

Bibliography

Ackerman, F.R.; Cropper, S.A.; Eden, C.L. (1991) "Cognitive Mapping for Community Operational Research—A User's Guide", *Operational Research Tutorial Papers*, A.G. Mumford; T.C. Bailey (eds.), Operational Research Society.

Ackoff, Russell L. (1987) "Presidents' Symposium: OR, A Post Mortem", *Operations Research*, 35(3), 471–474.

Alty, J.L. (1987) "The Limitations of Rule Based Expert Systems", *Knowledge-Based Systems in Industry*, J. Kriz (ed.), Ellis Horwood, 17–22.

Amey, Lloyd (1968) "On Opportunity Costs and Decision Making", *Accountancy*, July, 442–451.

Ansoff, H. Igor, ed. (1969), *Business Strategy: Selected Readings*, Penguin Books.

Ashby, W. Ross (1956) *An Introduction to Cybernetics*, Methuen, London, UK.

Ashworth, C. and Goodland, M. (1990) *SSADM: A Practical Approach*, McGraw-Hill, Berkshire, UK.

Back-Hock, Andrea (1991) "Towards Strategic Accounting in Product Management: Implementing a Holistic Approach in a Data and Methods Base for Managerial Accounting", *European Journal of Operational Research*, 61, 98–105.

Bainbridge, David Ian (1989) "Expert Systems and the Law", *The Law Teacher*, 23(3), 279–292.

Beardon, Doug (1988) *Advanced Taxation*, Hutchinson.

Becker, Gary (1991) "A note on restaurant pricing and other examples of social influences on price", *Journal of Political Economy*, October.

Berlant, Debbie; Browning, Reese; Foster, George (1990) “How Hewlett-Packard Gets Numbers It Can Trust”, *Harvard Business Review*, January-February, 178–183.

Bertalanffy, Ludwig von (1968) *General Systems Theory: Foundations, Development, Applications*, George Braziller, New York.

Bierman, Harold Jr.; Dyckman, Thomas R.; Hilton, Ronald W. (1990) *Cost Accounting: Concepts and Managerial Applications*, PWS-KENT Publishing Company, Boston, Massachusetts.

Billo, Richard E.; Henderson, Mark; Rucker, Robert (1990) “Applying Conceptual Graph Inferencing to Feature Based Engineering Analysis”, *Computers in Industry*, 13, 195–214.

Blake, John (1991) *Accounting Standards, Third Edition*, Pitman Publishing, London.

Bloomfield, Brian P. (1986) *Modelling the World: The Social Constructions of Systems Analysts*, Basil Blackwell, Oxford, UK.

Bratko, Ivan (1986) *Prolog Programming for Artificial Intelligence*, Addison-Wesley.

Brown, Carol E. (1989) “Accounting Expert Systems: A Comprehensive, Annotated Bibliography” *Expert Systems Review for Business and Accounting*, School of Accounting, University of Southern California, Spring-Summer, 23–129.

Buckner and Shah (1989) “Expert Systems as Potential Managerial Accounting Decision Support Tools”, *Expert Systems for Information Management*, 2(3), 200–212.

Career Accountant (1990) “I.T. Survey results”, *Career Accountant*, July.

Champion, R.E.M. (1991) *Modelling for Requirements Engineering using Conceptual Structures*, PhD Thesis, University of Manchester Institute of Science and Technology, Department of Computation.

Checkland, Peter (1981) *Systems Thinking, Systems Practice*, Wiley.

Checkland, Peter; Scholes, Jim (1990) *Soft Systems Methodology in Action*, Wiley.

Chen, Peter Pin-Shan (ed.) (1981) *Entity-Relationship Approach to Information Modelling and Analysis*, ER Institute, Saugas, CA.

Chen, Peter P. (1985) Position Statement. From Sowa, John F.; Chen, Peter P.; Freeman, Peter; Salveter, Sharon C.; Schank, Roger C. (1985) "Mapping Specifications to Formalisms: Panel Session", *Proceedings of the 4th International Conference on Entity-Relationship Approach*, IEEE Computer Society Press, 100–101.

