

CONTROLLO DI GESTIONE

Review dei più recenti studi internazionali

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OGGETTO DELLE RILEVAZIONI

- **SELEZIONE RIVISTE:**

Riviste che dichiarano temi di management control *nell'aim and scope* (min fascia C nel ranking GEV e AIDEA)
+ altre riviste comprese nella review di Luft e Shields (2003)

- **ORIZZONTE TEMPORALE:**

Gennaio 2013 – Aprile 2015

- **DATI RILEVATI (per articoli di Management Control):**

- Autori, anno, rivista, volume, issue
- Titolo articolo
- Keywords
- Metodo (single case study, multiple case study, proposte teoriche, literature review; survey, quantitativo, esperimento, altro metodo)

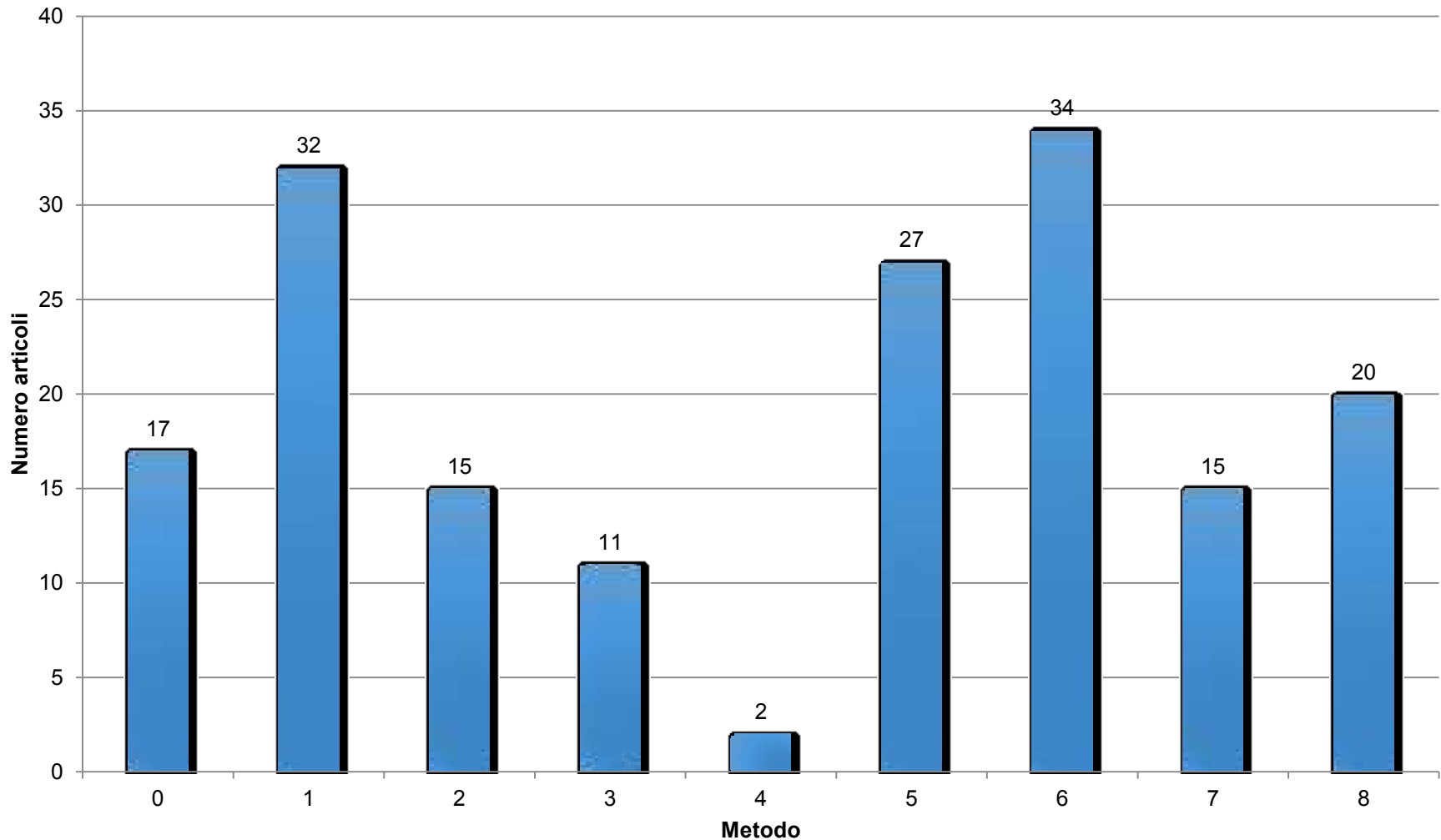
RIVISTE

Rivista	Fascia GEV	Fascia AIDEA	Fascia SIDREA
Accounting Forum	B	C	B
Accounting Horizons	B	B	B
Accounting Review	A	A	A
Accounting, Organizations and Society	A	A	A
Contemporary Accounting Research	A	A	A
Critical Perspectives on Accounting	A	B	A
European Accounting Review	A	A	A
Management Accounting Research	A	A	A
J. of Management Accounting Research	-	B	B
J. of Accounting Research	A	A	A
J. of Accounting and Economics	A	A	A
Management Decision	A	B	A

