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What's next?**

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A review on Management Accounting Change. What's next?

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ABSTRACT

Negli anni l'attenzione dei ricercatori verso i cambiamenti sperimentati dai sistemi di controllo di gestione (Management Accounting Change – MAC) è andata aumentando. Gli studi condotti variano ampiamente, in termini di contesto aziendale in cui il cambiamento è indagato, approccio teorico utilizzato, focus e metodologia della ricerca adottati. Ciò che emerge da questi lavori è che il cambiamento dei sistemi di controllo di gestione è un tema complesso. Tanto complesso da impedire di arrivare ad una univoca e condivisa definizione di cosa si intenda per MAC e dei paradigmi che meglio consentono di comprenderne le peculiarità. Ciò premesso, lo scopo del lavoro è approfondire la conoscenza di questo fenomeno attraverso una revisione critica della letteratura internazionale e nazionale sul tema. Si discute delle tipologie, delle cause così come delle implicazioni legate al cambiamento dei sistemi di controllo di gestione. Infine, vengono proposti alcuni suggerimenti per ulteriori sviluppi sul tema.

The interest of researchers on the issue of changes in management accounting practices has increased over the years. Many works have been published that widely vary according to the nature of the business context in which change is implemented, the theoretical approach used, research focus and research methods adopted. The general picture which emerges from these contributions is that Management Accounting Change (MAC) is a complex topic. This is why it still lacks a clear and agreed definition and there's no consensus on which is the most appropriate paradigm to study it. Based on this evidence, the aim of this study is to provide a deep understanding of MAC phenomenon, conducting a scoping study based on papers published in both Italian and International Accounting Journals. Typologies, causes, as well as the organizational and managerial implication of change are analyzed. Finally, some suggestions for further studies are presented.

Keywords: scoping study, typologies of change, factors studies, process-oriented approaches, resistance to change.

1 – Introduction

There's unanimous consensus within *Economia Aziendale* doctrine on the strategic role played by Management Accounting Systems (MASs).

They enable performance programming and evaluation, foster communication, goal congruence, and commitment within companies. MASs may provide competitive advantages; therefore, their effectiveness and reliability are crucial for companies' existence and development (Anthony, 1965; Brunetti, 1979; Bergamin Barbato, 1991; Brusa, 2000; Scapens 2006; Melis, 2013, Mella, 2014). As business aggregates change over time to face new global challenges (Mella, 2018), MASs are required to change too (Kaplan, 1984; Johnson and Kaplan, 1987). However, while needed, change rarely develops easily and its outcomes are not always aligned with managerial expectations (Quattrone and Hopper, 2001; Burns and Vaivio, 2001).

In such a context, Management Accounting Change (MAC) has grown in popularity as a way to understand the world of Management Accounting (MA) practices (Mitchell and Sulaiman, 2005). MAC offers in fact an exciting setting for exploring the circumstances, forces and consequences related to the development of new practice and its implementation (e.g. Scapens and Roberts, 1993; Ezzamel, 1994; Innes and Mitchell, 1995; Atkinson *et al.*, 1997; Malmi, 1997; Burns and Scapens, 2000a, 2000b). As stressed by Roslender (1996) and Burns and Vaivio (2001) it appears that MAC was formally introduced into the agenda of MA research and practice almost three decades ago. Responsible for this was Robert Kaplan who published a series of polemical papers on the state of MA in the US (Kaplan, 1983, 1984, 1985, 1988) and, with Johnson wrote, in 1987, the text *Relevance Lost: The Rise and Fall of Management Accounting*. Johnson and Kaplan (1987) stated in their book «corporate management accounting systems are inadequate for today's environment [...] today's management accounting information, driven by procedures and cycle of the organization's financial reporting system, is too late, too aggregated, and too distorted to be relevant for managers' planning and control decisions». (Johnson and Kaplan, 1987, p. XIV and p. 1). The Authors claimed that MA in the 80s was in crisis. Despite significant changes in the competitive environment, production processes and information technologies, MA had not changed over 60 years (Kaplan, 1984; Johnson and Kaplan, 1987). There was a lack of relevance of MA information to managerial needs, especially in modern manufacturing. The use of inappropriate planning, control and decision-making mechanisms for the growing number of information and capital-intensive industries had generated the failure of MA practices, unable to adapt quickly to the needs of new enterprises (Kaplan, 1984; Johnson and Kaplan, 1987). Furthermore, there was evidence that a gap existed between MA theory, as portrayed in textbooks, and MA practice (Scapens, 1985; Drury *et al.*, 1993). The only way to re-establish the relevance of MA was producing advancements in the way in which information technology supports the decision-making process within the organization and by drastically rethinking and remodeling MA techniques and systems (Johnson and Kaplan, 1987).

Since *Relevance Lost* was written, information technologies and MA techniques have developed in a way that was probably unthinkable to Johnson and Kaplan at the time they wrote their book (Burns and Vaivio, 2001). New and so-called advanced MA techniques and innovative MASs have been developed to meet the information requirements of managers in today's New Economy world (Adler, 2000; Burns and Vaivio, 2001; Waldrom, 2005; Cotton 2005). Often these new instruments are put together under the concept of Strategic MA. They include: activity-based costing (ABC) and activity-based management (ABM), backflush costing, capacity measurement and management, cost of quality reporting, customer profitability analysis, economic value added (EVA), enterprise resource planning (ERP) systems, just in time (JIT) costing systems, non-financial performance measurement and the

Balanced Scorecard (BSC), quality and time management systems, target cost planning and pricing, throughput accounting, total quality management, kaizen costing and value engineering (Bjoornenak and Olson, 1999; Adler *et al.*, 2000; Cotton, 2005; Mitchell and Sulaiman, 2005; Waldrom, 2005).

Although a large number of advanced MA techniques have been developed over the years, studies of their use within companies all over the world suggest that, although the circumstances are appropriate, the magnitude of their implementation in practice has not been so extensive as expected by their proponents (Adler *et al.*, 2000; Burns and Scapens, 2000b; Burns and Vaivio, 2001; Waldrom, 2005). According to Mitchell and Sulaiman (2005) «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 and by the suggestions of a lag in the possible adoption of new techniques» (Mitchell and Sulaiman, 2005, p. 423). Empirical studies confirm that traditional MA techniques and systems remain popular, especially budgeting, while advanced tools, such as ABC, are not being used as extensively as was hoped or, at least, their implementation in companies have been slower than expected (see Drury *et al.*, 1993; Ezzamel *et al.*, 1995; Innes and Mitchell, 1995; Adler *et al.*, 2000; Burns and Yazdifar, 2001; Mitchell and Sulaiman, 2005; Waldrom, 2005). As an example, the survey conducted by Innes and Mitchell (1995) indicated that ABC was only used by between 20% and 30% of UK companies. Similarly, Adler *et al.* (2000) reported that the rate of adoption of advanced techniques in New Zealand was like that of previous studies in other countries. Brierley *et al.* (2001), studying specifically the European scenario, reports that the diffusion of new advanced methods, particularly product costing systems, is significantly lower than worldwide. In Italy, results are controversial. While there is some evidence that MASs are changing (Farneti and Marasca, 1993; Collini and Stefani, 1996; Cinquini *et al.*, 1999), Cinquini *et al.* (2010) longitudinal comparison of several surveys conducted on the implementation of ABC systems in Italian companies from 2000-2011 demonstrates that advanced cost accounting techniques are not so widespread in Italian firms.

