About the Book

This volume develops and applies a power control exchange framework of accounting that incorporates both the structural-functional (SF) (rational choice model) and the conflict-pluralistic (CP) (political choice model) to study management/organizational control systems as a resource exchange process. The framework proposes that control as an exchange process depends on two factors: basis of power, classified as SF-rational or CP-political and perceived availability of resources, dichotomized as relative slack or relative scarcity. The relationship between these two factors yields four types of resource exchange: co-operative, competitive, distributive or unequal. These resource exchange typologies are discussed and applied to study management accounting/control systems within the context of divisionalized business organizations. The book concludes with a chronological review of research together with applications for for-profit organizations.