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## About the Author

Robert N. Anthony was the Ross Graham Walker Professor Emeritus of Management Control at Harvard Business School. Professor Anthony has been a director of Carborundum Company and Warnaco, Inc., both Fortune 500 companies; for 25 years he has been a trustee of Colby College, including five years as chairman of the board. He has consulted for many companies and government agencies, including General Motors Corp., AT&T, the General Accounting Office, and the Cost Accounting Standards Board. Among Professor Anthony's awards are the Distinguished Accounting Educator of the Year Award from AAA, Accounting Educator of the Year Award from Beta Alpha Psi, the Meritorious Service Award from the Executive Office of the President, the Distinguished Public Service Medal of the Department of Defense, Comptroller General's Award of the U.S. General Accounting Office and Distinguished Service Award of the Harvard Business School Association. Vijay Govindarajan is widely regarded as one of the world's leading experts on strategy and innovation, and he has been ranked #3 on the Thinkers 50 list of the world's most influential business thinkers. He is the Earl C. Daum 1924 Professor of International Business at the Amos Tuck School of Business Administration at Dartmouth College. Professional credits include Outstanding Teacher of the Year, voted by MBA students during several academic years; and Outstanding Business School Faculty, named by Business Week. Frank G.H. Hartmann is a Professor of Management Accounting and Management Control at the Rotterdam School of Management, Erasmus University in the Netherlands. Besides his managerial roles in the school, Frank conducts and supervises a number of behavioural Management Control research projects. His teaching spans MBA, executive and professional controller programmes as well as PhD programmes across the globe. Frank holds several editorial board positions, is co-author of a Dutch series on accounting and control, and is widely published in journals such as Accounting, Organizations & Society, Management Accounting Research and Behavioral Research in Accounting. Kalle Kraus is an Associate Professor in Accounting at the Stockholm School of Economics, Sweden. He has broad experience in teaching Management Control to students and management teams in

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Disappointing textbook with elementary explanations

By a friend.

This was the course textbook for my paper at the University of Otago, ACCT302 Accounting Performance Management. I was looking for a kindle version, or a preview of the book on google books (which I could not find) and I relegated to reading the hardcopy provided by my university's library under reserve section. I am used to reading journal articles, factual approaches, sound frameworks and structured approaches to problems and clear definitions.

I find the explanations to be so basic that the average competent commerce student would have already known and understood. I require in depth explanation and analysis in specific areas instead of a broad overview touching briefly on multiple factors (that other textbooks and course curriculum explained far better, and often in contradiction to the statements listed) without explaining the nuances. As oft said, the devil is in the details. Examples are dated, isolated and not investigated in depth pertaining to the environmental circumstances the firm is in and the proper attribution of success to respective efforts (or factors). The economy and business strategy have changed rapidly in the past two decades from 1990s to 2000s and now, 2010s.

This book comes out as writing too broadly about too much, too simplistic for a 300 level paper (3rd year study in Uni). It does not possess strong conceptual foundation, making it a poor read for people trying to learn about Management Accounting. I can only see myself consulting more authoritative journal articles and textbooks on the keywords & terms raised in this textbook.

This may be the problem with attempting to teach "Management" in general. If you have to get this textbook for your course at University, get a second hand one. It is NOT worth the first hand price. If you're looking to learn more about aspects of Management Accounting, forget this book entirely. It is a waste of time and there are better books out there.

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