In a context that asks companies to improve their MA techniques and systems, why are they reluctant to change them? Is the *Relevance Lost thesis* still a current issue? Some empirical evidence suggests that during these years a considerable change has taken place, but it is mainly a change in the way MA is used rather than a change in MA techniques or systems per se (Scapens *et al.*, 1996; Burns *et al.*, 1999). One of the most interesting findings of these studies is that advanced MA techniques, where adopted, have not replaced traditional practices. They have instead been used together with the old methods (Scapens *et al.*, 1996). According to Roslender (1996), it is misleading to expect that over the years MA has been completely revolutionized. It is instead that a new sub-branch of MA techniques has been developed to provide managers with information helpful to achieve and sustain a strategic position in the marketplace relative to competitors. Since the concept of accounting is closely linked with the determination and exploitation of competitive advantage, these new techniques have been correctly identified with the term accounting for strategic positioning. Most of these tools do not substitute traditional accounting techniques they rather extend MA knowledge by complementing its existing sub-branches: cost accounting, MA and management control (Roslender, 1996). Furthermore, it seems that this new mindset requires a change also in the role of manager accountants: from controller or score-keeper to business support or internal business consultant (Granlund and Lukka, 1998a; Coad, 1999; Burns and Yazdifar, 2001; Burns and

Vaivio, 2001). Managers are today performing MA procedures and routines more flexible and in conjunction with a broader range of performance measures, both financial and non-financial (Burns *et al.*, 1999; Burns and Scapens, 2000b). Change in the discipline of MA seems to be evolutionary rather than revolutionary, and this is probably the reason why it lacks that clamor which would attract attention (Bromwich and Bhimani, 1989).

2 – A heterogenic field of research with a non-dominant paradigm

Following the increased interest on the topic, Burns and Vaivio (2001), while introducing the first special issue of *Management Accounting Research Journal* on MAC, have proposed a beginner's guide to direct studies in MAC. According to their vision, three perspectives on change should be considered by the researcher. The first one deals with the *epistemological nature of change*. What can be viewed as a change in MA? Is there any empirical evidence for the phenomenon or we're only dealing with normative claims of change? Within this perspective, the researcher should also investigate the fact that change is not always a positive phenomenon. It may succeed or fail. It may be ameliorative or detrimental to the company. Lastly, the dichotomy between stability and change need to be investigated to better understand the real nature of changing processes. The second perspective is concerned with the *logic of change*. Changes may be managed/formal or unmanaged/informal. They may be systematic processes with clear objectives, defined steps and agreed procedures or unsystematic, with confused goals or scattered development phases. Finally, understanding the logic of change means to investigate whether changing processes are disruptive revolutionary or incremental evolutionary phenomenon. The third perspective is called the *management of change*. The Authors stress the value of examining MAC as a process and the need of considering the role of power, politics and organizational culture in determining the project of change. Burns and Vaivio's research framework is conceived as an orientation base for scholars interested in this challenging field, as it should be used to categorize and put order into the multiple dimensions of analysis intertwined to the notion of change. Some years after Burns and Vaivio's work, Busco *et al.* (2007), introducing the second special issue of *Management Accounting Research Journal* on the topic, have suggested other four dimensions which claimed for further investigation. The first dimension deals with the *agents and objects of change*: that is, who makes change happen and what and who is changing within the company. This dimension of analysis is therefore concerned with typologies and drivers of change. The second cluster of investigation proposed by the Authors is the *form and ratio of change*. How the process through which new managerial tools are created and implemented develops within organizations? The third dimension requires the investigation of the *space and time of change*, while the fourth one stresses the need for a more in-depth analysis of the *interplay between evolution and stability*, thus highlighting the role of resistance to change.

Over the years a significant number of issues suggested by Burns and Vaivio (2001) and Busco *et al.* (2007) have been investigated, other still need further investigation. These studies widely vary according to the nature of the business context in which change is implemented, theoretical approach used, research focus and research methods adopted (Scapens and Roberts, 1993; Ezzamel, 1994; Innes and Mitchell, 1995; Atkinson *et al.*, 1997; Burns and Scapens, 2000a; Mitchell and Sulaiman, 2005; Jansen, 2011; Modell, 2012; Ahmed and Leftesi, 2014; Alsharari *et al.*, 2015; Armitage *et al.*, 2016; Lasyoud and Alsharari, 2017; Allain and Laurin, 2018). The general picture which emerges from these contributions is that MAC is a complex topic. Its

nature and form, the factors which influence, facilitate or generate resistance to its development may have several dimensions (Hopwood, 1987; Granlund, 2001; Sulaiman and Mitchell, 2005; Chanegrih, 2008; Alsharari and Abougamos, 2017). Change may relate to the introduction of new tool or techniques but also to the process of modifying the way in which traditional methods are used (Scapens *et al.*, 1996; Granlund and Lukka, 1998; Burns *et al.*, 1999; Cotton, 2005). Change may be centrally driven, by top managers who recognize the need to modify MASs in use; or locally driven, by lower managerial level, who alter, day by day, their accounting or administrative practices (Burns and Vaivio, 2001). The drivers of change may be external (macro-context factors) as well as internal factors (micro-organizational aspects) related to the organization (Libby and Waterhouse, 1996; Burns *et al.*, 1999; Wu and Drury, 2007; Adel-Kader and Luther, 2008). Change does not always imply a favorable circumstance for the organization. It may be progressive or regressive depending on the way in which techniques or practices are questioned during the process of change (Modell, 2007). Because of this complexity, it still lacks a consensus on what can be defined as MAC (Quattrone and Hopper, 2001) and which is the most appropriate paradigm to study it (Wanderley and Cullen, 2013).

3 – Research methodology and work structure

The purpose of this study is to delineate the current knowledge on MAC, conducting a critical literature review on the subject including papers published in both Italian and International Accounting Journals. We aim to provide a general picture of what and how have been studied so far. We thus decided to focus on broader investigation areas where several diverse study designs might be pertinent, than on a relatively limited set of quality judged studies. Previous studies discussed in this paper were selected using a scoping study approach (Tranfield *et al.*, 2003; Arksey and O' Malley, 2005). Scoping studies have been developed within the medical sciences to confine the bias and increase the rigor of narrative literature reviews but have been proved to be particularly valuable also within the field of management research (Tranfield *et al.*, 2003; Speziale and Kloviené, 2014). Scoping study is a type of systematic literature review, which aims to rapidly map the key concepts supporting a research subject and the primary sources and types of evidence available. Relying on a scoping study help us to detail the findings and range of the high number of researches conducted on the topic, thereby providing an instrument for analyzing and summarizing them in a clear and logical manner. Although scoping studies are less structured than systematic reviews and do not offer statistically testable results as meta-analysis, they provide greater conceptual clarity and are less influenced by the researcher implicit biases than traditional narrative reviews.

Our literature review was then performed following the steps suggested by Arksey and O'Malley (2005):

1. identifying questions;
2. identifying relevant literature;
3. selecting it;
4. charting the data; and
5. collating, summarizing and reporting the results.

The study addresses the following research questions:

Q.1: Which forms may take MAC?

Q.2: Which factors influence MAC projects?

Q.3: What elements characterizes the process of change?

