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Management Accounting Relevance: Practice, Variance and Current Research Agenda

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Abstract:

This paper aims to discuss the relevance of management accounting by considering the practice variance and current research agenda. It also aims to review the relevant literature on management accounting and its alternative perspectives. It provides a comprehensive basis for the research of management accounting change conducted in terms of theories used, influential factors, systems applied, dynamics and aspects of change. This paper helps to understand the concerns of current mainstream in management accounting literature and the importance of this subject. It introduces a comprehensive view about the relevance of institutional theory in the management accounting literature. By reviewing a subset of the accounting literature published during the period 1980 - 2015, this paper updates accounting literature with a focus on management accounting research. The study contributes to the existing accounting literature by presenting the discussions of management accounting change and alternative perspectives. It also explains the possible application of different theoretical perspectives in the management accounting.

Keywords: Management Accounting Relevance, Accounting Change Accounting History, Accounting Literature; Organizational Change.

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Introduction:

Management accounting information is intended to facilitate and enhance decision-making, but this information also may influence action (Swieringa and Weick 1987). At the same time, management accounting systems that were designed for organizations operating in more stable environments are not workable in dynamic environments (Bhimani 2001) and, for organizations that were traditionally centralized, they are no longer able to provide the type of information required by managers today. This view embraces both profit-making organizations and not-for-profit and governmental organizations (Smith 1995, Lapsley and Pallot 2000). The traditional functional specialization of some organizations may have produced systems of performance measures and reward incentives that are fragmented and no longer appropriate for modern integrated operations that stress cross-functional processes (Horngren et al. 2002). Furthermore, the appearance of the notion of "new economy" adds further pressure as a result of change in the structure of economy and technological development, such as E-business and E-government (Suutari 2000, Youssef 2013).

In the accounting theory, Management Accounting (MA) has been defined as "the process of identifying, measuring, analysing, interpreting, and communicating information in pursuit of an organization's goals" (Hilton 2001:4). It can be seen as financial measures and reports as well as other types of information (non-financial) that are intended primarily to assist managers to make decisions in fulfilling the goals of the organization (Horngren et al. 2002). MA is concerned with providing relevant information to managers and other parties within the organization, who direct and control its operations (Garrison et al. 2003). Hence MA is an integral part of the organizational management process, and managerial accountants are strategic partners in an organization's management team. They seek to create value for the organization by managing resources, operational activities and people to achieve the organization's strategic goals effectively (Hilton 2001).

In the accounting practice, the Institute of Management Accountants (IMA) recently updated its definition of MA as "a profession that involves partnering in management decision making, devising planning [strategic planning] and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's strategy"(Balogun et al. 2004).

Nowadays, management has extended its role to address the needs of organizations

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operating in versatile and competitive contexts, with one or more of the following aspects: flattening hierarchical structures; elimination of functional specialization; removal of divisions between activities and their suppliers and customers; seeking to understand their core competences and their identity within relevant value chains; integrating their information systems; removing reliance on distant forms of financial control and creating localized control based on enhanced use of non-financial performance indicators; removal of cultural separations associated with traditional organizational forms and professional specialization (Horngren et al. 2002, Balogun et al. 2004). These aspects signify the dynamic nature of MA, which is the focus of attention for many management accountants around the world (Busco et al. 2007).

Accordingly, there are many pressures on MA to change. Management accounting systems that were designed for organizations operating in more stable environments are not workable in dynamic environments (Bhimani 2001) and, for organizations that were traditionally centralized, they are no longer able to provide the type of information required by managers today. This view embraces both profit-making organizations and not-for-profit and governmental organizations (Smith 1995, Lapsley and Pallot 2000). The traditional functional specialization of some organizations may have produced systems of performance measures and reward incentives that are fragmented and no longer appropriate for modern integrated operations that stress cross-functional processes (Horngren et al. 2002). Furthermore, the appearance of the notion of "new economy" adds further pressure as a result of change in the structure of economy and technological development, such as E-business and E-government (Suutari 2000, Youssef 2013).

This paper aims to discuss the relevance of management accounting with considering the practice variance and current research agenda. It also aims to review the relevant literature on management accounting. It is structured after introduction as follows. Section 2 discusses the management accounting literature with highlighting the practice variation and presents the current research agenda. Section 3 shows the literature of management accounting change. Section 4 discusses the alternative perspectives on studying management accounting change. This is followed by a discussion of the relevance of institutional theory in accounting research. The last section is conclusions.

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Management Accounting Literature:

Success in today's complex and competitive business environment depends on the ability to achieve strategic change. Success thus depends not on introducing new systems but on the ability to make the necessary changes within the organization before adopting new systems or practices. This guides organizational actors to work clearly towards the organizational strategy (Scapens 1994, Hardy 1996, Burns et al. 1999). In this light, Atkinson et al., (1997) state that new MASs have faced a number of problems in their implementation, such as ABC. So, it's important to adapt new systems to new business environments by establishing some changes inside the organization before applying the new system. Scapens and Burns (2000) highlight that change occurs in MASs and practices within the organization, but this change is in methods used, not in adopting the new system.

