

Per Nikolaj D. Bukh · Jens Frederiksen · Mikael Hogaard

BALANCED SCORECARD

PÅ DANSK

Ti danske virksomheders erfaringer

e-bog

Børsen

Litteratur

- Atkinson, Anthony A., John H. Waterhouse og Robert B. Wells. 1997. A stakeholder approach to strategic performance measurement. *Sloan Management Review* 38(3):25-38.
- Anthony, R., og V. Govindarajan. 1998. *Management control systems*, 9. udgave. Irwin.
- Baker, G.R., og G.H. Pint. 1995. A balanced scorecard for Canadian hospitals. *Health Care Management Forum* 8:7-21.
- Berry, Leonard L., og A. Parasuraman. 1997. Listening to the customer – the concepts of a service-quality information system. *Sloan Management Review* 38(3):65-76.
- Birk, Lars, og Jesper Erichsen. 1994. *Ledelse via Nøgletal*. København: Børsen Bøger.
- Brown, J.B., og B. McDonnell. 1995. The balance score-card: short-term guest or long-term resident? *International Journal of Contemporary Hospitality Management* 7: 7-11.
- Brown, Mark Graham. 1996. *Keeping score: using the right metrics to drive world-class performance*. New York: Quality Resources.
- Bukh, Per Nikolaj D.; Mette Rosenkrands Johansen; Heine T. Larsen og Jan Mouritsen. 1999. Notat om 19 virksomheders videnregnskaber. Afdeling for Virksomhedsledelse, Aarhus Universitet.

- Butler, Alan; Steve R. Letza og Bill Neale. 1997. Linking the balanced scorecard to strategy. *Long Range Planning* 30(2):242-253.
- Chow, Chee W.; Kamal Haddad og James Williamson. 1998. The balanced scorecard: a potent tool for energizing and focusing healthcare organization management. *Journal of Healthcare Management* 43(3):263-280.
- Chow, Chee W.; Kamal Haddad og James Williamson. 1997. Applying the balanced scorecard to small companies. *Management Accounting* (US), august:21-27.
- Clinton, B. Douglas, og Ko-Cheng Hsu. 1997. Linking manufacturing control to management control. *Management Accounting* (US), september:18-24.
- Drucker, Peter. 1993. *Post-capitalist society*. Oxford: Butterworth Heinemann.
- Eccles, R.G. 1991. The performance measurement manifesto. *Harvard Business Review* 69:131-137.
- Edvinson, Leif, og Michael S. Malone. 1997. *Intellectual capital*. London: Piatkus.
- Erhbar, Al. 1999. *EVA: The real key to creating wealth*. New York: John Wiley & Sons.
- Epstein, Marc J. 1996. *Measuring corporate environmental performance: Best practice for costing and managing an effective environmental strategy*. Chicago: Irwin Professional Publishing.
- Epstein, Marc; Piyush Kumar og Robert A. Westbrook. 1999. The drivers of customer and corporate profitability: modelling, analysing, measuring and managing the causal relationships. Working paper. Jones Graduate School of Business, Rice University.
- Erhvervs Udviklingsrådet. 1997. Videnregnskaber: Rapportering og styring af videnkapital. Notat, maj 1997.
- Erhvervs- og Selskabsstyrelsen. 1999. *Regnskabsrådets rapport om revision af årsregnskabsloven*. København: FSRs Forlag.

