KIRJALLISUUTTA

Johdon laskentatoimen jatkokurssin kirjallisuusvaatimukset

Horngren, Charles T. & Datar, Srikant & Rajan, Madhav (2012),14th edition, Cost Accounting, A Managerial Emphasis, Prentice-Hall.

Järvenpää, M. & Länsiluoto, A. & Partanen, V. & Pellinen, J. (2010), Talousohjaus ja kustannuslaskenta, WSOYpro.

Tutkimuskirjallisuus ja muut lähteet aiheryhmittäin

Strategiakeskustelu

Ansoff, H. Igor (1965) Corporate Strategy, McGraw-Hill.

Barry, David & Elmes, Michael (1997) "Strategy Retold: Toward a Narrative View of Strategic Discourse", Academy of Management Review, vol 22, no 2 (April), 429-452.

Bartlett, C. & Ghoshal, S. (1994) "Changing the Role of Top Management: Beyond Strategy to Purpose", Harvard Business Review, November-December, 79-88.

Brews, Peter J. & Hunt, Michelle, R. (1999) "Learning to Plan and Planning to Learn: Resolving the Planning School/Learning School Debate", Strategic Management Journal, vol 20, no 10 (October), 889-913.

Fiegenbaum, Avi & Hart, Stuart & Schendel, Dan (1996) "Strategic Reference Point Theory", Strategic Management Journal, vol 17 (March), 219-235.

Johnson, G. & Scholes, K. (1988) Exploring Corporate Strategy, Prentice-Hall.

Järvenpää, Marko (2000) "Strateginen ohjaus ja taloushallinto", Tilisanomat, no 5, 57-61.

Jääskeläinen, V. (1975) Strategisen suunnittelun ja budjetoinnin perusteet, Weilin-Göös.

Liedtka, Jeanne M. & Rosenblum, John W. (1996) "Shaping Conversations: Making Strategy, Managing Change", California Management Review, vol 39, no 1 (Fall), 141-157.

Markides, Constantinos C. (1995) "Diversification, Restructuring and Economic Performance", Strategic Management Journal, vol 16, no 2 (February), 101-118.

Mcdougall, P. & Covin, J. & Robinson, R. & Herron, L. (1994) "The Effect of Industry Growth and Strategic Breadth on New Venture Performance and Strategy Content", Strategic Management Journal, vol 15, no 7 (September), 537-554.

Miller, J. & Roth, A. (1994) "A Taxonomy of Manufacturing Strategies", Management Science, vol 40, no 3 (March), 285-304.

Minzberg, Henry (1994) The Rise and Fall of Strategic Planning, Prentice-Hall International (UK) Limited.

Montgomery, C. (1994) "Corporate Diversification", Journal of Economic Perspectives, vol 8, no 3 (Summer), 163-178.

Papadakis, Vassilis M. & Lioukas, S. & Chambers, D. (1998) "Strategic Decision-Making Processes: The Role of Management and Context", Strategic Management Journal, vol. 19, 115-147.

Pearce, J. & Robbins, D. (1994) "Retrenchment Remains the Foundation of Business Turnaround", Strategic Management Journal, vol 15, no 5 (June), 407-417.

Ruefli, Timothy W. & Collins, James M. & Lacugna, Joseph R. (1999) "Risk Measures in Strategic Management Research: Auld Lang Syne?", Strategic Management Journal, vol 20, 167-194.

Simons, R. 1995. Control in an age of empowerment. *Harvard Business Review* (March-April): 80-88.

Tasapainotetut mittaristot, BSC

Fredman, Janne (1999) "Balanced Scorecard - mistä on kyse?", Tilisanomat, no 4, 26-30.

Kaplan, Robert S. & Norton, David P. (1996a) The Balanced Scorecard. Translating the strategy into action, Harvard Business School Press, Boston, Mass.

Kaplan, Robert S. & Norton, David P. (1996b) "Using the Balanced Scorecard as a Strategic Management System", Harvard Business Review, January-February, 75-85.

