

*Full Length Research Paper*

# Management control terminology: An English German dictionary

Rainer Lueg<sup>1\*</sup>, Janice Wobst<sup>2</sup> and Mario Schuster<sup>3</sup>

<sup>1</sup>Institute of Management, Accounting and Finance, Leuphana University, Lüneburg, Germany.

<sup>2</sup>Leuphana University Lüneburg, Institute of Management, Accounting and Finance, Universitätsallee 1, 21335 Lüneburg, Germany.

<sup>3</sup>University of Southern Denmark, Department of Business and Economics, Universitetsparken 1, 6000 Kolding, Denmark.

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The paper aimed to develop a specialized English-German management control dictionary, addressing linguistic and conceptual differences in management control systems (MCS) to enhance understanding and communication in international business contexts. The research involved a systematic review of existing management control literature and dictionaries, followed by a detailed translation process. Key management control terms were identified from prominent English and German textbooks. The translations were collaboratively reviewed and refined by experts in the field to ensure accuracy and contextual relevance. The study presents a comprehensive dictionary containing 393 English-German management control terms. It revealed significant linguistic idiosyncrasies and challenges in direct translations, necessitating non-literal translations to capture the nuanced meanings accurately. The dictionary serves as a valuable resource for both academic and practical applications. It aids students in understanding case studies and management control concepts in their studies, particularly in international contexts. For practitioners, it enhances cross-country communication and the application of management control practices. The study also underscores the need for ongoing updates to the dictionary to reflect evolving management control terminology and practices.

**Key words:** Accounting education, management control systems, cost accounting, cross-cultural communication, linguistic challenges, international business.

## INTRODUCTION

Management control systems are critical to the effective governance of organizations, ensuring that resources are allocated efficiently and strategic objectives are met

(Atkinson et al., 2022; Datar and Rajan, 2020). However, the concepts and terminology associated with management control vary significantly across different

\*Corresponding author. E-mail: [lueg@leuphana.de](mailto:lueg@leuphana.de).

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cultural and linguistic contexts (Warburton, 2021). These variations are particularly pronounced between Germany and the anglophone world, including the United States and the United Kingdom (Bajnai, 2021). The need for a comprehensive English-German management control dictionary arises from these differences, facilitating clearer communication and understanding in increasingly globalized business environments (Aburous and Kamla, 2022; Feldermann and Hiebl, 2020; Moreno, 2024; Tietze and Piekari, 2020).

In anglophone countries, management control is broadly understood as a set of practices and systems designed to align organizational activities with strategic goals (Becker et al., 2021; Eendenich et al., 2021). This encompasses various techniques such as budgetary control, performance measurement, and strategic planning (Bajnai, 2021; Becker et al., 2021). Anthony (1965) pioneered the field by defining management control as the process by which managers ensure that resources are obtained and used effectively and efficiently in the accomplishment of the organization's objectives. The approach emphasizes a systemic and structured framework of planning and control processes predominantly focused on financial measures. Frigo et al. (2022) further extended the field of management control by linking it explicitly to strategy through their development of the balanced scorecard, which aligns performance measures with strategic objectives. Merchant and Van der Stede (2017) expanded on this by incorporating behavioral and organizational dimensions, highlighting the importance of informal controls and cultural factors in shaping managerial behavior. Conversely, in Germany, the concept of *Controlling* is more nuanced and integrated into the broader framework of managerial decision-making. German management control emphasizes detailed planning, rigorous monitoring, and the coordination of information systems to support executive decisions (Horváth et al., 2024; Küpper et al., 2024). Their approach is holistic, emphasizing the synergy between various control mechanisms and the strategic alignment of the entire organization. While the anglophone perspective focuses on the technical and procedural aspects of control and the role of the *management accountant*, the German view integrates a broader strategic and systemic understanding and the role of the *controller*, reflecting a comprehensive approach to organizational governance and effectiveness (Eendenich et al., 2021). The historical development of management control systems also highlights these differences. In the anglophone world, the evolution from traditional costing methods to more advanced techniques such as activity-based costing marked significant progress in management control practices (Frigo et al., 2022; Gosselin and Journeault, 2022; Jourdain et al., 2021; Pashkevich et al., 2023). In contrast, German approaches have been heavily influenced by pioneers like Eugen Schmalenbach, whose contributions laid the foundation for sophisticated costing

systems (Schmalenbach, 1899, 1919).