Claret, Jake (1990) "Why Numbers Are Not Enough", *Accounting Technician: The Journal of the Association of Accounting Technicians, UK.*, October, 24–25.

Claret, Jake (1991a) "Costs and Values", *Accounting Technician: The Journal of the Association of Accounting Technicians, UK.*, August, 22–23.

Claret, Jake (1991b) "Probing the Competitors", *Accounting Technician: The Journal of the Association of Accounting Technicians, UK.*, November, 20–21.

Claret, Jake (1992a) "Intangible Liabilities", *Accounting Technician: The Journal of the Association of Accounting Technicians, UK.*, May, 32–33.

Claret, Jake (1992b) "Fighting Yesterday's Wars", *Accounting Technician: The Journal of the Association of Accounting Technicians, UK.*, July, 24–25.

Claret, Jake (1992c) "Do Standards Distort Decisions?", *Accounting Technician: The Journal of the Association of Accounting Technicians, UK.*, October, 24–25.

Clarke, Barbera; Finlay, Paul N. (1989) "A Typology of Decision Support Systems", *Journal of Applied Systems Analysis*, **16**, 89–98.

Clocksinn, W.F.; Mellish, C.S. (1981) *Programming in Prolog*, Springer-Verlag.

Coffey, Margaret (1988) "Systems Reach the Top Ranks", *Management Today*, May, 127–130.

Cooper, Robin (1990) "ABC: A Need, Not an Option", *Accountancy*, September, 86–88.

Colson, Robert H.; Helman, David H.; Gomes, Benedict A.; Cihula, Joseph (1989) "An Application of Artificial Intelligence in Costing Spreadsheets", *ACM Proceedings of The Second International Conference on Industrial and Engineering Applications of Artificial Intelligence and Expert Systems*, 558–567.

Coulthurst, Nigel; Piper, John (1986a) "The State of Cost and Management Accounting", *Management Accounting*, April.

Coulthurst, Nigel; Piper, John (1986b) "The Terminology and Conceptual Basis of Information for Decision Making", *Management Accounting*, May.

Coulthurst, Nigel; Piper, John (1986c) "Framework for Analysis of Decision-Relevant Costs and Benefits", *Management Accounting*, June.

Davis, Mike (1991) "Use These Financial Modelling/Decision Support Packages to Advise Your Clients Better", *Computers in Accounting*, February/March 1992, 26–45.

DeMarco, Tom (1979) *Structured Analysis and System Specification*, Prentice-Hall, Englewood Cliffs, NJ.

Dermer J. (1977) *Management Planning and Control Systems: Advanced Concepts and Cases*, Irwin.

- Dick, Judith P. (1992) *A Conceptual, Case-Relation Representation of Text for Intelligent Retrieval*, PhD Thesis, Computer Systems Research Institute, University of Toronto, Canada. Available as Technical Report CSRI-265.
- Dreyfus, Hubert L. (1979) *What Computers Can't Do: A Critique of Artificial Reason - Second Edition*, Harper & Row, New York.
- Dreyfus, Hubert L.; Dreyfus, Stuart E. (1986) *Mind Over Machine: The Power of Human Intuition and Expertise in the Era of the Computer*, Basil Blackwell, Oxford, UK.
- Drury, Colin (1988) *Management and Cost Accounting - Second Edition*, Van Nostrand Reinhold, UK.
- Economist, The* (1992, February 8–14) i) “Why a queue?”, page 85; ii) “Untangling intangibles”, page 104.
- Economist, The* (1993, March 20) “Eenie, Meenie, Minie, Mo . . .”, page 106.
- Eden, C. (1991) “Working on Problems Using Cognitive Mapping”, *Operations Research in Management*, Littlechild, Stephen; Shutler, Maurice (eds.), Prentice-Hall.
- Edwards, Alex; Connell, N.A.D. (1989) *Expert Systems in Accounting*, Prentice Hall International (UK) in association with The Institute of Chartered Accountants in England and Wales.
- Ericsson, K. Anders; Simon, Herbert A. (1984) *Protocol Analysis: Verbal Reports as Data*, Bradford Books, MIT Press.
- Farques, Jean; Landau, Marie-Claude; Dugourd, Anne; Catach, Laurent (1986) “Conceptual Graphs for Semantics and Knowledge Processing”, *IBM Journal of Research and Development*, 30(1).
- Feigenbaum, E.A. (1977) “The Art of Artificial Intelligence: Themes and Case Studies of Knowledge Engineering”, *Proceedings of 5th International Joint Conference on Artificial Intelligence*, 1014–1019.