The strategy we used to identify the evidence was the same for the three questions and relies on search engines (Google, Google Scholar, Science Direct and Emerald Journals Database). To guide the analysis, we first identified a set of terms that could characterize the investigation subject. As stressed by Arksey and O' Malley (2005) the more the researcher becomes familiar with the argument investigated, the more search terms will be redefined to deepen the searches. «The process is not linear but iterative, requiring researchers to engage with each stage in a reflexive way and, where necessary, repeat steps to ensure that the literature is covered in a comprehensive way» (Arksey and O' Malley, 2005, p. 22). The terms we adopted to select previous studies were mainly: MAC, typologies of MAC, factors studies, change process, stability, resistance to change. To structure and organize the literature review we draw on Sulaiman and Mitchell (2005) and Modell (2007) approaches. We, therefore, classify previous studies through the following categorization: studies which deal with *typologies of change*, *factor studies*, *process-oriented approaches*, and studies which have focused on the issue of *resistance to change*. The first cluster allows us to focus on the form which MAC takes, the second reports studies which have investigated the causes of changes, while the third and fourth deal with studies that have analyzed the organizational and managerial implication of changes implementation. The four clusters also differ regarding the research method used to address the investigation subject. While studies reported in the first two clusters (typologies of change and factor studies) rely mainly on survey-based approaches, papers classified in the last two groups (process-oriented approaches and resistance to change) tend to prefer the use of case studies. Since some studies address more than one issue, their inclusion in one cluster does not exclude the addition in others.

The paper is structured as follows. Based on the methodology just described, in the following pages we analyze the current state of the art on MAC. Within the literature review, special attention is dedicated to studies developed by Economia Aziendale scholars. Finally, conclusions and suggestions for further studies are presented.

4 – Typologies of change

The nature of change is not fixed and can differ in terms of significance and consequences for the company in which occurs. Sulaiman and Mitchell (2005) have concentrated on distinguishing MACs through a categorization by type. Their work, which has inspired several further studies and allowed to reinterpret some previous one, defines the borders of change by nature. Specifically, the analysis proposed by Sulaiman and Mitchell (2005) is based on five patterns of change:

- *Addition*: the introduction of new techniques to extend and complete the existing MAS;
- *Replacement*: the introduction of new methods to replace a part of the current MAS;
- *Output modification*: variation of the information output of the existing MAS;
- *Operational modification*: modification of technical operations of existing MAS;
- *Reduction*: abandon of an existing MA technique with no replacement.

The proponents use this framework to gather information on the nature of MACs experienced by Malaysian manufacturing companies during the period 1997-2001. Their results provide strong evidence to the thesis that evolution is a common characteristic of MA systems (Drury *et al.*, 1993; Lukka and Granlund, 1996; Innes *et al.*, 2000; Williams and Seaman, 2001). The study reports that four among the five types of change occurred within the sample, except for MA reduction, which was not observed. Over the years, the sub-systems which accounted for the most significant part of the total change have been that of planning and control. Three years later, Chanegrih (2008) replicated and extended Sulaiman and Mitchell's study (2005) researching 65 Large French manufacturing companies. By comparing his results with those of Sulaiman and Mitchell and previous studies (e.g. Lybby and Waterhouse, 1996; Williams and Seaman, 2001), Chanegrih found that the rate of change in Malaysian companies was higher than in the Canadian, Singaporean and French companies. His findings suggest therefore that national cultures and macroeconomic context influence the pattern of MAC.

Studies upon the *addition* of new techniques (e.g. the first-time introduction of a new overhead allocation system) within the existing body of a MAS have mainly investigated the first implementation of MA techniques, such as ABC, BSC, cost allocation systems and non-financial measures in different countries. The application of new management tools plays a strategic role for firms which aim to upgrade their productivity, improve customer satisfaction and hold or increase competitiveness (Ichniowski *et al.*, 1995; Pil and MacDuffie, 1996). Malmi (2001) has studied the introduction of BSC in Finnish firms. He found out that 61% of them were already adopting the tool or were planning to introduce it within two years. Ax and Bjornenak (2005) have obtained similar results while investigating the rate of adoption of BSC in Swedish companies. On the side of cost management practices, many studies have discussed the spread of ABC all over the world. Krishnan's study (2006) reports that an increasing number of service firms are using ABC systems to improve their decision-making processes. ABC is perceived as one of the best cost accounting systems regarding timely and quality information. Although the popularity of ABC within practitioners, empirical findings reveal that it has not achieved a large scale of adoption (Maelah and Ibrahim, 2007; Abdul Majid and Sulaiman, 2008). That is the *ABC paradox*, in other words, the empirical ambiguity between the ascertain benefits from the method and its low implementation rate by companies (Cinquini *et al.*, 2010). The phenomenon appears to be widespread in Europe. Brierley *et al.* (2001) report that in 2000s ABC adoption rate in Europe was lower than worldwide.

Pavlatos and Paggios (2009) investigated the level of adoption and benefits derived from traditional and contemporary MA practices in the Greek hospitality industry. The adoption rates for many recently developed methods were very satisfactory. Overall, traditional MA techniques (e.g. budgeting practices, profitability measures, product profitability analysis, customer profitability analysis absorption costing, and non-financial measures for performance evaluation) were found to be more widely adopted than recently developed tools. From these studies emerges that firms, who decide to introduce new techniques to extend their MAS, frequently experience problems with implementing them. An important reason for this is that the introduction of new tools often focuses on their architectural and software design, with insufficient attention being given to the behavioural and organizational factors involved (Cooper *et al.*, 1992; Hankinson and Lloyd 1994; Argyris and Kaplan 1994).

The literature deals with *replacement* when a new method is introduced to substitute a current element of the MAS in use. Every time traditional MASs are perceived as inadequate to satisfy the information needs of managers, they need to be replaced with advanced techniques

(Innes and Mitchell, 1990; Burns *et al.*, 1999; Ahmed and Leftesi, 2014). For example, the implementation of a new set of strategic performance indicators (both financial and non-financial) which replace the traditional system used by the company (Foster and Ward, 1994). Similarly, some studies have reported the switching from an incremental budgeting system to a more complete planning, programming and budgeting system (Ezzamel, 1994), while others have evidenced the replacement of budgets by forecasts (Burns *et al.*, 1999; Hope and Fraser, 2003). Shank (1996) investigated the alternative of a traditional investment appraisal based on the payback period by the net current value method. The Author highlighted the contribution of the new technique to the development of a strategic cost management approach in assessing technology investment opportunity.

Change does not always mean the introduction of a new tool or the replacement of an old one. Change may occur with no need to manage a new instrument. Companies which have experienced a change regarding *outputs modification* has merely modified the way in which they use existing MASs. Studies on outputs modifications have mainly reported changes in the way and the time in which information is produced and reported (Anderson and Young, 2001; Grounlund, 2001; Sulaiman and Mitchell, 2005). Burns *et al.* (1999) report that information output is more current, widely distributed and supplemented with non-financial measures. Sulaiman and Mitchell's (2005) study reports that modification of information outputs is a change typology that significantly enhances MA value. It is, in fact, the most frequent type of change experienced by companies, the most important and that with the highest rate of success. It has been noted that changes in output modification is often a consequence of the introduction of new strategies or managerial practices such as Just in Time or Total Quality Management, which require additional performance measures or weekly, instead of monthly, reports (Scapens *et al.*, 1996; Granlund and Lukka, 1998; Burns *et al.*, 1999; Cotton, 2005).