Despite recent trends toward convergence in management control practices, significant differences remain. The increasing internationalization of business underscores the importance of a unified management control vocabulary. As companies expand their operations globally, the ability to understand and apply management control concepts across different cultural and linguistic contexts becomes essential. A specialized dictionary that translates and explains key management control terms can bridge this gap, enhancing both academic research and practical application (Becker et al., 2021; Eendenich et al., 2021). Moreover, precise terminology is fundamental to the acquisition and dissemination of knowledge in the field of management control. For scholars and practitioners alike, a clear understanding of specific terms and concepts is necessary to engage with relevant literature and to implement effective control systems within organizations. The absence of direct equivalents in translation further complicates this task, necessitating a resource that provides accurate and contextually appropriate translations (Aburous and Kamla, 2022; Feldermann and Hiebl, 2020; Moreno, 2024; Tietze and Piekari, 2020). Therefore, it poses the following research question: *What are relevant management control terms and how can these terms be translated?*

This study enhances accounting education and practice by providing a resource to address linguistic challenges in the field.

## MATERIALS AND METHODS

### Method of the scoping literature review

A scoping literature review was conducted. Scoping reviews are particularly well-suited to disciplines, where the aim is to map the existing literature, identify key concepts, and explore the breadth of research on a particular topic, rather than answer narrowly defined research questions typical of empirical studies (Bradbury-Jones et al., 2022; Chi, 2022; Peters et al., 2020b). This method is highly advantageous in fields like humanistic lexicography, where capturing the diversity and range of research is crucial for understanding the complexities and nuances of the subject matter (Booth et al., 2021). As Peters et al. (2020) argue, scoping reviews provide a comprehensive approach to synthesizing literature, making them particularly effective in fields like humanistic lexicography, where capturing the diversity and range of research is crucial for understanding the complexities and nuances of the field. Similarly, Bradbury-Jones et al. (2022) note that this approach is invaluable in exploring broad research questions and identifying gaps in the existing literature.

Moreover, lexicography often involves a combination of historical analysis, theoretical exploration, and qualitative synthesis (Chi, 2022). These components are more flexibly and comprehensively addressed through a scoping review, as it allows for an open-ended exploration of themes and concepts. This flexibility contrasts with the rigid structure of systematic literature reviews, which, while methodologically rigorous, may not fully accommodate the exploratory nature and broader scope required for research in this field (Booth et al., 2021). Peters et al. (2020) argue that scoping reviews are particularly effective in disciplines where theoretical

innovation and conceptual development are central, as they enable researchers to map complex phenomena without the constraints of predefined outcome measures. They highlight that the nature of scoping reviews supports ongoing refinement of research questions and frameworks, making them an ideal tool for studies that require a more adaptable and exploratory approach (Peters et al., 2020b).

### Findings of the scoping review: Dictionaries in international accounting research

The field of accounting has seen the development of various dictionaries in multiple languages, aimed at overcoming translation challenges and enhancing understanding. For instance, the Centre for Lexicography has been creating specialized Internet dictionaries since 2002, known as accounting dictionaries, available in languages like Danish and Spanish. These efforts are well-documented, detailing the development process, rationale, and technical aspects (Fuertes-Olivera, 2022, 2023, 2024; Fuertes-Olivera and Bergenholz, 2019).

Trinh (2010) tackled the creation of a Vietnamese-English accounting dictionary, highlighting the difficulty of finding appropriate equivalents. In another effort to support the study of accounting terminology, Peters et al. (2014) evaluated an accounting *term bank* with translations into Chinese (Mandarin). Meanwhile, Lueg and Wobst (2021) and Wobst and Lueg (2022a,b) developed a specialized English-German dictionary focusing on financial accounting, costing, and corporate finance, demonstrating the value of subfield-specific dictionaries for differentiating concepts within various accounting disciplines. Despite these advancements, there remains a notable absence of a dedicated dictionary for basic English-German cost accounting terminology. The study filled the gap by developing a specialized dictionary, thereby enhancing the understanding and communication of cost accounting concepts across linguistic barriers (Aburous and Kamla, 2022; Feldermann and Hiebl, 2020; Moreno, 2024; Tietze and Piekkari, 2020).

### Application of the scoping review: The translation process

The study identified relevant management control terms using the textbook by Merchant and Van der Stede (2017), one of the leading international resources for management control. Subsequently, the English terms were translated into German, referencing widely used textbooks in German higher education programs (Horváth et al., 2024; Küpper et al., 2024).

The process involved several steps. First, one author compiled an initial list of relevant English terms and their German translations. Second, the other author and an independent research assistant reviewed all dictionary entries and suggested adjustments. All participants brought substantial expertise in the field, with both authors regularly teaching management control courses in English and German. Third, the study resolved any ambiguous cases through joint discussions to finalize the dictionary. This comprehensive approach ensured that the translations were accurate and reflective of both linguistic and contextual nuances in management control.