Feigenbaum, Edward; McCorduck, Pamela; Nii, H. Penny (1988) *The Rise of the Expert Company*, Times Books, New York / Macmillan, London.

Finlay, Paul N. (1989) *Introducing Decision Support Systems*, NCC Blackwell.

Finlay, Paul N; King, Malcolm (1989) "Experiences in Developing an Expert System for MBA Admissions", *Journal of the Operational Research Society*, 40(7), pp. 625–635.

Fish, Jonathan; Scrivener, Stephen (1990) "Amplifying the Mind's Eye: Sketching and Visual Cognition", *LEONARDO*, 23(1), 117–126.

Forrester, Jay W. (1961) *Industrial Dynamics*, MIT Press, Cambridge, Massachusetts.

Forrester, Jay W. (1969) *Urban Dynamics*, MIT Press, Cambridge, Massachusetts.

Forrester, Jay W. (1971) *World Dynamics*, Wright-Allen Press, Cambridge, Massachusetts.

Gammack, John (1991) "Expert Systems: The Future is Assured", *The Computer Bulletin*, September.

Gardiner, David A.; Tjan, Bosco S.; Slagle, James R. (1989) "Extended Conceptual Structures Notation", Technical Report TR 89-88, Computer Science Department, Institute of Technology, University of Minnesota.

Garner B.J. and Tsui E. (1985a) "Knowledge Based Audit", Draft paper, Division of Computing and Mathematics, Deakin University, Australia.

Garner B.J. and Tsui E. (1985b) "Knowledge Representation in an Audit Office", *The Australian Computer Journal*, 17(3), 106–112.

Garner B.J. and Tsui E. (1985c) "Recent Advances in Computer Audit Research", *The EDP Auditor Journal*, 4, 3–16.

- Garner B.J. (1987) "Expert Systems: from Database to Knowledge base", *Information and Software Technology*, 29(2), 60–65.
- Geerts, Guido; McCarthy, William E. (1991) "Database Accounting Systems", *Information Technology Perspectives in Accounting: An Integrated Approach*, Williams, B.; Sproul, B.J. (eds.), Chapman and Hall Publishers, June.
- George, F.H. (1990) "Expert Systems and Executive Information Systems", *International Journal of Systems Research and Information Science*, 3, 209–222.
- Gill, S.P. (1988) "On Two AI Traditions", *AI and Society*, 2(4).
- Gillett, Peter R. (1991) "What Can AI Offer the Accounting Profession?", *Institution of Electrical Engineers Colloquium on Strategic Industrial Issues in AI in Engineering*, Digest No. 002, London, UK, 5/1–5/4.
- Girvan, Ray (1990) "Powerhouse Programming", *Amstrad PC*, March, 36–39.
- Gödel, K. (1931) "On Formally Undecidable Propositions of *Principia Mathematica* and Related Systems I", *In Van Heijenoort (1967)*, 1879–1931.
- Graff, Lois (1989) "Spreadsheet Applications in Benefit / Cost Analysis", *Proceedings of the 11th Annual Conference on Computers and Industrial Engineering*, 17(1-4), 293–297, Pergamon Press.
- Hammer, Ken; Janes, Ross (1990) "Interactive Management", *OR Insight*, 3(1), January–March, 11–13.
- Harrison, Chris (1989) "Learning about Leonardo", *Tech PC User*, June.
- Hayes-Roth, Frederick; Waterman, Donald A.; Lenat, Douglas B. (eds.) (1983), *Building Expert Systems*, Addison-Wesley.
- Heaton, John E. (1989a) *An Investigation into Knowledge Engineering using Conceptual Graphs*, MSc Project, Department of Computer Studies, Loughborough University of Technology.