- Ewing, Per, og Lars A. Samuelsen. 1998. *Styrning med balans og fokus*. Stockholm: Liber Ekonomi.
- Gottlob, Martin (red.). 1997. *Anbefalinger & Nøgletal 1997*. 4. reviderede udgave. København: Den Danske Finansanalytikerforening.
- Gray, Rob; Dave Owen og Carol Adams. 1996. *Accounting & accountability: changes and challenges in corporate social and environmental reporting*. London: Prentice Hall.
- Hansen, A. 1999. Implementering af en balanceret rapportering om arbejdet med at udvikle nye strategiske dimensioner i virksomhedens resultatmåling. *Økonomistyring og informatik* 15(1): 21-56.
- Hedberg, Bo; Göran Dahlgren; Jörgen Hansson og Niels-Göran Olve. 1997. *Virtual organizations and beyond: discover imaginary systems*. Chichester: John Wiley.
- Heskett, J.L.; T.O. Jones; G.W. Loveman; W.E. Sasser Jr. og L.A. Schlesinger. 1994. Putting the service-profit chain to work. *Harvard Business Review* 72:164-174.
- Heskett, J.L.; W.E. Sasser Jr. og C.W.L. Hart. 1990. *Service breakthroughs - changing the rules of the game*. New York: The Free Press.
- Heskett, James L.; W. Earl Sasser jr. og Leonard A. Schlesinger. 1997. *The service profit chain*. New York: The Free Press.
- Hoffecker, John, og Charles Goldenberg. 1994. Using the balanced scorecard to develop companywide performance measures. *Journal of Cost Management*, efterår:5-17.
- Hope, T., og J. Hope. 1996. *Transforming the bottom line: managing performance with real numbers*. London: Nicholas Brealey Publishing.
- Ittner, Christopher D., og David F. Larcker. 1998. Innovations in performance measurement: Trends and research implications. *Journal of Management Accounting Research* 10:205-238.

- Ittner, Christopher D.; David F. Larcker og Marshall W. Meyer. 1998. The use of subjectivity in multi-criteria bonus plans. Working paper. The Wharton School, University of Pennsylvania.
- Ittner, Christopher D.; David F. Larcker og M.V. Rajan. 1997. The choice of performance measures in annual bonus contracts. *The Accounting Review* 72:231-255.
- Johanson, Ulf; Gunilla Eklöv; Mikael Holmgren og Maria Mårtenson. 1999. Human resource costing and accounting versus the balanced scorecard: A literature survey of experience with the concepts. Research report. School of Business, Stockholm University.
- Johansson, Christer. 1999. Budgetering i omvandling – avveckling eller utveckling? *Økonomistyring & Informatik* 14(5):381-405.
- Kaplan, R.S. 1999. *City of Charlotte* (A). Boston: Harvard Business School Publishing.
- Kaplan, R.S. 1993. Implementing the balanced scorecard at FMC Corporation: An interview with Larry D. Brady. *Harvard Business Review* 71:143-147.
- Kaplan, R.S., og A. Atkinson. 1998. *Advanced management accounting*. 3. udgave. Upper Saddle River: Prentice-Hall.
- Kaplan, R.S., og D.P. Norton. 1998. *The balanced scorecard*. København: Børsens Forlag.
- Kaplan, R.S., og D.P. Norton. 1997. Why does business need a balanced scorecard? *Journal of Cost Management* 10:5-11.
- Kaplan, R.S., og D.P. Norton. 1996a. Using the balanced scorecard as a strategic management system. *Harvard Business Review* 74(1):75-85.
- Kaplan, R.S., og D.P. Norton. 1996b. Linking the balanced scorecard to strategy. *California Management Review* 39(1):53-79.
- Kaplan, R.S., og D.P. Norton. 1996c. *The balanced scorecard: Translating strategy into action*. Boston: Harvard Business School Press.

