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# REVIEW OF LITERATURE: MANAGEMENT ACCOUNTING AND CONTROL SYSTEM

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## *Abstract:*

*The purpose of this paper is to present a review literature about Management Accounting and Control System (MACS). It explores recent development of this topic and offers suggestions for future research. This paper presents a review several findings from some journal articles, most of them notable accounting journals. Several sections includes in this paper such as review method, discusses the topics, research settings, theories and finding of the literature review. The last section, it concludes the paper and suggestions for future research.*

**Keywords:** *Management Accounting and Control System, Management Accounting System, Accounting Research.*

## 1. INTRODUCTION

The definition of management accounting and control systems (MACS) is a variant of accounting and control system. MACS can be implemented to a firm. MACS produce information for planning and decision making for managers in firms (Damanpour,1987 Libby and Waterhouse, 1996). However, according to Macintosh and Quattrone, (2010), MACS are some accounting tools that are designed to help firms and managers to identify resource needs of business components, allocation of resources through firm and planning, evaluating and performance appraising. Furthermore, Macintosh and Quattrone (2010) used sociological approach. However, one of characteristic of Management Accounting system is as important information sources to a management aim in operating activities and to decrease uncertainty environment in achieving company goals (Gordon and Miller, 1976; Waterhouse and Tiessen 1978). The aim of this paper is to present a review literature of Management Accounting and Control System and Management Accounting System. It is useful insights on management accounting research and also management accounting theory.

Appendix 1 summarizes the attributes of the research form this review. There are six columns in this appendix such as author, article title, article type, theory, research method and



findings. For article type were categorized based on a empirical, case study and conceptual. Theories and research method were based on the framework by Shields (1997). In this paper modify based on the theories used in these articles. Shields (1997) review articles that published by North Americans during period 1990 until 1996. The review was confined only six accounting journal (Shields, 1997). Chenhall and Morris, (2011) reviewed 231 papers published by 10 leading management accounting journals between the years 1980 and 2009. Their papers were based on Australian management accounting researchers over the last 30 years (Chenhall and Morris, 2011).

## **2. REVIEW METHOD**

The current review involves leading accounting journal and management and business journals. Accounting journal includes such as The Accounting Review (TAR); Auditing and Accountability Journal (AAAJ); Accounting, Organizations and Society (AOS); Management Accounting Research (MAR); Journal of Management Accounting Research (JMAR); JAMAR; Malaysian Accounting Review; European Accounting Review; Review of Accounting and Finance; Advances in Accounting; Omega; Journal of Accounting Research; Journal of International Accounting Research; Critical Perspectives on Accounting; Journal of Business Finance and Accounting; Accounting and Business Research. The total number of accounting journals are about seventeen (17) types of journals. However, other journals are non accounting involves for instance Australian Journal of Basic and Applied Science, International Journal of Academic Research; World Review of Science; Technology and Sustainable Development; World Journal of Management; International Journal of Management; Problems and Perspectives in Management; Global Journal of Business Research, Information and Organization; Small, Business, Economics.

The articles on Management Accounting and Control System were searched by using the term “Management Accounting and Control System” and “Management Accounting System”. For the purpose of the analysis, articles on book reviews, committee reports and discussions were omitted. However, it could be said that relatively few of articles were selected for the review. This is probably because of the search operation by using words “Management Accounting and Control System” and “Management Accounting System”.

### 3. THEORIES AND RESEARCH MODELS

This section discusses about the theories and findings from the literature review. First of all, it discusses the theories used in the research related to this topic. It includes contingency theory, organizational theory, organizational behavior, institutional theory, sociological, other theory and it does not discuss about theory in that article.

**Table 1. The Distribution of Theories**

No	Theories	Frequency
1	Contingency Theory	29
2	Organizational Theory	5
3	Organizational Behavior	1
4	Institutional Theory	4
5	Sociological	2
6	Other	2
7	No Explicit Theory	12
Total		55

Table 1 shows several theories used in the articles. The most used is contingency theory (29 articles), followed by organizational theories (5 articles), institutional theory (4 articles), sociological theory (2 articles). Other theory is about two (2) articles. No explicit theory is about 12 articles. They are with most of them developing hypotheses from the findings of prior researches.

The contingency theory has become a current vogue in management accounting research (Otley, 1980). The contingency approach in management accounting is based on the premise that there is no universally appropriate accounting system which can be applied equally to all organizations in all circumstances (Otley, 1980). While it is often claimed that contingency theory has become the dominant paradigm in management accounting research (Dent, 1990; Fisher, 1995) such a view is questionable. Empirical research of contingency theory in management accounting has been conducted at different levels (industry, firm, units of a firm),

considering different contextual factors (Haldma and Laats, 2002). In conclusion, most of articles used contingency theory in relation with this topic.

