BASE – Revista de Administração e Contabilidade da Unisinos
10(4):294-307, outubro/dezembro 2013

MANAGEMENT ACCOUNTING CHANGE: A REVIEW

MUDANÇAS NA CONTABILIDADE GERENCIAL: UMA REVISÃO

CLAUDIO WANDERLEY
claudiowanderley@hotmail.com

JOHN CULLEN
john.cullen@sheffield.ac.uk

ABSTRACT

The objective of this study is to discuss the main aspects of management accounting change and the present stage of research in the area. Research in the field of management accounting change can be characterised by its methodological diversity which includes interpretive research, critical research and the traditional functionalist and positivist research. A variety of research methods have also been used, including surveys, fieldwork, case studies and ethnographic studies, as well as studies that have adopted a more conventional quantitative approach, such as contingency-type studies. In addition, researchers have drawn on a wide range of theories, including traditional positivistic theories, such as economic theory and contingency theory, and alternative theories, such as institutional theory, structuration theory, actor network theory, middle-range thinking, labour process theory, political economy, and Foucault's theory. Therefore, management accounting change is a heterogenic field of research with a non-dominant paradigm.

Key words: management accounting, change, literature review, interpretive research.

RESUMO

O objetivo deste estudo é discutir os principais aspectos ligados a mudanças na contabilidade gerencial e o presente estágio da pesquisa nessa área. A pesquisa no campo da mudança na contabilidade gerencial pode ser caracterizada pela diversidade metodológica que inclui a pesquisa interpretativista, a pesquisa critica e a pesquisa tradicional funcionalista e positivista. Uma grande variedade de métodos de pesquisa foi utilizada nessa área, incluindo *surverys*, pesquisa de campo, estudo de casos e pesquisa etnográfica, bem como estudos que adotam uma postura mais quantitativa convencional, tais como estudos baseados na teoria da contingência. Além disso, pesquisadores vêm utilizando uma grande variedade de teorias, incluindo a teoria positivista tradicional, tais como a teoria econômica e a teoria da contingência, e teorias alternativas, tais como a teoria institucional, a teoria da estruturação, a teoria dos atores e redes, *middle-range thinking*, *labour process theory*, a economia política, e a teoria de Foucault. Portanto, a área de estudo em mudança na contabilidade gerencial é heterogênea sem existir um paradigma de pesquisa dominante.

Palavras-chaves: contabilidade gerencial, mudança, revisão da literatura, pesquisa interpretativista.

INTRODUCTION

The objective of this study is to discuss the main aspects of management accounting change and the present stage of research in the area by conducting a literature review in this subject. Management accounting has become an important area of research because practitioners and scholars have started to recognise that the information it provides is essential for companies' survival in a competitive environment. Moreover, a well-designed management accounting system can provide competitive advantages to a company relative to its competitors (Langfield-Smith, 2006; Scapens, 2006a, 2006b).

Despite the importance of management accounting to organisations, a number of experts have argued that management accounting has changed much more slowly than necessary to fulfil the demand for information in the present organisational environment (Burns *et al.*, 1999; Johnson and Kaplan, 1987; Scapens, 2006a; Scapens *et al.*, 2003; Sorensen, 2009). Taking this view into account many researchers have focused their attention on the process of management accounting change. This relatively new area of investigation is based upon a wide range of approaches and theories (Busco, 2006). These include different approaches to studying management accounting change, such as studies where the principal objective is to analyse organisational tensions, conflicts, and resistance toward change, and research where the main aim is to examine management accounting change as a process (Lukka, 2007).

Taking into consideration the importance of management accounting change research and the possible approaches to investigate management accounting change, we pose the following research questions: (i) What are the main approaches to investigate management accounting change? and (ii) What is the present stage of research in the area of management accounting change?

In order to answer these research questions, we have developed a theoretical essay based on a comprehensive literature review. Theoretical essay as research method consists of a logic and critical exposition and discussion of a specific issue that is considered an important topic for debate. In a theoretical issue the researcher has more freedom to reflect upon the main aspects of the researched topic, but the level of theoretical rigor is considerably high. In this study, we supported our arguments on a number of contemporary papers and books regarding management accounting change.

This study is structured as follows. First, the definition of management accounting change and an overview of this area will be presented. The next section deals with the different approaches to conducting research in management accounting change. Finally, the closing comments of this study are presented.

MANAGEMENT ACCOUNTING CHANGE

The issues regarding the relevance, nature and roles of management accounting systems within organisations have been debated by researchers and management accountants over the past 25 years. This debate has intensified due to the major transformations in the organisational environment which have taken place in the last few decades (Marginson and Ogden, 2005). Nowadays, organisations face an uncertain business environment with increasing market competition. As a result, organisational resources and processes have to be organised and monitored to achieve organisational goals. In order to achieve this, management accounting systems play an essential role because they provide information for the decision-making process.

In the late 1980s, the discussion about the process of management accounting change within the broad organisational context became a popular topic of debate among management accounting researchers, in particular after '*Relevance Lost: the Rise and Fall of Management Accounting*' Johnson and Kaplan's book in 1987. As mentioned previously, Johnson and Kaplan (1987) questioned the relevance of contemporary management accounting practices. The main argument was that management accounting did not follow the fast development of the organisational environment. In other words, there has not been sufficient change in management accounting techniques to match the changes in the organisational environment, and to support the growing demand for information. Johnson and Kaplan (1987) stated that in general companies opted for internal information systems which were mainly designed to meet the requirements of external financial reports. For this reason they called for the development and implementation of new 'advanced' management accounting techniques.

Since then, new 'advanced' techniques have been developed and introduced in the management field. The principal management accounting techniques introduced in 1990's were: activity-based costing (ABC); activity-based management (ABM); life cycle costing; target costing; quality costing; functional cost analysis; throughput accounting, strategic management accounting; shareholder value techniques; economic value added (EVA); the balanced scorecard (BSC); and supply chain management (SCM) (Ax and Bjornenak, 2007).

The debate over the changing nature of management accounting has been supported by a wide array of research, whose findings are not uniform and, sometimes, contradictory (Burns *et al.*, 1999, 2003; Busco, 2006). On the one hand, management accounting change can be understood as the introduction of new management accounting techniques, such as ABC or the BSC. This particular view islargely supported by North American accounting scholars (Lukka, 2007). On the other hand, management accounting change can be understood as the process of change in the manner in which traditional and/or new techniques are actually being used. Therefore, management accounting change occurs with the creation and introduction of new techniques or with changes

in the way managers use management accounting information generated by traditional systems.On the one hand, management accounting practices are shaped by the external, as well as by the internal organisational environment. On the other hand, management accounting can shape the external and internal environment of the organisation (Moll, 2003; Moll *et al*., 2006). Therefore, management accounting change can be studied in these two ways, that is, the process of management accounting in itself and the impact of management accounting change on the organisational change.

In the same vein, studies regarding the origins and diffusion of management accounting innovations support the view that management accounting is shaped by the inter and intra organisational environment and management accounting plays an important role in the process of organisational change (Ax and Bjornenak, 2007; Lapsley and Wright, 2004; Perera *et al*., 2003). One such important study by Perera *et al.* (2003) investigated transfer pricing in a Government Trading Enterprise in Australia. They draw on the Rogers' (1995) diffusion of innovation theory to explain the introduction, abandonment and re-introduction of transfer pricing over a 10-year period. Perera *et al.* (2003) identify three aspects that can contribute to the study of accounting change which are: (i) the importance of inter-organisational pressures over the process of accounting change. In this Government Trading Enterprise, Perera *et al.* (2003) found that transfer pricing was introduced as a result of government pressure for the organisation to become more commercialised; (ii) the importance of focusing on the subjective values, norms and past experiences of the organisation actors (intra-organisational factors); and (iii) the empirical evidence of the paper supports the view that an accounting practice or mechanism can help an organisation shift from one organisational practice to another by generating changes in ways of thinking and behaving and in the climate and the culture of the organisation.

