

**NATIONAL CHENGCHI UNIVERSITY**  
**Department of Accounting**  
**Reading List for Ph.D. Qualifying Exam- Managerial Accounting**  
**Spring 2010**

**Note: The Ph.D. Qualifying Exam questions may not be restricted to the papers in this list.**

**PART 2**

Baiman Stanley, 2006, Contract theory analysis of managerial accounting issues, In Bhimani, A. (Eds.), Ch2, Contemporary Issues in Management Accounting. Oxford University Press.

Holmstrom B. 1979. Moral Hazard and Observability, The Bell Journal of Economics, Vol. 10, pp. 74-91

The Base model, ch2, in Ines Macho-Stadler, J. David Perez-Castrillo (2001).  
Rajiv D. Banker and Gordon Potter. 1993. Economic implications of Single cost driver systems. Journal of Management Accounting Research 5:15-32.

Alles, M. and Datar, S., 1998, Strategic Transfer Pricing, Management Science, 451-461.

Lee, Chia-Ling. 2002. Cost allocation system and incentive effect. Taiwan Accounting Review 3(1):29-47.

Mishra, B. and Vaysman I. 2001. Cost-System Choice and Incentives-Traditional vs. Activity-Based Costing, Journal of Accounting Research, Vol. 39, No. 3, 619-641.

Shane S. Dikolly. 2001. Agent employment horizons and contracting demand for forward-looking performance measures. Journal of Accounting Research 39(3):481-494.

Hemmer, Thomas. On the design and choice of "modern" management accounting measures. Journal of Management Accounting Research, 1996, Vol. 8, 87-116.

Dirk Sliwka. 2002. On the use of nonfinancial performance measures in management compensation. Journal of Economics and Management Strategy, 2002, 485-509. Baiman, Stanley; Fischer, Paul E.; Rajan, Madhav V. 2001. Performance Measurement and Design in Supply Chains. Management Science, 173-187.

Adams, R.B., and D. Ferreira, 2007, A Theory of Friendly Boards, Journal of Finance 62, 217-250.

Laux, V., 2008, Board Independence and CEO Turnover. Journal of Accounting

Research 46, 137-171.

Arya, A. and Glover, J. On the Use of Customized versus Standardized Performance Measures, *Journal of Management Accounting Research*, 2005, Vol. 17, 7-21.