- Kaplan, R.S., og D.P. Norton. 1992. The balanced scorecard – measures that drive performance. *Harvard Business Review* 70(1):71-79.
- Kaplan, R.S., og D.P. Norton. 1993. Putting the balanced scorecard to work. *Harvard Business Review* 71(5):134-147.
- Kommunernes Landsforening. 1999. Helhed i mål- og resultatstyring – balanced scorecard i kommunerne. Rapport.
- Kähäri, Peter. 1996. Effekter på styrning ved leanisering. I *Økonomistyring & Informatik: Årbog 1996*:209-239. København: Jurist- og Økonomforbundets Forlag.
- Larsen, Heine T., Per Nikolaj D. Bukh og Jan Mouritsen. 1999. Intellectual capital statements og knowledge management: Measuring, reporting, acting. *The Australian Accounting Journal* 9(3):15-26.
- Larsen, Lars, og Thomas Johansen. 1997. Implementering af balanceret rapportering, the balanced scorecard, på Novo Nordisk A/S. Regnskabsorientering 3. 3 november 1997.
- Lebas, M. 1994. Managerial accounting in France: Overview of past tradition and current practice. *European Accounting Review* 3(3):471-487.
- Lindvall, J. 1997. Det budgetlösa företaget. *Balans* 1.
- Lingle, John H., og William A. Schiefmann. 1996. From balanced scorecard to IS measurement. *Management Review*, marts:57-61.
- LO. 1999. *Intellectual capital-measuring and reporting*.
- Lynch, R.L., og K.F. Cross. 1995. *Measure up! How to measure corporate performance*. 2. udgave. Cambridge, Mass.: Blackwell Publishers.
- Maisel, Lawrence S. 1992. Performance measurement: The balanced scorecard approach. *Journal of Cost Management*, sommer:47-52.

- Mavrinac, Sarah, og G. Anthony Siesfeld. 1997. Measures that matter: an exploratory investigation of investors information need and value priorities. *Enterprise value in the knowledge economy*. Cambridge: Ernst & Young Center for Business Innovation.
- Meyer, Christopher. 1994. How the right measures help teams excel. *Harvard Business Review*, maj/juni:95-103.
- Normann, Richard. 1992. *Service Management*. Systime/GAD.
- Norton, D.P., M.G. Contrada og T. LoFrumento. 1997. Case study: How Chase Manhattan Bank uses the balanced scorecard. *Bank Accounting and Finance* 11:3-11.
- Nørreklit, Hanne. 1999. Det balancerede scorecard - Hvorfor er det så svært at holde balancen. *Økonomistyring & Informatik* 14(6): 443-467.
- Olve, Niels-Göran; Jan Roy og Magnus Wetter. 1997. *Balanced scorecard i svensk praktik*. Stockholm: Liber Ekonomi.
- Olve, Niels-Göran; Jan Roy og Magnus Wetter. 1999. *Performance drivers: a practical guide to using the balanced scorecard*. Chichester: John Wiley & Sons.
- Quinn, James Brian. 1992. *Intelligent enterprises*. New York: Free Press.
- Reichheld, F., og E. Sasser. 1990. Zero defections: quality comes to services. *Harvard Business Review* 68(5):105-111.
- Rimer, Stephen, og Stenley J. Gartska. 1999. The balanced scorecard: Development and implementation in an academic clinical department. *Academic Medicine* 72(2):114-122.
- Rucci, A. J; S.P. Kirn og R.T. Quinn. 1998. The employee-customer-profit chain at Sears. *Harvard Business Review* 76(1):82-97.
- Silk, Scott. 1998. Automating the balanced scorecard. *Management Accounting* (US), maj:38-44.
- Stewart, G. Bennet, III. 1991. *The Quest for value*. New York: HarperBusiness.

- Stewart, T.A. 1997. *Intellectual capital*. London: Nicholas Brealey Publishing.
- Sveiby, Karl Erik. 1997. *The new organizational wealth: managing & measuring knowledge-based assets*. San Francisco: Berrett-Koehler Publishers, Inc.
- Turney, Peter B.B. 1993. *Common cents: The ABC performance breakthrough*. Hillsboro: Cost Technology.
- Vendelbo, Allan. 1998. *Decentral økonomi og selvforvaltning*. Dansk Kommunalkursus.
- Wallander, J. 1994. *Budgeten – ett onödigt ont*. SNS-förlag.
- Wennberg, I. 1996. Budget eller balanserat styrkort. *Ekonomi & Styrning* 4.
- Zeithaml, V.J., og M.J. Bitner. 1996. *Services marketing*. New York: The McGraw-Hill Companies.
- Økonomistyrelsen. 1999. Resultatorientering i staten 1998: Opfølgning på implementering af anbefalingerne fra Udvalget vedrørende intern revision og resultatopfølgning i Staten. Økonomistyrelsen, Finansministeriet.