Kaplan, Robert S. & Norton, David P. (1996c) "Linking the Balanced Scorecard to Strategy", California Management Review, vol 39, no 1 (Fall), 53-79.

Kaplan, Robert S. & Norton, David P. (2001) The Strategy Focused Organization. How Balanced Scorecard Companies Thrive in the New Business Environment, Harvard Business School Press.

Kaplan, Robert S. & Norton, David P. (2004) Strategy Maps. Converting intangible assets into tangible outcomes.

Kasurinen, T. (2003) Exploring Management Accounting Change in the Balanced Scorecard Context - Three Perspectives, Acta Universitatis oeconomicae Helsingiengies, A211.

Malmi, T. (2001) "Balanced scorecards in Finnish companies: A Research note", Management Accounting Research, vol 12, 207-220.

Malmi & Peltola & Toivanen (2002) Balanced Scorecard. Rakenna ja sovella tehokkaasti. Kauppakaari.

Olve, Nils-Göran & Roy, Jan & Wetter, Magnus (1998) Balanced Scorecard - yrityksen strateginen ohjausjärjestelmä, WSOY.

Toivanen, J. (2001) Balanced Scorecardin implementointi ja käytön nykytila Suomessa. Lappeenrannan teknillen korkeakoulu, väitöskirja Acta Universitatis Lappeenrantaensis 108. Digipaino.

Investoinnit: laskelmat ja menettelytavat

Abdel-Kader, M.G. & Dugdale, D. (1998) "Investment in advanced manufacturing technology: a study of practice in large U.K. companies", Management Accounting Research, vol 9, 261-284.

Aho, T. (1982) Investointilaskelmat, Weilin & Göös.

Cauwenbergh, Van A. & Durinck, E. & Martens, R. & Laveren, E. & Bogaert, I. (1996) "On the role and function of formal analysis in strategic investment decision processes: results from an empirical study in Belgium", Management Accounting Research, vol 7, no 2 (June) 169-184.

Colbert, Gary J. & Spicer, Barry H. (1995) "A Multi-Case Investigation of a Theory of the Transfer Pricing Process", Accounting, Organizations and Society, vol 20, no 6 (August), 423-456.

Dixit, Avinash K. & Pindyck, Robert S. (1995) "The Options Approach to Capital Investment", Harvard Business Review, May-June, 105-115.

Edling, Aaron S. & Reichelstein, Stefan (1995) "Specific Investment Under Negotiated Transfer Pricing: An Efficiency Result", The According Review, vol 70, no 2 (April), 275-291.

Honko, J. (1979) Investointien suunnittelu ja tarkkailu, WSOY.

Honko, J. & Prihti, A. & Virtanen, K. (1982) Yrityksen investointiprosessin kriittiset kohdat, Kyriiri Oy.

Honko, J. & Virtanen, K. (1975) The Investment Process in Finnish industrial Enterprises, Helsingin kauppakorkeakoulun julkaisuja A:16.

Kasanen, E. & Virtanen, K. & Laine, J. & Matinpalo, I. (1993) Investointitapahtuma, Helsingin kauppakorkeakoulun julkaisuja D-185.

Keloharju, Matti & Puttonen, Vesa (1995) "Suomalaisyritysten investointilaskelmat ja suunnitteluhorisontti", Liiketaloudellinen Aikakauskirja, no 3, 316-332.

Lumijärvi, **O-P.** (1990) Gameplaying in Capital Budgeting, Turun kauppakorkeakoulun julkaisuja A7:1990.

Mäkelä, Pekka & Romppanen, Antti & Valppu, Pirkko (1995) Investointeihin vaikuttavista tekijöistä, VATT-keskustelualoitteita, no 101.

Niskanen, Jyrki & Niskanen, Mervi (2003) Yritysrahoitus, Edita.

Riistama, Veijo & Jyrkkiö, Esa (1995) Operatiivinen laskentatoimi, WSOY.