Regardless of the nature of management accounting change, it is widely accepted that management accounting practices are changing. As a consequence, change has been the subject of considerable research and debates in management accounting (Ribeiro and Scapens, 2006). According to Burns and Scapens (2000, p. 3) "Whether management accounting has changed, has not changed, or should change, have all been discussed".

Taking this popularity into account many researchers have sought to establish the causes of changes within organisations. For example, Senior (1997, p. 23) identifies three aspects of an organisation's environment that may cause an organisational change, including management accounting: first, the so-called temporal environment, which encompasses the longer-term historical influences, such as 'the changes from an agricultural economy to one based on machines'; second, the external environment which includes factors associated with political/legal, economic, technological and socio-cultural change; third, internal environment, which may include "change in people (attitudes, beliefs, skills), scale of activities and organisational tasks, organisational strategy and structure, products or services, reward systems or use of technology".

Many studies have been dedicated to the identification of the causes for change in management accounting. For instance, Innes and Mitchell (1990) carried out seven field studies in the electronics sector about management accounting change. This study identified the following factors: (a) a competitive and dynamic market environment; (b) organisational structure; (c) production technology; (d) product cost structure; (e) management influence; and (f) deteriorating financial performance. More recently, Scapens *et al.* (2003) carried out an investigation regarding the changing nature of management accounting among UK companies. This study presents four changes in the broader business environment that have had impact on management accounting in recent years: (i) globalisation and customer focus; (ii) technological change; (iii) changing organisational structures; and (iv) fashion and other internal factors, such as 'a feeling at top-level management that change is necessary' and 'changing management information needs' (Scapens *et al*., 2003, p. 6).

Another study investigating change drivers was carried out by Yazdifar and Tsamenyi (2005). The aim of this paper was to understand the process of management accounting change and the changing roles of management accountants in dependent and independent companies. The findings of this investigation were supported by 279 questionnaires answered by professionally qualified management accountants within CIMA. Yazdifar and Tsamenyi (2005) present a ranking of change drivers in management accounting. This ranking in order of importance is the following: (1) information technology; (2) organisational restructuring; (3) customer-oriented initiatives; (4) e-commerce/electronic business; (5) new accounting software; (6) external reporting requirements; (7) new management styles; (8) core competency aims; (9) globalisation; (10) quality-oriented initiatives; (11) new accounting techniques; (12) take-over/merger; (13) external consultants' advice; and (14) production technologies.

From these studies it can be observed that organisational change, in particular management accounting change has many reasons or drivers for change. Change can occur as a response to external sources, such as market pressures, government laws, consumer expectations, technology, social and political change or internal pressures, such as a change in the power dynamics of the organisation, a change in dealing with a process or behaviour problem, or a change in the size and complexity of the organisation (Carruthers, 1995; Greenwood and Hinings, 1996). Changes can also be made in pursuit of organisational strategies to achieve efficiency (Lawrence and Sharma, 2002; Tsamenyi *et al*., 2006). This would suggest that organisations do not always wait for legitimacy to be

given, but can make a conscious choice to be perceived as legitimate. Clearly, there are multiple pressures for change that may be interdependent (Dawson, 1994; Deegan, 2002). Dawson (1994, p. 14) gives an example that illustrates this last statement: "a push for change in technology may result from competitive pressures or from the exposure of local engineering personnel of the benefits of new developments in capital equipment".

RESEARCH IN MANAGEMENT ACCOUNTING CHANGE

Research in management accounting change has been conducted using a wide variety of approaches and theories. However, Burns and Vaivio (2001, p. 392) state that "there is still much to be learnt, developed and understood" in the management accounting change field. Taking this situation into consideration, their paper, which is an introduction of the special issue of the *Management Accounting Research* journal, presents a 'beginner's guide' for conducting research in management accounting change. This involves taking into account three perspectives regarding management accounting change: the epistemological nature of change; the logic of change; and the management of change.

(a) The epistemological nature of change

This is related to the intrinsic concept of change. This perspective deals with the question: What can be considered as an organisational change? Burns and Vaivio (2001) highlight the importance of making a distinction between normative claims of change and change as an evidenced empirical phenomenon. Burns and Vaivio (2001) also point out that management accounting change is conceived a priori as a positive phenomenon. However, management accounting change can be progressive or regressive. The former implies that previously dominant values and practices are questioned and transformed with the aim of improving certain aspects of organisational life (instrumental change). In contrast, regressive change is predominantly ceremonial, preserving existing power structures and restricting institutional change (Modell, 2007).

The epistemology of change also includes the discussion about the dichotomy between change and stability (Granlund, 2001; Lukka, 2007; Siti-Nabiha and Scapens, 2005). Scapens (2006b) highlights that in the process of change there are elements of stability within the process of change and stability and change cannot be understood as mutually exclusive phenomena. In the same direction, Siti-Nabiha and Scapens (2005) found in their case study in a South East Asian oil company that stability and change are not necessarily contradictory or opposing forces, but can be intertwined in an evolutionary process of change.

Another piece of work about the epistemological perspective on change was conducted by Quattrone and Hopper (2001). This paper is based upon Latour's sociology of translation and social constructivism. Quattrone and Hopper (2001) claim that the definition of what constitutes change is often taken for granted in research concerning organisational change and a debate about its meaning is avoided by researchers. Change is generally assumed to be a transition from one well-defined point (stage A) to another (stage B) (Andon *et al.*, 2007). Quattrone and Hopper (2001, p. 403) suggest that 'a-centred organizations and drift should replace conventional definitions of organizations and change'. Drift resembles incomplete attempts at organising rather than a linear move from one point to another tangible, definable and reified point. As a result, drift makes the organisation a-centred: 'multiple centres and points of view attempts to order events, but each attempt is incomplete and unable to centre the organisation in itself' (Busco, 2006, p. 230).

(b) The logic of change

This perspective is concerned with the reason and motivation for undertaking the process of change within a company. Burns and Vaivio (2001) categorise the logic of management accounting change as managed/formal or unmanaged/informal. In the former, change in management accounting is consciously planned and rationally executed. In this view, the process of change becomes something that has been premeditated by organisational actors. In contrast, informal change is not consciously planned and rationally executed and the informal elements are presented in the process of change. The logic of management accounting can also be categorised as linear or nonlinear. The former can be understood as a systematic change with explicit objectives, ordered stages and agreed procedures, while the latter is unsystematic and unpredictable with ambiguous goals, abrupt turns and unwanted phases of development.

Burns and Vaivio (2001) also point out that change in management accounting can be a revolutionary phenomenon that has devastating impacts within organisations, or an evolutionary phenomenon which is a more incremental process (Soin *et al.*, 2002). Revolutionary change refers to radical and fundamental disruption of rules and routines. Burns and Scapens (2000) state that revolutionary change involves radical change to existing routines and fundamentally challenges the prevailing institution. Such revolutionary change is likely to be possible as a result of external events, such as take-over, economic recession and privatisation. In contrast, evolutionary change is incremental and involves only minor and, sometimes, unconscious adjustment to the take-for-granted assumptions. In this type of change the process of change is shaped by a combination of random, systematic and inertial forces, which together create the context for the emergence of new practices (Burns and Scapens, 2000).