**Table 2. The Distribution of Research Method**

No	Research Method	Frequency
1	Survey	44
2	Case/Interview	3
3	Experiment	1
4	Multiple Research Method	2
5	Qualitative Method	2
6	Literature Review	1
7	Other	2
Total		55

Table 2 shows the distribution of research method from articles in appendix 1. It can be seen from the table that most of researchers conduct research by using quantitative method than qualitative method. The most articles of research method used are about 44 articles. Followed by case study and interview is about 3 articles, multiple and qualitative method (2 articles) and 1 article used in experimentation and literature review.

The articles used in the research method (survey) include Accounting, Organization and Society (10 articles); Management Accounting Research are about 4 articles; Accounting, Business and Research; Advances in Accounting and Journal of Management Accounting Research have the similar amount about 3 articles, and other journals about 21 articles. Other journals consist of one article from accounting, business and management journals.

A great deal of social researchers includes management accounting and control systems research is descriptive research. The most data gathering technique used is surveys (Neuman, 2007). It is easy to conduct a survey that yields misleading or worthless results. Good surveys require thought and effort (Neuman, 2007). However, survey methods are often associated with controversies of response bias, response rate, collection procedure and inconsistency of findings with theories and previous researches. Researchers need to follow guidelines on appropriate survey procedures (Neuman, 2007).

To increase the response rate, Dillman (2007) used the Total Design Method (TDM) which had been changed to Tailored Design. This method is designed as systems of attributes whose aim is to maximize the likelihood of achieving high quality results (Dillman, 2007). Tailored design of business surveys requires recognition of the many ways that business surveys differ from surveys of individuals and households, and of the need to use different procedures in different situations (Dillman, 2007).

**Table 3. Primary Data Analysis**

<b>No</b>	<b>Analysis</b>	<b>Frequency</b>
1	Case based/Action Research	5
2	Descriptive Statistics	1
4	Correlations	4
6	Regression	31
7	Anova	1
8	PLS/SEM/Path Analysis	7
9	Cluster Analysis	1
10	Other	5
<b>Total</b>		<b>55</b>

Table 3 indicates the most popular data analysis techniques are regression (31 articles), the following to use PLS/SEM/Path Analysis about 7 articles. Then, case based/action research and other with same amount about 5 articles. However, a descriptive statistics, Anova and Cluster Analysis techniques used are similar, about 1 article. The number of papers using regression analysis is about 31 articles. These studies were conducted by survey in their research method.



Based on Drazin and Van de Ven (1985) many researchers represented a shift from framework approaches to contingency fit, which characterized early contingency based management accounting studies, to framework interaction approaches to fit.

#### **4. CONCLUSION AND FUTURE RESEARCH**

This paper presents a review literature about Management Accounting and Control System and or management accounting systems over past more than twenty years (1978-2013). The review in this paper includes accounting, management and business journals. As the conclusion, this paper describes about management accounting and control systems and or management accounting systems researches. However, this paper involves a small sample size (55 articles). The findings might not be generalized to management accounting and control systems literature as a whole. This paper shows the theories, research method, and findings that are used in these articles (It can be seen in Appendix 1 about the summary of research articles).

There is one limitation of this paper. The types of publication included in this paper focuses only on 16 international accounting journals and others about management, and business journals. It already discussed earlier above. This paper does not include the papers from other publications where many accounting scholars have contributed.

For future researchers, they should concern about other contextual variables. It includes for instance information technology, advanced manufacturing technology, management control systems and organization structure, and uncertainty environmental factors such as competition.

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## Appendix 1. The Summary of Research Articles

Author	Article	Article Type	Theory	Research Method	Findings
Waterhouse and Tiessen (1978)	AOS	Review / Descriptive	Contingency Theory	Literature Review	The literature review of contingency theory and behavioral aspect of MAS and the relationship between organizational.
Gordon and Narayanan (1984)	AOS	Conceptual	Contingency Theory	Survey	The relationships among an organization's environment, structure and information system.
Chenhall, and Morris (1986)	TAR	Empirical	Contingency Theory	Experimental	The results showed that how contextual variables act as single and as a combination.
Gul (1991)	Accounting & Business Research	Empirical	Contingency Theory	Survey	The result showed that levels of uncertainty high, sophisticated MAS had a positive effect on performance.
Mia, and Chenhall (1994)	AOS	Empirical	Contingency Theory	Survey	The results showed that a higher usage of MAS information was associated with enhanced performance for marketing activities but not for production.
Gul, and Chia (1994)	AOS	Empirical	Contingency Theory	Survey	The appropriate environment in the design and implementation of control subsystems were considered by Organizational designers.
Chenhall and Morris (1995)	Omega	Empirical	-	Survey	Organic decision processes was significantly associated with entrepreneurial entities performance for organisation using MAS extensively.
Chia (1995)	Journal of Business Finance & Accounting,	Empirical	Contingency Theory	Survey	The sophistication level of each of the MAS information characteristics affect to managerial performance and were moderated significantly by decentralization.
Libby and Waterhouse (1996)	JMAR	Empirical	Contingency Theory	Survey	Changes in MACS did not predicted by organisational size, structure and intensity of competition.
Chong (1996)	AOS	Empirical	Contingency Theory	Survey	A high task uncertainty situation, f use of broad scope MAS information led to effective managerial decisions and improved managerial performance