## RESULTS

Appendix A presents 393 basic English-German management control terms. Drawing on Merchant and Van der Stede (2017), all entries describe commonly used cost accounting concepts. The study found that a variety of linguistic idiosyncrasies exist in both languages that affect the translation process. The study outlines several

examples firstly, not every term is translatable and thus requires non-literal translation. For example, translating (*management*) *control* to the German *Kontrolle* can be problematic. *Kontrolle* typically refers to ex-post oversight rather than ex-ante planning, or it is often perceived as the opposite of trust. It carries a negative connotation of micromanagement. In the context of (*management*) *control*, the study suggests the translation to *Unternehmenssteuerung*, which focuses on using explicit, data-driven analyses and well-defined processes to enable rational and impartial decision-making. This is distinct from the similar and popular term *Unternehmensführung*, which pertains more to *leadership* and relies heavily on implicit knowledge and personal judgment. Thus, *Unternehmenssteuerung* encapsulates the systematic and analytical aspect of (*management*) *control*, ensuring decisions are made based on objective data rather than solely on personal intuition or experience.

Secondly, in contrast to English, the German language distinguishes between three different genders (feminine, masculine, neuter). The German equivalent to the feminine (masculine) definite article *the* is *die* (*der*). The German language adds a further neuter form (*das*). For example, the term *decentralization* is translated into (*die*) *Dezentralisierung* (feminine). It indicates the appropriate gender in brackets for the respective entries in Appendix A.

Thirdly, there are notable differences between German and English when it comes to compound words. German often uses a single compound word to express what English conveys with multiple words (Algaba et al., 2020). For instance, the English term *cash flow statement* is translated into the German word *Kapitalflussrechnung*. Overall, these differences highlight that grammatical and lexical structures between the two languages can limit direct word-for-word translations.

## DISCUSSION

The research question aimed to identify and translate fundamental management control terminology. To address this, the study developed a management control dictionary. The study identified and translated 393 essential management control terms into German. Additionally, it explored various linguistic peculiarities, which are illustrated through specific examples.

The management control dictionary plays a crucial role in management education, enabling students to become acquainted with essential English terminology in this field. Previous research emphasizes the increasing use of case studies in accounting education as a means to foster real-world engagement and active learning (Becker et al., 2021; Lueg and Lueg, 2015). Consequently, this dictionary proves particularly beneficial in helping students comprehend case studies in management control (Lueg and Lueg, 2015). Additionally, existing literature indicates that using English as a medium of instruction can

exacerbate social inequalities, as students from lower socio-economic backgrounds often perceive greater learning barriers than their peers (Lueg and Lueg, 2015). Lueg and Lueg (2015) stress the importance of supporting students by minimizing these linguistic barriers. This dictionary serves as a valuable resource to help students from lower socio-economic backgrounds overcome learning obstacles. Furthermore, it can assist practitioners in multinational companies by enhancing cross-country communication. The adoption of a scoping literature review methodology has allowed the comprehensive mapping and synthesize the existing research in humanistic lexicography, providing a robust foundation for the development of the management control dictionary (Bradbury-Jones et al., 2022; Chi, 2022; Peters et al., 2020b).

The study's limitations open several paths for future research. Firstly, any dictionary is inherently limited by the developers' understanding and interpretation, particularly when no direct equivalent exists in the target language (Aburous and Kamla, 2022; Feldermann and Hiebl, 2020; Moreno, 2024; Tietze and Piekkari, 2020). To address the limitation, the study collaboratively reviewed all dictionary entries and their German equivalents to ensure a shared understanding of the concepts. Secondly, as highlighted by Fuertes-Olivera (2024), accounting concepts and terminology evolve. However, it is important to note that the scoping review methodology itself has inherent limitations. While it offers flexibility and breadth, it may not capture the same level of depth as a systematic literature review, particularly in terms of critical appraisal of the included studies (Peters et al., 2020) (Peters, Marnie et al., 2020b). Future research could complement this approach with more focused reviews or empirical studies to address specific gaps identified in this scoping review (Chi, 2022). Lastly, there is potential for future research to develop similar specialized dictionaries for other subfields within the discipline.

## Conclusion

Creating a specialized dictionary for management control is a complex and demanding endeavor, requiring significant effort to identify terms, clarify their meanings, and find appropriate equivalents (Bajnai, 2021; Endenich et al., 2021). Additionally, the field of accounting is dynamic, with new concepts continuously emerging, necessitating regular updates to dictionaries (Fuertes-Olivera, 2022, 2023, 2024; Fuertes-Olivera and Bergenholtz, 2019). To maintain the dictionary's relevance and accuracy, the researchers welcome suggestions for improvements or additional terms to include.

## CONFLICT OF INTERESTS

The author has not declared any conflict of interests.

