

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 1

一、	<p>The Frameworks and Research Methods of Management Accounting Research</p> <p>(1) Hopwood, A. G. 2008. Management accounting research in a changing world. <i>Journal of Management Accounting Research</i> (20): 3-13.</p> <p>(2) Lillis, Anne M., and Julia Mundy. 2005. Cross-sectional field studies in management accounting research- closing the gaps between surveys and case studies. <i>Journal of Management Accounting Research</i> 17: 119-141.</p> <p>(3) Van der Stede, Wim A., and S. Mark Young, Clara Xiaoling Chen. 2005. Assessing the quality of evidence in empirical management accounting research: The case of survey studies. <i>Accounting, Organizations and Society</i> 30(7-8): 655-684.</p> <p>(4) Luft, J., and M. D. Shields. 2003. Mapping management accounting: Graphics and guidelines for theory-consistent empirical research. <i>Accounting, Organizations and Society</i> 28(2-3): 169-249.</p> <p>(5) Baxter, J., and W. F. Chua. 2003. Alternative management accounting research - Whence and whither. <i>Accounting, Organizations and Society</i> 28(2-3): 97-126.</p> <p>(6) Sprinkle, G. B. 2003. Perspectives on experimental research in managerial accounting. <i>Accounting, Organizations and Society</i> 28(2-3): 287-318.</p> <p>(7) Ittner, C. D., D. F. Larcker. 2001. Assessing empirical research in managerial accounting: A value-based management perspective. <i>Journal of Accounting & Economics</i> 32(1-3): 349-410.</p> <p>(8) Kaplan, R. 1998. Innovation action research: Creating new management theory and practice. <i>Journal of Management Accounting Research</i> 10: 89-118.</p>
二、	<p>Activity-Based Cost Management Related Issues</p> <p>(1) Drake, A. R. and S. F. Haka. 2008. Does ABC information exacerbate hold-up problems in buyer-supplier negotiations? <i>The Accounting Review</i> 83(1): 29-60.</p> <p>(2) Banker, R. D., I. R. Bardhan, and T. Chen. 2008. The role of manufacturing practices in mediating the impact of activity-based costing on plant performance <i>Accounting, Organizations and Society</i> 33(1): 1-19.</p>

- (3) Maiga, A. S. and F. A. Jacobs. 2008. Extent of ABC Use and Its Consequences. *Contemporary Accounting Research* 25(2): 533-566.
- (4) Wouters, M., J. Anderson, and F. Wynstra. 2005. The adoption of total cost of ownership for sourcing decisions: A structural equations analysis. *Accounting Organizations and Society* 30(2): 167-191.
- (5) Cardinaels, Eddy, Filip Roodhooft, and Luk Warlop. 2004. The value of activity-based costing in competitive pricing decisions. *Journal of Management Accounting Research* 16: 133-148.
- (6) Ittner, C. D., W. N. Lanen, and D. F. Larcker. 2002. The association between activity-based costing and manufacturing performance. *Journal of Accounting Research* 40(3): 711-726.
- (7) Anderson, S. W., J. W. Hesford, and S. M. Young. 2002. Factors influencing the performance of activity based costing teams: A field study of ABC model development time in the automobile industry. *Accounting, Organizations and Society* 27(3): 195-211.
- (8) Armstrong, P. 2002. The costs of activity-based management. *Accounting, Organizations and Society* 27(1-2): 99-120.
- (9) Lukka, K., and M. Granlund. 2002. The fragmented communication structure within the accounting academia: The case of activity-based costing research genres. *Accounting, Organizations and Society* 27(1-2): 165-190.
- (10) Briers, M., and W. F. Chua. 2001. 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(3): 237-269.

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Strategic Cost Management & Intellectual Capital Related Issues

- (1) De Franco, Gus and Z. Yibin. 2009. The performance of analysts with a CFA designation: The role of human-capital and signaling theories. *The Accounting Review* 84(2): 383-404.
- (2) Cadez, S. and C. Guilding. 2008. An exploratory investigation of an integrated contingency model of strategic management accounting. *Accounting, Organizations and Society* **33(7-8)**: 836-863.
- (3) Chenhall, Robert H. 2005. Integrative strategic performance measurement systems, strategic alignment of manufacturing, learning and strategic outcomes: an exploratory study. *Accounting, Organizations and Society* 30(5): 395-422
- (4) Davila, T. 2005. An exploratory study on the emergence of management control systems: formalizing human resources in small growing firms. *Accounting, Organizations and Society* 30(3): 223-248.
- (5) Widener, S. K. 2004. An empirical investigation of the relation between the use of strategic human capital and the design of the management control system. *Accounting, Organizations and Society* 29(3-4): 377-399.
- (6) Cooper, R., and R. Slagmulder. 2004. Interorganizational cost management and relational

context. *Accounting, Organizations and Society* 29(1): 1-26.