ARTICOLI PUBBLICATI

Rivista	N. articoli pubblicati	N. articoli di MC	%
Accounting Forum	49	6	12%
Accounting Horizons	94	3	3%
Accounting Review	208	18	9%
Accounting, Organizations and Society	84	20	24%
Contemporary Accounting Research	116	10	9%
Critical Perspectives on Accounting	139	17	12%
European Accounting Review	58	12	21%
Management Accounting Research	48	47	98%
J. of Management Accounting Research	25	16	64%
J. of Accounting Research	70	5	7%
J. of Accounting and Economics	90	0	0%
Management Decision	255	19	7%
TOTALE	1097	173	

METODI



LEGENDA: 0: N.D., 1: single case study, 2: multiple case study, 3: proposte teoriche, 4: literature review; 5: survey, 6: quantitativo, 7: altro metodo, 8: esperimento.

METODI e JOURNALS

Riviste	Nr Articoli Pubblicati	% copertura	0	1	2	3	4	5	6	7	8
Accounting Forum	6	12		1							
Accounting Horizons	3	3		1		1				1	
Accounting Organization and Society	20	24		1	1	1		1		1	1
Contemporary Accounting Research	10	9								1	1
Critical Perspectives on Accounting	17	12		1		1		1		1	
European Accounting Review	12	21			1		1	1	1		
Journal of Accounting Research	5	7		1							1
Journal of Management Accounting Research	16	64		1				1	1		
Management Accounting Research	47	98	1	1	1	1		1	1		
Management decision	19	7			1			1	1		
The Accounting Review	18	9	1						1		1
Totale complessivo	173		1	1	1	1		1	1	1	1



LEGENDA: 0: N.D., 1: single case study, 2: multiple case study, 3: proposte teoriche, 4: literature review; 5: survey, 6: quantitativo, 7: altro metodo, 8: esperimento.

KEYWORDS Caratterizzanti*

Management Accounting Research	Journal of Management Accounting Research	European Accounting Review
management control systems	incentives	control practices
case study	aggregation	survey
risk management	cost stickiness	

*Sono presenti nella rivista con una frequenza maggiore rispetto al campione investigato



References «Management Control Systems»

