

Literature list

for course at second level

Verksamhetsstyrning och affärssystem i privat och offentlig verksamhet **Management Control Systems in Private and Public Sector**

Course code: FE4438
Valid from: Spring 2024
Date of approval: 2024-03-14

Literature

Course theme 1

Alvesson, M., & Kärreman, D. (2004). Interfaces of control. Technocratic and socio-ideological control in a global management consultancy firm. *Accounting, Organizations and Society*, 29, 423-444

Cooper, D. J., Ezzamel, M., & Robson, K. (2019). The Multiplicity of Performance Management Systems: Heterogeneity in Multinational Corporations and Management Sense-Making. *Contemporary Accounting Research*, 36(1), 451-485.

Ladva, P., & Andrew, J. (2014). Weaving a web of control. “The promise of opportunity” and work-life balance in multinational accounting firms. *Accounting, Auditing and Accountability Journal*, 27, 634-654.

Malmi, T., & Brown, D. A. (2008). Management control systems as a package –opportunities, challenges and research directions. *Management Accounting Research*, 19, 287-300.

Lupu, I., & Rokka, J. (2022) “Feeling in Control”: Optimal Busyness and the Temporality of Organizational Controls. *Organization Science* 33(4):1396-1422.
<https://doi.org/10.1287/orsc.2021.1486>

Course theme 2

Cuganesan, S., Dunford, R., & Palmer, I. (2012). Strategic management accounting and strategy practices within a public sector agency. *Management Accounting Research*, 23, 245–260

Hartman, B., Reuter, C., & Stauss, E. (2023). Controlling big data? Unfolding the organizational quest for IT-enabled competitive advantage. *Scandinavian Journal of Management*, 39,

<https://doi.org/10.1016/j.scaman.2023.101282>

Höglund, L., Holmgren Caicedo, M., Mårtensson, M., & Svärdsten, F. (2021). Strategic management accounting in the public sector context: the case of the Swedish Transport Administration. *Journal of*

Public Budgeting, Accounting & Financial Management

Llewellyn, S., Tappin, E. (2003). Strategy in the public sector: management in the wilderness. *Journal of Management Studies*, 40, 955–982.

Modell, S. (2012). Strategy, political regulation and management control in the public sector: institutional and critical perspectives. *Management Accounting Research*, 23, 278-295.

Sundström, A. (2024). Emergent forms, practices and infrastructures. *Critical Perspectives on Accounting*, <https://doi.org/10.1016/j.cpa.2023.102701>

Course theme 3

Anderson-Gough, F., Edgley, C., Robson, K., & Sharma, N. (2022). Organizational responses to multiple logics: Diversity, identity and the professional service firm. *Accounting, Organizations and Society*, 103, 101336.

Busco, C., & Quattrone, P. (2018). In Search of the “Perfect One”: How accounting as a maieutic machine sustains inventions through generative ‘in-tensions’. *Management Accounting Research*, 39, 1-16.

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

Chenhall, R. H., Hall, M., & Smith, D. (2013). Performance measurement, modes of evaluation and the development of compromising accounts. *Accounting, Organizations and Society*, 38, 268-287.

Lagström, C., & Ek Österberg, E. (2020). Accounting for profitable prevention—The case of social investments. *Financial Accountability & Management*, 36, 117-133.

Power, M. (2015). How accounting begins: Object formation and the accretion of infrastructure. *Accounting, organizations and society*, 47, 43-55.

Skærbæk, P., & Tryggestad, K. (2010). The role of accounting devices in performing corporate strategy. *Accounting, organizations and society*, 35, 108-124.