- (7) Sunder, S. 2002. Management control, expectations, common knowledge, and culture. *Journal of Management Accounting Research* 14: 173-187.
- (8) Grojer, J. E. 2001. Intangibles and accounting classifications: In search of a classification strategy. *Accounting, Organizations and Society* 26(7-8): 695-713.
- (9) Johanson, U., M. Martensson, and M. Skoog. 2001. Mobilizing change through the management control of intangibles. *Accounting, Organizations and Society* 26(7-8): 715-733.
- (10) Moores, K., and S. Yuen. 2001. Management accounting systems and organizational configuration: A life-cycle perspective. *Accounting, Organizations and Society* 26(4-5): 351-389.

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Resources Allocation & Budgeting Related Issues

- (1) Rankin, F. W., S. T. Schwartz, R. A. Young. 2008. The effect of honesty and superior authority on budget proposals. *The Accounting Review* 83(4): 1083-1099.
- (2) Cassar, G. and B. Gibson. 2008. Budgets, Internal Reports, and Manager Forecast Accuracy. *Contemporary Accounting Research* 25(3): 707-738.
- (3) Baldenius, Tim, S. Dutta, and S. Reichelstein 2007. Cost allocation for capital budgeting decisions. *The Accounting Review* 82(4): 837-867.
- (4) Davila, Tony, and Marc Wouters. 2005. Managing budget emphasis through the explicit design of conditional budgetary slack. *Accounting, Organizations and Society* 30(7-8): 587-608.
- (5) Marginson, David, and Stuart Ogden. 2005. Coping with ambiguity through the budget: the positive effects of budgetary targets on managers' budgeting behaviors. *Accounting, Organizations and Society* 30(5): 435-456.
- (6) Covaleski, M A., J. H. Evans III, J. L. Luft, and M. D. Shields. 2003. Budgeting research: three theoretical perspectives and criteria for selective integration. *Journal of Management Accounting Research* 15: 3-49.
- (7) Hansen, S. C., D. T. Otley, and W. A Van der Stede. 2003. Practice developments in budgeting: an overview and research perspective. *Journal of Management Accounting Research* 15: 95-116.
- (8) Leone, A., and S. Rock. 2002. Empirical tests of budget ratcheting and its effect on managers' discretionary accrual choices. *Journal of Accounting & Economics* 33(1): 43-67.
- (9) Fisher, J. G., L. A. Maines, S. A. Peffer and G. B. Sprinkle. 2002. Using budgets for performance evaluation: Effects of resource allocation and horizontal information asymmetry on budget proposals, budget slack, and performance. *The Accounting Review* 77(4): 847-865.

	<p>(10) Douglas, E. S. 2002. The effects of reputation and ethics on budgetary slack. <i>Journal of Management Accounting Research</i> 14: 153-171.</p> <p>(11) Fisher, J., J. R. Frederickson, and S. A. Peffer. 2002. The effect of information asymmetry on negotiated budgets: An empirical investigation. <i>Accounting, Organizations and Society</i> 27(1-2): 27-43.</p> <p>(12) Sharma, D. S. 2002. The differential effect of environmental dimensionality, size, and structure on budget system characteristics in hotels. <i>Management Accounting Research</i> 13(1): 101-130.</p> <p>(13) Webb, R. A. 2002. The impact of reputation and variance investigations on the creation of budget slack. <i>Accounting, Organizations and Society</i> 27(4-5): 361-378.</p>
五、	<p>Balanced Scorecard</p> <p>(1) Maas, V. S. and M. Matějka. 2009. Balancing the dual responsibilities of business unit controllers: Field and survey evidence. <i>The Accounting Review</i> 84(4): 1233-1253.</p> <p>(2) Bouwens, J. and L. Van Lent. 2007. Assessing the performance of business unit managers. <i>Journal of Accounting Research</i> 45(4): p667-697.</p> <p>(3) Wong-On-Wing, B., L. Guo, W. Li, and D. Yang. 2007. Reducing conflict in balanced scorecard evaluations. <i>Accounting, Organizations and Society</i> 32(4-5): 363-377.</p> <p>(4) Libby, T., S. E. Salterio, and A. Webb. 2004. The balanced scorecard: The effects of assurance and process accountability on managerial judgment. <i>The Accounting Review</i> 79(4): 1075-1094.</p> <p>(5) Ittner, C. D., D. F. Larcker, and M. W. Meyer. 2003. Subjectivity and the weighting of performance measures: Evidence from a balanced scorecard. <i>The Accounting Review</i> 78(3): 725-758.</p> <p>(6) Norreklit, H. 2003. The balanced scorecard: What is the score? A rhetorical analysis of the balanced scorecard. <i>Accounting, Organizations and Society</i> 28(6): 591-619.</p> <p>(7) Lipe, M. G., and S. Salterio. 2002. A note on the judgmental effects of the balanced scorecard's information organization. <i>Accounting, Organizations and Society</i> 27(6): 531-540.</p> <p>(8) Malina, M., and F. Selto. 2001. Communicating and controlling strategy: An empirical study of the effectiveness of the balanced scorecard. <i>Journal of Management Accounting Research</i> 13: 47-90.</p> <p>(9) Datar, S., S. C. Kulp, and R. A. Larmbert. 2001. Balancing performance measures. <i>Journal of Accounting Research</i> 39(1): 75-92.</p>
六、	<p>Performance & Incentive</p> <p>(1) Cichello, M. S., C. E. Fee, C. J. Hadlock, and R. Sonti. 2009. Promotions, turnover, and performance evaluation: Evidence from the careers of division managers. <i>The Accounting</i></p>

Review 84(4): 1119-1143.