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Appendix A: English-German Management Control Dictionary<sup>1</sup>.

English	German
Absorption costing	Vollkostenrechnung [f]
Accountability	Verantwortlichkeit [f]
accounting standards	Rechnungslegungsstandards [f]
Action control	Maßnahmenkontrolle [f]
Activity	Aktivität / Beschäftigung [f]
Activity costs	Aktivitätskosten [p]
Activity-based budgeting (ABB)	Tätigkeitsbezogene Budgetierung [f] / Activity-Based Budgeting [n]
Activity-based costing (ABC)	Prozesskostenrechnung [f]
Activity-based management (ABM)	Tätigkeitsbezogenes Management / Activity-based Management [n]
Actual level of employment	Istbeschäftigung [f]
Actual price (AP)	Istpreis [m]
Actual quantity (AQ)	Istmenge [f]
Additional performance	Zusatzleistung [f]
Agency costs	Agenturkosten [p]
Allocation base	Verteilungsschlüssel [m]
Allowable cost (per unit)	See target cost per unit
Annual bonus	Jahresbonus [m]
Audits	Audits / Prüfungen [p]
Autonomy	Autonomie [f]
Average waiting price	Durchschnittliche Wartezeit [f]
Balanced Scorecard (BSC)	Balanced Scorecard [f]
Base salary	Grundgehalt [n]
Belief systems	Wertesystem [n]
Benchmark price	Richtpreis [m]
Benchmarking	Vergleichsanalyse [f]
Bid price	Angebotspreis [m]
Bonus bank	Bonusbank [f]
Bonus plan	Bonusplan [m]
Bonus pool	Bonustopf [m]
Bottleneck	Engpass [m]
Bottom-up budgeting	Bottom-up-Budgetierung [f]
Boundary systems	Abgrenzungssysteme / Verhaltenssysteme [p] / Verhaltenskodex [m]
Break-even analysis	Break-even-Analyse [f]
Budget	Finanzplan [m] / Budget [n]
Budgetary control	Budgetkontrolle [f]
Budgetary slack	Spielraum [m] / Polster [n] im Budget
Budgeted performance	Planbetrag [m] / Planergebnisse [p]
Budgeting	Budgetierung / Finanzplanung [f]
Business environment	Geschäftsumfeld [n]
Business model	Geschäftsmodell [n]
Cash bonus	Barbonus [m]
Cash budget	Liquiditätsplan [m] / Liquiditätsbudget [n]
Cash Value Added	Cash Value Added [m]
Cause-and-effect diagram	Ursache-Wirkungsdiagramm [n]
Chief Executive Officer (CEO)	Vorstandsvorsitzende (r) [masculine /feminine]
Chief financial officer (CFO)	Finanzvorstand [m]
Choice criterion	Auswahlkriterium [n]
Collusive pricing	Preisabsprachen [p]

<sup>1</sup>[m] = masculine, [f] = feminine, [n] = neuter, [p] = plural .

## Appendix A. Cont'd

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Commission	Provision [f]
Compensation analysis	Vergütungsanalyse [f]
Compensation benchmarking	Vergütungsvergleich [n]
Compensation Committee	Vergütungsausschuss [m]
Compensation equity	Vergütungsgerechtigkeit [f]
Compensation package	Vergütungspaket [n]
Compensation Philosophy	Vergütungsphilosophie [f]
Compensation strategy	Vergütungsstrategie [f]
Compensation systems	Vergütungssysteme [p]
Competency	Kompetenz [f]
Competitive advantage	Wettbewerbsvorteil [m]
Complementor	Komplementor [m]
Continuous budget	See rolling budget
Contribution margin	Deckungsbeitrag [m]
Control	
Corporate control	(Unternehmens-)Steuerung [f]
Management control	
Control chart	Qualitätsregelkarte [f]
Controllability	Koordination [f]
Controller	Controller /in [Verantwortliche für das Rechnungswesen/ Finanzbuchhaltung] [f] [m]
Cost accounting	Kostenrechnung [f]
Cost advantage	Kostenvorteil [m]
Cost allocation	Kostenverrechnung [f]
Cost center	Kostenstelle [f]
Cost driver	Kostenfaktor [m]
Cost leadership	Kostenführerschaft [f]
Cost management	Kostenmanagement [n]
Cost object	Kostenobjekt [n]
Cost of conformance (COC)	Konformitätskosten [p]
Cost pool	Kostenstelle [f]
Cost-benefit approach	Kosten-Nutzen-Ansatz [m] / Kosten-Nutzen-Abwägungen [p]
Cost-oriented management control system	Kostenorientiertes Steuerungssystem [n]
Costs of goods sold (COGS)	Herstellungskosten [p]
Cost-type accounting	Kostenartenrechnung [f]
Cumulative average-price learning model	Durchschnittsarbeitszeit-Lernmodell [n]
Customer life-cycle costs	Kundenlebenszykluskosten [p]
Customer lifecycle value (CLV)	Kundenwert [m]
Customer relationship management (CRM)	Kundenbeziehungsmanagement [n]
Customer service	Kundenservice [m]
Customer value	Kundenwert [m]
Customer-cost hierarchy	Kundenkostenhierarchie [f]
Customer-profitability analysis	Kundenprofitabilitätsanalyse [f]
Customer-response price	Kundenreaktionszeit [f]
Decentralization	Dezentralisierung [f]
Decision model	Entscheidungsmodell [n]
Decision table	Entscheidungstabelle [f]
Defender	Unternehmen welche ihren Marktanteil verteidigen [p]