Rust, Roland T. & Zahorik, Anthony J. & Keiningham, Timothy L. (1995) "Return on Quality (ROQ): Making Service Quality Financially Accountable", Journal of Marketing, vol 59, no 2 (April), 58-70.

Shank, J. K. (1996) "Analysing technology investments - from NPV to Strategic Cost Management (SCM)", Management Accounting Research, vol 7, no 2 (June), 185-198.

Smith, James & Nau, Robert F. (1995) "Valuing Risky Projects: Option Pricing Theory and Decision Analysis", Management Science, vol 41, no 5 (May), 795-816.

Suominen, Arto (1995) "Yritysten riskienhallintakäyttäytyminen ja vakuutuspolitiikka osana aktiivista päätöksentekoa", Liiketaloudellinen Aikakauskirja, no 3, 347-352.

Tomkins, Cyril & Carr, Chris (1996) "Reflecting on the papers in this issue and a commentary on the state of Strategic Management Accounting", Management Accounting Research, vol 7, no 2 (June), 271-280.

Wikman, O. (1993) Yrityksen investointiprosessi ja siihen vaikuttavia tekijöitä, Turun kauppakorkeakoulun julkaisuja A7:1993.

Zanibbi, Louis & Pike, Richard (1996) "Behavior congruence in capital budgeting judgements", vol 7, no 3 (September), 305-320.

Yritysjärjestelyt: yrityskauppa, divestointi, yhteistyö

Anand, B. N. & Khanna, T. (2000) "Do Firms Learn to Create Value? The Case of Alliances", vol 21, 295-315.

Bergroth, M. (1994a) "Yrityskaupan suunnittelu ja yrityksen arvonmääritys", Tilintarkastus, no 5, 367-374.

Bergroth, M. (1994b) "Yrityskaupan riskit", Tilintarkastus, no 6, 425-430.

Brown, Brad & Butler, John E. (1995) "Competitors as Allies: A Study of Entrepreneurial Networks in the U.S. Wine Industry", Journal of Small Business Management, vol 33, no 3 (July), 57-66.

Castrogiovanni, Gary J. & Bennett, Nathan & Combs, James G. (1995) "Franchisor Types: Reexamination and Clarification", Journal of Small Business Management, vol 33, no 1 (January), 45-55.

Dekker, Henri C. (2003) "Value Chain analysis in interfirm relationships: a field study", Management Accounting Research, vol 14, no 1, 1-23.

Dyer, Jeffrey H. (1996) "Specialized Supplier Networks as a Source of Competitive Advantage: Evidence from the Auto Industry", Strategic Management Journal, vol 17, no 4 (April), 271-291.

Doz, Yves L. (1996) "The Evolution of Cooperation in Strategic Alliances: Initial Conditions or Learning Processes?" Strategic Management Journal, vol 17, Special Issue (Summer), 55-83.

Elango, B. & Fried, Vance H. (1997) "Franchising Research: A Literature Review and Synthesis", Journal of Small Business Management, vol 35, no 3 (July), 68-81.

Ervasti-Vaintola, Ilona (1995) "Yrityskaupan rahoitus: rahoitusrakenne ja rahoitusinstrumentit", Tilintarkastus, no 1, 39-45.

Gomes-Casseres, Benjamin (1994) "Group Versus Group: How Alliance Networks Compete", Harvard Business Review, July-August, 62-74.

Gulati, R. & Nohria, N. & Zaheer, A. (2000) "Strategic Networks", Strategic Management Journal, vol 21, 203-215.

Hing, Nerilee (1995) "Franchisee Satisfaction: Contributions and Consequences", Journal of Small Business Management, vol 33, no 2 (April), 12-25.

International Business Review (1998) "Special Issue: Strategic Business Alliances in Asia", voi 7, no 4.

Inkpen, Andrew C. (1996) "Creating Knowledge through Collaboration", California Management Review, vol 39, no 1 (Fall), 123-140.

Johnson, J.P. & Korsgaard, M.A. & Sapienza, H.J. (2002) "Perceived Fairness, Decision Control, and Commitment in International Joint Venture Management Teams", Strategic Management Journal, vol 23, 1141-1160.