Changes which consist of *operational modification* relate to the modification of technical aspects of the MAS in use. Kaplan (1986) and Granlund (2001) report changes in operation supporting costing system. Kaplan's (1986) work analyses the case of a company switching from a process of collecting and allocating overhead on an aggregate basis to a method based on a disaggregated basis. An effective costing system is fundamental in a dynamic environment. Some examples of operational modification are the shifting of overhead absorption from labour hours to machine time basis, the use of pre-determined overhead rate as opposed to the actual one, the switch from marginal to total product costing system (Granlund, 2001; Lasyoud and Alsharari, 2017).

Few empirical studies have reported cases of MA removal with any kind of replacement. The survey of Wallander (1999) indicates the case of a Swedish bank which decided to eliminate its budgeting system and not substituting it with any formal process. Recently Ahmed and Leftesi (2014) studied the MASs of two large Libyan manufacturing companies. They found that one of them invested in a Quality Management System project which failed soon after. Top managers abolished the system since it was perceived as useless, not offering any improvement for the company's efficiency (Ahmed and Leftesi, 2014).

5 – Factors studies

Factors studies have investigated the elements that influence the process of change. These studies have drawn on different theories to investigate the reasons for the introduction of MA innovations. Factors studies may be categorized according to their focus. Some studies have

examined the influence exercised by extra-organizational factors (macro-context factors), others have focused on the role played by intra-organizational factors (micro-context factors).

5.1 – *Macro-context factors*

According to the Neo-Classical Theory of the Firm, the adoption of a specific MAS is viewed as the product of a purposive choice behaviour based on technical-rational considerations (Thompson, 1967; Blau and Schoenherr, 1971). This statement implies that several alternatives are consciously weighed ex-ante and that decision makers try to assume the optimal choice (Vosselman, 2002). The efficient-choice concept (March 1978, quoted by Malmi 1999; Abrahamson, 1991) assumes that companies can freely and independently adopt a technique, and are relatively confident about their goals and the assessment of how efficient tools will facilitate them in attaining these goals (Malmi, 1999). Assumed that MASs produce information for decision makers, a new one, that promises to maximize decision-makers' expected utility, should be selected when the expected benefits it will yield exceed the cost of its implementation (Malmi, 1999). Empirical evidence, however, shows that the efficient-choice rule drives few processes of change and that the Neo-Classical Theory of the Firm is insufficient to understand why change is easier in some organizations than in others (Malmi 1999; Abrahamson, 1991).

Studies that focus on New Institutional Sociology (NIS) have evinced that the process of change is often driven by *extra-organizational* factors (macro-context factors). From a NIS perspective, organizations are embedded within larger inter-organizational networks and cultural systems, which have the power to influence the organization's input and output markets, as well as its beliefs, norms and historical traditions (Yazdifar, 2003; Mella, 2018). Macro-context factors are pressures arising from the social, political and economic environment, such as financial crises, environmental and social policies, which drives accounting change (Hopwood, 1987). Drawing on *Old Institutional Economics* (OIE), Burns and Scapens (2000a) recognize that demands for change can derive from intentional and rational selections of new accounting techniques, based on concerns for economic efficiency or cost control, as well as from extra-organizational factors.

For Di Maggio and Powell (1983), organizational structure and managerial procedures are today strongly shaped by the institutional constraints imposed by the State and the professions. Uncertainty about organizational technologies, goals and environment's expectations often leads companies to model themselves on other organizations or push them to the last fashionable trend proposed by the business consultancy industry (Major, 2001). «As an innovation spreads, a threshold is reached beyond which adoption provides legitimacy rather than improves performance» (Di Maggio and Powell, 1983). The Authors use the *isomorphism* concept to illustrate the process of organizational and managerial standardization. Isomorphism is a driving process that forces a component of the system to resemble other units which are experiencing the same environmental situation. DiMaggio and Powell (1983) propose three different forms of *Institutional Isomorphism*:

- *Coercive isomorphism* is the result of external pressures and general expectations from the environment in which organizations develop their activities (it usually arises from government policies, regulations, supplier relationships which oblige the organization to comply with requirements).
- *Mimetic isomorphism* occurs when organizations face uncertainty and model themselves

on other organizations or follow the fashionable trend proposed by the international global consultancy industry.

- *Normative isomorphism* is instead based on the recognition that professions play an essential role in the diffusion of similar orientations (it usually impinges Management Accountants professionalization, Academic research, and teaching).

Carruthers (1995) emphasizes that organizational fads and fashions be likely to extend through mimetic isomorphism. Organizations tend to copy operational models from successful companies and to be open to contemporary business techniques, as proposed by the consultancy industry, to protect them from uncertainty (Granlund and Lukka, 1998b). Further studies have provided evidence for Di Maggio and Powell's framework, showing that new MA techniques may be implemented for reasons of organizational fit or efficiency or managerial fad, because they legitimize organizations in their extra organizational environment or because companies tend to imitate other similar organizations (Malmi, 1999; Soijn *et al.*, 2002).

Innes and Mitchell (1995) identify three drivers for change: *motivators*, *catalysts*, and *facilitators*. *Motivators* are reasons and grounds that mature in the decision maker the opportunity to start a process of change. They are usually modifications in competitive markets, organizational structures, production systems, which need new procedures to be managed. *Motivators* are therefore general drivers which initiate the process of change, which may not necessarily be a change in MA. *Catalysts* are instead drivers related explicitly to MAC, for instance, loss of market share, new accountants, poor financial performance, the introduction of competing products. Finally, *Facilitators* are factors which enable the successful implementation of change. Most of the time these drivers refer to intra-organizational elements and attitudes such as staff and information technology resources, the leadership of accountants, the organizational culture within the company.

5.2 – *Micro-context factors*

Micro-context (*intra-organizational*) factors may drive the process of change as well as macro-factors. We are referring to elements which exist inside the company, mainly organizational structures, production and information technology, human resources, and current MASs. Most of the studies which have focused on micro context factors have used *Contingency Theory* to investigate MAC. Under this perspective, MAC is seen as an issue of matching organizational needs with internal and external circumstances. Contingency theory has been applied by Reid and Smith (2000). Their findings, based on a statistical test conducted on a sample of 150 new business in Scotland, support the contingency theoretical assumption that there is no ideal form of MAS but rather particular circumstances or contingencies, usually classified as the environment, the organizational structure, and technology, dictate the best choice in each case. Several studies have identified the organizational structure as affecting the success of new practices (Otley, 1980; Innes and Mitchell, 1990; Cobb *et al.*, 1995; Scapens, 2000). Specifically, it seems that organizational structure and technology strongly influences the way in which accounting systems work, particularly budgetary systems (Otley, 1980). Bruns and Waterhouse (1975) for example gained evidence that the association between organization environment, organizational structure and budgeting system defines the organization's strategic attitude, which can be decentralized but structured or centralized. Scapens (2000) shows that in large UK organizations, changes in the organizational structure have modified the way in which MASs are

conceived and works. His findings are aligned with the theory that organizational changes affect companies' information needs and cause an impact on MA practices (Cobb *et al.*, 1995). Haldma and Laats (2002) used a contingency theory framework to investigate the influence of internal organizational features on MA practices in Estonian manufacturing companies. They found a positive correlation between the modification of cost accounting practices and shifts in *organizational structures*. Despite these results, there's still not unanimous consensus on the role played by the organizational structure in characterizing the process of change. For instance, Innes and Mitchell's (1990) findings highlighted that decentralized structure is an element that facilitates accounting change, while Libby and Waterhouse's (1996) study on 24 large Canadian organizations showed no clear relationship between numbers of changes in MA practices and the level of decentralization.

