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Restructuring the management accounting function: A note on the effect of role involvement on innovativeness

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Abstract

This paper examines the effect of role involvement on management accountants' innovativeness. Role involvement concerns the degree to which a management accountant has a business unit or functional (accounting) orientation and innovativeness is examined in terms of the number of, and effort devoted to, management accounting innovations as well as their radicalism. Empirical support for the relationship between role involvement and innovativeness is provided using data gathered from questionnaires and interviews.

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1. Introduction

Innovation is generally regarded as an important research topic because innovations are believed to enable organizations to successfully adapt to, and survive, volatile business environments (Rogers, 1995). Management accountants' contribution to this innovation process is to ensure that managers are provided with information that continues to be relevant as business circumstances change.

However, management accountants have been criticized for their inability to innovate (Kaplan and Johnson, 1987) and these perceptions continue to persist in light of the relatively low success rate in implementing 'new' management accounting innovations such as ABC and the balanced scorecard (Cobb

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et al., 1992; Reeve, 1996; Chenhall and Langfield-Smith, 1998a; Lukka and Granlund, 2002). This lack of innovation was described by Kaplan (1986) as ‘accounting lag’ that needs to be minimized in order to keep management accounting relevant to the changing information needs of managers. However, at the time Kaplan (1986) coined the term ‘accounting lag’, there was little research about management accounting innovation and researchers have only turned their attention to this issue in recent years. This research into management accounting innovation has now matured into several different streams and this literature is reviewed in order to locate this study within that literature.

Concurrent with the development of the management accounting innovation literature, researchers have also examined the changing roles of management accountants. Management accountants have long been known to have multiple roles, which have been described in terms of scorekeeping, attention directing and problem solving roles (Simon, 1954). Whereas the scorekeeping and attention directing roles typically focus on compliance reporting and control-type issues (respectively), the problem solving role focuses on providing business unit managers with relevant information for decision making (Friedman and Lyne, 1997). From the late 1980s, both the professional and academic literatures started to examine how these roles have been changing (Bromwich and Bhimani, 1989; Hiromoto, 1991; Scapens, 1991; Burns et al., 1996; Atkinson et al., 1997; Burns and Scapens, 2000a; Friedman and Lyne, 2001). A number of commentators have suggested that the problem solving role has become relatively more important as business unit managers have faced increasingly uncertain environments where new and different information is needed to manage those uncertainties (Granlund and Lukka, 1998). Where management accounting information has not kept pace with these uncertainties, the relevance of management accounting has been increasingly questioned by business unit managers (Murphy et al., 1995; Kaplan, 1986).¹

To more closely meet the changing information needs of business unit managers, there have been calls for management accountants to spend less time working within the accounting function and more time working in business units with the users of management accounting information (Cooper, 1996; Evans and Ashworth, 1996). Such calls relate to management accountants’ role involvement and the degree to which they have a functional (accounting) or business unit orientation. While role involvement has not been explicitly measured in the management accounting literature, the characteristics associated with a business unit or functional (accounting) orientation have been observed in many case studies and this paper traces the evolution of role involvement from the organizational literature into the management accounting literature.

Combining the role involvement and innovation literatures raises the possibility that management accountants’ role involvement and their innovativeness might be related. A theoretical framework is developed that seeks to not only explain why management accountants with a business unit orientation will not only introduce more innovations but also why they tend to be more radical (compared to management accountants who have a more functional (accounting) orientation). Two hypotheses emerge from this framework and evidence that supports these hypotheses is presented using data gathered from questionnaires and interviews.

However, before the theoretical issues are developed, the management accounting innovation literature is reviewed in order to locate this study within the literature and to understand how it contributes to, and extends, that literature.

¹ However, these changes are not necessarily universal and such changes have not been noted in the roles of Japanese management accountants for example (Hiromoto, 1991).

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