Errata

p. 3, r. 44: change ‘McCarthy (1978)’ into ‘McCarthy (1979)’, change ‘Riebel’s (1984)’ into ‘Riebel’s (1994)’
p. 4, r. 29-30: Accounting domain categorization according to Belverd, E. and J.R. Needles. Financial Accounting, 1995. Houghton Mifflin Company. Boston, p. 6
p. 5, r. 24-26: add ‘general IT trend, also described in Verdaasdonk (1998), p. 2 applied to Operations Management information systems’
p. 5. r. 41-43; p. 95, r. 2-3; p. 110, r. 30-32; p. 143, r. 8-10: add ‘as defined by various authors, e.g. Fransoo (1995)’
p. 6, r. 35; p. 33, r. 5-7; p. 6, r. 21-22, p. 8, r. 29-31; p. 94, r. 23-24 add ‘literature also discussed by Verdaasdonk (1998)’
p. 6, r. 41-43; p. 7, r. 1-2: add ‘based on McCarthy (1982)’; p. 7, r. 2-3: add ‘based on Sakagami (1995)’
p. 7, r.11-13: definition ‘purpose neutrality of accounting data’ defined by Verdaasdonk (1998, p. 17), based on Riebel (1994), Sinzig (1981, 1994)
p. 19, r. 6-8; p. 137, r. 13-15 add footnote ‘A similar research question for Operations Management decisions has been investigated by Verdaasdonk (1998)’
p. 32, r. 1-15 including Footnote 9 see Ulman (1980), also elaborated upon in Sakagami (1995)
p. 32, r. 20-36: Data model types according to Murthy and Wiggins (1993), modified to own research subject, also discussed by Verdaasdonk (1998), pp. 89 and 95.
p. 33, r. 1-4: Based on Sorter (1969), also discussed by many other authors such as: Sakagami (1995), McCarthy (1982), Verdaasdonk (1998, p. 88) amongst others
p. 33, r. 8-10: Purpose REA model discussed in many publications as e.g. McCarthy (1982), Verdaasdonk (1998), p. 92 etc.
p. 33, r. 19-25: based on McCarthy (1982) and Geerts and McCarthy (1997), p. 4. Also discussed in Verdaasdonk (1998), p. 93
p. 34, r. 14-16: also discussed in Riebel (1994), p. 535, based on Schmalenback (1948, 1956). Also discussed in Verdaasdonk (1998), p. 91
p. 34, r. 16-19 discussed by Verdaasdonk (1998), p. 17 and p. 92; r. 29-39: discussed in Verdaasdonk (1998), p. 92; based on various publications of Schmalenbach, Riebel, Sinzig, Riebel and Sinzig, Weber and Weissenberger, etc.
p. 34, 42 and 54: include footnote ‘Verdaasdonk (1998, 2003) has proposed a data model based on contracts accommodating data for the generic support of Operations Management decisions with *ex ante* data. Theeuwes and Adriaansen (1994) have discussed contracts in the context of a Manufacturing Improvement Framework’
p. 35, r. 21: add footnote ‘Verdaasdonk (1998), p. 40 describes various characteristics of ‘objective data’
p. 36, r. 24-28: based on Verdaasdonk (1998), p. 40 and McCarthy (1982)
p. 54, r. 20 remove text ‘Contract clauses contain the detail of resource exchanges’
p. 54, r. 33-34 add ‘also argued by Verdaasdonk (1998), p. 97’
p. 54 and 75, add footnotes ‘Verdaasdonk (1998, 2003) explains the relationship between contracts and resources in an object model for generic Operations Management decision-making with *ex ante* data’
p. 57, r. 12; p. 78, r. 9: add footnote ‘planned state’ and ‘committed state’ are similar to ‘planned’ and ‘final’ as discussed in Verdaasdonk (1998), p. 53, r. 5 for a data model specific to the support of Operations Management decision making with *ex ante* data
p. 61 and 77, add footnote ‘some of the objectives of ‘Overall Contract’ are similar to the concept of ‘Contract Potential’ developed for a data model providing data for Operations Management decision support with *ex ante* data (Verdaasdonk, 1998). Contract potentials do not describe relationships with (normal) contracts’.
