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Nota di contenuto	1. Introduction : what are management control systems in Japanese companies? -- 2. Management control systems : definitions and development -- 3. Cost allocation system : ABC versus Japanese cost accounting innovation -- 4. A challenge to better budgeting in Japanese companies -- 5. Management in decentralized Japanese companies -- 6. Balanced Scorecard versus Japanese system -- 7. Performance measures : ROI, ROS, ROE and EVA -- 8. Management of advertising expenses in KAO -- 9. Transfer pricing in Mitsubishi Electric -- 10. Beyond budgeting or new budgeting? The case of DISCO -- 11. Microprofit centers : amoeba system in KYOCERA -- 12. The story of the comeback from bankruptcy : Japan Airlines.