Heaton, John E. (1989b) *Conceptual Graph Processor - User Guide*, MSc Project, Department of Computer Studies, Loughborough University of Technology.

Heaton, John E. (1992) *CGP - User Guide*, Loughborough University of Technology Department of Computer Studies, Technical Report No. 735.

Helfert, Erich A. (1982) *Techniques of Financial Analysis - Fifth Edition*, Irwin, Homewood, Illinois.

Hirsch, E.D., Jr.; Kett, Joseph F.; Trefil, James (1991), *The Dictionary of Cultural Literacy*, Houghton-Mifflin, Boston.

Holtham, Clive (1989) "Can computers knock the FD off his perch?", *Accountancy Age*, January 19th, 25.

Hornigren, Charles T; Foster, George (1990) *Cost Accounting: A Managerial Emphasis*, Prentice-Hall, Englewood Cliffs, NJ.

Hosking, Patrick (1992) "Perfume advertising row grows", *The Independent* Newspaper, Friday, November 6.

Humpert, B.; Holley, P. (1988) "Expert Systems in Finance Planning", *Expert Systems*, 5(2), 78-101.

Hyman, David N. (1992) *Economics - Second Edition*, Irwin.

Ijiri, Y (1975) *Theory of Accounting Measurement*, American Accounting Association.

Ince, Darrel (1987) *Financial and Business Applications of Artificial Intelligence*, Information Technology Briefings.

Jackson, Peter (1990) *Introduction to Expert Systems - Second Edition*, Addison-Wesley.

- Johnson, H. Thomas; Kaplan, Robert S. (1987)** *Relevance Lost: The Rise and Fall of Management Accounting*, Harvard Business School Press, Boston, Massachusetts.
- Kaplan, Robert S.; Atkinson, Anthony A. (1989)** *Advanced Management Accounting*, Prentice-Hall, Englewood Cliffs, NJ.
- Kelly, George (1955)** *The Psychology of Personal Constructs*, Norton, New York.
- Keravnou, E.T.; Washbrook, J. (1989)** "What is a deep expert system? An analysis of the architectural requirements of second-generation expert systems", *Knowledge Engineering Review*, 4(3), 205–233.
- Klein, Michel; Methlie, Leif B. (1990)** *Expert Systems: A Decision Support Approach With Applications in Management and Finance*, Addison-Wesley.
- King, Malcolm (1989)** "Experiments with Experts Developing Simple Expert Systems", *OMEGA International Journal of Management Science*, 17(2), 123–134.
- King, Malcolm and McAulay, Laurie (1991)** "A Standard Costing Knowledge Base: Building and Using an Expert System in Management Accounting Education", *Issues in Accounting Education*, 6(1), Spring, 97–111.
- King, Malcolm and McAulay, Laurie (1992)** "Barriers to Adopting Management Expert Systems: Case Studies of Management Accounting Applications which Failed", *Expert Systems*, 8(3), August, 139–47.
- King, P.H.J. (1983)** "Analysis: A View of the Future: Towards more 'Intelligent' Database Systems", *DBMSs - A Technical Comparison*, Pergamon Infotech Limited, 269–272.
- Klir, George J. (1969)** *An Approach to General Systems Theory*, Van Nostrand Reinhold, New York.
- Kocura, Pavel (1992)** "Towards a Deep-Knowledge Semantics for Conceptual Graphs", *Conceptual Structures: Current Research and Practice*, Nagle,