(c) The management of change

This perspective emphasises the importance of studying how the process of management accounting change was

conducted. Burns and Vaivio (2001) state that change can be a central effort, where the organisation's top management plays a key role. On the other hand, management accounting change can be seen as a fundamentally local concern. This perspective also deals with internal issues, such as relations of power, politics, and organisational culture, which may impact on the process of management accounting change. The management accounting literature shows that power, politics and organisational culture and its implications at various hierarchical levels of an organisation play an important role in the process of management accounting change (Burns, 2000; Tsamenyi *et al*., 2006; Yazdifar *et al*., 2005).

The *Management Accounting Research* journal published in 2007 its second special issue on management accounting change. In this special issue five papers about management accounting change are presented. Busco *et al.* (2007) introduce this special issue and suggest that research in management accounting change has proliferated in the past few years, but there are still some issues that should be considered by researchers in the area. Busco *et al.* (2007) propose that this reflection about the nature of management accounting change should be organised in four key dimensions: the agents and object of change; the forms and ratio of change; the space and time of change; and the interplay between change and stability.

(a) The agents and object of change

This dimension deals with two questions: (a) what and who makes change happen? and (b) what and who is changing? The first question highlights the issue of what and who drives management accounting change. Busco *et al.* (2007) point out that in order to answer this question the issues of agency, structure and their interaction should be considered. In addition, Busco *et al.* (2007) identify that there are a wide range of different views about the drivers of change and the dichotomy of agency and structure. As a consequence, change factors have been identified in the actions of human actors, as well as in non-human actants. Some other studies have sought to identify these drive factors within broader contextual issues, such as institutional pressures, political decisions, and some combinations among them. Busco *et al.* (2007) also emphasise the important contributions made by structuration theory and actor-network theory to the management accounting literature to overcome the dichotomy between agency and structure in the study of the process of management accounting change.

The second question of this dimension (what and who is changing?) deals with the epistemological and ontological problem of change. According to Busco *et al.* (2007) there are two main problems we encounter when trying to understand the concept of change. From the epistemological stance, the difficulty in understanding the nature of object (the process of change) can be attributed to the observer, that is, the object means different things to different people and constitutes a means to establish communication between different communities of practices (Law and Singleton, 2005). On the other hand, Busco *et al.* (2007) state that in the ontological view, objects (the process of change) are inherently complex, not only because people interpret them differently.

(b) The form and ratio of change

This dimension seeks to discuss the question: How and why change happens? This dimension is concerned with the process through which new ideas and management accounting innovations are created and implemented. According to Busco *et al.* (2007, p. 127), there are some obscure questions in the management accounting literature regarding this issue, which are: "How are management accounting techniques able to spread and become practiced? How do they manage to engage practitioners who are driven by different and sometimes opposing agendas? How do they manage to instil hope (of solving a problem, be it at the personal level of the manager or at the institutional level of the organization) in the prospective user?"

(c) The space and time of change

This perspective deals with the question: When and where change happens? This is a controversial issue because the task of determining the starting point of a process of change in many cases is simply an exercise of speculation. This is because in many situations change does not happen on a linear timeline that the researcher can monitor, but in a network of relations that create multiple spaces and times which are very difficult to account for (Quattrone and Hopper, 2001, 2005). In addition, Busco *et al.* (2007) highlight the problem that researchers have to fully understand the process of management accounting change which involves a complex network of interactions. They conclude by saying "despite the length of time spent within the organizational context researchers need to confront the impossibility of fully representing and understanding the object of their enquiry as if it was out there, evolving in front of them along a linear pattern" (Busco *et al*., 2007, p. 140).

(d) The interplay between change and stability

This dimension discusses the dichotomy between change and stability in management accounting practices. Change and stability seem to be antagonistic definitions. However, management accounting practices are not a single, stable system at a point of time, and change and stability seem to co-exist within a company. As a consequence, Busco *et al.* (2007) stress the importance of understanding the interplay between change and stability in the context of the process of management accounting change.

From the first issue of the *Management Accounting Research* journal on management accounting change in 2001 to the second issue in 2007, the number of studies in man-

agement accounting change increased considerably and this topic has been consolidated as an important area of research in management accounting. These two issues on the *Management Accounting Research* journal have many similarities. First of all, both issues provide guidelines to help researchers conduct their studies taking into account polemic issues regarding the process of change in management accounting practices. In addition, the dimensions presented in both papers have many similarities. For instance, the perspective of 'the epistemological nature of change' proposed by Burns and Vaivio (2001) has the same concerns regarding the intrinsic concept of change as presented in 'the agents and objects of change' dimension in the Busco's *et al.* (2007) paper. However, Busco *et al.* (2007) stress the ontological problem in the definition of change in the process of management accounting.

The main differences between these special issues on management accounting change can be summarised as follows. First, Burns and Vaivio (2001) stress the importance of the issues of power, politics and organisational culture in the study of management accounting change. Although Busco *et al.* (2007) mention the significance of these issues for management accounting change research, they pay less attention to these issues than the previous special issue. Second, Busco *et al.* (2007) pay great attention to the interplay between change and stability. For them, this is a key dimension to understand the process of management accounting change within an organisation. Burns and Vaivio (2001) also highlight the relationship between change and stability, but they did not give the same importance as Busco *et al.* (2007). Finally, Busco *et al.* (2007) present a discussion about research methods in management accounting change, while Burns and Vaivio (2001) did not discuss this issue. According to Busco *et al.* (2007), a longitudinal case study is portrayed by the literature in management accounting change as the most adequate research method to investigate the process of change in management accounting. However, Busco *et al.* (2007) emphasise that due to the complexity of the change phenomenon, research may not fully represent and understand the process of change. Table 1 provides a summary of the main similarities and differences between the first and the second issues on management accounting change.

From these two special issues on management accounting change it seems clear that management accounting

Table 1 - *Summary of the comparison between the first and the second issues on management accounting change.*

Overview	**1st Issue (Burns and Vaivio, 2001)**	**2nd Issue (Busco *et al.*, 2007)**
Dimensions of analysis	(1) the epistemological nature of change; (2) the logic of change; and (3) the management of change.	(1) the agents and object of change; (2) the form and ratio of change; (3) the space and time of change; and (4) the interplay between change and stability.
Main similarities	**1st Issue (Burns and Vaivio, 2001)**	**2nd Issue (Busco *et al.*, 2007)**
The main aim	To provide a guideline to help researchers.	To provide a guideline to help researchers.
The intrinsic concept of change	This concept is analysed in 'the epistemological nature of change' dimension.	This concept is discussed in 'the agents and object of change' dimension.
Main differences	**1st Issue (Burns and Vaivio, 2001)**	**2nd Issue (Busco *et al.*, 2007)**
The issues of power, politics, and organisational culture in the process of management accounting change.	Burns and Vaivio (2001) stress the importance of these issues and they are discussed in great detail.	These issues are mentioned in the paper, but less attention is paid regarding these themes.
The interplay between change and stability	The paper mentions this interplay, but there is no further discussion regarding this issue.	These two concepts are analysed in great detail. In addition, Busco *et al.* (2007) stress the importance of this interplay in the process of management accounting change.
Discussion about research methods	There is no discussion about research methods.	The paper presents a discussion regarding this issue. Busco *et al.* (2007) also highlight that management accounting change is a complex phenomenon.

change is a topic in development with many obscure issues and questions waiting to be answered. It is undoubtedly an important topic of research because it can improve theories and studies in management accounting, as well as it can make a great contribution for practitioners. As Busco *et al.* (2007, p. 146) conclude "Management accounting change is a laboratory, a theoretical puzzle the solution of which is difficult because there will always be a missing piece which will allow the continuous work around the composition of the picture".