p. 75 add footnote ‘object models are described using a standard methodology in software design, i.e. description of ‘functionality’, ‘requirements’ and ‘implementation choices’ e.g. also used in Verdaasdonk, (1998) p. 97-108
p. 77, r. 1-7: add ‘modeling of Design Feature 1, p. 60 and Section 3.2.1, p. 54, based on Section 2.5, p.40 Relationships also described by Verdaasdonk (1998), p. 97’
p. 79, r. 8, r. 15 and r. 26: remove text ‘This is illustrated in Figure 4-1’
p. 85, r. 4 change ‘Contract Model’ into ‘Contract Clause Model’; and ‘Section 4.4’ to ‘Section 4.2’
p. 96, Figure 5.1: add ‘Modified from Verdaasdonk (1998)’
p. 99, r. 23: add ‘based on Giesberts (1993, 1991)’
p. 115, Section 6.2: add footnote: ‘Verdaasdonk (1998), p. 5 discusses information for Operations Management decisions’
p. 115, r. 38-40: also argued by Wouters et al. (1999)
p. 116, r. 1-3, r. 5-10: discussed by various authors, amongst others e.g. Theeuwes and Adriaansen (1994)
p. 116, r. 35- 40: definitions as e.g. in Verdaasdonk (1998), p. 11
p. 118-131 Section 6.4 Analysis of Treasury Management Decisions” based on Sectoin 5.4, described along the same line of reasoning used in Verdaasdonk (1998) section 2.2 for Operations Management Decisions
p. 118, r. 29: title ‘Master Financing Schedule’ is based on ‘Master Production Schedule’ as defined by Giesberts (1993) and APICS literature. See also Vandenbossche (2004), p.103
p. 119, Table 6-1: Table defined in analogy to Business Logistics Decision Framework of Bertrand, Wortmann and Wijngaard (1990), which has also been completed for Business Logistics decisions by Verdaasdonk (1998); p. 32
p. 120, r. 1-5, r. 8-21, r. 36-37: add ‘a comparable summary for the MPS can be found in Verdaasdonk (1998); p. 31 and p. 33 but then applied to Operations Management decisions. Both summaries are based on Giesberts (1993)’.
Remove text p. 121, r. 9-10 (first word), r. 17(3rd word onwards)-r.19(until 7th word), r. 24-30; p. 123, r. 30 (6th word onwards) - r. 32 (6th word); p. 125, r. 32(last word)-r.34 (until 9th word)
Replace p. 121, r. 30-43 and p. 122, r. 1-28 with text ‘the MFS process financial resource inflows and outflows with operational as well as financial origin. The CFE as defined on p. 117 defines these CFEs on a common dominator which allows financial resource comparison’.
Replace p. 123, r. 45-51 and p. 125, r. 47-52 with text ‘This decision alternative is compared to other available decision alternatives as well as to the norms which are applicable for this decision as explained in Table 5-1’
Replace p. 124, r. 11-18 and p. 126, r. 1-2 with text ‘The opportunity effect occurring for Treasury Management decisions captured in ‘Context Congruency’ is described in analogy to the opportunity effect occurring for Business Logistics decisions as defined in ‘Context Information’ by Verdaasdonk (1998)
Replace p. 127, r. 2-14 with text ‘The accounting effect of this decision deals with evaluating the incremental and the opportunity effect of this alternative versus other possible decision alternatives’.

Replace p. 127, r. 16-29; p. 128, r. 45-49 and p. 129, r. 1-10 with text ‘the requirements on data availability deal with identifying the financial resource flows as well as their CFE’s, and recognizing decision alternatives via ‘context congruency’ as defined in analogy to requirements on data availability for Business Logistics decisions (Verdaasdonk, 1998)
Replace p. 128, r. 31-43 with text ‘This decision is chosen when the total financial effort (incremental effect plus opportunity effect) is more beneficial than other alternatives. The CFE used to compare the impact of financial resource flows.
