

## References

### المراجع العربية :

- 1- القران الكريم.
- 2- د. سيد محمود الهوارى , د. سعيد توفيق عبيد " الادارة المالية – قرارات الاجل الطويل والتحليل المالى ".
- 3- د. أحمد حسين الرفاعى ( 1998 ) " مناهج البحث العلمى – تطبيقات ادارية واقتصادية " .
- 4- د. محمد الفتح محمد بك ( 2007 ) " محاسبة التكاليف فى الشركات المنتجة للبتروول "
- 5- د. هاشم أحمد عطية ( 2000 ) " محاسبة التكاليف فى التطبيقات (

### Books:

- 1- Irvin, N. Gleim; Tery, L. Campbell ( 1992 ) " Managerial Accounting "
- 2- Kaplan, R.S, Nprton, D.P. ( 2006 ) " Alignment : Using the Balanced Scorecard to Create Corporate Synergy "
- 3- Charles, T. Horngren. Srikemt, M. Datar. Goerge Foster. ( 2005 ) " Cost Accounting : A Managerial Emphasis"
- 4- Williamson, Duncan : “ Introduction to Management Accounting ” ( 2003 )
- 5-Thomson, J.D.: “Organizations In Action”. New York. (1967)

6-Alford, R., and R, Friedland : “Powers of Theory. Cambridge University Press”. ( 1985 )

7- Spedolini, Machael J ( 1992 ) : “ The Benchmarking Book “

**Articles:**

1- Veer Singh Varma : “ The Process and the Consequences of Organization Structure – The Case for A Central Bank ” - University of the South Pacific – Suva, Fiji Islands ( 2005 ).

2- Hassan Yazdifar : “ Management Accounting in the Twenty – First Century Firm : A Strategic View ”- Wiley InterScience – Sheffield University Management School, UK ( 2003 )

3-John E Mansuy : “ A different View Of Management Accounting in Business & Education ” - Norcross , US ( 1993 ).

4-M Bromwiich & A Bhimani : “ Management Accounting : Path ways to Progress ” – Chartered Institute of Management Accountants . London, UK – ( 1994 ).

5-Ashton D, Hopper T, Scapens RW. : “ Issues in Management Accounting ” Prentice Hall Hemel Hempstead. ( 1995 ).

6-Peavy, DE : “ Battle at The GAAP? Its time for a change ” Management Accounting - USA ( 1990 ).

7-Howell RA, Soucy SR, : “ Management Reporting in the new manufacturing environment ” Management Accounting - USA ( 1988 ).

- 8- Drury, C “ Management and Cost Accounting ” – Chapman & Hall , London. ( 1988 ) .
- 9- Tushman, M.L & D, A. Nadler ( 1990 ) “ Information Processing As An Integrating Concept Organizational Design” Academy of Management Review.
- 10- Hedberg B, & & Jonsson ( 1978 ) “ How Organization Learn & Unlearn “ In Handbook of Organizational Design UK Oxford University Press.
- 11- Mansuay, john E ( 1993 ) “ A different View of Management Accounting in Business & Education “ Norcross.
- 12- Goldratt, E : ( The Theory of Constraints ) . Croton – on – Hudson ( 1990 ) .
- 13- Merchant, K. : “ How and Why firms disregard the controllability principle in management” - New York. ( 1987 ) .
- 14- Covalleski; M. A Dirsmith, Mark W, Samuel; Sajay ( 1993 ) “The Contributions of Organizational And Sociological Theories”
- 15- Ashish Garg, Debashis Gosh, James Hudick, Chuen Nowacki : ( 2003 ) “ Roles & Practices in Management Accounting Today” Montvale
- 16- Hopper, Trevor : “Manchester School of Accounting & Finance, University of Manchester”. U.K ( 1999 )
- 17- Matejka, Michal. : " Organization Design and Management Accounting Change " Center Accounting Research Group. ( 1999 )

