1. Record Nr. UNINA9910686479003321 Frontiers of Japanese Management Control Systems: Theoretical Ideas **Titolo** and Empirical Evidence / / Eri Yokota, editor Pubbl/distr/stampa Singapore:,: Springer,, [2023] ©2023 **ISBN** 981-19-9778-0 Edizione [First edition.] 1 online resource (IX, 167 p. 1 illus.) Descrizione fisica Translational Systems Sciences Series; Volume 32 Collana Disciplina 658.00952 Soggetti Industrial management - Japan Management - Technological innovations Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Nota di contenuto Chapter 1 An overview of Management Control Frameworks and their implications to the practice -- Chapter 2 Contemporary management control systems research in Japan -- Chapter 3 Management Control Frameworks and management accounting tools: A bibliographic Study of Contemporary Research in Japan -- Chapter 4 A survey of Management Control Systems and Behavior of Managers in Japanese Companies -- Chapter 5 A survey of Performance Management Systems in Japanese Companies -- Chapter 6 Capital Budgeting as Management process: Findings from a Survey of Manufacturing Firms -- Chapter 7A Management Control Package for Associating Customer Satisfaction with Financial Performance: A Case Study on Customer Satisfaction Management at Hoshino Resort -- Chapter 8 An Analysis of Using Balanced Scorecard in Functional Units: A Case Study of Kirin Brewery Co., Ltd -- Chapter 9 Exploring the Investment Process in Production Systems: Two Cases from Japanese Manufacturing Industry. Sommario/riassunto This book provides a multilateral view of Japanese management control systems (MCS), presents the frameworks of MCS theory, and integrates those systems based on quantitative and qualitative research. Readers will learn how Japanese MCS were investigated by researchers and why

they chose the existing frameworks. Not only are the topics clarified with regard to Japanese MCS; empirical evidence from Japan is also provided. At the outset, the frameworks of MCS used by Japanese

researchers are explained, and the reasons they choose those frameworks are investigated. Following that exploration, readers are shown a close examination of MCS, which are thought to be difficult to understand in Japan. In Japanese companies, however, these systems are generally used, so in other words Japanese companies use MCS without considering its frameworks. It is a baffling phenomenon, thus a fine topic of research. After a comprehensive review of the literature, the current status of Japanese MCS is presented by using both quantitative and qualitative research. By the end of the book, readers will have a firm grasp of how Japanese firms use MCS and what MCS means for Japanese companies.