Articles in Refereed Journals

Area of Research [for all]: Accounting


Articles in Refereed Conference Proceedings

Area of Research [for all]: Accounting


Pollanen, Raili

Organizational Characteristics and Use of Balanced Scorecard Measures in Executive Compensation
Publication Type: Articles in Refereed Journals
Area of Research: Accounting

The Use of Performance Information in Strategic Decision Making in Public Organizations
Publication Type: Articles in Refereed Journals
Area of Research: Accounting

Strategic Planning and Implementation Success in Public Service Organizations: Evidence from Canada
Publication Type: Articles in Refereed Journals
Area of Research: Accounting

Financial Governance Structures and Practices in Canadian Governments
Publication Type: Articles in Refereed Journals
Area of Research: Accounting

Strategic Performance Measures: Empirical Evidence from Public Sector
Publication Type: Papers in Refereed Conference Proceedings
Area of Research: Accounting

Linking Strategic Planning and Performance Measurement in Canadian Public Organizations: Does It Improve Performance?


Annual Performance Reporting as Accountability Mechanism in Local Government


Performance Measurement and Control Systems: Evidence from Canadian Organizations


Regulatory Control Implementation Experiences: Accounting and Information Systems Perspectives


Accounting Regulation, Governance and Accountability: Guest Editorial


Accounting Reform in the Government of Canada: Exploratory Evidence on Accrual Accounting Adoption and Impact

Publication Type: Articles in Refereed Journals

Area of Research: Accounting

Whole of Government Accounts: A Comparative Study of Developments in the UK, Australia, New Zealand, Canada, and Sweden


Publication Type: Papers in Refereed Conference Proceedings

Area of Research: Accounting

Organizational Characteristics and Use of Balanced Scorecard Measures in Executive Compensation


Publication Type: Papers in Refereed Conference Proceedings

Area of Research: Accounting

Financial Governance Model in Public Sector: Overview of Structures and Practices in Canadian Governments


Publication Type: Papers in Refereed Conference Proceedings

Area of Research: Accounting

Annual Performance Reporting and Accountability in Canadian Local Government


Publication Type: Papers in Refereed Conference Proceedings

Area of Research: Accounting

Performance Measurement and Regulatory Control Systems in Canadian Organizations

Publication Type: Papers in Refereed Conference Proceedings
Area of Research: Accounting

The Use of Strategic Performance Measurement Systems and their Relevant Information in Public Organizations. Conference Proceedings

Performance Reporting as Accountability Mechanism in Local Government: Exploratory Case Study in Two Canadian Provinces
Pollanen, Raili, Performance Reporting as Accountability Mechanism in Local Government: Exploratory Case Study in Two Canadian Provinces. Conference Proceedings, Seventh International Conference on Accounting, Auditing and Management in Public Sector Reforms, Milan, September 4 – 6, 2012 (30 pp.).

Whole of Government Accounts: Who Is Using Them?


Strategic Planning and Priority Setting in Canadian Public Organizations. Report Prepared for Survey Participants

Relative Performance Benchmarking of Local Governments: Case of Ontario Municipalities
Municipalities”, International Journal of Business and Public Administration, 8(1), 19–33.