Kanter, R. (1994) "Collaborative Advantage", Harvard Business Review, July-August, 96-108.

Koivistoinen, Kari (1989) Yritysoston onnistuminen, Helsingin kauppakorkeakoulun julkaisuja B-93.

Kykkänen, Tapani (1989) Divestointipäätös, Helsingin kauppakorkeakoulun julkaisuja B-94

Lindell, Göran (1997) "Yrityksen arvon määritys", Tilintarkastus, no 3, 203-212.

Lynch, Robert Porter (1993) Business Alliances Guide: The Hidden Competitive Weapon, New York: John Wiley & Sons, Inc.

Lorange, Peter & Roos, Johan (1993) Strategic Alliances. Formation, Implementation and Evolution, Cambridge: Blackwell Publishers.

Nanda, Ashish & Williamson, Peter J. (1995) "Use Joint Ventures to Ease the Pain of Restructuring", Harvard Business Review, November-December, 119-128.

Paakkunainen, Urho. (1992) Joint Venture Decision, Helsingin kauppakorkeakoulun julkaisuja B-116.

Provan, Keith G. & Milward, H. Brinton (1995) "A Preliminary Theory of Interorganizational Network Effectiveness: A Comparative Study of Four Community Mental Health Systems", Administrative Science Quarterly, vol 40, no 1 (March), 1-33.

Ring, Peter Smith & Ven, Andrew H. Van de (1994) "Development Processes of Cooperative Interorganizational Relationships", Academy of Management Review, vol 19, no 1 (January), 90-118.

Stafford, **Edwin** (1994) "Using Co-operative Strategies to Make Alliances Work", Long Range Planning, vol 27, no 3, 64-74.

Uzzi, Brian (1997) "Social Structure and Competition in Interfirm Networks: The Paradox of Embeddedness", Administrative Science Quarterly, vol 42, no 1 (March), 35-67.

Virtanen, Kalervo (1979) Yritysoston suunnittelu prosessina, Helsingin kauppakorkea-koulun julkaisuja A:31.

Virtanen, K. & Koivistoinen, K. & Kykkänen, T. (1992) Yrityskaupat monialayritysten strategiassa, Helsingin kauppakorkeakoulun julkaisuja D-160.

Volery, Thierry & Mensik, Stan (1998), "The Role of Trust in Creating Effective Alliances: A Managerial Perspective", Journal of Business Ethics, vol 17, 987-994.

Johdon laskentatoimen käytännöt ja tulevaisuus

Ahrens, T. & Chapman, C. (2007) "Management accounting as practice", Accounting, Organizations and Society, vol 32, 1-27.

Carù, A. & Cugini, A. & Zerbini, F. (2007) "The Cost of Customer Satisfaction: A Framework for Strategic Cost Management in Service Industries", vol 16, no 3, 499-530.

Bjornenak, Trond & Olson, Olov (1999) "Unbundling management accounting innovations", Management Accounting Research, vol 10, 325-338.

Kihn, Lili-Anne & Näsi, Salme (2010) "Research strategic analysis of the Finnish doctoral dissertations in management accounting from 1990 to 2009", Liiketaloudellinen aikakauskirja, no 1, 42-86.

Laitinen, Erkki K. (1999) "Millaista laskentatointa tulevaisuuden yritys tarvitsee?", Tilisanomat, no 4, 32-39.

Laitinen, E. K. (2001) "Teknologiayritysten laskentajärjestelmät muuttuvat nopeasti", Tilisanomat, vol 22, no 6, 43-47.

Malmi, Teemu & Grandlund, Markus (2009) "In Search of Management Theory", European Accounting Review, vol 18, no 3, 597-620.

Malmi, T. & Seppälä, T. & Rantanen, M. (2001) "The Practice of Management Accounting in Finland - A Change?", Liiketaloudellinen Aikakauskirja, no 4, p. 480-501.

Neilimo, Kari & Uusi-Rauva, Erkki (1997) tai uudempi painos (uusin 4. painos, 2003), Johdon laskentatoimi.