- Timothy E.; Nagle Janice A.; Gerholz, Laurie L.; Eklund, Peter W. (eds.), Ellis Horwood, 109–126.
- Kowalski, R. (1979a) *Logic for Program Solving*, Amsterdam, North-Holland.
- Kowalski, R. (1979b) “Algorithm = Logic + Control”, *CACM*, 22, 424–431.
- Kowalski, R.; Sergot M. (1987) Letter to the Editor and Editorial Comment, *The Computer Journal*, 30(3).
- Kuehn, Ralph R.; Fleck, A. Jr. (1990) “Data Flow Diagrams for Managerial Problem Analysis”, *Information Executive*, 3(1), 11–15.
- Laszlo, Ervin (1972a) *Introduction to Systems Philosophy - Towards a New Paradigm of Contemporary Thought*, Jordon & Breach, New York.
- Laszlo, Ervin (1972b) *The Systems View of the World*, George Braziller, New York.
- Lazimy, Rafael (1991) “A Deductive Approach for Problem Representation and Modeling Support: Conceptual Schema and Object-Oriented Models”, *Proceedings of the 24th Hawaii Conference on System Sciences*, IEEE, 291–305.
- Lee, G.A. (1986) *Modern Financial Accounting*, Van Nostrand Reinhold, UK.
- Leith, Philip (1990) *Formalism in AI and Computer Science*, Ellis Horwood.
- Leith, Philip (1991) *The Computerised Lawyer*, Springer-Verlag.
- Levary, Reuven R., Madeo, Laurence A. (1991) “Expert System-User Integrated Adaptive Systems”, *Expert Systems With Applications*, 3, 489–498.
- Liang, Thow-Yick (1990) “Expert Support Systems: an Intermediate Reality for Management”, *Behaviour and Information Technology*, 9(4), 297–305.
- Lickliger, Tracy Robnett (1989) “Ten Years of Rows and Columns”, *Byte*, December.

Lilienfeld, Robert (1978) *The Rise of Systems Theory: An Ideological Analysis*, Wiley.

Lipsey, Richard G. (1988) *An Introduction to Positive Economics*, Weidenfeld and Nicolson.

Loucopoulos, P.; Champion, R.E.M. (1990) "Concept Acquisition and Analysis for Requirements Specification", *Software Engineering Journal*, March, 116–124.

Lumby, Stephen (1991) *Investment Appraisal and Financing Decisions: A first course in financial management - Fourth Edition*, Chapman & Hall.

Mahahon, R.G.P. (1990) "A Bibliography of Expert Systems in Accounting, Finance and Management", *Accounting and Finance Research Paper 90/3*, The Flinders University of South Australia. *Updates Available*.

Martin, C.J.; Clarke, B.A. (1990) "Executive Information Systems: Recent Developments and Research Imperatives", *British Journal of Management*, 1, 27–34.

Mays, Eric; Apté, Chidanand, Griesmer, James; Kastner, John (1987) "Organising Knowledge in a Complex Financial Domain", *IEEE Expert*, Fall, 61–70.

McBride, Richard D.; O'Leary, Daniel E.; Widmeyer, George R. (1989) "A Knowledge-Based System for Cash Management with Management Science Expertise", *Annals of Operations Research*, 21, 301–316.

McCandless, Holloway (1989) "Smarter than the average program", *Practical Computing*, September, 60–64.

McCarthy, William E. (1987) "On the Future of Knowledge-Based Accounting Systems", *The D. R. Scott Memorial Lecture Series*, University of Missouri, 19–42. Also published in *Artificial Intelligence in Accounting and Auditing: The Use of Expert Systems*, Vasarhelyi, M. (ed.), Markus Wiener Publishing, October 1987.

McDermott, J. (1982) "R1: A Rule-based Configurer of Computer Systems", *Artificial Intelligence*, 19, 39–88.