Organizational theories and cross-sectional studies can only identify the relationships between MAPs and given variables at particular points of time, without explaining how these relationships came about. Hence, they have not constructed a deeper understanding of how organizations and their systems react to contingencies. Furthermore, these theories do not study MA as processes, as they seek to generalize the results (Otley 1980, Dury et al. 1993, Scapens 1994). Hence, their results are still fragmentary and contradictory (Wickramasinghe and Alawattage 2007). Explanations of this nature require interpretive studies that understand the relationships within the real context over a long period of time (Scapens and Burns 2000, Ryan et al. 2002, Scapens et al. 2003).

Ryan et al.(2002) argue that researchers have been increasingly interested in exploring the use of MAPs and/or developing new systems. A considerable number of studies have focused on describing contextual relations with MAPs, with no attempt to examine them in context. Scapens (1994), in his paper titled 'Never mind the gap', stressed that researchers should study and interpret MAPs within their social context rather than focusing on the gap between theory and practice. MA is socially constructed and comprises a set of rules that may be institutionalized and routinized. Furthermore, many existing theories study MA as an outcome not as processes, and there are no attempts to develop the existing theories (Scapens and Burns 2000, Scapens et al. 2003). Current research is now more directed to understanding the practice, whereas the previous research was more concerned with prescribing managerial behavior and developing normative models (Scapens 2006, Scapens 2008).

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In response to these criticisms, MA researchers have started to use social theories to explain the relationships within specific organizations over a long period of time. On the one hand, a number of MA researchers have been using structuration theory to study MAPs and systems (e.g. Macintosh and Scapens 1990, Macintosh and Scapens 1991, Boland 1996, Barley and Tolbert 1997, Hodgson 1999). Structuration theory was developed by Giddens in the late 1970s (see Giddens 1976, 1979, 1984), and it is concerned with examining the interaction between individuals' capability to make choices (Agency) and the reproduction of social structures (Structure). Thus, it examines the duality between structure and agency (Hodgson 1999, Baxter and Chua 2003). However, structuration theory has had only a limited impact on the nature of MAPs, with only brief references in the literature (Scapens and Macintosh 1996, Baxter and Chua 2003). Archer (1995) argues that Giddens' approach has had a limited impact because it ignores historical time, and the interaction between structure and agency can never be measured without the time factor. Also, Scapens (1994, 2006) contends that structuration theory is not helpful for exploring the processes of MAC.

On the other hand, some researchers have adopted Actor Network Theory (ANT) to examine the diffusion of MAPs(e.g., Tatnall and Gilding 1999, Briers and Chua 2001, Alcouffe et al. 2008, Tatnall 2010). ANT is also called sociological theory. It was developed by Latour in the early 1980s and is concerned with understanding accounting's innovative diffusion in the context of networks of human and non-human actors (or social and technical elements) (Latour and Biezunski 1987, Latour 2005). ANT supposes that each actor, both human and non-human (systems), is the same inside the network, and this actor is viewed as the full network including other sub-elements. Hence ANT examines each actor as a "black box" without going into details. Consequently, MA researchers find it difficult to analyse the elements of each actor separately in detail, as it is necessary to cope with the infinity network (Tatnall and Gilding 1999, Latour 2005). The ANT examines MAPs or innovations as a "black box" without opening it or paying attention to the factors that may affect these innovations. It, too, is unhelpful for explaining MAC as processes.

However, Hodgson (1998) and Scapens (2006) point out that various previous theories did not include a set of assumptions to examine the institutional complexity and actual processes, because the core assumptions of these theories are grounded in neoclassical economics. Also, they have focused on examining the diffusion of more sophisticated practices, while success meant not only finding new practices

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but being able to implement them by making the necessary changes within the organization (Hardy 1996). However, the institutional theory has cultural and anthropological dimensions that provide us with a basis for understanding MAC as institutionalized routines and for explaining the interaction between MA and social context (Scapens 1994). The study of institutions is now witnessing a renaissance in the social sciences (DiMaggio and Powell 1991, Scapens and Burns 2000).

Recently and beyond the 2000s, Scapens (2004) has criticised researchers' dependence on cross-sectional and questionnaire surveys of organizations. He has encouraged researchers to undertake case-studies and interviews to investigate MAPs, stating that "Case studies have become a popular method in accounting research" (ibid.:258). The current interest of MA researchers now lies in explaining and interpreting MAC over a long period of time based on institutional theories (Scapens and Bromwich 2001). MASs are socially constructed despite their technical aspects, but it is important to examine them within their social and organizational context (Scapens and Burns 2000, Scapens 2006). Research must also describe the problems and factors associated with introducing new MAPs, such as risk management, TQM, ABC, BSC and Results Based Costing – RBC (Alsharari 2016).

Management Accounting Change:

Management Accounting (MA) is an integral part of the management process through its focus on the optimal use of organizational resources (Malmi and Brown 2008, Macintosh and Quattrone 2009). MA refers to managerial processes and technologies that add value to organizations by achieving the effective use of resources, activities and people in a dynamic and/or competitive context (Hopper and Powell 1985, Bunce et al. 1995, Stinchcombe 2002). Accordingly, MASs and practices constitute organizational systems and practices (Cooper et al. 1996, Burns and Scapens 2000, Baines and Langfield-Smith 2003). In other words, the processes of MAC play a significant part in shaping the organizational change processes (Scapens and Jazayeri 2003, Senior and Swailes 2010). Hence, MAC is usually seen 'in terms of organizational reform and improvement' (Hopwood 1987:209), specifically the introduction of new accounting systems in order to obtain better results or enable managers to control and make better decisions (Yazdifar 2004). Consequently, managing organizational change in general and MAC in particular requires a comprehensive understanding of the existing context of the organization, especially organizational routines and institutions (Burns and Scapens 2000).