Partanen, Vesa (2007) Talousviestintä johtamisen tukena, Economica-kirjasarja, Talentum.

Vaivio, Juhani (1999) "Exploring a `non-financial' management accounting change", Management Accounting Research, vol 10, 409-437.

Toiminnanohjausjärjestelmät (SAP), liiketoiminan ohjaus

Aho, T. (2002) "Budjetointityökalut tukevat yritysjohdon suunnittelua ja päätöksentekoa", Tilintarkastus, no 5, 7-11.

Bergstrand, J. (1994) Tehokas talouden ohjaus, Weilin & Göös.

Bromwich, M. & Walker, M. (1998) "Residual income past and future", Management Accounting Research, vol 9, 391-419.

Carlson, C.E. (1974) Taloudellinen päätös, Weilin & Göös.

Froot, K.A. & Scharfstein, D.S. & Stein, J.C. (1994) "A Framework for Risk Management", Harvard Business Review, November-December, 91-102.

Granlund, M. & Malmi, T. (2002) "Moderate impact of ERPS on management accounting: a lag or permanent outcome", Management Accounting Research, vol 13, 299-321.

Granlund, M. & Taipaleenmäki, J . (2005) "Management control and controllership in new economy firms - a life cycle perspective", Management Accounting Research, vol 16, 21-57.

Hyvönen, Timo Exploring Management Accounting Change in ERP Context - Four Perspectives, Academic Dissertation, Acta Universitatis Tamperensis 1506.

Kaplan, Robert S. & Cooper, Robin (1998) Cost & Effect. Using Integrated cost Systems to Drive Profitability and Performance, Harvard Business School Press.

Libby, T. & Lindsay, R.M. (2010) "Beyond budgeting or budgeting reconsidered? A survey of North-American budgeting practice", Management Accounting Research, vol 21, 56-75.

Lovata, M. L. & Costigan, M. L. (2002) "Empirical analysis of adopters of economic value added", Management Accounting Review, vol 13 (June), 215-228.

Morin, R.A. & Jarrell S.L. (2001) Driving Shareholder Value, McGraw-Hill.

Vehmanen, P. & Koskinen, K. (1997) Tehokas kustannushallinta, WSOY.

Virtanen, K. (1984) Tulosyksikköorganisaation ohjaus, Weilin & Göös.

Yhteiskuntavastuut: henkilöstö- ja ympäristöraportointi

Atkinson & Banker & Kaplan & Young (2001) Management Accounting, 3e, Prentice-Hall.

DesJardins, J. (1998) "Corporate Environmental Responsibility", Journal of Business Ethics, vol 17, no 8 (June), 825-838.

Florida, **Richard** (1996) "Lean and Green: The Move to Environmentally Conscious Manufacturing", California Management Review, vol 39, no 1 (Fall), 80-105.

Gallarotti, Giulio M. (1995) "It Pays to Be Green. The Management Incentive Structure and Environmentally Sound Strategies", The Columbia Journal of World Business, vol 30, no 4 (Winter), 38-57.

Hart, Stuart (1997) "Beyond Greening: Strategies for a Sustainable World", Harvard Business Review, January-February, 66-76.

Kosola, Marjaleena (1997) "Ympäristönsuojeluinvestointien viivästymisen aiheuttaman laittoman hyödyn laskeminen", Tilintarkastus, no 1, 43-46.

Milne, M. J. (1996) "On sustainability; the environment and management accounting". Management Accounting Research, vol 7 (march), 135-161.

Niskala, Mikael & Mätäsaho, Risto (1996) Ympäristölaskentatoimi, Weilin+Göös.

Pekkinen, S. (1995) "Ympäristöjohtaminen näkyy yksityiskohdissa", Talouselämä, no 11, 36-38.

Welford, Richard (2003) "Beyond Systems: A Vision for Corporate Environmental Management for the Future", A background paper for the keynote speech to be made during the Science Days for the Studia Economica lecture series at Helsinki School of Economics.