Rivista: Management Accounting Research

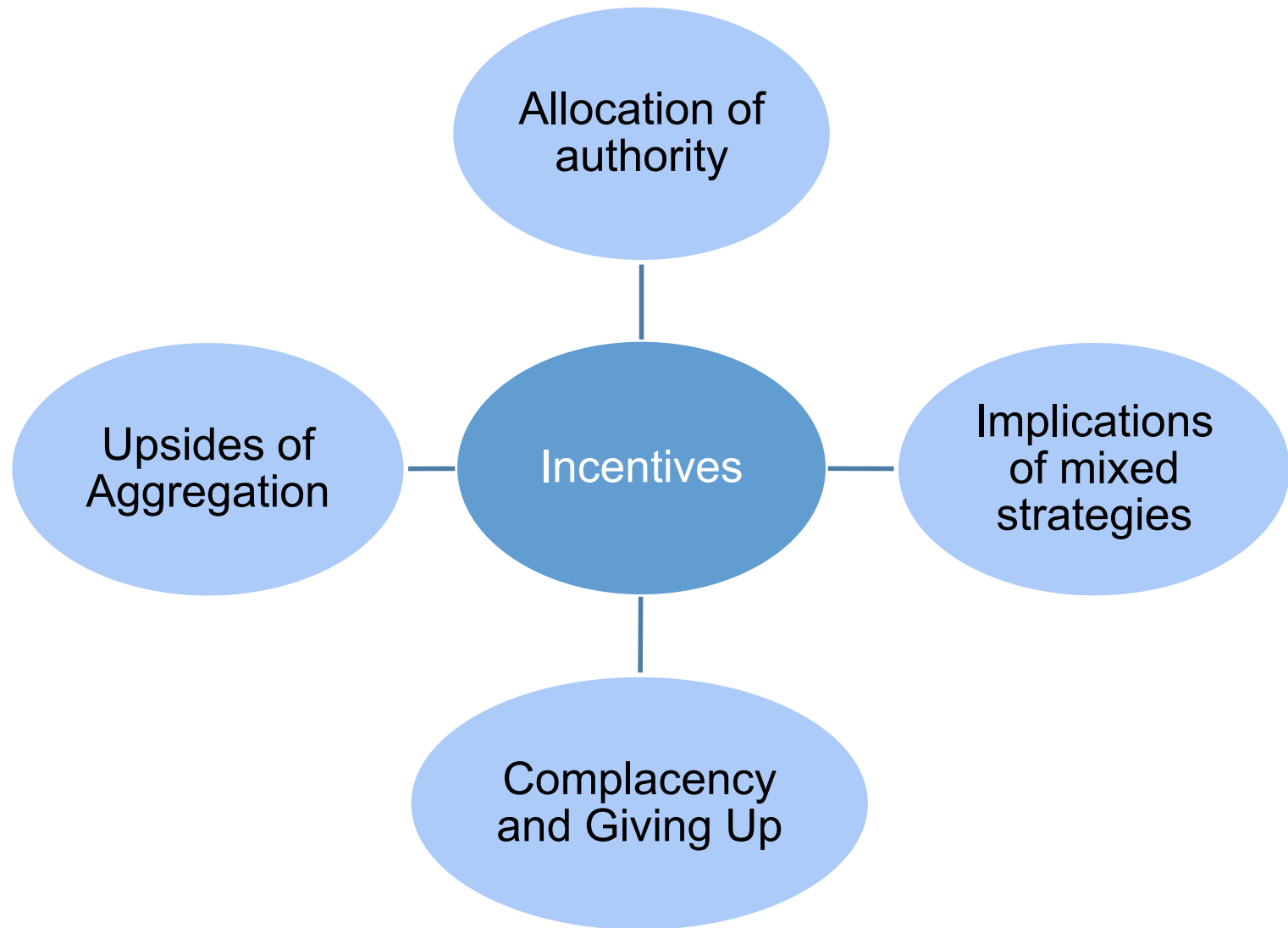
Autori	Anno	Titolo	Vol.	Issue
Su, Baird, Schoch	2015	The moderating effect of organisational life cycle stages on the association between the interactive and diagnostic approaches to using controls with organisational performance	26	1
Deville, Ferrier, Leleu	2014	Measuring the performance of hierarchical organizations: An application to bank efficiency at the regional and branch levels	25	1
Ylinen, Gullkvist	2014	The effects of organic and mechanistic control in exploratory and exploitative innovations	25	1
Arjaliès, Mundy	2013	The use of management control systems to manage CSR strategy: A levers of control perspective	24	4
Pondeville, Swaen, De Rongé	2013	Environmental management control systems: The role of contextual and strategic factors	24	4
Bourmistrov, Kaarbøe	2013	From comfort to stretch zones: A field study of two multinational companies applying “beyond budgeting” ideas	24	3
Plesner Rossing	2013	Tax strategy control: The case of transfer pricing tax risk management	24	2
Cugueró-Escofet, Rosanas	2013	The just design and use of management control systems as requirements for goal congruence	24	1



References «Risk Management»