**Publication Type:** Articles in Refereed Journals  
**Area of Research:** Accounting

**Management Accounting and Control Research in Public Organizations**

**Publication Type:** Book Chapters  
**Area of Research:** Accounting

**The Use of Balanced Scorecard Measures in Executive Incentives and Firm Performance**

**Publication Type:** Papers in Refereed Conference Proceedings  
**Area of Research:** Accounting

**The Use of Balanced Scorecard Measures in Executive Incentives and Firm Performance**

**Publication Type:** Papers in Refereed Conference Proceedings  
**Area of Research:** Accounting

**The Use of Balanced Scorecard Measures in Executive Incentives and Firm Performance**

**Publication Type:** Papers in Refereed Conference Proceedings  
**Area of Research:** Accounting

**Performance Management and Connectedness in Public Organizations**

**Publication Type:** Presentations at Conferences

**Scoring Success: BSC-Based Executive Incentive Plans Produce Positive Results**

**Publication Type:** Other Professional Publications  
**Area of Research:** Accounting

**The Deployment of Contemporary Management Accounting Practices in Canadian Firms: A Contingency Approach**

**Publication Type:** Articles in Refereed Journals  
**Area of Research:** Accounting

**Benchmarking Local Government Performance: Case of Ontario Municipalities**  

**Publication Type:** Papers in Refereed Conference Proceedings  
**Area of Research:** Accounting

**Adoption and Implementation of Accounting Reform in Government of Canada: Institutional Theory Perspective**  

**Publication Type:** Papers in Refereed Conference Proceedings  
**Area of Research:** Accounting

**Performance Measures Classification and Relative Performance Ranking Scheme in Local Government: Case of Ontario Municipalities**  

**Publication Type:** Papers in Refereed Conference Proceedings  
**Area of Research:** Accounting

**Accounting Reform in the Government of Canada: Empirical Evidence on Accrual Accounting Systems Implementation**  

**Publication Type:** Papers in Refereed Conference Proceedings  
**Area of Research:** Accounting, Management

**Securities Regulation Strategies: North American Approach**  
Financial Control and Accountability in Local Government: Recent Initiatives in Ontario

Contrasting Information Systems and Financial Executive Perspectives on Implementing Regulatory Controls

Regulatory Internal Control Implementation in Canadian Companies: Accounting and Information Systems Perspectives

Corporate Control and Accounting Regulation Reform: Sarbanes-Oxley Act and Its Canadian Counterpart

Challenges in Enhancing Enterprise Resource Planning Systems for Compliance with Sarbanes-Oxley Act and Analogous Canadian Regulations

ERP Systems Effectiveness in Implementing Internal Controls in Global Environment
Kumar, V., Pollanen, R. and B. Maheshwari (2008), "ERP Systems Effectiveness in Implementing Internal

**Publication Type:** Book Chapters  
**Area of Research:** Accounting, Information Systems

### Recent Financial Control and Accountability Initiatives in Ontario Local Government

Pollanen, R.M. and E. Pollanen (2008), "Recent Financial Control and Accountability Initiatives in Ontario Local Government". Fifth International Conference on Accounting, Auditing and Management in Public Sector Reforms, Amsterdam, Netherlands, September 3-5.

**Publication Type:** Papers in Refereed Conference Proceedings  
**Area of Research:** Accounting, Public Policy

### The Deployment of Contemporary Management Accounting Practices and Performance Measurement in Canadian Companies: A Contingency Approach


**Publication Type:** Papers in Refereed Conference Proceedings  
**Area of Research:** Accounting

### Non-Financial Performance Measures in Canadian Manufacturing Firms


**Publication Type:** Book Chapters  
**Area of Research:** Accounting

### Performance Measurement and Organizational Change Management


**Publication Type:** Book Chapters  
**Area of Research:** Accounting, Management

### Local Government Renewal in Canada: Recent Financial Control and Accountability Initiatives in Ontario


**Publication Type:** Papers in Refereed Conference Proceedings  
**Area of Research:** Accounting, Public Policy
Corporate Control and Accounting Regulation Reform: Sarbanes-Oxley Act and Its Canadian Counterpart
Publication Type: Papers in Refereed Conference Proceedings
Area of Research: Accounting, Public Policy

Relationships among Advanced Managerial Practices, Management Accounting Techniques, Competition and Performance Measurement: Case of Canadian Companies
Publication Type: Papers in Refereed Conference Proceedings
Area of Research: Accounting

The New Age of Accounting Regulation in Canada and the United States: Divergent Paths or Parallel Tracks?
Publication Type: Papers in Refereed Conference Proceedings
Area of Research: Accounting, Public Policy

Enhancing ERP Systems for SOX Compliance: Key Issues and Challenges
Publication Type: Papers in Refereed Conference Proceedings
Area of Research: Accounting, Information Systems