Another factor which may drive the process of change is technology. It is one of the well-established contingent variables which define the internal accounting system of a company. Several studies have highlighted that it is not essential whether the change in technology concerns production or information processes; in any case, it will impinge a shift in the way in which company life is organized (Otley, 1980; Scapens *et al.*, 2003; Burns and Baldvinsdottir, 2005). In other words, a change in technology will lead to a change in organizational routines, which in turn will ask for new information needs (Choe, 2002; Wichramasinghe and Alawattage, 2007; Lasyoud, 2015). As an example, the level of *production technology* used by a company defines the accuracy of the cost allocation process within it (Otley, 1980). Choe (2002) has empirically examined the organizational learning effects of non-financial performance information provided by advanced manufacturing technology (AMT). His study shows that AMT, such as numerically controlled processes and target costing systems, require frequent and quick reporting of information as well as a high amount of non-financial performance information. Isa and Foong (2005), studying the level of AMT adoption in Malaysian companies, found some empirical evidence on the influence of the level of AMT adoption on specific MA and reporting practices, but they also found controversial results. Likewise, researches conducted in other countries (e.g., Chenhall and Langfield-Smith, 1998; Drury *et al.*, 1993; Guilding *et al.*, 1998), their findings shows that traditional standard costing and variance analysis techniques are still widely widespread among Malaysian manufacturing firms. However, firms with high-level of AMT adoption also supplement traditional approaches with new charging methods, such as ABC, and use intensively non-financial as compared to firms with lower rate of adoption. The use of other innovative management reports, such as supplier's performance, customer profitability, product-line profitability and benchmarking, is found to be more prevalent among firms with higher AMT rate adoption.

On the side of *information technology*, several studies have dealt with the adoption of ERP systems (Grandlund and Malmi 2002; Scapens and Jazayeri, 2010; Sanchez-Rodriguez and Spraakman, 2012). Grandlund and Malmi (2002) conducted a field study on 10 Finnish companies that have experience of integrated information systems. Their findings indicate that ERP projects did not hugely change MA and control procedures. Also, in most of the cases, advanced MA techniques and traditional ones (e.g. annual budgeting) are operated in distinct systems. Similarly, Sanchez-Rodriguez and Spraakman (2012) have investigated how ERP implementation, through more computational power, relational databases, standardized state of the art, transaction processing, and extended chart of accounts, changes MA. They found that the enhanced computing power and the overall standardization lead to more accurate and timely information. Notably, the standardized transaction processing and the charts of accounts have

increased the availability of data from units and products previously deficient. Moreover, they have ensured consistency of data across all business units and products. The standardization and automation of transaction processing have reduced the amount of data entry done by management accountants. Performance measures have been standardized, expanded to more units and products, increased in accuracy, and produced more quickly. MA techniques have become more efficient and effective. Management accountants are now less involved with routine tasks, like data entry and thus have more time for analyses. The use of non-financial information is more extensive than in the past. Similarly, Scapens and Jazayery (2010), while conducting a longitudinal case study of SAP implementation, found no fundamental changes in the nature of MA information used after its application. They rather reported changes in the role of management accountants: the elimination of routine jobs; line managers with accounting knowledge; more forward-looking information; and a broader role for the management accountants.

In general, *human factor* itself can be considered as a booster in the development of change projects. Employees are not only instruments through which change is developed, they rather define and shape business routine. Therefore, they cause all MAC (Grandlund, 2001). Past education, refresher courses, seminars, or previous job position exposed employees to new techniques which in turn influence the way in which they approach their job (Klammer and Walker, 1984). The process of acquiring new knowledge provide sources for innovations to be applied in their company. On the side of employees' behaviour, some aspects have been identified as particularly important to shape the process of change: employee affective reactions during the initiative (positive and negative), commitment to the change, and the manager's leadership behaviour (Seo *et al.*, 2012). Particularly, the ability of human resources to work in a team positively influences the attitude to change. Teams work has the potential to create new thoughts and to rise original solutions, which may be crucial to succeed in dynamic competitive environments (Anderson *et al.*, 2002).

The features of current MAS may generate, as well, a need for change. Where existing techniques are perceived as inadequate to current company's processes, the introduction of a new system is highly reasonable (Armstrong, 1985). With the increase in product complexity and the advent of computer-controlled machinery, conventional costing systems may be perceived as not consistent (Lapsley and Mitchell, 1994; Askarany and Smith, 2000). Changes in cost structure have emphasized the difficulties of defining reliable allocation processes for indirect cost. ABC systems have been developed mainly to overcome problems arising from traditional cost allocation techniques, which can result in cross-subsidization or non-identification of non-value adding activities (Anderson, 1995; Cobb *et al.*, 1995).

6 –Process-oriented approaches

The mutable nature of MA and the analysis of factors which may trigger innovation projects, provide the context in which changes take place within organizations, but are insufficient to understand why change is more natural in some organizations than in others (Burns *et al.*, 1999). Reger *et al.* (1994) stress that each time consultants or academics develop an advanced MA technique, its advertisement is so aggressive and attractive that today's executives usually see these new tools as a quick fix. A kind of organizational miracle to correct their ailing organizations. The need for new and prompt solutions to business problems has created a market for new instruments, all promising to deliver a radical make-over of the firm in a relatively short

period. Often, unfortunately, substantial commercial interests are entwined with change, so that some of the advanced techniques proposed by the consultancy industry are just cosmetic changes (Burns and Vaivio, 2001). They are rarely able to solve companies' problems.

Moreover, the implementation of substantial MAC requires fundamental organizational changes. These techniques often necessitate the alteration of the organization's primary character which is not always successful, especially in the short term. When changes challenge existing institutions, rules and routines, there is a high probability that forces inside the organization will exercise resistance to change (Burns and Scapens, 2000a). Frequently when problems are met, managers become dissatisfied, abandon the project and move on to the next fad (Reger *et al.*, 1994). In these cases, complications don't necessarily represent a fault in the project per se. They may be the result of several forms of resistance to the project and the way in which it has been implemented. These themes have led the attention of researchers to the investigations of MAC as a process. What are the characteristics of the process? Why is resistance a recurrent factor during implementation?

Drawing on a broad range of social theories, several studies have revealed that the process of change is a complex issue that involves not only technical changes but also behavioural, social and political problems (Roberts and Scapens, 1985; Carruthers, 1995; Jansen, 2011; Modell, 2012; Ahmed and Leftesi, 2014; Alsharari *et al.*, 2015; Armitage *et al.*, 2016).

