Vassili Joannidès de Lautour

Strategic Management Accounting, Volume II

Beyond the Numbers



Contents

1	The Management Accountant as a Strategic	
	Decision-Maker	1
	1 Role Contingency Factors	1
	2 Career Paths and Professional Profiles	24
	Bibliography	44
2	Internationalisation and Management Control Systems	
	1 Internationalisation, Organisational Structure	5.0
	and Controls	50
	2 Cultural Aspects of Internationalisation and Controls	63
	3 Conclusion	79
	Bibliography	81
3	Management Accounting in Non-Profit Organisations	
	1 The Span of Control: Ensuring Goal Convergence	93
	2 Management Control Systems in Non-profits	116
	3 Conclusion	140
	Bibliography	
4	Management Accounting in the Public Sector	157
-	1 The Public Sector's Constituencies	159
	2 Financial Management and Budgeting	172
	3 Public Policy Controls	207
	3 I WOULD TOULLY COULD OIS	207

viii CONTENTS

	_	Conclusion liography	223 224
5	Acc	counting in the Absence of Numbers	243
	1	Towards the Ontology of Number?	246
	2	Badiou's Number Theory and Its Relevance to Accounting	
		Research	249
	3	Number Theory and the Possibilities of Accounting Numbers	256
	4	Conclusion	260
	Bib	liography	261
Co	onclu	ision	271
In	dex		275

List of Figures

Chapte	r 1	
Fig. 1	Management accountants' range of roles of duties	24
Fig. 2	Management accountants' range of roles of duties	25
Fig. 3	Management accountants' multiple professional identity	26
Fig. 4	A civil engineer management accountant's work	31
Fig. 5	Management accountants' career paths	35
Chapte	r 2	
Fig. 1	The global firm	54
Fig. 2	The multi-domestic firm's value chain	55
Fig. 3	The multi-domestic firm	57
Fig. 4	The multi-focal firm's value chain	58
Fig. 5	The multi-focal firm	60
Fig. 6	The Prahalad and Doz on integration and units' work	62
Fig. 7	Hofstede's cultural rating	67
Fig. 8	Douglas and Wildawsky on culture and rationality	70
Fig. 9	Centralisation vs. remoteness model	80
Chapte	r 3	
Fig. 1	Clanic controls in non-profits	95
Fig. 2	Goal convergence and the control pyramid	90
Fig. 3	The Key for UK School governors—How does our school	
-	promote British values?	110
Fig. 4	The Reversed Panopticon	115

X LIST OF FIGURES

Chapter 4			
Fig. 1	The four models of civil servicing	162	
Fig. 2	The four models developed	163	
Fig. 3	Budgeting civil servants' wages	176	
Fig. 4	Budgeting overhead and fixed costs	179	
Fig. 5	Budgeting fiscal policy costs	182	
Fig. 6	Budgeting activities' outsourcing	186	
Fig. 7	Budgeting company tax	188	
Fig. 8	Budgeting household income tax	189	
Fig. 9	Budgeting VAT collection	191	
Fig. 10	Budgeting excises	192	
Fig. 11	Budgeting stamp duty collection	193	
Fig. 12	Budgeting resources from Financial Transaction Tax	195	
Fig. 13	Budgeting resources from Environmental taxes	196	
Fig. 14	Budgeting resources from commercial activities	197	
Fig. 15	Budgeting resources from financial activities	199	
Fig. 16	Budgeting resources from privatisation	202	
Fig. 17	Budgeting public debt	207	
Chapter 5			
Fig. 1	Worlds, sets and numbers	251	
Fig. 2	Ontological worlds (adapted from Badiou, 2009a)	256	
Fig. 3	Deriving accounts	257	

TABLE OF CASES

Chapter 1		
Case n°1.	ST Microelectronics	3
Case n°2.	Apple vs. Samsung	5
Case n°3.	Airbus and airlines	10
Case n°4.	Amazon	11
Case n°5.	Jacques Dessange	12
Case n°6.	Accenture	13
Case n°7.	The Salvation Army	15
Case n°8.	BAE Systems	22
Case n°9.	Carol's career path	28
Case n°10.	Anne's career path	29
Case n°11.	Being a management accountant in a utility company	32
Case n°12.	Madelyn's career path	34
Case n°13.	Stéphanie's career path	36
Case n°14.	Robert Half Finance and Accounting	37
Case n°15.	A strategic role	39
Case n°16.	A volunteering position	41
Chapter 2		
Case n°1.	The Coca Cola Company	51
Case n°2.	McDonald's (1/2)	52
Case n°3.	McDonald's (2/2)	56
Case n°4	Hewlett-Packard	61

xii TABLE OF CASES

Chapter 3		
Case n°1.	The London Organising Committee of the Olympic and	
	Paralympic Games	97
Case n°2.	What we expect and do not expect to hear	100
Case n°3.	Assistant coach—Canterbury Mitre 10 Rugby Cup	106
Case n°4.	The Australian Professional Standards for Teachers	108
Case n°5.	Professionalising a soup kitchen	114
Case n°6.	The 2004 Tsunami in Phuket, Indonesia	126
Case n°7.	The Salvation Army—denomination or charity?	133
Case n°8.	A social work non-profit	139
Chapter 4		
Case n°1.	A nuclear power plant	169
Case n°2.	EADS—Airbus	171
Case n°3.	The Champs-Élysées Post Office	177
Case n°4.	"Green" Tax returns in France	181
Case n°5.	Renault's privatisation	200
Case n°6.	British Rail	201
Case n°7.	The European debt crisis	204
Case n°8.	Preparing the nation's budget	205
Case n°9.	Costing a soldier	209
Case n°10.	A Police Constable's performance	215