- 18- Chong, Vincent K. : "Pacific Accounting Review – Palmerston North. Vol. 16" ( 2004 )
- 19- Macias, M. : " Ownership Structure and Accountability – The Case of Spanish Tobacco Company – 1887 – 1896 " ( 2002 )
- 20- Gabriel, X. : " The Impact of Enterprise Resource Planning Systems on the Management Accounting Information Systems of an Organization". University of Antwerp – Faculty of Applied Economics. ( 2002 )
- 21- " Management Accounting – Business Strategy " . Financial Management – London – ( 2005 ).
- 22- Christopher, F. William. Carl, G. Thor. : " Outcomes : Cost Management for Success Today, and Tomorrow" – Boston. ( 2004 )
- 23- Mason, Roger : " Organization Change Models " – Futurics – St. Paul ( 2004 )
- 24- McCann, Joseph. : " Organizational Effectiveness : Changing Concepts for Changing Environment " Human Resource Planning – New York ( 2004 )
- 25- Englehardt, S. Charles. & Simon, R Peter : " Organizational Flexibility for a Changing World " Leadership & Organization Development journal. Bradford ( 2002 )
- 26- Henri, Jean Francois. : " Performance Measurement and Organizational Effectiveness : Bridging the Gap " Managerial Finance . Patrington ( 2004 )

- 27- Len, Nixon : " Change Management : Theory & Practice"  
Business Date–Warringal. ( 2004 )
- 28- Smith Maclom : “The Balanced Scorecard”, Financial  
Management – London ( 2005 )
- 29- Farrell, Abby . : “ The Strategy – Focused Organization : How  
Balanced Scorecard Companies Thrive in the New Business  
Environment” Summary. ( 2001 )
- 30- Hoque, Zahirul, James, Wendy. : “ Linking Balanced  
Scorecard Measures to Size and Market Factors – Impact of  
Organizational Performance ” – Management Accounting  
Research. Vol. 12 ( 2000 )
- 31-Burns, T. and G.M. Stalker : “ The Management of  
Innovation ” U.K Lavistock. ( 1961 )
- 32- L.Seacry, DeWayne. : “ Aligning the Balanced Scorecard and  
a Firm’s Strategy using the Analytic Hierarchy Process ”.  
Management Accounting Quarterly ( 2004 )
- 33- Laitinen , K. Erkki : “ Towards a Microeconomic Approach  
of the Balanced Scorecard ” . Managerial Finance Vol. 30  
Patrington. ( 2004 )
- 34- Mintzberg, H ( 1975 ) : “ Impediments to the Use of  
Management Information “ National Association of  
Accountants
- 35- Rosemann, M & Wise J ( 1999 ) : “ Measuring the  
Performance of ERP Software – A Balanced Scorecard  
Approach “ Cambridge.
- 36- Thomas Johnson & Robert Kaplan ( 1991 ): " Relevance Lost "

### **Theses:**

- 1- Korsi, M.S. ( 2006 ) "The Impact of Conflicting Differences & International Accounting Practices On the Credibility & Transparency of Multi-National group Listed Companies Financial Reporting- Khartoum Exchange market- period from 1937 – 2006".
- 2- Abdelmageed, A.M. ( 2004 ) " Cost of Quality Systems & its Place and Practices in some Sudanese private Sector Companies".
- 3- A.Kareem, H.I ( 2008 ) " The Impact of Internal Control on the Reliability & Effectiveness of the Performance of the Industrial Establishments – Case Study of Muhandis Factory for Paint 2001-2006"

### **Periodicals:**

- 1- Kaplan, R.S. ( 2005 ) : " A Balanced Scorecard Approach to Measure Customer Profitability"
- 2- Kaplan, R.S, Norton, D.P ( 1992 ) " The balanced Scorecard – Measures that Drive Performance" Harvard Business Review.
- 3- Nixon, Len : “ Change Management Theory & Practice ” Business Date Vol. 12, Issue 1 ( 2004 )
- 4- Libby, Thereasa. : “ Predicting change in Management Accounting Systems” Journal of Management Accounting Research. Sarasota. ( 1996 ) .