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## Appendix A. Cont'd

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Deferred bonus	Aufgeschobener Bonus [m]
Deferred compensation	Aufgeschobene Vergütung [f]
Demand (to)	Nachfrage (nachfragen) [f]
Design of products and processes	Konzeption von Produkten und Prozessen [f]
Design quality	Designqualität [f]
Diagnostic control systems	Diagnostic control systems / diagnostische Steuerungssysteme [p]
Differentiation strategy	Differenzierungsstrategie [f]
Direct costing	Einzelkostenrechnung [f]
Discounted cash flow method	Discounted-Cashflow-Verfahren [n]
Discretionary bonus	Ermessensbonus [m]
Distribution	Vertrieb [m]
Diversification	Diversifikation [f]
Divestment	Desinvestition [f]
Downsizing	Downsizing [Verkleinerung als Methode zu Effizienzsteigerung] [n]
Downward demand spiral	Abwärtsspirale der Nachfrage [f]
Dual pricing	Duale Preisbildung [f]
Dumping	Dumping [n]
Dysfunctional decision making	See suboptimal decision-making
Economic order quantity (EOQ)	Modell der optimalen Bestellmenge [n]
Economic Value Added (EVA®)	Economic value added (EVA®) (Residualgewinnkonzept) [m]
Economies of scale	Skaleneffekte [p]
Effectiveness	Effektivität [f]
Efficiency	Effizienz [f]
Efficiency variance	Effizienzabweichung / Verbrauchsabweichung [f]
Employee benefits	Arbeitnehmerleistungen [p]
Employee motivation	Mitarbeitermotivation [f]
Employee stock ownership plan (ESOP)	Mitarbeiterbeteiligungsplan [m]
Enterprise resource planning (ERP) system	Enterprise resource planning (ERP) System [n]
Equity compensation	Aktienvergütung [f]
Executive bonus	Führungskräftebonus [m]
Executive compensation	Vorstandsvergütung [f]
Expected monetary value	See expected value
Expected value	Erwartungswert [m]
Expense management	Ausgabenmanagement [n]
Experience curve	Erfahrungskurve [f]
Explicit knowledge	Explizites Wissen [n]
External Reporting	Externes Berichtswesen [n]
Extrinsic motivation	Extrinsische Motivation [f]
Extrinsic reward	Extrinsische Belohnung [f]
Favorable variance	Vorteilhafte Abweichung [f]
Finance director	See chief financial officer (CFO) [m]
Financial budget	Finanzplan [m] / Finanzbudget [n]
Financial planning models	Planungsmodelle [p]
Financial reporting	Finanzberichterstattung [f]
Fixed cost digression	Fixkostendegression [f]
Flexible budget	Flexibles Budget [p]
Flexible-budget variance	Flexible Budgetabweichung / Soll-Ist-Abweichung [f]
Floor price	Preisuntergrenze [f]
Fluctuating	Variabel; schwankend [f]
Fringe benefits	Nebenleistungen [p]
Goal (financial)	Wertziel [n]
Goal (operational)	Sachziel [n]