Rivista: Management Accounting Research

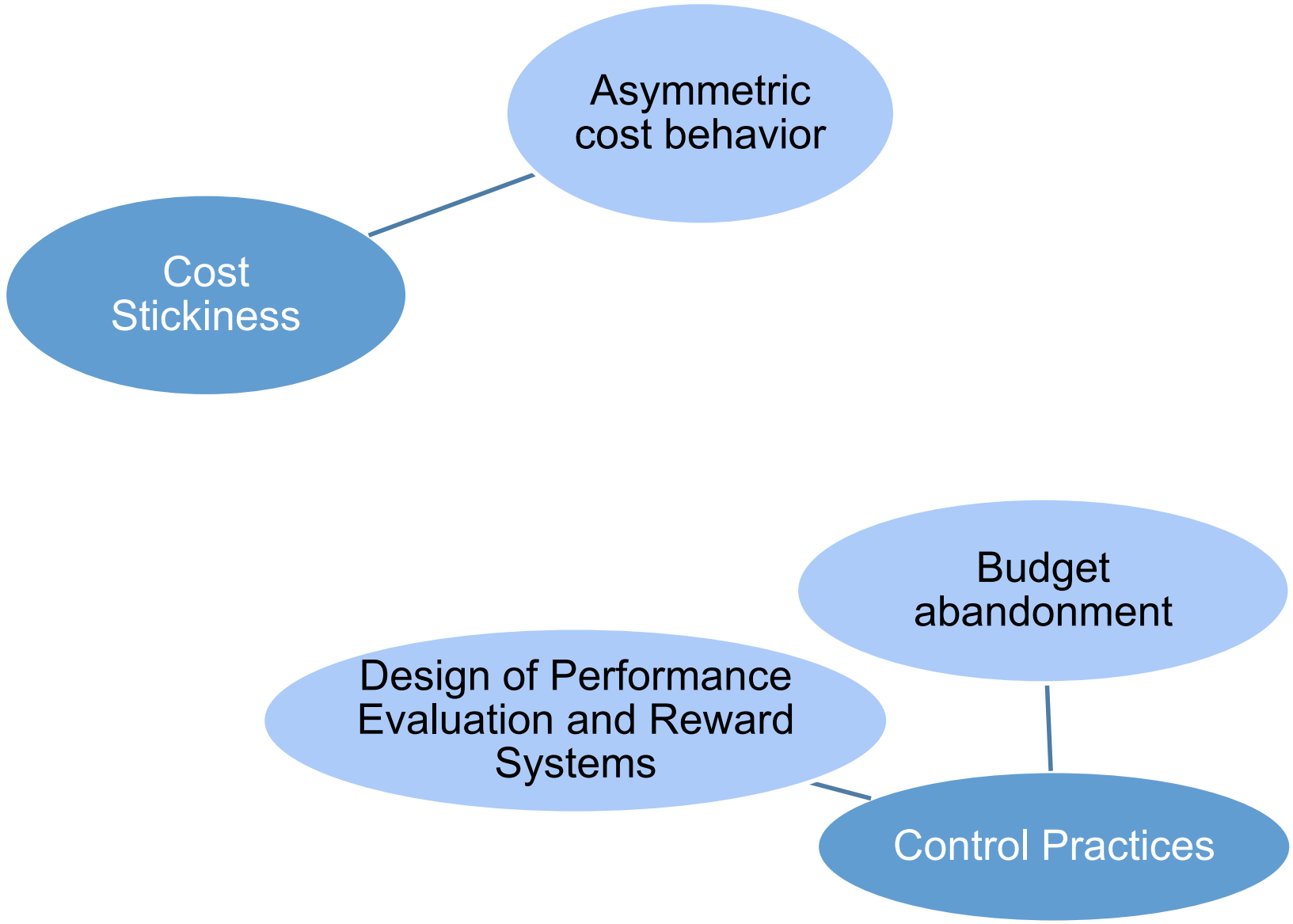
Autori	Anno	Titolo	Vol.	Issue
Hall, Mikes, Millo	2015	How do risk managers become influential? A field study of toolmaking in two financial institutions	26	1
Huber, Scheytt	2013	The dispositif of risk management: Reconstructing risk management after the financial crisis	24	2
Tekathen, Dechow	2013	Enterprise risk management and continuous re-alignment in the pursuit of accountability: A German case	24	2
Jordan, Jørgensen, Mitterhofer	2013	Performing risk and the project: Risk maps as mediating instruments	24	2
Plesner Rossing	2013	Tax strategy control: The case of transfer pricing tax risk management	24	2
Soin, Collier	2013	Risk and risk management in management accounting and control	24	2



References «Incentives»

Rivista: Journal of Management Accounting Research

Autori	Anno	Titolo	Vol.	Issue
Arya, Glover	2014	On the Upsides of Aggregation	26	2
Reichmann, Rohlfig-Bastian	2014	Decentralized Task Assignment and Centralized Contracting: On the Optimal Allocation of Authority	26	1
Dekker, Groot, Schoute	2013	A Balancing Act? The Implications of Mixed Strategies for Performance Measurement System Design	25	1
Berger, Klassen, Libby, Webb	2013	Complacency and Giving Up Across Repeated Tournaments: Evidence from the Field	25	1



References «Cost Stickiness»

Rivista: Journal of Management Accounting Research

Autori	Anno	Titolo	Vol.	Issue
Banker, Byzalov, Ciftci, Mashruwala	2014	The Moderating Effect of Prior Sales Changes on Asymmetric Cost Behavior	26	2
Banker, Byzalov	2014	Asymmetric Cost Behavior	26	2

References «Control Practices»

Rivista: European Accounting Review

Autori	Anno	Titolo	Vol.	Issue
Becker	2014	When Organisations Deinstitutionalise Control Practices: A Multiple-Case Study of Budget Abandonment	23	4
Du, Deloof, Jorissen	2013	Headquarters–Subsidiary Interdependencies and the Design of Performance Evaluation and Reward Systems in Multinational Enterprises	22	2