Relationships among Advanced Managerial Practices, Management Accounting Techniques, Competition and Performance Measurement: Case of Canadian Companies
Publication Type: Papers in Refereed Conference Proceedings
Area of Research: Accounting

Public Performance Reporting, Proposed Statement of Recommended Practices
Archer E., W. Campbell, J. Hodgins, T. Iacovino, B. Leighton, L. McGormack, D. Moynagh, R.M. Pollanen, E.
Public Performance Reporting, Statement of Recommended Practices, SORP-2
Publication Type: Other Professional Publications
Area of Research: Accounting

Performance Measurement in Municipalities: Empirical Evidence in Canadian Context
Publication Type: Articles in Refereed Journals
Area of Research: Accounting

Performance Management and Organizational Change: A Process Theory Framework
Publication Type: Papers in Refereed Conference Proceedings
Area of Research: Accounting

Performance Evaluation Criteria, Uncertainty, and Performance in Public Organizations: Towards Theory Development Via Replication
Publication Type: Papers in Refereed Conference Proceedings
Area of Research: Accounting

Performance Measurement and Management: Research in Progress
Pollanen, R.M. (2004), "Performance Measurement and Management: Research in Progress". Sprott School of Business Research Colloquia, Sprott School of Business, Carleton University, November.
Management Accounting, 6th Can. Edition

The Use of Performance Measures in Management and External Reporting in Canadian Municipalities

Report on Forum Proceedings Prepared for Participants

The Importance of Financial Statements for the Government of Canada

Research Opportunities in Public Sector Accounting

Management Controls and Their Organizational and Environmental Context: A Review with Managerial Emphasis
Management Controls and Their Organizational and Environmental Context: A Review with Managerial Emphasis

Test Item File

The Use of Performance Measures in Local Government


Performance Measurement, Management and Reporting in Municipalities

Broadening Performance Measurement in Management and External Reporting: A Survey in Canadian Municipalities

Book review (invited) of Activity-Based Cost Management: Making It Work,


**Publication Type:** Other Professional Publications

**Area of Research:** Accounting

Performance Measurement in Management and External Reporting in the Public Sector

Pollanen, R.M. and N.M. Young (1999), "Performance Measurement in Management and External Reporting in the Public Sector". Faculty of Administration, University of Regina, Regina, SK, April.

**Publication Type:** Invited Speakers

**Area of Research:** Accounting

Performance Measurement: Opportunities and Challenges


**Publication Type:** Invited Speakers

**Area of Research:** Accounting

The Role of Budgetary Criteria and Budget Participation in Performance Evaluation in the Public Sector: Empirical Evidence in Ontario Colleges and Universities


**Publication Type:** Invited Speakers

**Area of Research:** Accounting

The Role of Budgetary Criteria and Budget Participation in Performance Evaluation in the Public Sector: Empirical Evidence in Ontario Colleges and Universities


**Publication Type:** Invited Speakers

**Area of Research:** Accounting

The Role of Budgetary Criteria and Budget Participation in Performance Evaluation in the Public Sector: Empirical Evidence in Ontario Colleges and Universities

Pollanen, R.M. (1997), "The Role of Budgetary Criteria and Budget Participation in Performance Evaluation in the Public Sector: Empirical Evidence in Ontario Colleges and Universities". Faculty of Administration, University of Regina, Regina, SK, June.

**Publication Type:** Invited Speakers

**Area of Research:** Accounting
The Use of Budgets as a Management Control Tool in Ontario Colleges and Universities: Part II - Implications for Administration
Publication Type: Monographs and Reports
Area of Research: Accounting

The Use of Budgets as a Management Control Tool in Ontario Colleges and Universities: Part I? An Overview of Survey Results
Publication Type: Monographs and Reports
Area of Research: Accounting

Budgeting and Organizational Effectiveness in Ontario Colleges and Universities
Publication Type: Monographs and Reports
Area of Research: Accounting