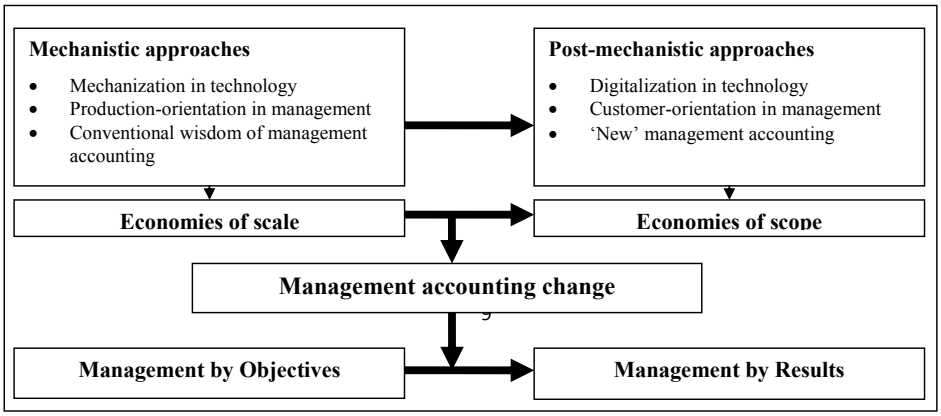
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Nowadays, organizations recognize and have good experience of the necessary changes in their organizational designs, information systems, and competitive strategies (Boynton et al. 1993, Pettigrew et al. 2001), in particular the technology that influences accounting innovation and change in the assembly and analysis of information within and between organizations. Such change has implications for MA, and MAC is potentially an integral part of organizational life in today's global and technology-driven world (Burns and Vaivio 2001, Doyle and Schools 2007, Carter 2008). Hopwood (1987) affirmed that the knowledge about processes of accounting change is still in its infancy. Despite the existence of many studies on change, Quattrone and Hopper (2001) stated that 'little is known about what is change' in MA.

Wickramasinghe and Alawattage (2007) argue that the orientation of MA changed in the late 1980s from a mechanistic approach (i.e. production orientation) with conventional wisdom to a post-mechanistic approach aimed at satisfying various needs of customers by using new MA techniques, such as TQM and JIT (see figure1). The main motives for MAC has are environmental change and the changing forms of organizations under institutional pressures of greater organizational adaptability and flexibility (e.g. organizational learning) and functional integration (Senge 1990, Kloot 1997, Townley 1997, Guerreiro et al. 2006). Furthermore, there has been more emphasis on the scope rather than scale of economies (Murray and White 1983, Mitchell and Onvural 1996, Koshal and Koshal 1999) to achieve competitive advantage through the integration of digitalization of technology and customer orientation in MA (Dunleavy et al. 2006, Mouritsen et al. 2009). This has contributed to changing the focus of management from management by objectives to management by results. Accordingly, "new" MAPs will emerge from new ways of doing business and new business enterprises, such as continuous improvement (e.g. using TQM), strategic planning, and business process re-engineering (Hoque 2003, Prajogo and Sohal 2006, Albadvi et al. 2007, Wickramasinghe and Alawattage 2007).

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Figure (1): the Orientation of Management Accounting Change



(Source: Adapted from Wickramasinghe and Alawattage, 2007:14)

Recently, MAC has been debated by many MA researchers, who have asked whether MASs have changed, or should change, or have not changed (Burns and Scapens 2000). There are pointers in the environment in which MA is practiced, signifying continuous change in response to environmental change, advancing information technology and organizational restructuring (Ezzamel et al. 1996). Some scholars apparently did not agree that the fundamental nature of MAPs and systems is changeable, and traditional MAPs and systems are still in use, although there have been advances in new systems such as ABC(e.g. Dury et al. 1993). However, other scholars emphasize that the use of MAPs within management processes has changed (Bromwich and Bhimani 1989, 1994). Accordingly, the focus of the research now is on understanding the processes of MAC (Scapens 2006, Scapens and Bromwich 2010). Burns and Scapens (2000) confirm that MAC has become common in recent years, and more research is required.

A considerable number of studies have supported the notion of the dynamic nature of MA, although the findings are not homogeneous, and are sometimes contradictory (Burns et al. 1999, Burns et al. 2003, Busco 2006). On the one hand, MAC could be conceived as the introduction of new MASs, such as BSC or ABC. This particular view is largely provided by North American accounting authors (Hopper et al. 2001; Kaplan and Norton 1996, Baker and Bettner 1997). On the other hand, MAC can be conceptualized as the process of change in the manner in

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which traditional and/or new systems are actually being implemented (Hopwood and Miller 1994, Scapens 1994). Hence, MAC occurs with the introduction and implementation of new techniques or with changes in the way managers use MA information generated by traditional systems.

