

# Utilising a typology of management accounting change: An empirical analysis

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## Abstract

Management accounting change, currently an increasingly popular focus for research, is not a uniform phenomenon. Its nature and form may vary across multiple dimensions and this variation has been neglected by researchers who have tended to study change per se rather than distinguishing it through a categorisation by type. This paper explores the forms which management accounting change has taken in a sample of manufacturing companies by utilising a simple typology of management accounting system change, derived from the existing research literature, consisting of addition, replacement, output modification, operational modification and reduction. This classification is combined with information on the incidence, location, importance and success of management accounting changes to provide some analytical insights into the variety and patterns of change within these companies and to derive some guidance for future research on the topic.

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## 1. Introduction

“Management accounting change has become a topic of much debate in recent years. Whether management accounting has not changed, has changed, or should change, have all been discussed.”

(Burns and Scapens, 2000, p. 3)

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In the quest to understand real world management accounting (MA) it is not surprising that change has become an increasingly popular focus for research. The dynamics of the discipline provide a potentially rewarding setting for investigation of the circumstances and forces which drive the development of practice (e.g. Burchell et al., 1985; Innes and Mitchell, 1990b; Ezzamel, 1994; Burns and Scapens, 2000) and the consequences resulting from changes made (e.g. Innes and Mitchell, 1990b; Malmi, 1997; Scapens and Roberts, 1993; Vaivio, 1999).

A wide range of perspectives has been adopted in the conduct of MA research studies. For example, Anderson and Young (2001) employed information system theory (Kwon and Zmud, 1987; Cooper and Zmud, 1990) to provide a framework for studying the introduction of activity-based costing in two USA automobile manufacturers. They have shown that different factors relating to the individual, organisation, technology, task and external environment are influential at different stages in the implementation process. Bjornenak (1997) and Malmi (1999) used theories of innovation and diffusion (Hagerstrand, 1967; Brown, 1981; Abrahamson, 1991) to investigate how both economic and “fashion or fad” motives have been implicated in the spread of activity-based costing in Scandinavia. Institutional theory has also recently been used to explain MA change (Scapens, 1994; Burns and Scapens, 2000). This work has emphasised the need for new MA developments to become integrated into the existing routines of organisational participants if the change is to operate effectively. It has also highlighted the importance of the following factors in gaining a full understanding of MA change: the need for legitimacy; the mimicry of others; and the ability to loosely-couple newly introduced accounting techniques. Further studies have confirmed that the circumstances of MA change can be both varied and complex by attributing importance to concepts such as trust (Tomkins, 2001), power (Hardy, 1996) and organisational politics (Burns, 2000).

While this study focuses on MA change its aims are more basic than an explanation of the motives for, the effects of and the circumstances conducive to change. It is concerned with an exploration of some fundamental characteristics, which define the form which MA change takes. To this end it examines the volume, pace, sub-system location, type, importance and success of MA change in a sample of manufacturing companies. A novel feature of the research is the use of a typological framework to first identify and then assess the significance of the different forms which MA change can take. Identification of these aspects of MA change enhances characterisation of the patterns which change can take and it is argued that this knowledge will provide a foundation for subsequent explanatory studies on MA dynamics. This analysis therefore provides further empirical substance to address the above broad questions of debate identified by Burns and Scapens (2000).

The remainder of the paper is structured as follows. Prior research studies are reviewed with a focus on the overt forms which MA change takes and this review is used to develop the typology of change which is employed in the empirical analysis. The research design and the derivation of testable propositions are then outlined and the results presented. Finally, the findings are analysed and some conclusions are drawn.

## **2. Prior research—the nature of MA change**

Accounting has traditionally been viewed as a bastion of conservatism. From this perspective, change is likely to be slow and constrained rather than frequent and extreme. To an extent this view is supported by the gap, which exists between theory and practice (Otley, 1985; Choudhury, 1986) and by the suggestions of a lag in the practical adoption of new techniques (Dunk, 1989; Scapens, 1994). Indeed Johnson and

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