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## Appendix A. Cont'd

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Goal congruence	Zielkongruenz [f]
Goal setting	Zielsetzung [f]
Growth analysis	Wachstumsanalyse [f]
Growth component	Wachstumskomponente [f]
Growth strategies (vertical, horizontal, diagonal /conglomerate)	Wachstumsstrategie (vertikal, horizontal, diagonal /konglomerat) [f]
Human capital	Humankapital [n]
Idle capacity	Leerkapazität [f]
Idle price	Leerlaufzeit [f]
Immaterial assets	Immaterielle Vermögenswerte [p]
Incentive	Anreiz [m]
Incentive alignment	Anreizabstimmung [f]
Incentive compensation	Anreizvergütung [f]
Incentive plan	Anreizplan [m]
Incentive program	Anreizprogramm [n]
Incentive stock option	Anreiz-Aktienoption [f]
Incongruent decision making	See suboptimal decision making
Incremental unit-price learning model	Grenzarbeitszeit-Lernmodell [n]
Insourcing	Insourcing [n] / Eigenfertigung [f]
Interactive control systems	Interaktive Planungs- und Steuerungssysteme [p]
Intercompany services	Innerbetriebliche Leistungen [p]
Internal control	Interne Kontrolle [f]
Internal settlement	Innerbetriebliche Abrechnung [f]
Intrinsic motivation	Intrinsische Motivation [f]
Inventory management	Vorratsmanagement [n] / Bestandsführung [f]
Investment center	Investitionsstelle [f] / Investment Center [n]
Job enrichment	Arbeitsplatzbereicherung [f]
Job satisfaction	Arbeitszufriedenheit [f]
Just-in-price (JIT) production	Just-in-price Produktion [f]
Just-in-price (JIT) purchasing	Just-in-price Einkauf [m]
Kaizen budgeting	Kaizenplanung [f]
Key performance indicator (KPI)	Leistungskennzahl [f]
Key success factors	Erfolgsfaktoren [p]
Leadership	Unternehmensführung [f]
Leading and lagging indicators	Führende und nachhinkende Indikatoren [p]
Lean accounting	Lean Accounting / schlankes Rechnungswesen [n]
Lean production	See just-in-price (JIT) production
Learning	Lernprozess [m]
Learning curve	Lernkurve [f]
Life-cycle budgeting	Lebenszyklusbudgetierung [f]
Line management	Linienmanagement [n]
Liquidity	Liquidität [f]
Long-term incentive	Langfristiger Anreiz [m]
Long-term incentive plan (LTIP)	Langfristiger Anreizplan [m]
Loss	Verlust [m]
Make-or-buy decisions	Make-or-Buy-Entscheidungen [p]
Management Accounting	Internes Rechnungswesen [n]
Management by exception	Führung nach Ausnahmeprinzip [f]
Management control	Controlling [n]
Management control system	Planungs- und Steuerungssysteme [p]

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## Appendix A. Cont'd

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Manufacturing cells	Fertigungszellen [p]
Manufacturing cycle efficiency (MCE)	Effektivität des Fertigungszyklus [f]
Manufacturing cycle price	See manufacturing lead price
Manufacturing lead price	Fertigungsdurchlaufzeit [f]
Manufacturing-sector companies	Unternehmen des produzierenden Gewerbes [p]
Marginal costs	Grenzkosten [p]
Market expansion	Markterweiterung [f]
Market intensification	Marktdurchdringung [f]
Marketing	Marketing [n]
Market-share variance	Marktanteilsabweichung [f]
Market-size variance	Marktgrößenabweichung [f]
Mark-to-market accounting	Marktbasierte Rechnungslegung [f]
Master budget	Gesamtbudget [n]
Master-budget capacity utilization	Planbeschäftigung [f]
Materials requirements planning (MRP)	Materialbedarfsplanung [f]
Merchandising-sector companies	Handelsunternehmen [p] / Unternehmen des Handelssektors [p]
Merit pay	Leistungsbezogene Bezahlung [f]
Mission	Mission [f]
Monetary incentives	Monetäre Incentivierung [f]
Monitoring	Überwachung [f]
Moral hazard	Moralisches Risiko [n]
Motivation	Motivation [f]
Motivational theory	Motivationstheorie [f]
Motivational tool	Motivationsinstrument [n]
Niche	Nische [f]
Non-monetary incentive	Nicht-monetärer Anreiz [m]
Non-monetary incentives	Nicht-monetäre Incentivierung [f]
Normal capacity utilization	Normalbeschäftigung [f]
Objective function	Zielfunktion [f]
On-price performance	Lieferpünktlichkeit [f]
Operating budget	Betriebsbudget [n] / Betriebsplan [m]
Operating income	Betriebsgewinn [m]
Operating-income volume variance	Volumenabweichung des Betriebsgewinnes [f]
Operational control	Operative Kontrolle [f]
Opportunity costs	Opportunitätskosten [f]
Organization structure	Organisationsstruktur [f]
Organizational commitment	Organisationsbindung [f]
Outcomes	Outcome [n] / Ergebnisse [p]
Outsourcing	Auslagerung / Fremdbeschaffung [f]
Overhead costs	Gemeinkosten [p]
Overprice	Überstunden [p]
Pareto diagram	Pareto-Diagramm [n]
Partial productivity	Partielle Produktivität [f]
Pay equity	Lohngerechtigkeit [f]
Pay structure	Gehaltsstruktur [f]
Pay-for-performance	Leistungsabhängige Vergütung [f]
Peak-load pricing	Spitzenauslastungspreisgestaltung [f]
Perfectly competitive market	Vollkommener Wettbewerb [m]
Performance	Leistung [f]
Performance appraisal	Leistungsbeurteilung [f]
Performance benchmarking	Leistungsvergleich [m]
Performance bonus	Leistungsbonus [m]