Studies of MAC were primarily motivated by the criticisms of Johnson and Kaplan(1987), who argued that MAPs and systems had changed little over recent decades, as result of which MA had lost its relevance. They opened up the discussion and encouraged the use of advanced systems (Zoubi 2011). Accordingly, many scholars, practitioners and accountants have sought to find new solutions to develop MAPs and systems, in order to provide managers with relevant and timely information in response to advancing technology and environmental change (Burns and Vaivio 2001, Langfield-Smith and Smith 2003, Hyvönen 2005, Rom and Rohde 2007). New MAPs and systems have emerged (Bjornenak and Olson 1999) as a result of changes in business environments, new organizational designs, and new information technologies (Powell 1995, Kaplan and Norton 1996, Guilding et al. 2000, Cinquini and Tenucci 2007, Lord 2007, Tillmann and Goddard 2008, Cinquini and Tenucci 2010). Thus, MAC has usually been seen as arising from economic imperatives (Doyle and Schools 2007, Thrane 2007).

In this approach, some researchers have examined the relationships between various organizational factors and MAPs (Libby and Waterhouse 1996, Chenhall and Langfield-Smith 1998, Chenhall and Langfield-Smith 1998, Chenhall and Langfield-Smith 1998, Anderson and Young 1999, Baines and Langfield-Smith 2003, Langfield-Smith and Smith 2003, Sulaiman et al. 2004, Auzair and Langfield-Smith 2005, Mail et al. 2006, Al-Omiri and Drury 2007, Bhimani and Langfield-Smith 2007, Koc and Ceylan 2007, Wu and Drury 2007, Al-Nimer 2009, Caba-Perez et al. 2009, Tatnall 2009, Abdelghaffar et al. 2010, Askarany et al. 2010). Other researchers have focused on the technical side of change by developing a new typology of MAC (Sulaiman and Mitchell 2005, Chanegrih 2008). The main finding of Sulaiman and Mitchell (2005) supports the evidence from the previous literature that the nature of MA is not static (Hopwood 1987). These studies have shown that MAC was mainly in planning, controlling and decision-making processes.

Scapens (2006) points out that most empirically informed research that appeared in the major international journals had limited influence on MAPs. Although some advanced practices that were developed in the US, such as ABC and BSC, have had little influence on practice, the challenge for researchers is to explore the

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implications and changing nature of MAPs. As a consequence, MA researchers have increasingly focused on examining both traditional and advanced MAPs in their contexts, while change occurs through the way in which MAPs (both traditional and advanced) have been used in practice. Hence, the study of change is important, despite the fact that traditional systems are still more popular in practice than advanced techniques (Scapens and Burns 2000). However, research should focus on the existing MAPs and systems, rather than studying the development of new systems in their historical context (Ryan et al. 2002).

MAC thus has become the most popular focus for research, and is not a uniform phenomenon (Sulaiman and Mitchell 2005). Its nature and form may vary across different contexts and this variation has been neglected by researchers who have tended to study change as outcome (i.e. focusing on the technical side only) rather than explaining change as process, in the manner in which it does so over time, and within specific organizational contexts (Ryan et al. 2002). In the same way, a few studies have investigated why and how MAPs within the organization become what they are, or are not, over time, such as MAC as processes(Covaleski et al. 1993, Burns and Scapens 2000).To study MAC as a process, it is necessary to conceptualize the ways in which new MAPs evolve over time, and the implications thereof (Nelson et al. 2005).

MA researchers have intended to explain the processes of MAC within specific organizations by tackling a number of issues, including the processes of change in MA (Innes and Mitchell 1990, Burns et al. 1999, Burns and Scapens 2000, Busco et al. 2001, Ahmed and Scapens 2003, Burns et al. 2003, Ridder et al. 2005, Yazdifar and Tsamenyi 2005, Ribeiro and Scapens 2006, Nor-Aziah and Scapens 2007, Cruz et al. 2009, Busco and Scapens 2011), resistance to MA change (Scapens and Roberts 1993, Burns et al. 2003, Ribeiro and Scapens 2004, Jansen 2011), stability and change (Granlund 2001, Kasim and Aziah 2004, Siti-Nabiha and Scapens 2005, Lukka 2007), and power and change (Wax 1971, Markus 1983, Covaleski and Dirsmith 1986, Fincham 1992, Hardy and Redivo 1994, Buchanan and Badham 1999, Burns 2000, Morgan and Sturdy 2000, Collier 2001, Ribeiro 2003, Ribeiro and Scapens 2004, Yazdifar et al. 2006, Oliveira 2010). These studies illustrate socio-technical factors that impact the process of change in MA inside the organization.

However, MAC is not an isolated phenomenon (Yazdifar et al. 2008). The literature on MA change argues that intra-organizational factors have a major influence in shaping MAPs (Burnes 1996). Some researchers emphasize how different internal

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factors (such as organizational culture, power and politics) have a significant role in shaping and directing organizational change (e.g. Dawson 1994, Buchanan 1997, Quattrone and Hopper 2001). At the same time, Dawson (2003) and DiMaggio and Powell (1983) argue that the extra-organizational factors also influence organizational change including MAC. Furthermore, other researchers argue that such factors (both internal and external) have an active role to play in the success or failure of change, and these factors impact on the encoding or enacting of MAPs and systems over time (e.g., Burns 2000, Scapens and Burns 2000, Scapens 2006, Yazdifar et al. 2006). In other words, MASs and practices have been affected by both internal (micro) and external (macro) environmental factors (Nor-Aziah and Scapens 2007).