One of the first dynamic approach to MAC has been that proposed by Reger *et al.* (1994). For these Authors change is interpreted through existing mental models. They affirm that a fundamental change will have the chance to take place to the extent that a new mindset will emerge in the organization. The new mindset should be able to question members' most basic assumptions about the nature of the organization. In their work, the force that limits organizational actions and strategic change is the organizational identity that they define as a part of the organizational culture. «Identity is a precise term that includes only what members think is vital to the essential character of the organization [...] it is what individuals believe is central, distinctive and enduring about their organization. These beliefs are especially resistant to change because they are embedded within members' most basic assumptions about the organization's character» (Reger *et al.*, 1994, pp. 33-34). For the Authors, a successful change can be achieved by creating a gap between the current organizational identity (who we are) and the ideal corporate identity (who we want to be), to create the necessary stress for members to desire change. The dissimilarities between the two characters should not be so high that the ideal is perceived as unattainable; in this case, the process will not produce more than managerial stress and resistance.

Some years later, drawing on Old Institutional Economics (OIE) Burns and Scapens (2000a) have suggested a conceptual framework to explain how new accounting practice become institutionalized within organizations and therefore turn out to be the explicit form of management control (Burns and Scapens, 2000a; Burns, 2000). According to Burns and Scapens (2000a), the action of individuals within organizations is shaped by habits and generally accepted rules of behaviour. Rules are the formally recognized way in which things should be done, while routines are the way in which things are done. Habits emerge when individual behaviours become programmatic because of following these rules. Under the OIE perspective, institutions embrace settled ways of thinking and doing, which are common to a specific community or group (Burns, 2000). Within organizations, they impose limits on individual behaviours and grant stability. OIE conceives, therefore, institutions as a way to maintain stability, which is embodied in rule-based behaviours and routinized practices. As stated by Yazdifar (2003),

institutions might be a potential source of conflict and resistance to change processes, however, by using choice and action, individuals and organizations may, in theory, intentionally modify and even eliminate institutions.

In many organizations, MAS constitute stable rules and routines. Rules consist of the official MAS, as they are defined in the procedure guides, whereas routines are the MA practices in use (Burns and Scapens, 2000a). To be effectively integrated, new accounting techniques must fit into the existing routines of the organizational participants. The new practice has therefore to follow a process of institutionalization, which consists in the encoding, enacting and reproduction of new rules and routines (Burns and Scapens, 2000a). Being institutions the structural property of organizations, they will inform and shape the actions of individual actors. In this sense, institutions will influence both the selection, the introduction and the enactment of new rules and practices. Once introduced, the new regulations and methods will be interpreted in consideration of current norms and values, which are common to the subjects responsible for the enactment. Existing institutions will try to shape the progression of change and, as a result, will constrain those actions which challenge the existing taken for granted assumption within the organization. Simultaneously, these actions will try to question the norms and values which underpin the existing institutions. A successful implementation will be possible only if these new rules are similar or compatible with the existing norms and values, or if a conscious change will be able to question them (Burns and Scapens, 2000a). In the opposite situation, the organization will manifest resistance to the new system, and the lack of legitimacy might lead to organizational conflict (Yazdifar, 2003). The institutionalization of the new technique will positively end up only when the new rules, having been reproduced through actors' behavior, are felt like the correct way of doing things. The process should not be seen in a deterministic way. It is rather an ongoing process (Burns and Scapens, 2000a).

Burns and Scapens (2000a) also distinguish between *revolutionary* and *evolutionary processes of change*. The first involves a disruption of the existing rules and institutions while the second is incremental since it entails lower disturbance of current standards and institutions. Although this distinction, the two Authors tend to see the process of MAC as evolutionary rather than revolutionary. The existing routines and institutions will always play a fundamental role in shaping the selection of the new technique and its implementation, leading the new accounting system to become path-dependent from the previous one. The *path-dependency* concept is fundamental to understand the process of change. Even when specific changes may be seen as revolutionary, the process will be path-dependent as it will always be influenced to some extent by the existing habits.

Burns and Scapens' (2000a) model has been recognized as particularly valuable, having introduced a new way to study the ongoing process of change. However, it provides few insights into the nature of the levers that can be used to guide the process toward the desired result. In an attempt to bridge this gap, Burns (2000) introduces in the original model issues of power and political mobilization to tease out the dynamic of the process of change. His case study highlights how power over resources, decision-making, and meanings can turn out to be the critical facilitator of accounting changes (Burns, 2000).

Similarly, to Reger *et al.* (1994), Busco *et al.* (2002), analyzing the implementation of a new accountability system in an Italian subsidiary of General Electric, have studied the matter under the broader perspective of *organizational culture* changes. They found that the enactment and the reproduction of the new system have been facilitated by programs of education, communication,

motivation, and training. In such a way these tools have been able to change the old way of thinking in the subsidiary. Busco *et al.* (2002) inform the examination of their case study using Shein's analysis of corporate cultural survival (Shein, 1999, quoted by Busco *et al.*, 2002), which contributes to the understanding of how settled way of thinking can be led to change. Seen under the organizational culture perspective MAC is a matter of first unlearning the old culture and then relearning a new one. People are inclined to resist deep cultural changes since the unlearning process is uncomfortable and produces anxiety. The potential for change increases when three factors are balanced: the mechanisms of disconfirmation, the creation of survival anxiety (or guilt), and the subsequent creation of psychological security to overcome learning anxiety (Shein, 1999, quoted by Busco *et al.*, 2002). For Busco *et al.* (2002) the creation of survival anxiety (or guiltiness) and the subsequent establishment of psychological security to overcome it, are achieved through mechanisms of *carrot and stick* and *persuasion* and/or *coercion*. These tools are present also in the work proposed by Burns (2000). Coad and Cullen (2005) have made use of *Evolutionary Theories* to study the development of inter-organizational cost management practices in a small enterprise based in England. Within their work, concepts of institutionalization, capabilities in resource utilization, learning and change have been investigated in the context of a longitudinal case study. The Authors question the over deterministic view of path-dependency within the process of change whereas they stress the role that search routines, dynamic capabilities, and social-psychological own attitude to change may have to promote learning and change between and within the organization.

7 – Resistance to change

As we saw, change within the organization, is rarely consensual, impartial activity. It questions existing institutions, organizational culture and involves issues of power and politics. For these reasons, it is usually met by different forms of resistance within the organization (Reger *et al.*, 1994; Burns *et al.*, 1999; Burns and Scapens, 2000a; Burns, 2000; Busco *et al.*, 2001, 2002, Burns and Vaivio, 2001). When a new technique conflicts with corporate culture resistance is created (Busco *et al.*, 2001, 2002) and «may have few overt forms, but lies beyond surface manifestations» (Burns and Vaivio, 2001, p. 395).

The matter of resistance to change has been partially addressed by studies that focus on the empirical observation of the factors that affect the successful implementation of new accounting systems or techniques. As a result, resistance to change has taken different forms, from inadequate financial or technological resources to managerial inertia or difficulties to understand the new technology. Cobb *et al.* (1992) suggested that barriers to the implementation of ABC systems usually relate to scarce internal resources, particularly staff time and computer resources. Scapens and Roberts (1993) ascribed resistance to change to the failure to secure the legitimacy of the new system; the attempts to increase unit divisions' accountability, led unit management to resist the change. Anderson (1995), accordingly, identified different factors which influenced the ABC project at General Motors Corporation. They were related to the individuals involved, the organizational structure, the tasks, the technology employed and the external environment. An excellent review of resistance elements has been proposed by Anderson and Young (1999). Their factors list includes several issues, ranging from individual production process knowledge to corporate level environmental uncertainty. Malmi (1997) reports that one of the most relevant sources of resistance to ABC systems is often caused by the

generation of new visibilities within the organization, which may produce a potential threat for slack units.