The management accounting literature is paying considerable attention to the process of change in management accounting. Some authors, such as Lukka (2007), consider the publication of the papers by Hopwood (1983, 1987) as the starting point in the discussion about accounting change. Lukka (2007, p. 79) identified four clusters of literature on management accounting change. First, the 'consulting genre' cluster in which the main objective is to produce texts regarding new management accounting technologies and their successful implementation. This kind of research is common among the North American researchers (see Kaplan and Norton, 1996). The second cluster is formed by management accounting studies that seek to analyse organisational tensions, conflicts, and resistance toward change endeavours, or failures of change (see Granlund, 2001; Scapens and Roberts, 1993). The third cluster is based on the model proposed by Innes and Mitchell (1990) to understand the process of management accounting change. Finally, the fourth cluster seeks to study change as a process (see Burns, 2000; Burns *et al.*, 2003; Burns and Scapens, 2000).

The emerging interest in management accounting change has contributed to the increase in the number of studies in this field. There have been various studies of management accounting change and the diffusion of new practices. Some research in this area has been guided by a broad range of social theories with some adopting a managerialist emphasis, while other studies have taken a wider view of the organisation and the various stakeholders who influence the change process. According to Modell (2007), research in management accounting can be broadly classified into two categories: factor studies and process-oriented approaches. Factor studies seek to identify the drivers and obstructions for a successful implementation of management accounting techniques. Process-orientated approaches, however, are concerned with the socio-political dynamics of new management accounting approaches implementation. In the next subsection, these two categories of research in management accounting change will be discussed and analysed.

FACTOR STUDIES

This stream of research in management accounting change seeks to explain and identify the factors that contribute and hamper management accounting change. Modell (2007) identified a series of studies concerning the implementation of ABC (Activity Based Costing) mainly relying on survey-based investigations. The main aim of these studies was to identify and explain the drivers of effective implementation of this cost management system (Anderson and Young, 1999; Foster and Swenson, 1997; McGowan and Klammer, 1997; Shields, 1995).

More generally, a number of studies have developed a theoretical understanding of what stimulates and hampers management accounting change. Based upon seven field studies in the Scottish electronics industry, Innes and Mitchell (1990) identified the drivers for changes in management accounting which can be divided into three categories: motivators, catalysts, and facilitators. Motivators are factors that influence change processes in a general manner. They provide decision makers with the reasons and grounds to initiate and permit change. Therefore, motivator factors comprise general changes in the wider organisational environment, such as a competitive market, organisational structure, production technology, product cost structure and short product life cycle. Catalysts are directly associated with management accounting change. They include factors directly related to the timing of change, such as poor financial performance, loss of market share, launch of competing product, new accountants, and other organisational changes. Finally, facilitators comprise a set of factors conducive to change, such as staff and computing resources linked to the accounting function, organisational autonomy from the parent company, and the authority of accountants.

The motivator and catalyst factors interact positively to generate change in the sense that motivators provided the impetus for the emergence of catalysts, while facilitators paved the way for subsequent change initiatives. Motivators, catalysts, and facilitators do not need to be related to each other as they occur. However, change drivers become related to each other by the role each of these drivers plays in the change process. Innes and Mitchell (1990) paid particular attention to changes in costing practices and performance measurement. However, little attention was paid to the social and political process involved in the choice of specific management accounting techniques in the studied companies (Modell, 2007).

Cobb *et al.* (1995) conducted an in-depth longitudinal case study of a division which took place in a large multinational bank by studying changes in management accounting reports. They found that several of the change initiatives in management accounting failed or encountered severe implementation problems due to internal barriers, such as changing priorities during the change process, accounting staff turnover and resistant attitudes to change. Therefore, the influence of individuals as change agents was extremely important in this case. This result supported Cobb's *et al.* (1995) framework which expanded on the accounting change model proposed by Innes and Mitchell (1990) by

including the conceptions of barriers to change, leaders and momentum for change. The barriers to change refer to the factors that hinder, delay or even prevent change, such as the changing priorities and staff attitudes. Moreover, the expectation of continuing change is referred to as momentum, and the role of individuals in management accounting change as leaders. Therefore, the interplay between these factors has a significant influence on whether change initiatives take place or not.

Finally, Kasurinen (2002) added a final refinement to the accounting change model proposed by Innes and Mitchell (1990) and Cobb *et al.* (1995) by specifying the types of barriers that may hinder, delay, or even prevent management accounting change in practice. Kasurinen (2002) conducted a longitudinal case study in a strategic business unit of a multinational Finnish based metal group, specifically investigating the barriers to Balanced Scorecard implementation. He concluded that the barriers to change can be divided into three categories: *confusers* which include individual level aspects, such as diverging goals of key individuals; *frustrators* which refer to wider organisational phenomena, such as organisational culture and existing reporting systems; and *delayers* which are related to technical and temporary issues, such as inadequate information systems. The final accounting change model can be seen in Figure 1.

Many factor studies draw on the contingency theory as a framework to study management accounting change. The contingency theory is based upon the open system approach that studies the organisation and its subsystems by reference to its wider environment. As a consequence, contingency theory views management accounting change as an attempt to match organisational properties and arrangements with internal and external circumstances (Groot and Lukka, 2000). For example, Waweru *et al.* (2004) adopted contingency theory to understand the process of management accounting change and the drivers for change in four retail companies in South Africa. Haldma and Laats (2002) examined management accounting change in Estonian manufacturing companies from 1996 to 1999 and explored contingent factors that influenced it. They analysed 62 responses to a questionnaire survey and found that there were changes in cost and management accounting practices that were associated with shifts in the business and accounting environment as external contingences, and with those in technology and organisational aspects as internal contingences.

Other researchers have preferred to use more statistical tools and surveys. Laitinen (2006) carried out a survey among 145 manufacturing companies in Finland in order to identify the factors and motivations for the process of change in management accounting in these companies. An-