Consequently, the study of MAC can extend our understanding of MA. It directs us to recognize that MA is a social science rather than a mere set of technical techniques available for practice. The idea of MAC explains how MA relates to social systems, through which dynamic relations are manifested. As a result, traditional MAPs and systems tend to be changed by new ones, and new systems become maintained and upgraded when new challenges from the dynamic environment require it. Such a process of change can be reflected by asking how MAPs have emerged, developed, and been changed. This means that both MAPs and interrelated social and organizational contexts cannot be understood through straightforward explanation (Scapens and Burns 2000, Burns and Vaivio 2001, Burns et al. 2003, Yazdifar and Tsamenyi 2005, Guerreiro et al. 2006, Ribeiro and Scapens 2006, Scapens 2006, Wickramasinghe and Alawattage 2007, Carter 2008, Johansson and Siverbo 2009).

Alternative Perspectives of Management Accounting Change:

Different perspectives have been used to examine the management accounting change (MAC). Each persecptive has an important role in the emergence of a number of issues and interesting disciplinary insights (Baxter and Chua 2003). There is evidence that management accounting (MA) has changed its emphasis from a positivistic approach to a non-positivistic or interpretive approach (Ashton et al. 1991, Ryan et al. 2002). MA literature has classified theoretical perspectives on MA into two main groups: the rational perspective on MAC; and the interpretive and critical perspective on MAC (Ashton et al. 1991, Ryan et al. 2002, Cooper and Hopper 2006, Wickramasinghe and Alawattage 2007).

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Rational Perspective on Management Accounting Change:

The rational perspective is also called the technical or managerial perspective. It represents the conventional wisdom of MA and the mainstream MA researchers. It views MA as a set of calculative practices and a subsystem (a managerial function) of the overall organizational information system (Wickramasinghe and Alawattage 2007). According to the literature, this perspective builds on the assumptions from different theories including neoclassical economic theory, new institutional economics, agency theory and contingency theory.

Interpretive and Critical Perspective on Management Accounting Change:

The fundamental assumptions of the previous rational theories and their application in MA research look beyond rationality and optimalizition. Also, contingency theory is seen as a deviation from the economic rationality perspective, although it still focuses on rationality through the investigation and generalization of the relationships between MASs and contingent factors. These types of studies can only provide prescriptions for managerial practice, assuming that hypothesis-testing and cross-sectional analysis as well as normative models are functionally helpful in daily practice (Hopper and Powell 1985, Ashton et al. 1991, Wickramasinghe and Alawattage 2007).

MA in line with this perspective, tends to generate both intended and unintended organizational outcomes, such as resistance and conflict (Birkett and Poullaos 2001). MAPs is a result of four interrelated factors: social institutions, organizational context, technologies and academic instituions (ibid). In the same way, Scapens (1984;1994) points out that MA has been seen as social and institutional practice. Hence, MAPs must be studied and interpreted through what has actually occurred (ibid). Thus, MAC occurs through natural organizational dynamics equipped with subjective meanings and competing actions (Scapens 1990, Ryan et al. 2002, Ahrens and Chapman 2006, Wickramasinghe and Alawattage 2007, Ahrens 2008). Accordingly, interpretive theorists have developed their perspective by drawing on social theories in order to enrich explanations of MAC by adopting a case-study approach (ibid).

Hopwood (1976) states that accounting has been seen as a static and purely technical phenomenon; in fact, the processes, techniques and ways in which accounting information is used have never been static. The opportunity should

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be taken to move beyond static forms of analysis to study the complexities and dynamics of accounting change (Hopwood 1976). As a consequence, alternative perspectives have presented different theories from which accounting can be seen as a dynamic and social institution, subject to changes under historical conditions, and socially constructed (Hopwood 1976, Ashton et al. 1991, Wickramasinghe and Alawattage 2007). Ryan et al. (2002) argue that research-based social theories have been classified into two types: interpretive and critical perspectives. The interpretive perspective tends to understand MA as a social practice within a social context, while the critical approach tends to examine the interplay between the organizational systems and their broader socio-economic and historical contexts by consulting other social sciences, such as sociology and political economy. Both perspectives have shared common criticisms of conventional research (rational perspective) in MA (Ryan et al. 2002, Scapens 2006, Wickramasinghe and Alawattage 2007).

Unlike rational perspectives, the interpretive and critical (i.e. pragmatic) perspective is a research approach which is used to explain MAC (Wickramasinghe and Alawattage 2007). Unlike rational researchers, interpretive and critical theorists believe that 'rationality[1]' can be articulated through subjective interpretations of organizational members (managers and employees) (ibid.). They have conducted case-studies of individual organizations to report how MASs produce different consequences (ibid). Therefore, they believe that MAPs are outcomes of shared meanings of organizational members, rather than artificial (technical) views, as was seen in the rational perspective (ibid).