McLintock, A.J.; Berry, R.H. (1992) "Logic Programming as a Paradigm for Financial Modeling: A Comment", *MIS Quarterly*, March, 1–3.

Mephram, M.J. (1981) "Opportunity Cost and the Accountant", *Management Accounting*, May, 39–41.

Miller, G.A. (1956) "The Magic Number Seven, Plus or Minus Two: Some Limits on Our Capacity for Processing Information", *Psychological Review*, 89, 449–482.

Minch, Robert P. (1989) "Logic Programming as a Paradigm for Financial Modeling", *MIS Quarterly*, March, 65–81.

Minch, Robert P. (1992) "Logic Programming as a Paradigm for Financial Modeling: Response to a Comment by McLintock and Berry", *MIS Quarterly*, March, 5–9.

Mui, Chunka; McCarthy, William E. (1987) "FSA: Applying AI Techniques to the Familiarization Phase of Financial Decision Making", *IEEE Expert*, Fall, 34–41.

Murray, B.S.; McDaid, E. (1993) "Visualizing and Representing Knowledge for the End User: A Review", *International Journal of Man-Machine Studies*, 38, 23–49.

Neumann, John von; Morgenstern, Oskar (1967) *Theory of Games and Economic Behaviour*, Wiley, New York.

Newell, A.; Simon, H.A. (1972) *Human Problem Solving*, Prentice-Hall, Englewood Cliffs, NJ.

Novak, J.D.; Gowin, D.B. (1984) *Learning How to Learn*, Cambridge University Press.

- O'Brien, S.M.; Candy, L.; Edmonds, E.A.; Foster, T.J. (1992) *Knowledge Acquisition and Refinement with End-User Knowledge Manipulation Systems*, LUTCHI Technical Report No. 92/K/LUTCHI/0136, Loughborough University of Technology. Also in: *Applications of Artificial Intelligence X: Knowledge-Based Systems*, Orlando, Florida, April.
- Parsaye, Kamran; Chignall, Mark; Khoshafian, Setrag; Wong, Harry (1989) *Intelligent Databases*, Wiley.
- Patterson, Dan W. (1990) *Introduction to Artificial Intelligence and Expert Systems*, Prentice-Hall, Englewood Cliffs, NJ.
- Pilote, Michael (1989) "Experience in applying Conceptual Modelling to Interface with a Real-Life Business Application", *Proceedings of the 5th International Conference on Data Engineering*, IEEE Computer Society, 172–179.
- Piper, J.A.; Walley, P. (1990) "Testing ABC Logic", *Management Accounting*, September, pp. 31 & 42.
- Polovina, Simon (1989) *Software for the Artificial Intelligence Course: Syntactic Pattern Recognition Systems*, MSc Project, Department of Computer Studies, Loughborough University of Technology.
- Polovina, Simon (1991a) "Towards the Thought Machine", *Accounting Technician: The Journal of the Association of Accounting Technicians*, UK., October, 25–26. See Appendix C/01.
- Polovina, Simon (1991b) "Tomorrow's Spreadsheets : Conceptual Graphs as the Knowledge Based Decision Support Tool for the Management Accountant", *Proceedings of the Sixth Annual Workshop on Conceptual Graphs*, 11-13 July, 1991, State University of New York at Binghamton, NY, USA (Sponsored by AAAI), 375–385. See Appendix C/02.
- Polovina, Simon; Heaton, John (1992a) "An Introduction to Conceptual Graphs", *AI Expert*, 7(5), May, 36–43. See Appendix C/03.

Polovina, Simon (1992b) *An Initial User Experiment with Linear Form Conceptual Graphs for Strategic Planning*, Loughborough University of Technology Department of Computer Studies, Technical Report No. 720. Fully reproduced as part of Chapter 5 and its appendices.