- 5- Foster & Ward ( 1994 ): “ Manufacturing Overhead Cost Drive Analysis” Journal of Accountancy & Economics .
- 6- Anthony A. Attkinson; Ramji Balakrishnan; Peter Booth; Jane M Cote ( 1997 ) “ New Directions in Management Accounting Research” Journal of Management Accounting Research.
- 7- Amit, R., P.J. Scheemaker. : “ Strategic Assets and Organizational Rent”. Strategic Management Journal 14. ( 1993 )
- 8-Shields, D. Michael, : “Journal of Management Accounting Research. Vol. 9”. ( 1997 )
- 9- Libby, Theresa, Waterhouse, John H : " Predicting Change In Management Accounting Systems " . Journal of Management Accounting Research Vol. 8 . ( 1996 )
- 10- Keller, K, L, and R, Staelin. : " Effects of Quality of Information on Decision Effectiveness" Journal of Consumer Research. ( 1987 )
- 11- W, Marilyn : "Overcoming Barriers to Change in Management Accounting Systems" – Journal of American Academy of Business, Cambridge. Vol. 6 ( 2005 )
- 12- Elnathan, Dan, Lin, Thomas W, Young, S Mark. : " Benchmarking and Management Accounting : A framework for Research " . Journal of Management Accounting Research. ( 1996 )
- 13- Sharman, A. Paul : " The Case for Management Accounting " – Strategic Finance Magazine. ( 2003 )

- 14- Gebert, Diether. & Boerner, Sabine. : " The Open Closed Corporation as Conflicting forms of Organizations "- The Journal of Applied Behavioral Science. Arlington. Vol. 35 ( 1999 )
- 15-Merchant, K.A. : “ The Design of The Corporate Budgeting System – Influences on Managerial Behavior and Performance” The Accounting Review. ( 1981 )
- 16- Mouritsen, PN Bukh, H Thorsgaard Larsen. : “ Dealing with Knowledge Economy : Intellectual Capital versus Balanced Scorecard ” Journal of Intellectual Capital – Bradford (2005)
- 17-Hendricks, Kevin. Menor, Larry. Wiedman, Christine. Richardson Sandy. : “ The Balanced Scorecard : to Adopt or not to Adopt”. Ivey Business Journal – London ( 2004 )
- 18-Wang, Jui-Chi : “ Corporate Strategic Management and Business Re-Engineering Effort Analyzed by the Balanced Scorecard Model ” Journal of American Academy of Business , Cabridge. ( 2006 )
- 19-Wang, Jui Chi : “ Corporate Performance Efficiency Investigated by Data Envelopment Analysis and Balanced Scorecard” . Journal of American Academy of Business , Cambridge ( 2006 )
- 20-Fang, Mei Yeh and Lin, Fengyi : “ Measuring the Perfomance of ERP System – from the Balanced Scorecard Perspective” . Journal of American Academy of Business Cambridge ( 2006 )



## **Web- Sites:**

- 1- [WWW.accaglobal.com](http://WWW.accaglobal.com)
- 2- [WWW.imanet.org](http://WWW.imanet.org)
- 3- [WWW.balancedscorecard.org](http://WWW.balancedscorecard.org)
- 4- [WWW.finance&profitabilitybooks.com](http://WWW.finance&profitabilitybooks.com)
- 5- [WWW.nesug.org](http://WWW.nesug.org)
- 6- [WWW.emeraldingsight.com](http://WWW.emeraldingsight.com)
- 7- [WWW.intersciencewieey.com](http://WWW.intersciencewieey.com)
- 8- [WWW.changeagentteam.org.uk](http://WWW.changeagentteam.org.uk)
- 9- [WWW.amazon.com](http://WWW.amazon.com)