Replace p. 129, r. 11-20 with text ‘This decision was introduced in Section 5.5 and relates to dealing with providing new financial resources to finance a deficit’. Conversion is the possible alternative solution’.
Replace p. 129, r. 28-31(first word) with text ‘Required accounting information deals with the CFE of financial resource outflows because of this decision’.
Replace p. 129, r. 38-43 and p. 130, r. 1-4; p. 131, r. 2-4 with text ‘The requirement on data availability deals with the specification of financial resource flows as well as their CFE as defined on p. 117’. Analogous data requirements for similar Business Logistics decisions are described by Verdaasdonk (1998) as ‘operational resource transition’– and ‘cash flow transition’.
Replace p. 130, r. 7-15 with: text ‘This decision deals with buffering unexpected shortages in financial resources in a certain type at a certain location and is defined in analogy to the equivalent safety stock level decision in Operations Management as defined by Orliky (1975), Bertrand et al (1990).’
Replace p. 130, r. 30-43 with ‘in analogy to the accounting information for operations resource safety stock as defined by Verdaasdonk (1998), required accounting information here deals with the cost of having the safety stock versus the situation not maintaining the safety stock’.
Replace entire Section 6.5, p. 131-132 with text: ‘The following generic requirements on data availability need to be designed. First, ‘Financial resource transition’. This requirement relates to the recognition of financial resource inflows and outflows. Second, ‘Cash flow Equivalent transition’. This requirement translates the financial resource inflows and outflows into a common denominator, the CFE as defined on p. 117. Third, the ‘Context Congruency’, which deals with defining the decision scope within which alternatives for Treasury Management decisions can occur. These three decisions are defined in analogy to the corresponding requirements to support Business Logistics decisions as defined by Verdaasdonk (1998): ‘Operations Resource transition’, ‘Cashflow Transition’ and ‘Context Congruency’.
p. 138, r. 35 add text ‘The HCFM was also published in Verdaasdonk and Wouters (2001). A generic accounting model to support operations management decisions. *Production Planning & Control* 12 (6), pp. 605-620’
p. 139, r. 10-12, r. 19-27: add ‘discussed for operations resource flows in Verdaasdonk (1998), p. 50-51’
p. 139, add to footnote 43: ‘Theeuwes and Adriaansen (1994) describe operational resource flows via supply and demand contracts’.
p. 141, r. 6-15: add ‘give’ and ‘take’ relationships are based on Geerts and McCarthy (1997). They are also used by Verdaasdonk (1998), p. 52 to describe relationships in the HCFM’
p. 142, r. 6-12: MRP Netting planning states are defined in Orliky (1975), Forgarty et al (1991), Bertrand et al. (1990) amongst others. Impact ‘planned’ and ‘final’ state is discussed for the HCFM by Verdaasdonk (1998), p.55
p.142, add to Footnote 46: ‘contracts on financial resources as defined in Table 7-1 and used in the HCFEM are described in analogy to contracts described for operational resources the HCFM model (Verdaasdonk, 1998).
p. 151, r. 35-39; p. 152, r. 11-12: add ‘also based on Verdaasdonk (1998), p. 70’
p 154-157 section 7.6 exanple on the HCFEM model developed along the same line of reasoning as an example of the HCFM model of Verdaasdonk (1998), section 3.5 p. 74 e.v.
p. 164, r. 29-40. add ‘based on Giesberts (1993), discussed for Operations Management decisions by Verdaasdonk (1998), p. 118’
p. 165, r. 13: replace ‘Wouters amd Verdaasdonk (1999)’ by ‘Verdaasdonk and Wouters (1999), Verdaasdonk (1998)
p. 165, r. 11-21 add ‘Verdaasdonk (1998); p. 126-127 and Verdaasdonk and Wouters (1999) have operationalized the consequences of this hierarchical relationship for Operations Management decisions’
p. 165-166, footnotes 69-70: add ‘and also on Verdaasdonk and Wouters (1999)’
p. 197-198: add footnote ‘based on Fowler (1997)’