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## Appendix A. Cont'd

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Performance evaluation	Leistungsbewertung [f]
Performance management	Leistungsmanagement [n]
Performance management system	Leistungssteuerungssystem [n]
Performance measurement	Leistungsbewertung [f]
Performance review	Leistungsbewertung [f]
Performance share units (PSUs)	Aktienbasierte Vergütung (Performance-gebunden) [f]
Performance standards	Leistungsstandards [p]
Performance-based compensation	Leistungsorientierte Vergütung [f]
Planning	Planung [f]
Planning and control cycle	Planungs- und Kontrollzyklus [m]
Practical capacity	Praktische Kapazität / praktisch realisierbare Kapazität [f]
Predatory pricing	Verdrängungswettbewerb [m]
Price discount	Preisnachlass [m]
Price discrimination	Preisdiskriminierung [f]
Price variance	Preisabweichung [f]
Price wage	Zeitlöhne [p]
Price-recovery component	Preisänderungskomponente [f]
Pricing	Preisgestaltung [f]
Process Cycle Efficiency (PCE)	Prozesswirkungsgrad [m]
Process quality	Prozessqualität [f]
Process simulation	Prozesssimulation [f]
Product differentiation	Produktdifferenzierung [f]
Product enlargement	Produktweiterung [f]
Product life cycle	Produktlebenszyklus [m]
Production-volume variance	Beschäftigungsabweichung [f]
Productivity	Produktivität [f]
Product-mix decisions	Produktmixentscheidungen [p]
Profit	Gewinn [m]
Profit center	Ergebnisstelle [f] / Profit Center [n]
Profit margin	Gewinnzuschlag [m]
Profit sharing	Gewinnbeteiligung [f]
Profit-to-sales ratio	See Return on Sales [m]
Prospector	Unternehmen mit wachsendem Marktanteil [n]
Purchase-order lead price	Auftragsbearbeitungszeit [f]
Qualitative factors	Qualitative Faktoren [p]
Quality	Qualität [f]
Quantitative factors	Quantitative Faktoren [p]
Rate variance	See price variance
Recognition and rewards	Anerkennung und Belohnungen [p]
Recognition program	Anerkennungsprogramm [n]
Reengineering	Umstrukturierung [f]
Reorder point	Bestellbestand [n]
Research and development (R&D)	Forschung und Entwicklung [f]
Residual income	Residualeinkommen [n]
Resource-based (strategy/view)	Ressourcenbasierte Strategie [f]
Responsibility accounting	Kostenrechnung nach Verantwortungsbereichen [f] / Responsibility accounting [n]
Responsibility center	Verantwortungsbereich [m]
Retention bonus	Bleibebonus [m]
Retention strategy	Haltestrategie [f]

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Retrenchment strategies	Strategien zur Einsparung von Kosten / Ressourcen [f]
Return on investment (ROI)	Kapitalrendite [f]
Return on Sales (RoS)	Umsatzrendite (kann sehr unterschiedlich definiert sein, meistens Reingewinn einer Unternehmenseinheit geteilt durch ihren Umsatz) [f]
Revenue center	Erlösstelle [f] / Revenue Center [n]
Revenue driver	Erlöstreiber [m]
Revenue object	Erlösobjekt [n]
Reward management	Belohnungsmanagement [n]
Reward system	Belohnungssystem [n]
Rightsizing	See downsizing
Risk aversion	Risikoaversion [f]
Risk management	Risikomanagement [n]
Rolling budget	Rollierendes Budget [n] / gleitender Haushalt [m]
Rolling forecast	See rolling budget
Safety stock	Sicherheitsbestand [m]
Salary	Gehalt [n]
Salary range	Gehaltsspanne [f]
Sales incentive plan	Verkaufsanreizplan [m]
Sales-mix variance	Absatzmixabweichung [f]
Sales-quantity variance	Absatzmengenabweichung [f]
Sales-volume variance	Absatzvolumenabweichung [f]
Scenario analysis	Szenarioanalyse [f]
Selling-price variance	Absatzpreisvarianz [f]
Senior executives pay	Vorstandvergütung [f]
Sensitivity analysis	Sensitivitätsanalyse [f]
Service-sector companies	Unternehmen des Dienstleistungssektors [p]
Shares	Wertpapiere [p] / Beteiligung [f]
Short-term incentive plan (STIP)	Kurzfristiger Anreizplan [m]
Skill-based pay	Fähigkeitsbasierte Vergütung [f]
Specification analysis	Spezifikationsanalyse [f]
Spot bonus	Sofortbonus [m]
Staff management	Stabmanagement [n]
Stakeholder	Stakeholder / Interessenvertreter [m]
Standard costing	Standardkostenrechnung [f]
Standard level of employment	Planbeschäftigung [f]
Standard quantity (SQ)	Sollmenge / Planmenge [f]
Static budget	Starres Budget [n]
Static-budget variance	Starre Budgetabweichung / budgetbezogene Plan-Ist-Abweichung [f]
Stock Appreciation Rights (SARS)	Aktienwertsteigerungsrechte [p]
Stock option	Aktienoption [f]
Stock purchase plan	Aktienkaufplan [m]
Strategic Business Unit (SBU)	Strategische Geschäftseinheit [f]
Strategic cost management	Strategisches Kostenmanagement [n]
Strategic management control	Strategische Steuerung im Management [f]
Strategic Performance Measurement Systems (SPMS)	Systeme zur strategischen Leistungsmessung von Unternehmen [p]
Strategic planning	Strategische Planung [f]
Strategy	Strategie [f]

