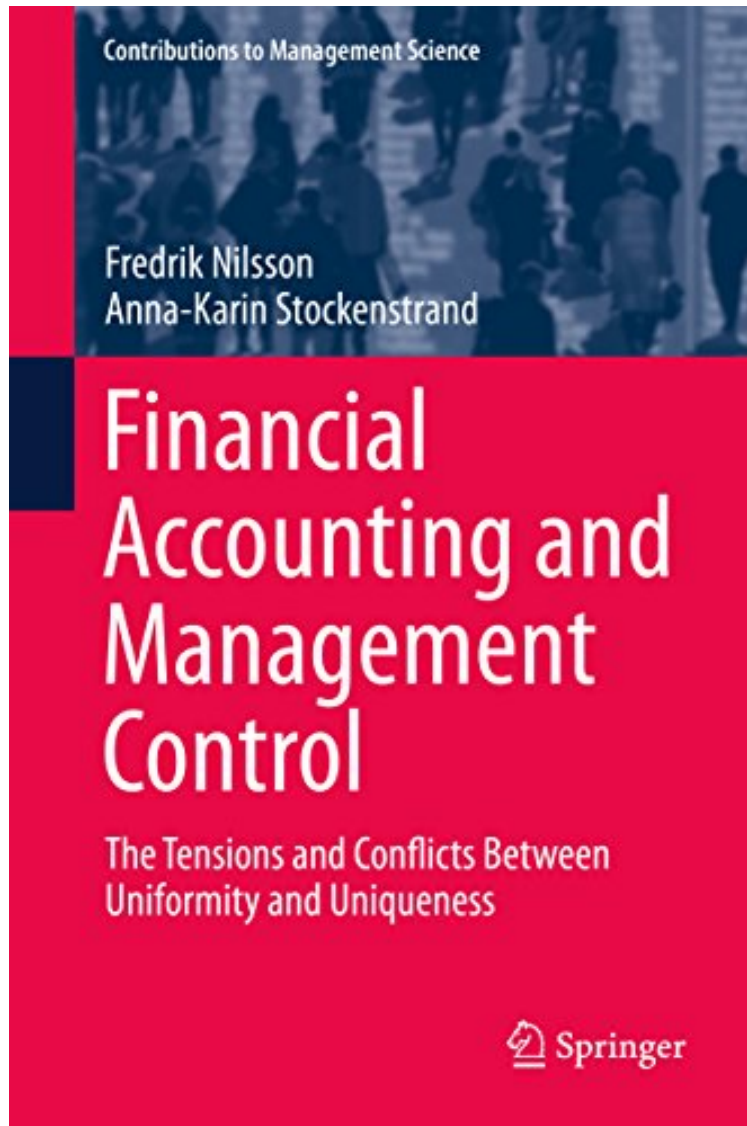


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Financial Accounting and Management Control: The Tensions and Conflicts Between Uniformity and Uniqueness (Contributions to Management Science)

Fredrik Nilsson, Anna-Karin Stockenstrand
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This book is about financial accounting and management control and how these two information systems are related as well as how their objectives conflict. At the most fundamental level, the objective of financial accounting is to provide owners and funders with comparable information on a company's value creation. The aim of management control, on the other hand, is to give the board, senior executives and employees unique information for strategy formulation and implementation. One often-mentioned negative effect is the risk of financial accounting affecting management control design and use, making it less relevant for decision-making at the company level. The book provides an analysis of the complex relationship between financial accounting and management control. The analysis is based on theoretical reasoning as well as several examples of how financial accounting standards affect not only the annual report but also the control system. An interesting, and perhaps unexpected conclusion is that management control seems to affect financial accounting almost as much as financial accounting affects management control. These complex relationships, which can influence the design and use of both financial accounting and management control, are discussed in detail in this book.

“The book is written in both clear and rigorous way, grabbing the reader through the issue curiosity, pleasantness of reading, and training and information it proportionate. . . . A state-of-art book, written with pedagogical and scientific concerns, on the compatibility of both major information systems: financial accounting and management control, use in organizations management. It is an essential reading for managers and practitioners, researchers, and students on these domains” (Manuel Alberto M. Ferreira, *International Journal of Latest Trends in Finance and Economic Sciences*, Vol. 5 (4), December, 2015)

From the Back Cover
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About the Author
Fredrik Nilsson has been Professor of Business Studies, especially Accounting at Uppsala University since 2010. Before that he was Professor of Economic Information Systems at Linköping University and Institute of Technology. His research focuses on how information systems (e.g. management control systems, financial accounting systems and production control systems) are designed and used to formulate and implement strategies. Fredrik has published many books, book chapters and scientific articles in this field of research. He is currently studying the relationship between strategies, financial accounting and management control in banks. Anna-Karin Stockenström is Assistant Professor in the Department of Business Studies at Uppsala University. Her research concerns transparency and accountability in organizations and the long- and short-term effects on internal processes from adaptation to external demands. She is currently conducting research on the effects of financial reporting standards on different parts of the management control function in banks. Anna-Karin has written a number of scientific articles as well as book chapters, and is also author of two textbooks in financial accounting.