Polovina, Simon (1992c) “Bridging Accounting and Business Strategic Planning Using Conceptual Graphs”, *Proceedings of the Seventh Annual Workshop on Conceptual Graphs, 8-10 July, 1992, New Mexico State University, Las Cruces, USA, 203–212*. See Appendix C/04.

Polovina, Simon; Delugach, Harry S. (1993) “The Economics Of Supply And Demand: An Important Challenge For Conceptual Graphs”, To Appear in: *Proceedings of the First International Conference on Conceptual Structures: Theory and Applications, Quebec City, Canada, August 4–7, 1993*. See Appendix C/05.

Pool, John Charles; La Roe, Ross M. (1985) *The Instant Economist: All the Basic Principles of Economics in One Hundred Pages of Plain Talk*, Addison-Wesley.

Pountain, Dick (1990) “Adding Objects to Prolog”, *Byte*, August, 64IS, 15–20.

Ravden, Susannah J.; Johnson, Graham I. (1989) *Evaluating Usability of Human-Computer Interfaces: A Practical Method*, Ellis Horwood.

Reagan-Cirincione, Patricia; Schuman, Sandor; Richardson, George P.; Dorf, Stanley A. (1991) “Decision Modeling: Tools for Strategic Thinking”, *Interfaces*, 21, November–December, 52–65.

Reason, J. (1990) *Human Error*, Cambridge University Press, Cambridge, UK.

Richmond, B.; Peterson, S.; Vescuso, P. (1987) *An Academic User’s Guide to STELLA*, High Performance Systems, Lyme, New Hampshire.

Russell, Stuart; Wefald, Eric (1991) *Do the Right Thing: Studies in Limited Rationality*, MIT Press, Cambridge, Massachusetts.

- Sage, Andrew P. (1991) "Multiple Perspective Qualitative Reasoning and Dialog Generation and Management", *Decision Support and Qualitative Reasoning*, M.G. Singh and L. Travé-Massuyès (eds.), Elsevier Science Publications B.V., North-Holland.
- Sangster, Alan (1991) "Expert Systems in Management Accounting: Barriers to Development", *Expert Systems Information Management*, 4(2), 115–131.
- Schwartz, David G. (1992) "Cognitive Mapping as a Knowledge Engineering Tool", *Applications of Artificial Intelligence X: Knowledge-Based Systems*, 37–46.
- Schneiderman, B (1987) *Designing the User Interface: Strategies for Effective Human Computer Interaction*, Addison-Wesley.
- Shannon, Claude E.; Weaver, Warren (1972) *The Mathematical Theory of Information*, University of Illinois Press, Urbana.
- Siegel, Sidney (1956) *Nonparametric Statistics for the Behavioural Sciences*, McGraw-Hill, New York.
- Simon, H.A. (1964) "On the Concept of Organisational Goal", *Administrative Science Quarterly*, 9(1), June, 1–22. Also in Ansoff (1969, 240–261).
- Simon, H.A. (1977) *The New Science of Management Decision - Third Edition*, Harper & Row.
- Singh, Surinder (1989) "Developing a Computer Model for Cash Flow Planning", *Cost Engineering*, 31(11), November, 7–11.
- Sizer, John (1989) *An Insight into Management Accounting*, Penguin Business, UK, pp. 411–420.
- Slagle, James R.; Wick, M. R.; Poliac, M.O. (1986) "AGNESS: A Generalized Network-Based Expert System Shell", *Proceedings of the National Conference on Artificial Intelligence*, MIT Press, Cambridge, Massachusetts, 996–1002.

Slagle, James R.; Gardiner, David A.; Han, Kyungsook (1990) "Knowledge Specification of an Expert System", *IEEE Expert*, August, 29–38.

Smith, Bradley M. (1988) *A Study of Knowledge Representation Using Conceptual Graphs in PROLOG*, BSc Project, Department of Computer Studies, Loughborough University of Technology.

Smith, Bradley (1991) "CAMES - Expert System Administration of Money Market Services", *Proceedings of the Sixth Annual Workshop on Conceptual Graphs*, 11-13 July, 1991, State University of New York at Binghamton, NY, USA (Sponsored by AAI), 401–416.