Accordingly, the origin of sociological theories is the belief that social practices, such as MAPs, are not objective phenomena but are socially constructed and changed by social and organizational actors. To study social practices in this way it is necessary to observe the relationships between social action and different elements of social structure without looking for universal law and generalization as we have seen in previous theories. However, social theory is used in MA research to examine the homogenity between organizations in order to get legitimacy or survival (Ryan et al. 2002). In this regard, MA researchers have used different theoretical approaches from social sciences to deepen their understanding of the nature of MAPs. These theories are actor network theory, structuration theory, and institutional theory (Macintosh and Scapens 1991, Scapens 2006).

1 Interpretive theorists see rationality as an interpretive project instead of a universal reality that can be seen in each organization.

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The Relevance of Institutional Theory in Accounting Research:

Institutional theory is a way of thinking about formal organization structures and the nature of the historically grounded social processes through which these structures develop. A predominant factor underlying the growth of institutional theory in the organization change literature is its wide range of applicability. Initially, the sociologically-based institutional theorists supposed that institutional themes were only applicable to institutionalized organizations. However, it has recently become apparent that institutional theory can be used to analyze all types of organizations because all organizations are institutionalized organizations, albeit to varying degrees (Scott 1995; Dillard et al. 2004). That is, all organizations are subject to regulative processes and operate under local and general governance structures. All organizations are socially constituted and are the subject of institutional processes that "define what forms they can assume and how they may operate legitimately" (Scott 1995:136).

Unlike the functionalist researchers, who have considered the context as a given phenomenon, interpretive researchers explore how context can be an explanatory variable for understanding MAC, and the interplay between the context and the function of accounting (Burchell et al. 1980). Whereas functionalists believe that individuals and organizations play passive roles in relation to the functioning of accounting, interpretive researchers look at how individuals construct meanings and values for those functions (Hopper and Powell 1985, Chua 1986, Wickramasinghe and Alawattage 2007). Thus, to understand MA in practice, accounting researchers began to conduct case-studies (rather than surveys) by locating them in particular contexts (Scapens 1990, 1994, Scapens and Burns 2000, Scapens 2006). As a result, the interpretive perspective developed from a critique of functionalism. Another perspective called institutional theory emerged from a critique of the neoclassical economic perspective (Scapens 1994, Scapens and Burns 2000, Scapens 2006). The principal aim of institutional theory was to provide an alternative framework with a sociological flavor (Ashton et al. 1991, Wickramasinghe and Alawattage 2007).

This section reviews MA studies that have used institutional theories (OIE and NIS). On the one hand, institutional theory starts from structuration theory as a way to extend the theoretical domain of MA theory into the social realm. It also attempts to identify how theory can be grounded in empirical case-studies

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(Macintosh and Scapens 1991). One such commendable development has been institutional theory built on OIE and evolutionary economics (Scapens 1984, 1985, 1990, 1994). This development emerged in response to recognition of the apparent gap between MA theory and practice (Scapens 1984). Scapens (1984) concluded that most UK and US firms did not use sophisticated (advanced), mathematical decision-making models, which developed from neoclassical economic theories and were presented in mainstream MA textbooks (e.g., Horngren 1977) instead of reflecting on actual practice. Hence, this gap is largely a result of the problems of underlying assumptions of neoclassical economic theories of managment accounting models (Wickramasinghe and Alawattage 2007). According to these problems, institutional theory has been launched to explain MAPs, particularly changes occuring in current practices (Scapens 2006).

Scapens (1994:301) pointed out that the research focus should be on 'the study of management accounting practice per se', rather than on the gap between theory and practice. He aimed to develop institutional theory drawing on the ideas of OIE and evolutionary economics (e.g., Veblen 1898, Hamilton 1932, Nelson and Winter 1982). Winter and Nelson (1982) emphasize the habitual and routinized nature of business practices, including accounting practices, and conceptualize how such routines, over time, underpin an organization's know-how. Thus, Scapens (1994) used OIE to develop an alternative framework for understanding MAC at organizational level. He showed three significant elements in this framework: rules, routines and actions. In this way, alternative assumptions can be constructed through the dynamics of institutions, which aid an understanding of the processes of change by putting MAPs in their historical context as well as in their economic, cultural and social contexts (Ryan et al. 2002). Accordingly, Burns and Scapens (2000) have developed a new institutional framework that is considered a particular starting point for explaining MAC within a specific organization.

On the other hand, a new approach to institutional theory emerged with Meyer and Rowan (1977) and Zucker(1977), who highlighted the role of exogenous factors in institutional analysis, drawing on Selznick (1948). From a macro perspective, Meyer and Rowan (1977) emphasized the role of modernization in rationalizing taken-for-granted rules, leading to isomorphism in the formal structures of organizations[(1)]. From a micro perspective, Zucker (1977) also emphasized the

1 Meyer and Rowan (1977) argue that organizations had to conform to the requirements of external environments for legitimacy, which meaning that parts of organizations had to be loosely coupled from their technical core.

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taken-for-granted nature of institutions and the role of cultural persistence as a measure of institutionalization. DiMaggio and Powell (1983) extended Meyer and Rowan's (1977) focus on isomorphism from the societal level to the level of organizational fields. With their emphasis on coercive, normative, and mimetic sources of isomorphism, DiMaggio and Powell's approach led to an explosion of empirical analysis (Thornton and Ocasio 2008). Along the same lines as DiMaggio and Powell, Scott (1995, 2005, 2008) stated that the fundamental components of external institutions had to be the regulative (coercive), the normative, and the cognitive-cultural (mimetic). Recently, Dillard et al.(2004) developed a framework combining OIE research on internal institutionalization processes with recent NIS research on extra-organizational pressures.

