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A study of the emergence of management accounting system ethos and its influence on perceived system success

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Abstract

This study considers how certain notional organisational culture elements became embedded in the design of an innovative management accounting system (MAS) and how the alignment between the cultural premise of the MAS and that espoused by MAS users influenced the perceived success of the new system. The research data for the study were obtained over a three and half year period and derive from interviews, questionnaire responses and public as well as internal corporate documents. The site chosen for the study is a division of Siemens—a global firm in the electronics and electrical components industry. Two employee groups with functional expertise in engineering and business economics respectively comprise the MAS user groups. During the development and implementation phases of the new MAS, Siemens was actively engaged in a corporate-wide culture change programme that was supportive of the new MAS initiative. The study results are in two parts. First they report on the manner in which the organisational programme of culture change affected the cultural premise of the new system. Second, they indicate that 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.

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1. Introduction

Past research suggests that different groups of MAS users within organisations exhibit different rationales, priorities and cultural orientations (Ahrens, 1996, 1997, 1999; Appleyard & Pallett, 2000; Bamber, 1993; Birnberg & Shields, 1989; Bruns & McKinnon, 1993; Ko & Mock, 1988; Löning, 1994; Markus & Pfeffer, 1983; Young & Selto, 1991) and that these may influence their perceptions of the success of MAS changeovers (Brewer, 1998; Broadbent, 1992; Dent, 1991; Ezzamel, 1987; Goddard, 1997a; Hopwood, 1989; Mouritsen, 1996; O'Connor, 1995; Roberts, 1990). Some researchers suggest that changes in organisational control

systems tend to be deemed successful when accompanied by organisation cultural values which support the new systems (Das, 1986; Dent, 1987; Robey & Farrow, 1982; Rowlinson, 1995; Zmud, 1979). Moreover, user involvement in the design of information systems has been reported to enhance the perceived success of a systems change because user value assumptions become embedded into the new systems' architecture (Argyris & Kaplan, 1994; Birnberg, 1998; Caplan, 1988; Fisher, 1998; Franz & Robey, 1986; Markus & Pfeffer, 1983; Shields & Young, 1989).

Whilst evidence exists that the introduction of a novel management accounting system can bring about desired consequences when the system users

consider the organisational values of their working environment to be consistent with those embedded within the new system, there has been little research on how such consistencies emerge. The present study aims to address this concern by exploring how certain notional organisational culture elements became embedded features of a newly implemented MAS within a specific organisation. It also aims to investigate how the alignment between the organisational culture elements which were embedded within the MAS and the organisational outlook of two MAS user groups influenced their perception of the success of the new system.

The site chosen for this study is the Fibre Optics business unit (HLFO) of the Semiconductors Group of Siemens AG—a global electronics and electrical components firm. Operational officers within HLFO have specific expertise either in engineering (*Technisch*) or in business economics (*Kaufmannisch*). Engineering and business officers' educational training differs in that the former tend to possess engineering based qualifications whereas the latter have a business economics academic background. These two distinct functional expertises provide a basis for categorising operational officers at HLFO into two different employee groups. The new management accounting system adopted by HLFO is called process-based target costing (PBTC) which was designed by HLFO engineering officers between September 1995 and May 1996. PBTC became operational in August 1996.

The information collected to achieve the two aims of the investigation is derived from different sources. Interviews were carried out between early 1995 and mid-1998 with company officers. Internal documents, accounting reports, statistical data, graphical charts and official company histories were consulted. Two questionnaires were also used for collecting data on the MAS users' organisational culture orientation. One questionnaire was administered to engineering and business officers prior to the introduction of the new accounting system and the other was administered following its implementation. Whilst HLFO was in the process of designing and implementing the new MAS, a corporate-wide culture change pro-

gramme was in progress at Siemens. The two questionnaire administrations enabled changes in the users' organisational outlooks over this time period to be assessed. The second questionnaire also included a question on the users' perception of the success of the new MAS.

The paper is structured as follows: following a review of the literature dealing with organisational culture and MAS ethos alignment, the paper discusses the emergence of the new MAS's ethos in the light of the corporate culture change programme being put into effect throughout Siemens. The questionnaire and interview-based approach and hypotheses for investigating how the alignment between the organisational culture elements characterising the MAS and the system users' orientation towards a developmental culture relate to the new MAS's perceived success are subsequently considered. Following a discussion of the results of the investigation, the paper's concluding section addresses some of the implications of the study and future research possibilities in the area.

2. Literature review

2.1. *Management accounting systems and organisational culture*

The management accounting literature has only recently started to show empirical concern with the concept of 'organisational culture' (Dent, 1991; Goddard, 1997a, 1997b; O'Connor, 1995) though the potential of studying links between organisational culture and systems of control has long been posited (Flamholtz, 1983; Hopwood, 1987; Markus & Pfeffer, 1983; Ouchi & Johnson, 1978). More recently, Shields (1995) and Birnberg (1998, 2000) have reiterated the desirability of investigating how cost management systems adoptions and effects are conditioned by variables such as organisational culture.

Whilst there is evidence to suggest that the perceived implementation success of a new MAS is influenced by whether its information output is considered easy to use, accurate and timely, investigations of organisational culture and control practices indicate that successful information

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