



## Forms of contingency fit in management accounting research—a critical review

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### Abstract

Contingency literature in the accounting control area has for a long time been criticized for being fragmentary and contradictory as a result of methodological limitations. A review of 10 articles in the strategy-MAS area adds to this picture by showing that many different forms of fit have been used, and that very few researchers fully acknowledge the difficulties of relating these forms to each other. As a result, some researchers claim that their findings are contradictory when this is not necessarily the case, while others incorrectly argue that their results are strongly supported by previous studies.

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### Introduction

Contingency-based research in the accounting control field has a long tradition (Chapman, 1997; Chenhall, 2003). The continuous stream of empirical articles signals the importance and vitality of this research area. However, the state of the art of this research field has been questioned. It has been argued that various factors such as disparate definitions of variables, insufficient data and underspecified models have resulted in a fragmentary and contradictory theory (Dent, 1990; Fisher, 1995; Galunic & Eisenhardt, 1994; Langfield-Smith, 1997; Otley, 1980). We argue that, in addition to those shortcomings, attention should also be paid to the way the concept of fit has been applied. Our argument is that this stream of research does not differ from contingency research

in general, where many different forms of fit have been used and where researchers have not always been aware of the implications of their choice on theory building and testing (see for example, Schoonhoven, 1981; Venkatraman, 1989). In addition, since some of the conceptualizations of fit used seem not to be comparable (Drazin & Van de Ven, 1985; Govindarajan, 1988), apparently contradictory or supportive results may have to be reinterpreted. One purpose of this paper is to add to the limited knowledge in this area by examining which theoretical forms of fit have been used in the strategy-MAS literature. A second purpose is to review critically whether comparisons made between findings that are based on different forms of fit are valid. The strategy-MAS area was selected since it represents a stream of research in which various forms of fit have been used.

The paper first provides a classificatory framework in which different forms of contingency fit are outlined. The extent to which the different forms can be related to each other is also discussed. Next,

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10 works in the strategy-MAS literature with various approaches to fit are briefly described and classified according to the framework. Next, references made in the literature are analysed in terms of whether the various forms of fit used allow comparisons to be made. Finally, the paper is summarized and some conclusions are presented.

**A classificatory framework for mapping different forms of contingency fit used in strategy-MAS research**

The framework used to classify the different forms of contingency fit we have found in the strategy-MAS literature has a hierarchical structure (see Fig. 1). At the top level, the two forms of fit represent two conflicting paradigms. At lower levels, the dichotomies represent alternative ways of modelling or measuring fit. Examples of statistical techniques that have been used within each

theoretical form of fit are depicted at the bottom. While the distinctions made on the four levels have been discussed previously in the literature, they have not, to our knowledge, been combined into one framework.

A first distinction is made between a *Cartesian* approach and a *Configuration* approach. This division originates from a debate between advocates of a traditional “structural contingency theory” and their critics. The traditionalists argue that fit between context and structure is a continuum that allows frequent, small movements by organizations from one state of fit to another (see e.g. Donaldson, 1996). By contrast, analysts advocating a *Configuration* approach hold that there are only a few states of fit between context and structure, with organizations having to make “quantum jumps” from one state of fit to another (Meyer, Tsui, & Hinings, 1993; Miller & Friesen, 1984; Mintzberg, 1983).

The next distinction derives from Drazin and Van de Ven’s (1985) division between a *Congruence*

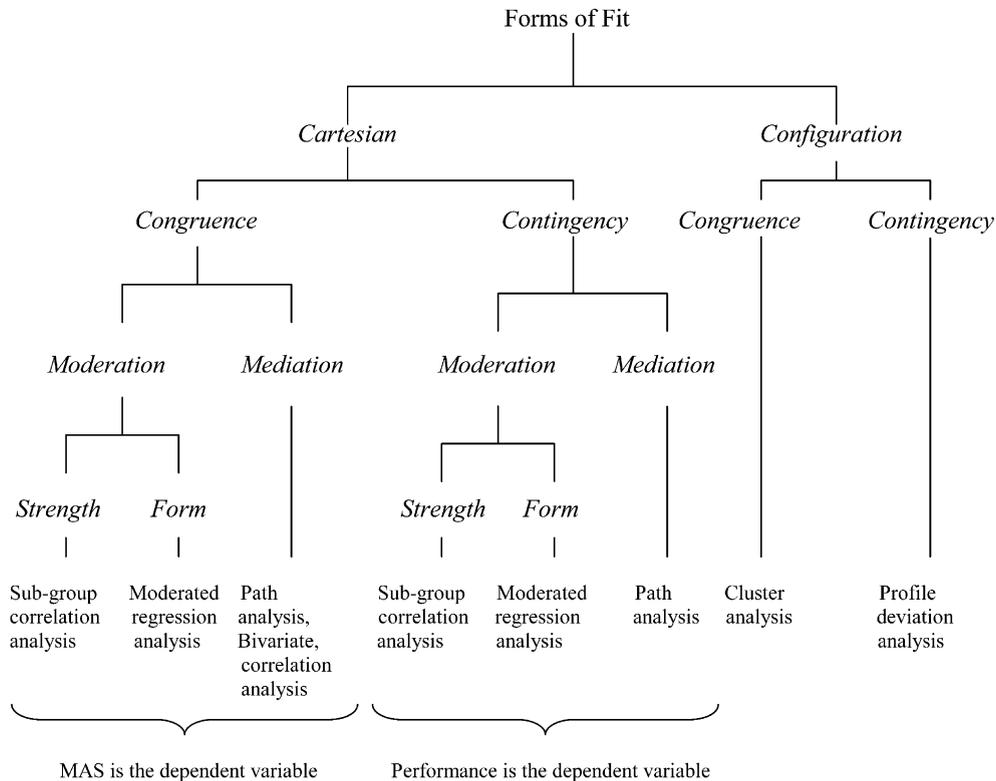


Fig. 1. A classificatory framework for mapping different forms of contingency fit used in strategy-MAS research.

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