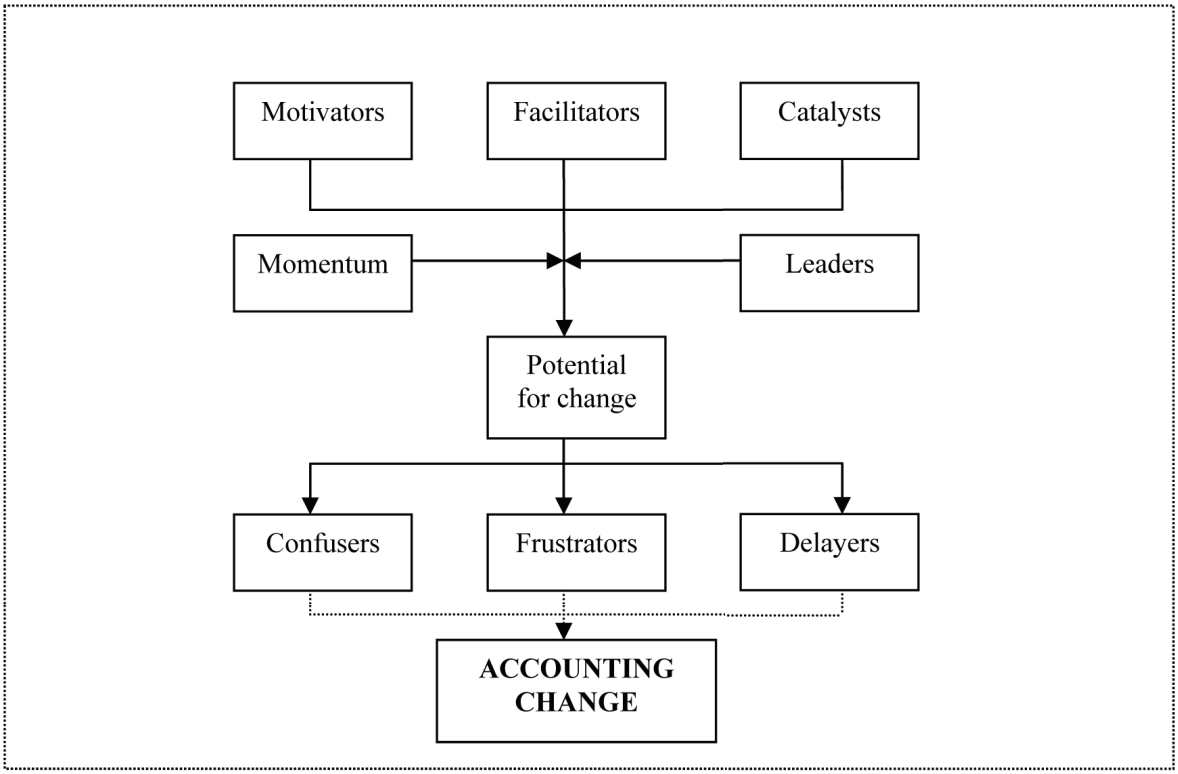

Figure 1 – *Management Accounting Change Model.*

Source: Kasurinen (2002, p. 338)

other example is Baines and Langfield-Smith's (2003) paper which is based upon a survey of manufacturing companies in Australia. This paper used structural equation modelling to examine the relationships between the changing competitive environment and organizational variables, such as strategy and organisational design, as antecedents to management accounting change.

Factors studies made an important contribution to the development of management accounting change research by analysing the process of change in a broader organisational context. In so doing, this type of research demonstrates that management accounting change depends on both the nature of the implementation process and a broad range of contextual factors, which in many cases are beyond the control of the organisation.

However, the limitations of factor studies can largely be traced to their theoretical and methodological underpinnings. The limitations of this approach can be summarised as follows. First, factor studies ignore the socio-political aspects of organisational life and the way in which these affect management accounting practices. Second, little attention is paid to understanding conflicts of interests that might explain management accounting change. As a result, few insights are provided to explain the interplay between the relations of power inside the company and the process of management accounting change. Finally, the drivers for changes are normally attributed to economic or technical factors, such as market competition or the introduction of a new technology, while the wider social processes involved in the diffusion of new management accounting techniques across organisations are not analysed in detail (Modell, 2007).

PROCESS-ORIENTATED APPROACHES

Many studies seeking to explain management accounting change have been informed by insights of social science theories. There has been a recent sharp increase in the number of studies that have adopted qualitative methods and social science theories. This kind of research is called 'alternative' management accounting research. In contrast to the mainstream approach adopted by factor studies, the process-orientated approaches share a concern with the wider social and political ramifications of change beyond merely managerial considerations. Therefore, the main distinction between process-orientated approaches and factor approaches is the fact that the former pays great attention to the intricate social and political dynamics of implementation of changes in management accounting, while the latter does not give the same importance to these issues with change generally attributed to economic or technical factors.

Studies based upon the process-orientated approaches have drawn upon different alternative theories. However, institutional theory seems to be the most popular approach. According to Scapens (2006a, p. 341), the theoretical basis of these studies 'has tended to be in institutional theory, including both new and old institutional economics, and institutional sociology'. In fact, there are a considerable number of studies in management accounting change based upon institutional theories. Many of those draw on the old institutional economics (OIE), in particular the framework developed by Burns and Scapens (2000) (Burns, 2000; Burns and Vaivio 2001; Guerreiro *et al.*, 2006; Lukka, 2007; Scapens and Burns, 2000; Soin *et al.*, 2002). Other works on management accounting change have been based upon the new institutional sociology (NIS) (Carruthers, 1995; Covaleski *et al.*, 1993; Covaleski *et al.*, 2003; Hussain and Gunasekaran, 2002; Major and Hopper, 2004; Modell, 2002; Powell and DiMaggio, 1991; Tsamenyi *et al.*, 2006; Yazdifar and Tsamenyi, 2005). More recently, some authors have tried to integrate the OIE and NIS to improve the understanding about the process of change in management accounting (Greenwood and Hinings, 1996; Hassan, 2005; Ribeiro and Scapens, 2006; Siti-Nabiha and Scapens, 2005; Yazdifar, 2003; Yazdifar *et al.*, 2008).

Despite the relevant contribution of the institutional theories in management accounting change, this is a heterogenic area of research. There are a considerable number of papers which draw on other alternative approaches, such as structuration theory, critical theory (middle-range thinking), actor-network theory, and labour process theory (Baxter and Chua, 2003; Busco, 2006).

For instance, Conrad (2005) used structuration theory to investigate the consequences of regulation for management control and organisational change in the gas industry in the UK. Seal *et al.* (2004) also drew upon structuration theory to investigate a case of a supply chain initiative in UK electronics manufacturing. These authors concluded that structuration theory shows how inter-firm transactions and accounting can be analysed through the duality of structure.

Labour process theory was used by Major and Hopper (2005) to analyse the resistance and conflicts associated with the implementation of a new costing system (ABC) in a Portuguese telecommunication firm. Broadbent and Laughlin (2005) presented an overview of management accounting change and suggestions for the future agenda research in this area. This paper advocates that middle-range thinking based on Habermas' critical theory is the most adequate to investigate accounting and organisational change. Mouritsen (2005) adopted the actor-network theory to distinguish between design and mobilisation in the process of management accounting change. Mouritsen (2005, p. 111) concluded that "using the concepts design and mobilisation, it is possible to show how change and transformation are developed by all sorts of actors including accounting and management control systems themselves, and that the future is no predetermined project".

Other researchers have used theoretical triangulation by combining two or more alternative approaches. They be-

lieve that theoretical triangulation enables studies to take advantage of the complementary nature of different theories and gain alternative interpretations of the management accounting phenomenon. For example, Gurd (2008) used theoretical triangulation based upon two theories, structuration and middle-range, to study accounting and organisational change at the Electricity Trust of South Australia. Dillard *et al.* (2004) proposed a framework to understand accounting change based upon structuration and institutional theories. Dillard *et al.* (2004, p. 506) concluded that "expanding the focus of the institutional theory based accounting research can facilitate a more comprehensive representation of accounting as the object of institutional practices as well as provide a better articulation of the role of accounting in the institutionalization process".

The main contribution of alternative approaches to management accounting change research is the view that the management accounting change process is influenced by a wide set of socio-organisational factors, such as historical conditions, organisational culture, local meanings and values, local rationalities found in particular organisational settings, the individual habitudes of organisational participants, and the relations of power within the organisation. However, alternative approaches fail in explaining how socio-organisational factors and economic and/or technical factors interact in the process of contributing or hampering changes in management accounting. Therefore, as Modell (2007, p. 352) suggests "we still know very little about how economic, technical and institutional factors interact in the change process".

CLOSING COMMENTS

This study has discussed the main aspects of management accounting change and the present stage of research in the area. The book "Relevance Lost" by Johnson and Kaplan (1987) was identified as the starting point of the discussion about this subject. This book presented the issue of inappropriateness of management accounting which according to the authors offered little capacity for providing useful and timely information for better decisions and control in the areas of production costing and managerial performance.

Since this publication, the number of studies regarding management accounting change has proliferated and the issue of change has been consolidated as a popular area of research in the management accounting field. However, the concept of change is a controversial one. The meaning of change is problematic and its definition is also avoided (Quattrone and Hopper, 2001). For this study, management accounting change is considered to occur with the creation and introduction of new techniques or with changes in the way that managers use management accounting information generated by traditional systems. Therefore, we conclude that management accounting change is non-linear, unpredictable, uncontrollable and involves much more than simple technical change.