Chong and Chong (1997)	Accounting and Business Research	Empirical	Contingency Theory	Survey	SBU strategy and PEU are important antecedents of MAS design, and that broad scope MAS information. It is an important antecedent of SBU performance.
Sim, and Killough (1998)	JMAR	Empirical	-	Survey	Performance gains from complementarities (synergies) result from combining TQM or JIT along with performance goals.
Hoque, and Alam (1999)	Accounting and Business Research	Conceptual	Institutional Theory	Qualitative	Organisational approaches to implement TQM as a strategic option and the subsequent change in MAS.
Mia and Clarke (1999)	MAR	Empirical	-	Survey	The intensity of market competition is a determinant of the use of the information which, is a determinant of business unit performance.
Reid and Smith (2000)	MAR	Empirical and Conceptual	Contingency Theory	Multiple Methods: Survey & interview	MAS complexity is explained by sub unit interdependence work methods, and market dynamics.
<b>Author</b>	<b>Article</b>		<b>Theory</b>	<b>Research Method</b>	<b>Findings</b>
Burns, and Scapens (2000)	MAR	Conceptual	Institutional Theory	Qualitative Method	Management accounting change has been conceptualized as change in organizational rules and routines.
Mia (2000)	Accounting and Business Research	Empirical	-	Survey	The adoption of JIT and provision of the information together can assist an organization in improving its profitability.
Bouwens, and Abernethy (2000)	AOS	Empirical	Organizational Theory	Survey	The customization does not have a direct relation with MAS but rather operates via the interdependencies.
Williams and Seamans (2001)	AOS	Empirical	-	Survey	The finding is consistency between manufacturing and industrial firms but not service firms based on Libby and Waterhouse (1996).
Moore and Yuen (2001)	AOS	Empirical	-	Survey	Result indicated that MAS formality changed to complement organizational characteristics across life cycle stages.
Mardiyah, and Gudono	Journal of Indonesia	Empirical	Contingency	Survey	The result showed that environmental uncertainty and decentralization

(2001)	Accounting Research		Theory		have an interactive effect on information of MAS.
Williams and Seamans (2002)	MAR	Empirical	Contingency Theory	Survey	Increases in MACSs change provide value-added information for managerial decision making and control activity.
Baines and Langfield Smith (2003)	AOS	Empirical	-	Survey	Competition environment increase has in strategies of differentiation increase. It has influenced changes in organizational design, advanced manufacturing technology and advanced management accounting practices.
Bhimani (2003)	AOS	Conceptual	Technical theory of control	Case Study	The degree of alignment between the organisational culture elements which were embedded within the MAS and the organisational outlook of the two user groups significantly influenced the system's perceived success.
Chong and Eggleton (2003)	Advances in Accounting	Empirical	Information processing theory	Survey	Task uncertainty, locus of control and management accounting systems affecting managerial performance were supported.
Waweru, (2004)	AAAJ	Conceptual	Contingency Theory	Field Study	Global competition increase and technology change affect management accounting change
Jermias, and Gani (2004)	MAR	Empirical	Contingency Theory	Survey	The contingent fit has a significant positive relationship with business unit effectiveness regardless of the strategic choice.
Hyvonen (2005)	Advances in Accounting	Empirical	-	Survey	Financial measures like product profitability analysis and budgeting for controlling costs is likely to be important in the future.
Gerdin (2005) <sup>a</sup>	European Accounting Review	Empirical	Information Processing & Contingency Theory	Survey	The impact of the use of greater amounts of MAS information on subunit performance is substantially more positive for departments experiencing higher levels of interdependence.
Gerdin (2005) <sup>b</sup>	AOS	Empirical	Organization theory	Survey	Organizations adapt their MAS design to the control requirements of the situation was supported.