A number of MA studies have been conducted to examine MAC from macro perspectives drawing on NIS theory. Covaleski and Dirsmith(1986, 1988a, 1988b) adopted an institutional perspective to investigate how, by whom, and for what purposes societal expectations of acceptable budgetary practices are articulated, implemented and modified during a period of organizational decline. They suggest that the process of institutionalization appears to be infused with power and vested interest both within the organization and in extra-organizational relations, with the latter appearing to play a dominant role in periods of organizational decline. Covaleski et al. (1993) used an institutional perspective to extend the conceptualization of case-mix accounting systems, regarding the issues of power and decoupling, by considering institutionalization as an on-going process in the US healthcare context. They proposed that the adoption of case-mix accounting systems reflects a need to conform to societal expectations of acceptable practice as much as the technical imperative of reinforcing rationality. Alam(1997) drew on institutional theory to investigate the technical and symbolic roles of budgeting in two state-owned organizations in Bangladesh. This study concludes that, in conditions of high uncertainty, budgeting is more oriented towards the management of external relationships.

Hopper and Major (2007) extended institutional analysis by adopting theoretical triangulation (including NIS, drawing on Dillard et al's Model, ANT and labour process) to examine why ABC was adopted in a Portuguese telecommunications company (see also, Major and Hopper 2005). The contributions of their study are several. First, it confirms various criticisms of ABC; second, it also confirms criticisms of early NIS research; and finally, Dillard et al's model requires an extension using theory triangulation. Cruz et al.(2009, 2011) looked at a joint

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venture (JV) set up by a Portuguese company and a global corporation (GC) in the hospitality sector. They have examined how and why the JV's managers launched variations (heterogeneous practices) in the management control (MC) rules and procedures in institutionalizing the global MC system imposed by the GC. They conclude that, although institutional and technical criteria were not in dialectical tension, the JV's managers adapted the global MC system by developing loosely coupled MC rules and practices to satisfy the multiple logics informing it.

Johnson et al. (2000) drew on institutional theory and script development to conceptualize privatization as the change from one institutional template to another. They recognized that this could be understood through the micro-processes whereby actors are de-institutionalized from the public sector and re-institutionalized into the private sector through a two-way process of influence mediated by the enactment of interactive scripts. Collier (2001) applies institutional theory at the organizational level of analysis in order to understand the emergence of local financial management in a police force organization. Collier contributes to institutional theory by adding value to the particular development of understanding of relations of power and explaining how loose coupling can take place through accounting.Busco and Scapens(2011) and Buscoet al.(2001) have focused on exploring the nature, roles and dynamics of change of MASs, in processes of continuous organizational learning and transformation. They have developed an institutional framework for interpreting the ways in which routinized systems of accountability connect the on-going processes of cultural transformation across time and space.

Seo and Creed (2002) used a dialectical perspective to provide a unique framework for understanding institutional change. In their framework, institutional change is viewed as an outcome of the dynamic interactions between two institutional by-products: institutional contradictions and human praxis. In the same way, Burns and Baldvinsdottir (2005) drew on institutional theory to describe the emergence of new team/process-oriented roles ('hybrid' accountants) in the manufacturing division of a multinational pharmaceuticals organization. They highlight the institutional contradictions that create potential openings for change, and discuss the praxis that underpins when, how and why role(s) change has been carved out (see also, Burns and Nielsen 2006). Ahmed and Scapens (2000, 2003) show how the institutional perspective can help to explore the historical development of cost-based pricing (cost allocation) rules in Britain. They conclude that cost-based pricing rules were viewed as instrumental in bringing stability and control to a

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market that was operating in an apparently unacceptable way, and were implicated in a variety of restrictive practices.

Some researchers have focused on examining the success or the failure (resistance) of new systems. On the one hand, Soin et al. (2002)used institutional theory to interpret the implementation of an Activity-Based Costing (ABC) system in the clearing department of a UK-based multinational bank. They identify that the ABC team succeeded in institutionalizing a less radical version of ABC that revealed new links between costs and products, but did not go as far as to transform the strategic thinking of the bank's senior management. Jazayeri and Hopper (1999) and Lind(2001) examine the impact of world-class manufacturing on MA. Jazayeri and Hopper (1999) conclude that MA is unaffected by world-class manufacturing. Burns et al., (2003) affirm that, in Jazayeri and Hopper's (1999) case company, the external pressures led to the introduction of new accounting systems, for example JIT and TQM. Buscoet al. (2002) show how organizational culture and measurement-based systems can evolve simultaneously. They concluded that the emerging systems of measurement and performance accountability can be seen as socially constructed, validated practices through which organizational culture is created, stored, and transmitted across space and time.