Management accounting change has many reasons or drivers for change (Innes and Mitchell, 1990; Scapens *et al.*, 2003; Yazdifar and Tsamenyi, 2005). Change can occur as a response to external sources, such as market pressures, government laws, consumer expectations, technology, social and political change or internal pressures, such as a change in the power dynamics of the organisation, a change in dealing with a process or behaviour problem, or a change in the size and complexity of the organisation (Carruthers, 1995; Greenwood and Hinings, 1996). As a consequence, institutional change is not only seen as arising out of pressures from an organization's external environment, but also from the actions of organisational actors (Greenwood *et al.*, 2010; Tracey *et al.*, 2011). It is the interaction of the external and internal pressures that shape the process of management accounting change (Busco *et al.*, 2007; Dillard *et al.*, 2004; Hopper and Major, 2007; Moll and Hoque, 2011; Scapens, 2006b; Tsamenyi *et al.*, 2006). As a result, this interplay between internal and external pressures must be considered as a key element to understand and explain management accounting change in an organisation.

In terms of the research in the field of management accounting change, it can be characterised by its methodological diversity which includes interpretive research, critical research and the traditional functionalist and positivist research. A variety of research methods have also been used, including surveys, fieldwork, case studies and ethnographic studies, as well as studies that have adopted a more conventional quantitative approach, such as contingency-type studies. In addition, researchers have drawn on a wide range of theories, including traditional positivistic theories, such as economic theory and contingency theory, and alternative theories, such as institutional theory, structuration theory, actor network theory, middle-range thinking, labour process theory, political economy, and Foucault's theory. For instance, the Foucauldian approach influenced the emergence of the so-called 'new history' of management accounting (Busco, 2006; Hopwood, 1987). This frame seeks to understand how management accounting systems emerged. In addition, this approach takes into consideration the relations of power embedded in the management accounting systems. In addition, Baxter and Chua (2006) state that management accounting researchers who have used Foucault's approach seek to understand how and why management accounting 'truths' emerge. Therefore, management accounting change is a heterogenic field of research with a non-dominant paradigm.

Despite this methodological diversity, management accounting change research can be classified into two major categories: factor studies and process-orientated approaches. The former aims to identify and explain the factors which contribute and limit changes in management accounting

practices. However, this sort of research has been criticised because it ignores the socio-political aspects of organisational life and the way in which these affect management accounting practices. On the other hand, process-oriented approaches seek to explain the process of management accounting change by analysing the influence of a wide set of socio-organisational factors, such as historical conditions and organisational culture.

In the same vein as Parker (2012), we suggest in this paper that the research on management accounting change can be considerably improved with the engagement of management accounting researchers with a more process-oriented approaches based on qualitative research. While the majority of management accounting research has maintained a hypothetico-deductive positivist focus, the qualitative research community and its outputs have expanded and developed into a strong tradition outside Brazil.

The management accounting quantitative research approach has prioritised what can be counted and measured. This approach has a limitation that is the fact that it might fail to recognise that what can be measured is not always important, and what is important cannot always be measured. In order to overcome this limitation, the qualitative research can provide important subsides to tease out the 'how' and 'why' questions in a research project, as it adopts a position that all research is infused with culture, values, beliefs, stories, language, perception, cognition, ideology, power, and politics.

An important characteristic of the management accounting research tradition is that it is normally engaged with organisational actors and their worlds at close quarters rather than from a distance. This allows penetration and unpacking from the inside, organisational processes and the management accounting interface with such processes. This offers directions to a deeper understanding of management accounting practices in situation of organisational change. In addition, the qualitative approach also permits the development of theories where there was none, the challenge to existing unsatisfactory theorisations, the critique of practices and policies, the rewriting of conventional wisdom, and the reconstruction of taken for granted theories. Therefore, we strongly believe that the qualitative approach can increase considerably our understanding regarding the process of management accounting change, as the qualitative research can reveal the human, social world behind the numbers that require and may trigger new management accounting practices.

REFERENCES

ANDERSON, S.W.; YOUNG, S.M. 1999. The impact of contextual and process factors on the evaluation of activity-based costing systems. *Accounting, Organizations and Society*, **24**(7):525-559. http://dx.doi.org/10.1016/S0361-3682(99)00018-5

ANDON, P.; BAXTER, J. AND CHUA, W.F. 2007. Accounting change as relational drifting: A field study of experiments with performance measurement. *Management Accounting Research*, **18**(2):273-308. http://dx.doi.org/10.1016/j.mar.2006.06.007

AX, C.; BJORNENAK, T. 2007. Management Accounting Innovations: Origins and Diffusion. *In:* T. HOPPER; R.W. SCAPENS; D. NORTHCOTT (eds.), *Issues in management accounting*. Harlow, Financial Times Prentice Hall, p. 357-376.

BAINES, A.; LANGFIELD-SMITH, K. 2003. Antecedents to management accounting change: a structural equation approach. *Accounting, Organizations and Society*, **28**(7-8):675-698. http://dx.doi.org/10.1016/S0361-3682(02)00102-2c

BAXTER, J.; CHUA, W.F. 2003. Alternative management accounting research - whence and whither. *Accounting, Organizations and Society*, **28**(2-3):97-126. http://dx.doi.org/10.1016/S0361-3682(02)00022-3

BAXTER, J.; CHUA, W.F. 2006. Reframing Management Accounting Practice: a Diversity of Perspectives. *In:* A. BHIMANI (ed.), *Contemporary issues in management accounting*. Oxford, Oxford University Press, p. 42-68. http://dx.doi.org/10.1093/acprof:oso/9780199283361.003.0003

BROADBENT, J.; LAUGHLIN, R. 2005. Organisational and accounting change: theoretical and empirical reflections and thoughts on a future research agenda. *Journal of Accounting & Organizational Change*, **1**(1):7-25. http://dx.doi.org/10.1108/EUM0000000007302

BURNS, J. 2000. The dynamics of accounting change Inter-play between new practices, routines, institutions, power and politics. *Accounting, Auditing & Accountability Journal*, **13**(5):3-25. http://dx.doi.org/10.1108/09513570010353710

BURNS, J.; EZZAMEL, M.; SCAPENS, R.W. 1999. Management Accounting Change in the UK. *Management Accounting*, **77**(3):28-30.

BURNS, J.; EZZAMEL, M.; SCAPENS, R.W. 2003. *The challenge of management accounting change: behavioural and cultural aspects of change management*. London, Elsevier, 56 p.

BURNS, J.; SCAPENS, R.W. 2000. Conceptualizing management accounting change: an institutional framework. *Management Accounting Research*, **11**(1):3-25. http://dx.doi.org/10.1006/mare.1999.0119

BURNS, J.; VAIVIO, J. 2001. Management accounting change. *Management Accounting Research*, **12**(4):389-402. http://dx.doi.org/10.1006/mare.2001.0178

BUSCO, C. 2006. Interpreting Management Accounting Systems within Processes of Organisational Change. *In:* Z. HOQUE (ed.), *Methodological issues in accounting research : Theories, methods and issues*. London, Spiramus Press, p. 223-245.