- (2) Joanna L. Y. Ho, Anne Wu, and Ling-Chu Lee. 2009. How changes in compensation plans affect employee performance, recruitment, and retention: an empirical study of a car dealership. *Contemporary Accounting Research* 26(1): pp.167-199.
- (3) Rajan, M. V. and S. Reichestein. 2009. Objective versus subjective indicators of managerial performance. *The Accounting Review* 84(1):209-237.
- (4) Román, F. J. 2009. An analysis of changes to a team-based incentive plan and its effects on productivity, product quality, and absenteeism. *Accounting, Organizations and Society* 34(5): 589-618.
- (5) Hwang, Y, D. H. Erkens, and J. H. Evans III. 2009. Knowledge sharing and incentive design in production environments: Theory and evidence. *The Accounting Review* 84(4): 1145-1170.
- (6) Baiman, S. and T. Baldenius. 2009. Nonfinancial performance measures as coordination devices. *The Accounting Review* 84(2): 299-330.
- (7) Arnaiz, G. O. and V. Salas-Fumás. 2008. Vicente performance standards and optimal incentives. *Journal of Accounting & Economics* 45(1): 139-152.
- (8) Banker, R. D. and I. Hwang. 2008. Importance of Measures of Past Performance: Empirical Evidence on Quality of e-Service Providers. *Contemporary Accounting Research* 25(2): 307–337.
- (9) Hannan, R. L., R. Krishnan, A. H. Newman. 2008. The effects of disseminating relative performance feedback in tournament and individual performance compensation plans. *The Accounting Review* 83(4): 893-913.
- (10) Banker, R. D. and R. Mashruwala. 2007. The Moderating Role of Competition in the Relationship Between Nonfinancial Measures and Future Financial Performance. *Contemporary Accounting Research* 24(3): 763–793.
- (11) Larcker, D. F., S. A. Richardson, and I. Tuna. 2007. Corporate governance, accounting outcomes, and organizational performance. *The Accounting Review* 82(4): 963-1008.
- (12) Moers, Frank. 2006. Performance measure properties and delegation. *The Accounting Review* 81(4): 897-924.
- (13) Matsumura, E. M., and Jae Yong Shin. 2006. An empirical analysis of an incentive plan with relative performance measures: evidence from a postal service. *The Accounting Review* 81(3): 533-566.
- (14) Moers, F. 2005. Discretion and bias in performance evaluation: the impact of diversity and subjectivity. *Accounting, Organizations and Society* 30(1): 67-80.
- (15) Gibbs, M., K. A. Merchant, and W. A Van der Stede. 2004. Determinants and effects of subjectivity in incentives. *The Accounting Review* 79(2): 409-436.

	Hospital Cost Management and Non-for-Profit Organization Research
七、	<p>(1) Eldenburg, L., N. Soderstrom, V. Willis, and A. Wu. 2010. Behavioral Changes Following the Collaborative Development of an Accounting Information System. <i>Accounting, Organizations and Society</i> 35(2):222-237.</p> <p>(2) Thibodeau, N., J. H. Evans III, N. J. Nagarajan, and J. Whittle. 2007. Value creation in public enterprises: An empirical analysis of coordinated organizational changes in the veterans health administration. <i>The Accounting Review</i> 82 (2): 483-520.</p> <p>(3) Ittner, C. D., D. F. Larcker, and M. Pizzini. 2007. Performance-based compensation in member-owned firms: An examination of medical group practices. <i>Journal of Accounting & Economics</i> 44(3): 300-327.</p> <p>(4) Pizzini, Mina J. 2006. The relation between cost-system design, managers' evaluations of the relevance and usefulness of cost data, and financial performance: an empirical study of US hospitals. <i>Accounting, Organizations and Society</i> 31(2): 179-210.</p> <p>(5) Cavalluzzo, K. S., C. D. Ittner. 2004. Implementing performance measurement innovations: evidence from government. <i>Accounting, Organizations and Society</i> 29(3-4): 243-267</p> <p>(6) McGowan, A. S., and V. P. Vondryk. 2002. The relation between cost shifting and segment profitability in the defense-contracting industry. <i>The Accounting Review</i> 77(4): 949-969.</p> <p>(7) Baber, W. R., P. L. Daniel, and A. A. Roberts. 2002. Compensation to managers of charitable organizations: An empirical study of the role of accounting measures of program activities. <i>The Accounting Review</i> 77(3): 679-693</p>