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Strategy map	Strategy Map / Strategie-Karte [f]
Suboptimal decision making	Suboptimale (inkongruente) Entscheidungsfindung [f]
Substitute	Substitut [n]
Supply	Angebot, anbieten [n]
Sustainability	Nachhaltigkeit / Zukunftsfähigkeit [f]
Sustainability Balanced Scorecard (SBSC)	Sustainability Balanced Scorecard (SBSC) [f]
SWOT-analysis	SWOT-Analyse (Analyse von Stärken, Schwächen, Chancen, Risiken) [f]
Tacit knowledge	Implizites Wissen [n]
Talent retention	Talentbindung [f]
Target cost per unit	Zielkosten pro Stück [f]
Target operating income per unit	Geplanter Stückgewinn [m]
Target price	Zielpreis [m]
Target rate of return on investment	Angestrebte Kapitalrendite [f]
Target-actual comparison	Soll-Ist-Vergleich [m]
Team-based compensation	Teambasierte Vergütung [f]
Theoretical capacity	Theoretische Kapazität / Maximalkapazität [f]
Top-down budgeting	Top-down-Budgetierung [f]
Total Compensation	Gesamtvergütung [f]
Total compensation statement	Gesamtvergütungsübersicht [f]
Total cost of ownership (TCO)	Gesamtkostenbesitz [m]
Total quality management (TQM)	Total-Quality Management / umfassendes Qualitätsmanagement [n]
Total rewards	Gesamtbelohnungen [p]
Total-overhead variance	Herstellgemeinkostenabweichung [f]
Transfer price	Verrechnungspreis [m]
Uncertainty	Unsicherheit [f]
Unfavorable variance	Unvorteilhafte Abweichung [f]
Unused capacity	Ungenutzte Kapazität [f]
Upper price limit	Preisobergrenze [f]
Usage variance	See efficiency variance
Value-Based Management (VBM)	Wertorientiertes Management / Value-Based Management [n]
Value chain	Innerbetriebliche Wertschöpfungskette [f]
Value drivers	Werttreiber [p]
Value engineering	Wertanalyse [f]
Value for money ratio	Preis-Leistungs-Verhältnis [n]
Value streams	Wertströme / Wertflüsse [p]
Variable compensation	Variable Vergütung [f]
Variable incentive	Variabler Anreiz [m]
Variable overhead efficiency variance	Effizienzabweichung der variablen Gemeinkosten [f]
Variable overhead flexible-budget variance	Soll-Ist-Abweichung der variablen Gemeinkosten [f]
Variable overhead spending variance	Ausgabenabweichung der variablen Herstellgemeinkosten [f]
Variable pay	Variable Vergütung [f]
Variance	Abweichung / Varianz [f]
Variance analysis	Abweichungsanalyse [f]
Vision	Vision [f]
Wage	Lohn [m]
Bonus wage	Prämienlohn
Indirect labor (wage)	Hilfslohn
Piece wage/piece rate system	Akkordlohn
Whale curve	Whale Curve / Wal-Kurve / kumulative Kundenbeitragskurve [f]
Workforce incentive	Mitarbeiteranreiz [m]

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**Appendix A. Cont'd**

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Workforce motivation	Mitarbeitermotivation [f]
Work-life balance	Vereinbarkeit von Beruf und Privatleben [f]
Zero-based budgeting (ZBB)	Nullbasierte Budgetierung [f]

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