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Management control systems as a package—Opportunities, challenges and research directions

Abstract

There has been very little explicit theoretical and empirical research on the concept of management control systems (MCS) as a package despite the existence of the idea in management accounting literature for decades. In this editorial we discuss a range of ways researchers have defined MCS and the problems this has created. We provide a new typology for MCS structured around five groups: planning, cybernetic, reward and compensation, administrative and cultural controls. The typology is based on the distinction between decision-making and control and addresses those controls managers use to direct employee behaviour. We discuss the conclusions of the articles included within this special issue and provide ideas for further research.

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Recent Articles

The impact of clawback provisions on information processing and investment behaviour

Abstract

Proposals after the last financial crisis in 2008 have called for an extension of the scope of clawback provisions in compensation contracts beyond what is commonly legally required. Under such an extended scope, managers would be held accountable for losses. The reason for such an extended scope is to counter incentives for excessive risk-taking that are currently present in many bonus contracts. We argue that such a call for an extended scope of clawback provisions ignores implications from prospect theory and motivated reasoning. We propose that if an investment decision can lead to either a gain or a loss for a company, then clawback provisions have a restraining effect on risk-taking compared to bonus-only contracts. In contrast, if the outcome of a decision affects only the potential size of a company's loss, then clawback provisions lead to additional risk-taking compared to bonus-only contracts. In addition, we argue that additional accountability in a loss position leads to a motivated reasoning process. Managers overweigh positive project success factors and underestimate risk. We further propose that this effect occurs despite a higher risk tolerance, as suggested by prospect theory. Through an experiment, we find empirical evidence that is consistent with our predictions. Our findings contribute to the debate about extending the scope of clawback provisions in management compensation contracts. We also expand the research on prospect theory by showing that motivated reasoning processes occur even when prospect theory implies a higher risk tolerance, which conceptually should negate the need for motivated reasoning.

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Contemporary performance measurement systems: A review of their consequences and a framework for research

Abstract

The main purpose of this paper is to develop a conceptual framework for understanding the literature on the consequences of contemporary performance measurement (CPM) systems and the theories that explain these consequences. The framework is based on an in-depth review of 76 empirical studies published in high-quality academic journals in the areas of accounting, operations, and strategy. The framework classifies the consequences of CPM into three categories: people's behaviour, organizational capabilities, and performance consequences. This paper discusses our current knowledge on the impact of CPM, highlighting inconsistencies and gaps as well as providing direction for future research.

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Open Access Articles

مقاله زیر بصورت کامل قابل دریافت و در صورت تمایل قابل ترجمه می باشد

Incentive systems for risky investment decisions under unknown preferences

Abstract

Our paper examines how to design incentive systems for managers making multi-period risky investment decisions. We show how compensation functions and performance measures must be designed to ensure that managers implement the expected value-maximizing set of projects. The Relative Benefit Cost Allocation (RBCA) Scheme¹ and its extensions revealed in literature on unknown time preferences generally fail to do so under unknown time and risk preferences. We illustrate that when coping with such unknown preferences in a risky setting, a specific state-dependent allocation rule is required. We introduce such an allocation scheme, which we refer to as the State-Contingent RBCA Scheme, and reveal that specific knowledge of the time and risk structure of the cash flows is needed to apply it.

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