However, the above studies have been conducted in two ways: at a purely intra-organizational level by adopting OIE theory, or a purely extra-organizational level by adopting NIS theory. A few studies in MA literature have adopted a hybrid (contextual) framework that combines OIE, NIS and power mobilization theory (Dillard et al. 2004, Yazdifar 2004, Yazdifar et al. 2008, Ma and Tayles 2009, Zoubi 2011)[1]. Yazdifar et al. (2008) state the NIS theory tends to be harmonized with other institutional perspectives, which focus on internal organizational factors. When NIS and OIE are combined, they lead to the adoption of a holistic framework (Yazdifar et al. 2008). In this regard, Dillard et al. (2004: 512) affirm that "Burns and Scapens' ideas could be integrated" into Dillard et al's (2004) framework at the organizational level. They also declare that "the framework provided by Burns and Scapens (2000) might be applied in describing the micro process taking place" (2004: 533) within an organization. MA authors use the integration between OIE and NIS theories in order to avoid the flaws in each theory (Ribeiro and Scapens 2006, Scapens 2006, Ma and Tayles 2009). More recently, Alsharari et al. (2016) introduce a new institutional framework which can be considered as a holistic

1 These studies were conducted in the private sector, whereas this study will be conducted in the public sector.

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view drawing on integration between OIE, recent NIS and power mobilization theory to explain the processes of accounting change.

Conclusions:

The study concludes that MA literature asserted that the nature of MA is not static, rather, is dynamic and changing over time. This literature has shown that the dynamics of MAC were clearly manifested in organizational processes. The study recognizes that when organizational context responds to pressures by embarking on a change management path, the organization has had to consider which of the many MA techniques, practices and systems would be most effective. This is significant as MAS plays a key role in providing relevant information to management, especially in the decision-making process. MA researchers have concentrated on understanding the methods through which management accounting and organizational changes respond to the changing business environment. However, various theoretical perspectives have been argued in this chapter. Some of these perspectives have examined the change in MASs from rational and optimal perspectives. Commonly, most of these perspectives have been unable to explain MAC as process. Thus, they have seen the process of change as a static, an outcome, planned and simple phenomenon. However, the change is a dynamic, emergent and complex process, which should be studied in its social and organizational context by adopting alternative institutional framework.

The study shows that accounting literature has classified theoretical perspectives on MA into two main groups: the rational perspective on MAC; and the interpretive and critical perspective on MAC. Unlike the rational researchers, who have considered the context as a given phenomenon, interpretive researchers explore how context can be an explanatory variable for understanding MAC, and the interplay between the context and the function of accounting. Another perspective called institutional theory emerged from a critique of the rational perspective. The principal aim of institutional theory was to provide an alternative framework with a sociological flavor (Ashton et al. 1991, Wickramasinghe and Alawattage 2007). Institutional theory is a way of thinking about formal organization structures and the nature of the historically grounded social processes through which these structures develop. A predominant factor underlying the growth of institutional theory in the accounting change literature is its wide range of applicability.

This study can extend our understanding about nature of management accounting.

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It directs us to recognize that MA is a social science rather than a mere set of technical techniques available for practice. The idea of MAC explains how MA relates to social systems, through which dynamic relations are manifested. As a result, traditional MAPs and systems tend to be changed by new ones, and new systems become maintained and upgraded when new challenges from the dynamic environment require it. Such a process of change can be reflected by asking how MAPs have emerged, developed, and been changed. The study also concludes that there have been a large number of studies, which have criticized traditional management accounting systems and have focused on innovations or so-called advanced management accounting systems. Through what has been discussed in this study, it became clear that there is no consensus on the new or so-called advanced management accounting techniques. There are also some declarations that new management accounting systems have developed their roots from traditional accounting systems, which evolved over time.

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مراجعة مدى ملاءمة علم المحاسبة الإدارية بالتركيز على انحراف الممارسة وأجندة البحث الحالية

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الشارقة - الإمارات العربية المتحدة

ملخص البحث:

هذه الدراسة تهدف إلى مراجعة ومناقشة مدى ملاءمة علم المحاسبة الإدارية بالتركيز على انحراف الممارسة وأجندة البحث الحالية. وهي تهدف أيضا إلى مراجعة الأدب المتعلق بالمحاسبة الإدارية ووجهات النظر المختلفة حولها. وهي تقدم مراجعه شاملة لبحوث المحاسبة الإدارية المبنية في شروط النظريات المستخدمة، وعوامل التأثير، والأنظمة المستخدمة، وديناميكيات ومظاهر التغيير. ونتائج هذه الدارسة تسهم في تقديم مراجعة شاملة لعلم المحاسبة الإدارية لوجود فجوة في البحث حول مدى ملائمة النظرية المؤسسية (الفكرية) في علوم المحاسبة بشكل عام، وعلم المحاسبة الإدارية بشكل خاص. وبمراجعة هذا الجزء المهم من علوم المحاسبة للدراسات المنشورة خلال المدة من 1980 – 2015، نجد أن هذه الدراسة تسهم في تطور علوم المحاسبة مع التركيز على علم المحاسبة الإدارية. هذه الدراسة أيضا تساهم لتنمية علم المحاسبة القائم من خلال تقديم الآراء المتفاوتة والنقاش الحديث حول المحاسبة الادارية وممارساتها. بجانب ذلك، فهي تناقش إمكانية تطبيق النظريات البديلة في مجال المحاسبة الإدارية. التوصيات للبحوث المستقبلية تتجلى بوضوح من خلال النقاش في أجزاء الدراسة.

الكلمات الدالة: ملاءمة المحاسبة الإدارية، تغير المحاسبة، تاريخ المحاسبة، علم المحاسبة، التغير التنظيمي.

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