

Financial Accounting and Management Control (The Tensions and Conflicts Between Uniformity and Uniqueness) A Book Review

Manuel Alberto M. Ferreira

Instituto Universitário de Lisboa (ISCTE-IUL), Business Research Unit (BRU-IUL), ISTAR-IUL Lisboa, Portugal
manuel.ferreira@iscte.pt

Abstract – The objective of this work is the book “Financial Accounting and Management Control (The Tensions and Conflicts Between Uniformity and Uniqueness)”, 978-3-319-13781-0, from Springer Series “Contributions to Management Science”, 1431-1941, review. This series contains publications in the fields of management science, operations research and systems theory.

They are primarily monographs and multiple author works containing new research results. Following this book authors: Nilsson, Fredrik and Stockenstrand, Anna-Karin, it:

1. provides readers with an easy- to-grasp overview of the latest developments in the fields of both financial accounting and management control.

2. helps readers to understand the relationship and conflict between financial accounting and management control.

3. provides readers with a model of analysis of the forces and circumstances that affect the design and use of financial accounting and management control.

It is composed of five chapters:

- Chapter I

The Objectives of Financial Accounting and Management Control

- Chapter II

Theoretical Foundations

- Chapter III

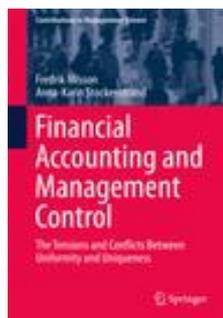
Financial Accounting Standards: Some Examples

- Chapter IV

How Financial Accounting Affects Management Control

- Chapter V

Concluding Reflections



and a References list.

1. The review

This book is about financial accounting, management control, the between these two information systems relations and their objectives conflict, that is: the conflict between Uniformity and Uniqueness. This conflict analysis is the authors' main target.

Due the fundamental role that both these information systems: financial accounting and management control play in most diverse organizations life, it is solidly established this book importance and usefulness.

To achieve the objective in the approach to this issue, the authors began by organizing flawlessly this work, establishing a disciplinary frame of text that allows the reader to follow in a linear manner which is exposed and seizing determinedly the concepts and explanations, since all that is displayed is already grounded in something foregoing.

So the first two chapters are the foundation of this text, the third and fourth its development and the fifth the shot with the necessary critical reflection and conclusions this kind of work always demand.

The third and fourth chapters are very nicely crafted and articulated. After presenting in the third chapter some very well-selected examples, in the fourth chapter, anchored in them, the authors explain in a very clearly way how financial accounting affects management control.

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.

2. Overall review

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.

Reference

Nilsson, **Fredrik** and Stockenstrand, **Anna-Karin**. **Financial Accounting and Management Control** (The Tensions and Conflicts Between Uniformity and

Uniqueness). Contributions to Management Science. ISBN: 978-3-319-13781-0. Springer International Publishing Switzerland 2015. DOI: 10. 1007/978-3-319-13782-7.