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Nota di contenuto	Breakthrough innovation : the critical role of management control systems / Marc J. Epstein -- The complex world of control : integration of ethics and uses of control / Robin R. Radtke, Sally K. Widener -- Integrated reporting and sustainability reporting : an exploratory study of high performance companies / Belverd E. Needles, Jr. ... [et al.] -- Exploring the effects of corporate governance on voluntary disclosure : an explanatory study on integrated report adoption / Giovanni Fiori, Francesca di Donato, Maria Federica Izzo -- What matters with PMS? Critical check points in the success of PMS / Tarmo Kadak, Erkki K. Laitenen -- The effectiveness of strategic performance measurement system in creating and steering tension / Takahito Kondo, Takeshi Nishii -- Management accounting change in a manufacturing company (1946-1975) / Francesca Francioli, Alberto Quagli -- Budgeting for transactional control: the case of a Russian oil company subsidiary / Elena Panteleeva -- Performance management in Central and Eastern European countries : a literature review / Irina Paladi, Pierre Fenies --

Organizational control in the context of remote work arrangements : a conceptual framework / Luisa Errichiello, Tommasina Pianese -- Commonalities and differences in public and private sector performance management practices : a literature review / Jan van Helden, Christoph Reichard -- Performance assessment in the public sector : the issue of interpretation asymmetries and some behavioral responses / Patricio Rojas.

Sommario/riassunto

Volume 31 of Studies in managerial and financial accounting (SMFA) covers contemporary issues in performance measurement and management control. These papers are taken from 8th Conference on performance measurement and management control 2015. The topic of this edition is contemporary issues in performance measurement and management control. This is a broad topic by design with the intent of reporting on important research and issues relevant today. For example, papers in the book explore the following: Performance measurement and management control in emerging markets; the use of social and or informal controls; Linkages between creativity, innovation, and control; Innovative control practices in healthcare; Behavioral effects of alternative incentive schemes; Performance evaluation for different organizational designs; Performance measurement in high-performing firms.