<b>Author</b>	<b>Article</b>		<b>Theory</b>	<b>Research Method</b>	<b>Findings</b>
Agbejule (2005)	Accounting and Business Research	Empirical	Contingency & Contracting Theory	Survey	PEU high. Sophisticated MAS had a positive effect the performance.
Cassia, Paleari, and Redondi (2005)	Small Business Economics,	Empirical	Organisational theory	Survey	The complexity of exogenous conditions and of the company evolution mechanisms increase has posed the question about this consistency and on the contextual growth hypothesis of MAS implementation with the growth of the complexity of organisational.
Sulaiman and Mitchell (2005)	MAR	Empirical	Institutional Theory	Survey	Management accounting change has taken in a sample of manufacturing companies by utilizing a simple typology of MAS change, consisting of addition, replacement, output modification, operational modification and reduction.
Davila and Foster (2005)	TAR	Empirical	Organisational Theory	Survey	SBU strategy and PEU are important antecedents of MAS design, and that broad scope MAS information. It is an important antecedent of SBU performance.
Isa, Foong (2005)	World Review of Science, Technology & Sustainable Development	Empirical	-	Survey	The results of this study provide some empirical evidence on the influence of the level of AMT adoption on certain management accounting and reporting practices.
Tillema (2005)	MAR	Conceptual	Contingency Theory	Case Studies	The development of an integrated framework that can be used to explain the sophistication of management accounting systems.
Naranjo Gil and Hartmann (2006)	JMAR	Empirical	Organizational Behavior	Survey	As management teams have a more professional orientation. They make more interactive use of MAS
Sharma, Jones and Ratnatunga (2006)	Review of Accounting & Finance	Empirical	Contingency Theory	Survey	The moderating relationship between the control environment, broad scope MAS, Job Relevant Information, and performance.
Naranjo Gil and	AOS	Empirical	-	Survey	The use of the MAS partially mediates the relationship between top

Hartmann (2007)					management team heterogeneity & strategic change.
Isa (2007)	Malaysian Accounting Review	Empirical	Contingency Theory	Survey	Changes in competition and advanced technology adoption significantly affect MACS change but attitude towards change has no effect on MACS change.
Chanegrih (2008)	MAR	Conceptual	Contingency Theory	Comparison	MAS is a practice which exhibits extensive and consistent change. It also shows that while many aspects of the volume and pattern of that change show consistency across countries and continents there are notable differences which can be attributed to economic circumstances and cultural differences.
Waweru 2008 <sup>a</sup>	Global Journal of Business Research	Empirical	Contingency Theory	Survey	Organizations that placed a high emphasis on differentiation strategies reported significant changes in their MACS.
<b>Author</b>	<b>Article</b>		<b>Theory</b>	<b>Research Method</b>	<b>Findings</b>
Waweru and Uliana 2008 <sup>b</sup>	Problems & Perspective in Management	Empirical	Contingency Theory	Survey	The MACS and organizational capacity to learn, size and differentiation strategy have direct significant positive relationship.
Duh, Xiao, and Chow, (2009)	Journal of International Accounting Research	Empirical	Contingency Theory	Survey	Among the factors hypothesized to facilitate or impede Chinese firms' MAC use, firm size and management support have the largest numbers of significant and positive links to the use of MACs.
Isa (2009)	World Journal of Management	Empirical	Contingency Theory	Survey	The effect of market competition and advanced manufacturing on MACS change.
Ajibolade, Arowomole, Ojikutu (2010)	International Journal of Academic Research	Empirical	Contingency Theory	Survey	The results were largely in conformity with predicted directions, providing general support for a significant role for MAS in manufacturing companies in Nigeria.

Verbeeten (2010)	International Journal of Management	Empirical	Contingency Theory	Survey	The results indicate that the administrative capacity of a business unit is the main driver of change in MACS.
Tuan Mat, Smith and Djajadikerta (2010)	JAMAR	Empirical	Contingency Theory	Survey	The majority of the responding companies have reacted positively to changes in competitive business environment and advanced manufacturing technology.
Fay, Introna and Puyou (2010)	Information and Organization	Conceptual	Actor network theory	Case study	The result showed that how different organisational actors (managers and controllers) make sense of, and live with, the numbers in a MAS—numbers that affect them quite profoundly.
Ismail and Isa (2011)	Australian Journal of Basic and Applied Sciences,	Conceptual	Contingency Theory	Survey and Interview	The use of MAS information in advanced manufacturing environment facilitates firms in increasing organisation performance.
Hoque (2011)	Advances in Accounting,	Empirical	Contingency Theory	Survey	High competition results in increasing performance organization indirectly through a greater number of changes in MACS. Increased delegation of authority to lower level management leads to higher performance organization.
Dillard and Roslender (2011)	Critical Perspectives on Accounting	Conceptual	Structuration theory	Survey	A Levinasian perspective provides an ontologically grounded ethic, and heteroglossic accounting calls for multiple accountings representing alternative moral voices.
Weibenberger and Angelkort	MAR	Empirical	Institutional Theory	Survey	The integration of financial and management accounting has a positive impact on controllership effectiveness.
Yazdifar, Askarany, Nasser, and Moradi, (2012)	Journal of Accounting Business & Management	Conceptual	Organisational Theory	Survey	This paper reviews two prominent approaches to change namely planned and processual approaches and concludes that a ‘processual’ approach provides a richer and more enhanced understandings of management accounting change.