Kasurinen (2002) explicitly investigating the barriers to BSC implementation, categorized hampering factors in three categories: *confusers*, *frustrators*, and *delayers*. While the first group refers to obstacles arising from individual aspects (such as education, diverging goals of crucial individuals, relational attitudes), frustrators group relate to the organizational culture and existing reporting system. Finally, the last group encompasses technical issues such as lack of adequate resources or inadequate information systems. Adler *et al.* (2000) and Waldrom (2005) report that barriers which affect the adoption of new techniques include: costs of change (equipment, human resources time), lack of skills, management inertia, lack of relevant software, lack of trust in the results, problems in the coordination of change, lack of information on the new techniques and fear of failure. Waldrom (2005) highlights that resistance to change, at the level of human resources, occurs in the form of fear of change, difficulty in adapting, fear of new technology, lack of belief in the project, lack of patience for the benefits of change, concern for job security and opposition to new tasks. Similar findings can be found in the work of Major and Hopper (2005). It seems that a common and recurrent factor affecting the success of accounting change is often linked to behavioral rather than technical factors (Reger *et al.*, 1994; Major and Hopper, 2005). Busco *et al.* (2006), states that change processes cannot be understood if trust in the new MA tool and confidence in the actors associated with the change is taken for granted.

Argyris and Kaplan (1994) addressed the issue of behavioural resistance based on a *Behavioural Model*. They state that three processes are necessary and complementary to favourably implement a new technique: establishing the internal consistency and external validity of the new ideas; performing educational and sponsorship operations upon the original idea within the organization; creating internal commitment. Based on Argyris' work in 1985 and 1990, the two Authors claim the relevance of the latter stage since «barriers to change arise from the defensive routines that participants trigger to protect themselves from experiencing embarrassment and threat from the new ideas» (Argyris and Kaplan, 1994, p. 83). Creating internal commitment is required to overcome the barriers that defensive routines create; this process should motivate the employees to implement the new ideas but moreover encourage them to develop the attitude to take effective action being aware of their implications (Argyris and Kaplan, 1994). Similarly, several studies report that continued management support and perseverance are critical variables for a successful implementation of the change at managers' level, while communication and training are the success variables at line employees' level (Choi, 1995; Richardson *et al.*, 1996; McGowan and Klammer, 1997; Busco *et al.*, 2002). Shields (1995) and Norris (2002) found top management support, link to quality programs, resources for the project, staff training, non-accountants' ownership of the system, and rewarding systems were significant to overcome organizational resistance. Training is usually described as assisting employees in understanding the benefits of change. Considerable attention is also paid to teamwork as an essential tool at each stage of the implementation (Waldrom, 2005). Nanni *et al.* (1992) support this view by indicating that usually firms establish integrated work teams as tools for effective and successful implementation. As stated by Burns *et al.* (1999), to understand the process through which resistance emerges and the way in which conflicts are resolved, it is essential to explore the traditional features of organizational activity. It is required to investigate to which extent existing accounting practices are part of the taken for granted assumptions

within an organization and which are the challenges that new accounting practices pose to existing routines and institutions.

8 – The contribution of *Economia Aziendale* scholars to MAC debate

In Italy MAC has been officially included in the agenda of *Economia Aziendale* doctrine around the 2000s. Before, only three studies may be broadly related to the MAC debate (namely Farneti and Marasca, 1993; Collini and Stefani, 1996; Cinquini *et al.*, 1999). It seems that the limited attention to changes in MA techniques during the previous century has been probably due to the more significant interest paid by researchers to financial accounting issues (Viganò and Mattesich, 2007; Cinquini *et al.*, 2010). A critical review of some Italian works related to MAC has been carried out by Cinquini *et al.* (2010).

Most of the studies conducted by Italian scholars may be classified within the clusters *typologies of change* and *factors studies* (Cinquini *et al.*, 1999; Brunetti and Cescon, 2000; De Vecchi *et al.* 2003; Arena and Azzone, 2005; Cassia *et al.* 2005; Cinquini *et al.* 2008; Carenzo and Turolla, 2009; Cinquini and Tenucci, 2010; Lucianetti, 2012; Broccardo, 2014). These works mainly investigate the diffusion of specific MA techniques using survey-based approaches on samples which may widely vary in terms of company dimension, location, sector, year of investigation and sample dimension. Dynamic studies which deal with process-based approaches have been instead less developed (Busco *et al.*, 2002; Caglio, 2002; Giovannoni *et al.*, 2011; Rizza and Ruggeri, 2018).

Specifically, regarding the diffusion of advanced MA tools in Italy, Brunetti and Cescon (2000) investigated the rate of use of advanced techniques in a sample of 70 manufacturing firms, with more than 30 employees operating in eight different sectors. They found a low rate of adoption, but among the new tools investigated, specifically ABC, Target Costing, Value Chain Analysis, and Life Cycle Costing, ABC was the most implemented. Their study also showed that the size of the firm and the sector in which operates directly influence the decision to adopt an advanced cost accounting system. Mainly medium and large firms which operate in highly engineered industries tend to be more willing to change traditional MASs for modern ones. The work of Lucianetti (2012) provides exploratory empirical evidence for BSC implementation in 103 Italian companies. His study describes the way in which the BSC is currently interpreted and adopted by Italian users, highlighting some severe limitations of its effectiveness. Recently, Broccardo (2014), focused on the diffusion of MAS in Italian small and medium enterprises (SMEs). His work, which has been conducted on a sample of 226 Italian SMEs, shows that changes in the company dimension modify the diffusion of MA tools.

Arena and Azzone (2005) moved the attention to the analysis of factors that influence the process of companies' MAS modification. Together with investigating the rate of adoption of innovative MA techniques (sample of 84 manufacturing and service firms included in the Leading 100 Italian Firms list published by Mediobanca) they found that the drivers of change were mainly previous organizational changes and the consequent new information needs. Similar results were found by Marasca and Silvi (2004) which investigated the diffusion of cost accounting and management systems in a sample of 81 manufacturing firms located in the centre of Italy with a minimum turnover of 15 million Euros. Using a contingency-based approach, the Authors found that MAC was positively influenced by staff turnover, process innovation, employee know-how, expertise, and the level of decentralization. Carenzo and Turolla (2009) further contributed to the debate identifying the elements that influence the

adoption of new advanced techniques. A regression analysis carried out on a sample of 264 small manufacturing companies located in northern Italy evidenced a positive relationship between modern accounting techniques (such as ABC), managerial culture and product complexity (numbers of references).

