













- [7] Ahrens T, and Chapman C S. "Accounting for flexibility and efficiency: A field study of management control systems in a restaurant chain," *Contemporary accounting research*, vol. 21, pp. 271-301, Feb 2004.
- [8] Muchinsky P M and Monahan C J. "What is person-environment congruence? Supplementary versus complementary models of fit," *Journal of vocational behavior*, vol. 31, pp. 268-277, Mar 1987.
- [9] Uotila J, Maula M, Keil T, et al. "Exploration, exploitation, and financial performance: analysis of S&P 500 corporations," *Strategic Management Journal*, vol. 30, pp. 221-231, Feb 2009.
- [10] Sun Q and Tong W H S. "China share issue privatization: the extent of its success," *Journal of financial economics*, vol. 70, pp. 183-222, Feb 2003.
- [11] Rongrui Du and Zezhong Xiao, "The determinants and performance effects of management accounting and controls in listed Chinese firms," *Accounting Research*, vol.39, pp.39-46, Sep 2008.
- [12] Nickerson J A and Zenger T R. "Being efficiently fickle: A dynamic theory of organizational choice," *Organization Science*, vol. 13, pp.547-566, May 2002.
- [13] Fang C, Lee J and Schilling M A. "Balancing exploration and exploitation through structural design: The isolation of subgroups and organizational learning," *Organization Science*, vol. 21, pp. 625-642, Mar 2010.