Smyth, Mary M.; Morris, Peter E.; Levy, Philip; Ellis, Andrew W. (1987) *Cognition in Action*, LEA Publishers, London.

Sowa, John F. (1984) *Conceptual Structures: Information Processing in Mind and Machine*, Addison-Wesley.

Sowa, John F. (1985) Position Statement. *From Sowa, John F.; Chen, Peter P.; Freeman, Peter; Salveter, Sharon C.; Schank, Roger C. (1985) "Mapping Specifications to Formalisms: Panel Session", Proceedings of the 4th International Conference on Entity-Relationship Approach, IEEE Computer Society Press, 100–101.*

Sowa, John F. (1990) "Knowledge Representation in Databases, Expert Systems, and Natural Language", *Artificial Intelligence in Databases and Information Systems (DS-3)*, Meersman, R. A.; Shi, Zh.; Kung, C-H: North-Holland Publishing Co., Amsterdam, 1990, 17–50.

Sowa, John F. (1991a) "Conceptual Analysis as a Basis for Knowledge Acquisition", *The Cognition of Experts: Psychological Research and Empirical AI*, R.R. Hoffman (ed.), Springer-Verlag.

Sowa, John F. (1991b) "Towards the Expressive Power of Natural Language", *Principles of Semantic Networks: Explorations in the Representation of Knowledge*, Sowa, John F. (ed.), Morgan Kaufman Publishers, San Mateo, CA, 157–189.

Spent, Peter (1989) *Applied Nonparametric Statistical Methods*, Chapman and Hall, London.

Stone, R.G.; Cooke, D.J. (1987) *Program Construction*, Cambridge University Press.

Thierauf, Robert J. (1990) *Expert Systems in Finance and Accounting*, Quorum Books.

Tjan, Bosco S.; Gardiner, David A.; Slagle, James R. (1990) "Direct Inference Rules for Conceptual Graphs with Extended Notation", Technical Report TR 90-28, Computer Science Department, Institute of Technology, University of Minnesota.

Tomkins, Cyril (1991) *Corporate Resource Allocation: Financial, Strategic and Organisational Perspectives*, Basil Blackwell, Oxford, UK.

Van Heijenoort, J., ed. (1967) *From Frege to Gödel: A Source Book in Mathematical Logic*, Harvard University Press, Cambridge, Massachusetts.

Vitalari, N.P. (1984) "A Critical Assessment of Structured Analysis Methods: A Psychological Perspective", *Beyond Productivity: Information Systems Development for Organisational Effectiveness*, Elsevier Science Publications BV, Amsterdam, Holland.

Webster, Dallas E. (1988) "Mapping the Design Information Representation Terrain", *Computer*, December, 8-23.

Wiener, Norbert (1948) *Cybernetics*, Wiley, New York.

Wilkinson, Joseph W. (1989) *Accounting Information Systems: Essential Concepts and Applications*, John Wiley.

Wilson, R.A. (1989) "Knowledge Based Systems in Accounting: A Taxonomy", *Expert Systems for Information Management*, 2(1), 23-33.

Wilson, R.A.; Sangster, A. (1992) "The Automation of Accounting Practice", *The Journal of Information Technology*, 7, 65-75.

Wilson, Richard M.S.; Chua, Wai Fong (1988) *Managerial Accounting: Method and Meaning*, Van Nostrand Reinhold, UK.

Wirth, Nicklaus (1990) "OOP meets Modula-2", *.EXE Magazine*, 4(11), May, 12–16.

Woolf, Emile (1990) *Auditing Today*, Prentice Hall International (UK) Ltd., Hemel Hempstead.

Xueli, Yu; Tse, Y.D.; Whinston, Andrew B. (1989) "The ES for Estimating Capital Requirement", *Journal of Computer Science and Technology*, 4(4), 353–362.