BUSCO, C.; QUATTRONE, P.; RICCABONI, A. 2007. Management Accounting: Issues in interpreting its nature and change. *Management Accounting Research*, **18**(2):125-149. http://dx.doi.org/10.1016/j.mar.2007.04.003

CARRUTHERS, B.G. 1995. Accounting, ambiguity, and the new institutionalism. *Accounting, Organizations and Society*, **20**(4):313-328. http://dx.doi.org/10.1016/0361-3682(95)96795-6

COBB, I.; HELLIAR, C.; INNES, J. 1995. Management accounting change in a bank. *Management Accounting Research*, **6**(2):155-175. http://dx.doi.org/10.1006/mare.1995.1009

CONRAD, L. 2005. A structuration analysis of accounting systems and systems of accountability in the privatised gas industry. *Critical Perspectives on Accounting*, **16**(1):1-26. http://dx.doi.org/10.1016/S1045-2354(02)00212-5

COVALESKI, M.A.; DIRSMITH, M.W.; MICHELMAN, J.E. 1993. An institutional theory perspective on the DRG framework, case-mix accounting systems and health-care organizations. *Accounting, Organizations and Society*, **18**(1):65-80. http://dx.doi.org/10.1016/0361-3682(93)90025-2

COVALESKI, M.A.; DIRSMITH, M.W.; SAMUEL, S. 2003. Changes in the institutional environment and the institutions of governance: extending the contributions of transaction cost economics within the management control literature. *Accounting, Organizations and Society*, **28**(5):417-441. http://dx.doi.org/10.1016/S0361-3682(02)00061-2

DAWSON, P. 1994. *Organizational Change: a Processual Approach*. London, Paul Chapman, 224 p.

DEEGAN, C. 2002. Introduction: the Legitimising Effect of Social and Environmental Disclosures - a Theoretical Foundation. *Accounting, Auditing & Accountability Journal*, **15**(3):282-311. http://dx.doi.org/10.1108/09513570210435852

DILLARD, J.F.; RIGSBY, J.T.; GOODMAN, C. 2004. The making and remaking of organization context: Duality and the institutionalization process. *Accounting, Auditing & Accountability Journal*, **17**(4):506-542. http://dx.doi.org/10.1108/09513570410554542

FOSTER, G.; SWENSON, D.W. 1997. Measuring the Success of Activity-Based Cost Management and Its Determinants. *Journal of Management Accounting Research*, **9**:109-141.

GRANLUND, M. 2001. Towards explaining stability in and around management accounting systems. *Management Accounting Research*, **12**(2):141-166. http://dx.doi.org/10.1006/mare.2000.0151

GREENWOOD, R.; DÍAZ, A.M.; LI, S.X.; LORENTE, J.C. 2010. The multiplicity of institutional logics and the heterogeneity of organizational responses. *Organization Science*, **21**(2):521-539. http://dx.doi.org/10.1287/orsc.1090.0453

GREENWOOD, R.; HININGS, C.R. 1996. Understanding Radical Organizational Change: Bringing together the Old and the New Institutionalism. *The Academy of Management Review*, **21**(4):1022-1054.

GROOT, T.; LUKKA, K. 2000. *Cases in management accounting: current practices in European companies*. Harlow, Financial Times Prentice Hall, 352 p.

GUERREIRO, R.; PEREIRA, C.A.; FREZATTI, F. 2006. Evaluating Management accounting change according to the institutional theory approach a case study of a Brazilian Bank. *Journal of Accounting and Organizational change*, **2**(3):196-228. http://dx.doi.org/10.1108/18325910610690063

GURD, B. 2008. Structuration and middle-range theory--A case study of accounting during organizational change from different theoretical perspectives. *Critical Perspectives on Accounting*, **19**(4):431-484.

HALDMA, T.; LAATS, K. 2002. Contingencies influencing the management accounting practices of Estonian manufacturing companies'. *Management Accounting Research*, **13**(4):379-400. http://dx.doi.org/10.1006/mare.2002.0197

HASSAN, M.K. 2005. Management accounting and organisational change: an institutional perspective. *Journal of Accounting & Organizational Change*, **1**(2):125-140. http://dx.doi.org/10.1108/18325910510635326

HOPPER, T.; MAJOR, M. 2007. Extending Institutional Analysis through Theoretical Triangulation: Regulation and Activity Based Costing in Portuguese Telecommunications. *European Accounting Review*, **16**(1):59-97. http://dx.doi.org/10.1080/09638180701265879

HOPWOOD, A.G. 1983. On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society*, **8**(2-3):287-305. http://dx.doi.org/10.1016/0361-3682(83)90035-1

HOPWOOD, A.G. 1987. The archeology of accounting systems. *Accounting, Organizations and Society*, **12**(3):207-234. http://dx.doi.org/10.1016/0361-3682(87)90038-9

HUSSAIN, M.; GUNASEKARAN, A. 2002. An institutional perspective of non-financial management accounting measures: a review of the financial services industry. *Managerial Auditing Journal*, **17**(9):518-536. http://dx.doi.org/10.1108/02686900210447524

INNES, J.; MITCHELL, F. 1990. The Process of Change in Management Accounting: Some Field Study evidence. *Management Accounting Research*, **1**(1):3-19. http://dx.doi.org/10.1016/S1044-5005(90)70042-X

JOHNSON, H.T.; KAPLAN, R.S. 1987. *Relevance lost: the rise and fall of management accounting*. Boston, Harvard Business School Press, 269 p.

KAPLAN, R.S.; NORTON, D.P. 1996. *The balanced scorecard: translating strategy into action*. Boston, Harvard Business School Press, 336 p.

KASURINEN, T. 2002. Exploring management accounting change: the case of balanced scorecard implementation. *Management Accounting Research*, **13**(3):323-343. http://dx.doi.org/10.1006/mare.2002.0191

LAITINEN, E.K. 2006. Explain Management Accounting Change: Evidence from Finland. *International Journal of Accounting, Auditing and Performance Evaluation*, **3**(2):253-280.

LANGFIELD-SMITH, K. 2006. Understanding Management Control Systems and Strategy. *In:* A. BHIMANI (ed.), *Contemporary issues in management accounting*. Oxford, Oxford University Press, p. 243-265. http://dx.doi.org/10.1093/acprof:oso/9780199283361.003.0011

LAPSLEY, I.; WRIGHT, E. 2004. The diffusion of management accounting innovations in the public sector: a research agenda. *Management Accounting Research*, **15**(3):355-374. http://dx.doi.org/10.1016/j.mar.2003.12.007

LAW, J.; SINGLETON, V. 2005. Object Lessons. *Organizations*, **12**(3):331-355. http://dx.doi.org/10.1177/1350508405051270

LAWRENCE, S.; SHARMA, U. 2002. Commodification of Education and Academic LABOUR - Using the Balanced Scorecard in a University Setting. *Critical Perspectives on Accounting*, **13**(5-6):661-677. http://dx.doi.org/10.1006/cpac.2002.0562

LUKKA, K. 2007. Management accounting change and stability: Loosely coupled rules and routines in action. *Management Accounting Research*, **18**(1):76-101. http://dx.doi.org/10.1016/j.mar.2006.06.006

MAJOR, M.; HOPPER, T. 2004. Extending New Institutional Theory: Regulation and Activity-Based Costing in the Portuguese Telecommunications Industry. *In:* ASIA PACIFIC INTERDISCIPLINARY RESEARCH IN ACCOUNTING CONFERENCE, 4, Singapore, 2004. *Proceedings...* Singapore, p. 1-45 p..

MAJOR, M.; HOPPER, T. 2005. Managers divided: Implementing ABC in a Portuguese telecommunications company. *Management Accounting Research*, **16**(2):205-229. http://dx.doi.org/10.1016/j.mar.2005.01.004

MARGINSON, D.; OGDEN, S. 2005. Managers, budgets and organisational change: unbundling some of the paradoxes. *Journal of Accounting & Organizational Change*, **1**(1):45-61. http://dx.doi.org/10.1108/18325910510635281

MCGOWAN, A.S.; KLAMMER, T.P. 1997. Satisfaction with Activity-Based Cost Management Implementation. *Journal of Management Accounting Research*, **9**:217-237.