The relationship between MAS and the organizational structure have been investigated by Cassia *et al.* (2005). They collected data about 501 small manufacturing and service firms based in the north of Italy. Their findings show that there is evidence of a linear relationship between organizational structure and MAS evolution. Mainly, they identified four clusters of analysis: simple organizational structure and essential MAS, complex organizational structure and advanced MAS, simple corporate form and evolved MAS, complex organizational structure and essential MAS. They found that the first two clusters were the most densely populated. While the existence of the third cluster highlighted that the evolution of MAS might drives the company toward a more complex organizational form, the absence of companies in the fourth cluster proved that complex corporate structure requires advanced MASs. The work of Cinquini and Tenucci (2010) shifted the focus to the role of business strategy in driving the project of change. By surveying 92 large manufacturing companies, they gained evidence that business strategy is positively related to the use of strategic MA tools. Specifically, customer relationship metrics as well as ABC. De Vecchi *et al.* (2003), studying the process of stock exchange listing of a sample of Italian companies, have highlighted the role of coercive isomorphism in shaping MASs. They found that after the stock exchange listing, companies were obliged to modify their MAS to focus on new performance indicators and to produce more timely and accurate reports. While in the private sector coercive isomorphism is only one among the several reasons that lead companies to underpin processes of changes, in the public sector this isomorphism shares the scene with the normative type, becoming the most critical factors in driving MAC processes (Lippi, 2000; Mussari and Monfardini, 2010; Nisio *et al.* 2012; Pavan and D'Onza, 2013; Tieghi *et al.*, 2018).

On the other hand, a still limited number of studies have been carried out which make use of a process-based approach. Busco *et al.* (2002), face up the matter of accounting change under the broader perspective of organizational cultural change. Their work provides evidence that the enactment and the reproduction of the new system implemented have been facilitated by programs of education, communication, motivation, and training. Caglio (2002) has explored the MAC under the light of IT. Specifically, her paper aims to examine how the adoption of a new ERP system challenges the know-how and role of accountants within organizations. By drawing on structuration theory, the Author conceptualizes the reasonable change in accountants' practices and function as a structuration process and ERP systems as forms of structuration. This new way of organizing and managing information provides new interpretive schemes, modify norms as well as coordination and control facilities which, in turn, influence the *hybridization* between accountants and other professional groups.

Giovannoni *et al.* (2011) have addressed the issue of MAC highlighting the peculiarity of the process in family firms. The Authors have developed a longitudinal case study, merging the insights offered by the debate on family businesses and MAC. By exploring the evolution of MA practices within the company, which has undergone a process of succession and professionalization, they show that MA can become a vehicle to transfer knowledge within the organization and over time. Specifically, in the case study, MAS is the mean through which the entrepreneur priorities, values, and vision are represented, reproduced and transferred across

generations as well as from the family owner to the management team. The debate on MAC in family business settings has been recently enriched by the work of Rizza and Ruggeri (2018). Drawing on Burns and Scapens' (2000a) framework, the researchers carry out a longitudinal case study in a small-sized family firm, characterized by both the introduction of MA tools by professionals and the co-presence of three different institutional logics: family, business and community. The case evidence shows how the institutionalization of MA tools happens when family, business and community logics converge.

9 – Conclusions

This study has provided an extensive picture of MAC phenomenon. Findings confirm that since the '90, a considerable number of works have been conducted on the topic, which widely vary according to the nature of the business context in which change has been implemented, research focus and research methods. For these reasons it has been defined as a heterogenic field of research with a non-dominant paradigm (Wanderley and Cullen, 2013).

To inform our scoping study, drawing on Sulaiman and Mitchell (2005) and Modell (2007) approaches we have identified four clusters of literature contributors: studies which deal with *typologies of change*, *factor studies*, *process-oriented approaches*, and studies which have extended the issue of *resistance to change*.

Studies on *typologies of change* have characterized the rise of MAC debate, but they are still popular to map the state of the art of MA practice. Over the years they have concentrated on the diffusion of several advanced MA techniques, showing that the current use of these instruments is changing. It's not necessarily a replacement of traditional techniques. Often new tools finalize and increase the effectiveness of less advanced methods. An interesting finding is that changes in MA practices often require a change in the job of manager accountants. Specifically, the role of controllers become closer to that of internal business consultants, or business supporters, rather than score-keepers. Typologies studies have been developed worldwide, and they cover a considerable number of industries and sectors. The development of MAC debate has also drawn attention to those elements that can promote the process of change. As a result, a significant number of *factor studies* have been carried out to investigate the external as well as the internal drivers of change. The step forward has been the analysis of the elements that may facilitate or inhibit change. Lately, the need to understand the interaction among the intertwined features of change processes and their unpredictable results have moved the attention of researchers to *process based approaches* and to the investigation of *resistance to change*. These kinds of study have allowed a more deepen investigation of the organizational and managerial implication of changes over time, providing an idea of how different elements interrelate during the course. It seems that an essential part in the process of change is played by the organizational culture and the role of accountants. Their position is, although, a controversial one. They are identified in the literature as elements that, more than others, can facilitate as well as create barriers to change. The four study clusters also differ regarding the research method used to address the investigation subject. While studies reported in the first two clusters (*typologies of change* and *factor studies*) rely mainly on survey-based approaches, papers classified in the last two groups (*process-oriented approaches* and *resistance to change*) tend to prefer the use of case studies.

Our findings reveal that although the specificity of each study, complexity is a constant of MAC processes. Typologies of change and factors studies, while needed to understand the state

of the art of MA practices and the drivers for change, provide only a limited picture of the phenomenon. Most of the time, several factors contribute to change projects. Often these factors combine or contrast each other's so that at the end of the process is difficult to measure the contribution of each element to the final picture. Methodologically, quantitative elaboration of survey-based approaches provides only static information of the changes occurred. Moreover, they are not able to explain why change is more comfortable in some context than in others, or why processes of change end up with unexpected results in some settings. The investigation of this aspect requires to avoid focusing on very narrow issues. It rather implies the use of a processual approach which claims for a holistic and systemic analysis of what is going on within the organization. Internationally, there is explicit agreement on the fact that MAC issues are linked to companies' evolutionary processes. Because of this, they must be contextualized in their setting, and they need to be studied over time. Therefore, longitudinal case studies seem to be preferable to exploit the hidden features of change processes. Based on these considerations, we believe that deepening the investigation of MAC processes within *Economia Aziendale* doctrine may be valuable to the improvement of the international debate. *Economia Aziendale* has typical features. It is a doctrine that covers every degree of all kind of socio-economic institutions; it focuses on the *Azienda* as an articulate unity of economic operations, financial ties, social and behavioural aspects, and it is concerned with the development of the general principles of equilibrium for the company (Guarini *et al.*, 2013). These characters allow researchers to focus on specific issues while not ignoring a systemic and holistic viewpoint. Accounting techniques cannot live separately from business organization and management. Otherwise, the outcome would have been pure formalism (Zappa, 1927). The processual based approach is therefore consistent to Zappa's model of investigating business phenomena which require to systematically deal with the doctrine of Management and operations, the principle of Organization, the theory of Accounting (Zappa, 1956). Based on these considerations, we believe that process-based researches on MAC experienced by Italian companies would be warmly welcomed. Additionally, further studies may increase knowledge on the role played by organizational culture in shaping the process of change. It may be particularly attractive to investigate this factor within MAC processes in co-operative firms or in the inter-organizational network, where a different set of values and cultural factors are involved. It would also be interesting to investigate issues of cross-cultural management in MAC. For instance, how national culture influences the adoption, implementation, and diffusion of specific MA technique (e.g. ABC or BSC). The adoption of relational and cultural approaches to MA, as they have been developed within *Economia Aziendale* doctrine, (Pisoni, 1983; Bastia, 1986; Beretta and Agliati, 1990; Catturi, 1992; Arcari, 1996; Catturi e Riccaboni, 1996) may provide an original and attractive perspective to the subject.

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