56.

Wickramasinghe, D., Alawattage, C.: *Management accounting change: approaches and perspectives*. Routledge, London (2007).

57.

Miller, P., O'Leary, T.: Accounting and the construction of the governable person. *Accounting, Organizations and Society*. 12, 235–265 (1987).  
[https://doi.org/10.1016/0361-3682\(87\)90039-0](https://doi.org/10.1016/0361-3682(87)90039-0).

58.

Hopper, T., Macintosh, N.: Management accounting as disciplinary practice: the case of ITT under Harold Geneen. *Management Accounting Research*. 4, 181–216 (1993).  
<https://doi.org/10.1006/mare.1993.1011>.

59.

Foucault, M.: *Discipline and punish: the birth of the prison*. Allen Lane, London (1977).

60.

Hoskin, K.W., Macve, R.H.: Accounting and the examination: A genealogy of disciplinary power. *Accounting, Organizations and Society*. 11, 105–136 (1986).  
[https://doi.org/10.1016/0361-3682\(86\)90027-9](https://doi.org/10.1016/0361-3682(86)90027-9).

61.

Alawattage, C., Wickramasinghe, D., Taylor & Francis Group: Strategizing management accounting: liberal origins and neoliberal trends. Routledge, Abingdon, Oxon (2018).

62.

Foucault, M., Burchell, G., Collège de France: The birth of biopolitics: lectures at the Collège de France, 1978-79. Palgrave Macmillan, Basingstoke (2010).

63.

Foucault, M., Bertani, M., Fontana, A., Ewald, F.: Society must be defended: lectures at the Collège de France, 1965-76. Penguin, London (2003).

64.

Himick, D.: Actuarialism as biopolitical and disciplinary technique. Accounting, Organizations and Society. 54, 22-44 (2016). <https://doi.org/10.1016/j.aos.2016.08.005>.

65.

Cooper, C.: Entrepreneurs of the self: The development of management control since 1976. Accounting, Organizations and Society. 47, 14-24 (2015). <https://doi.org/10.1016/j.aos.2015.10.004>.

66.

Fleming, P.: The Human Capital Hoax: Work, Debt and Insecurity in the Era of Uberization. Organization Studies. 38, 691-709 (2017). <https://doi.org/10.1177/0170840616686129>.

67.

Alawattage, C., Wickramasinghe, D., Taylor & Francis Group: Strategizing management accounting: liberal origins and neoliberal trends. Routledge, Abingdon, Oxon (2018).

68.

Cooper, D.J., Ezzamel, M., Qu, S.Q.: Popularizing a Management Accounting Idea: The Case of the Balanced Scorecard. *Contemporary Accounting Research*. 34, 991–1025 (2017). <https://doi.org/10.1111/1911-3846.12299>.