MODELL, S. 2002. Institutional perspectives on cost allocations: integration and extension. *European Accounting Review*, **11**(4):653-679. http://dx.doi.org/10.1080/0963818022000000993

MODELL, S. 2007. Management Accounting Change. *In:* T. HOPPER; R.W. SCAPENS; D. NORTHCOTT (eds.), *Issues in management accounting*. Harlow, Financial Times Prentice Hall, p. 335-356.

MOLL, J. 2003. *Organisational Change and Accounting Control Systems at an Australian University: a Longitudinal Case Study*. Brisbane, Australia. PhD Thesis. Griffith University, 307 p.

MOLL, J.; BURNS, J.; MAJOR, M. 2006. Institutional Theory. *In:* Z. HOQUE (ed.), *Methodological issues in accounting research: theories, methods and issues*. London, Spiramus Press, p. 183-205.

MOLL, J.; HOQUE, Z. 2011. Budgeting for legitimacy: The case of an Australian university. *Accounting, Organizations and Society*, **36**(2):86-101.

MOURITSEN, J. 2005. Beyond accounting change: design and mobilisation of management control systems. *Journal of Accounting & Organizational Change*, **1**(1):97-113. http://dx.doi.org/10.1108/18325910510635317

PARKER, L.D. 2012. Qualitative management accounting research: Assessing deliverables and relevance. *Critical Perspectives on Accounting*, **23**(1):54-70. http://dx.doi.org/10.1016/j.cpa.2011.06.002

PERERA, S.; MCKINNON, J.L.; HARRISON, G.L. 2003. Diffusion of transfer pricing innovation in the context of commercialization - a longitudinal case study of a government trading enterprise. *Management Accounting Research*, **14**(2):140-164. http://dx.doi.org/10.1016/S1044-5005(03)00023-4

POWELL, W.W.; DIMAGGIO, P.J. 1991. *The New institutionalism in organizational analysis*. Chicago/London, University of Chicago Press, 486 p.

QUATTRONE, P.; HOPPER, T. 2001. What does organizational change mean? Speculations on a taken for granted category. *Management Accounting Research*, **12**(4):403-435. http://dx.doi.org/10.1006/mare.2001.0176

QUATTRONE, P.; HOPPER, T. 2005. A `time-space odyssey': management control systems in two multinational organisations. *Accounting, Organizations and Society*, **30**(7-8):735-764. http://dx.doi.org/10.1016/j.aos.2003.10.006

RIBEIRO, J.A.; SCAPENS, R.W. 2006. Institutional theories in management accounting change Contributions, issues and paths for development. *Qualitative Research in Accounting and Management*, **3**(2):94-111. http://dx.doi.org/10.1108/11766090610670640

ROGERS, E.M. 1995. *Diffusion of Innovations*. New York, The Free Press, 512 p.

SCAPENS, R.W. 2006a. Changing Times: Management Accounting Research and Practice from a UK Perspective. *In:* A. BHIMANI (ed.), *Contemporary issues in management accounting*. Oxford, Oxford University Press, p. 329-354. http://dx.doi.org/10.1093/acprof:oso/9780199283361.003.0015

SCAPENS, R.W. 2006b. Understanding management accounting practices: A personal journey. *The British Accounting Review*, **38**(1):1-30. http://dx.doi.org/10.1016/j.bar.2005.10.002

SCAPENS, R.W.; BURNS, J. 2000. *Towards an understanding of the nature and processes of management accounting change*. Uppsala, S. Academiae Ubsaliensis, 70 p.

SCAPENS, R.W.; EZZAMEL, M.; BURNS, J.; BALDVINSDOTTIR, G. 2003. *The future direction of UK management accounting practice*. Amsterdam/London, Elsevier, 56 p.

SCAPENS, R.W.; ROBERTS, J. 1993. Accounting and control: a case study of resistance to accounting change. *Management Accounting Research*, **4**(1):1-32. http://dx.doi.org/10.1006/mare.1993.1001

SEAL, W.; BERRY, A.; CULLEN, J. 2004. Disembedding the supply chain: institutionalized reflexivity and inter-firm accounting. *Accounting, Organizations and Society*, **29**(1):73-92. http://dx.doi.org/10.1016/S0361-3682(02)00055-7

SENIOR, B. 1997. *Organisational change*. London, Pitman, 392 p.

SHIELDS, M.D. 1995. An Empirical Analysis of Firm's Implementation Experiences with Activity-Based Costing. *Journal of Management Accounting Research*, **7**:148-166.

SITI-NABIHA, A.K.; SCAPENS, R.W. 2005. Stability and change: an institutionalist study of management accounting change. *Accounting, Auditing & Accountability Journal*, **18**(1):44-73. http://dx.doi.org/10.1108/09513570510584656

SOIN, K.; SEAL, W.; CULLEN, J. 2002. ABC and organizational change: an institutional perspective. *Management Accounting Research*, **13**(2):249-271. http://dx.doi.org/10.1006/mare.2002.0186

SORENSEN, J.E. 2009. Management accountants in the United States: practitoner and academic views of recent developments. *In:* C.S. CHAPMAN; A.G. HOPWOOD; M.D. SHIELDS (eds.), *Handbook of management accounting research*. Amsterdam/Boston/London, Elsevier, 1 vol., p. 1271-1296.

TRACEY, P.; PHILLIPS, N.; JARVIS, O. 2011. Bridging institutional entrepreneurship and the creation of new organizational forms: A multilevel model. *Organization Science*, **22**(1):60-80. http://dx.doi.org/10.1287/orsc.1090.0522

TSAMENYI, M.; CULLEN, J.; GONZALES, J.M.G. 2006. Changes in accounting and financial information system in a Spanish electricity company: A new institutional theory analysis. *Management Accounting Research*, **17**(4):409-432. http://dx.doi.org/10.1016/j.mar.2006.02.002

WAWERU, N.M.; HOQUE, Z.; ULIANA, E. 2004. Management accounting change in South Africa: Case studies from retail services.

Accounting, Auditing & Accountability Journal, **17**(5):675-704. http://dx.doi.org/10.1108/09513570410567773

YAZDIFAR, H. 2003. Towards a Multi-Institutional View. *Discussion Paper.* The University of Sheffield. No 2003.13:1-34.

YAZDIFAR, H.; ASKARANY, D.; ASKARY, S.; DANESHFAR, A. 2005. Power and Politics and their Interrelationship with Management Accounting Change. *International Journal of Knowledge, Culture and Change Management*, **5**(5):149-158.

YAZDIFAR, H.; TSAMENYI, M. 2005. Management accounting change and the changing roles of management accountants: a comparative analysis between dependent and independent organizations. *Journal of Accounting & Organizational Change*, **1**(2):180-198. http://dx.doi.org/10.1108/18325910510635353

YAZDIFAR, H.; ZAMAN, M.; TSAMENYI, M.; ASKARANY, D. 2008. Management accounting change in a subsidiary organisation. *Critical Perspectives on Accounting*, **19**(3):404-430. http://dx.doi.org/10.1016/j.cpa.2006.08.004

Submetido: 17/03/2012
Aceito: 04/09/2013

CLAUDIO WANDERLEY
Universidade Federal de Pernambuco
Departamento de Ciências Contábeis e Atuariais
Centro de Ciências Sociais e Aplicadas (CCSA)
50670-901, Recife, PE, Brasil

JOHN CULLEN
The University of Sheffield
Sheffield University Management School
University of Sheffield
9 Mappin Street
Sheffield, S1 4DT, United Kingdom