



Contents lists available at [Journal IICET](https://journal.iicet.org)  
**JPPI (Jurnal Penelitian Pendidikan Indonesia)**  
ISSN: 2502-8103 (Print) ISSN: 2477-8524 (Electronic)  
Journal homepage: <https://jurnal.iicet.org/index.php/jppi>



## Literature study of accounting research management organizational accounting

**Diana Putri**  
Airlangga University, Indonesia

### Article Info

#### Article history:

Received Jul 18<sup>th</sup>, 2022  
Revised Oct 10<sup>th</sup>, 2022  
Accepted Oct 31<sup>st</sup>, 2022

#### Keyword:

Biography  
Organizational  
Accounting management  
Budget reporting

### ABSTRACT

This study aims to reveal the development of research in accounting management science sourced from the journal Management Accounting Research volume 50-53. There are 16 articles that are used as analytical materials out of three volumes in 2021. The stages of analysis carried out include analyzing the literature used for research, archival documents that support research, collecting cases related to research, experimentation from several cases from research, field studies, making a framework from field studies, reviews resulting from findings, surveys for confirm the findings, and simulate for the final results. Based on these stages, this article focuses on the topic of accounting management which consists of (1) honesty in budget reporting; (2) the role of organizational culture and information systems in management strategy; (3) controlling the sustainability of the organization's activities; and (4) economic policy uncertainty and cost rigidity. This research is only limited to the study of existing biographies in one journal, without any comparisons from other journals so that it has not been able to form a new pattern in the development of management accounting studies. For this reason, the results of this biography study cannot be generalized to assess the development of studies on management accounting



© 2023 The Authors. Published by IICET.  
This is an open access article under the CC BY-NC-SA license  
(<https://creativecommons.org/licenses/by-nc-sa/4.0>)

### Corresponding Author:

Diana Putri,  
Airlangga University  
Email: [diana.putri-2021@feb.unair.ac.id](mailto:diana.putri-2021@feb.unair.ac.id)

## Introduction

Management accounting is an activity or process that aims to produce financial information (Rikhardsson & Yigitbasioglu, 2018). Management accounting can be seen as an information system that produces (output) using processed inputs to achieve management goals (Ameen et al., 2018). The main function of management accounting is to present important data and information related to historical data for management (Abdusalomova, 2019). In determining and seeing various matters related to management accounting that can be the basis for policy decisions by various fields such as business or education based on research results, a scientific journal is needed. Scientific journals themselves have a function as a means of academic communication between scientists as a basis for development in universities (Csiszar, 2018). One of the scientific journals that discuss management accounting is Management Accounting Research. Management Accounting Research is a Scopus indexed journal that publishes scientific articles in the field of accounting management. This journal has published approximately 125 journals for more than 31 years from 1990 to March 2022 with the intensity of publishing four times a year. During 2021, Accounting Management Research publishes four journal volumes, namely 50, 51, 52, and 53.

Of the sixteen articles that have been collected, it can be seen that there are at least 31% using empirical research methods, 25% articles using experimental research, 13% articles using case study research, 13% using survey methods, and 6% respectively. each using ethnographic, netnographic, and developmental methods. In addition, of the two research approaches, namely qualitative and quantitative, there are at least 69% of studies using a quantitative approach, 25% of studies using a qualitative approach, and 6% using a combination of qualitative and quantitative approaches. In addition to the methods and approaches, this article also looks at the topics and types of research subjects used by each researcher in the journal *Management Accounting Research* volume 50-53. When viewed from the research subjects, there are three categories identified, namely companies (both employees and managers in the company), students, and documentation data. Company subjects get at least 50% in existing studies, 19% use students as subjects, and 31% come from documentation data. This documentation data is then analyzed and finally becomes data for new findings that the researcher writes in related articles.

Meanwhile, on the topics contained in these articles, at least seven different topics were found that underlie the development of a research. The seven topics are related: (1) the economy (in this case, it includes payment (pay), budget (budgeting), tax (tax), and economic policy (economic policy), and financial concerns (financial concern). In this case, obtained at least 31% of articles that discuss economics; (2) the performance of companies that get 6% of the total articles; (3) management accounting which gets 31% of the total articles collected; (4) sustainability control gets at least 6% of the total articles that have been collected; (5) bargaining power, which discusses the power of bargaining, getting 13% of the 16% articles collected; (6) control gets at least 6% of the total articles that have been collected; and (7) gamification, namely the use of game techniques to solve non-game context problems, which received at least 6% of the total articles collected. Furthermore, in chapter 2 will be presented the database and methods used in collecting articles in the journal *Management Accounting Research*. In addition, chapter 3 will present the results of the analysis of the collection of articles that have been collected, and chapter 4 contains summaries and conclusions from the explanations presented.

## Method

This study uses descriptive analysis to review 16 national and international articles related to Each volume contains four scientific articles with a total of 16 articles that will be discussed in this paper. Every scientific article that has been published during 2021 describes various matters related to management accounting consisting of different methods, variables, subjects, and/or research approaches. The author classifies articles based on nine research steps, namely: analytical, archive, case, experiment, field, framework, review, survey, and simulation. Analytical, archiving, experiment, survey, and simulation are research methods that are easily distinguished. Whereas the case study involves investigating contemporary phenomena (management accounting) including people, procedures, and structures in one organization, while the old fist study involves investigating these phenomena in two or more organizations.

According to Sugiyono (2018), the descriptive method is a problem formulation relating to the question of the existence of independent variables, either only on one or more variables (independent variables are independent variables, not independent variables, because if independent variables are always paired with variables dependent). Thus, the main difference between case studies and field studies is that investigation (management accounting) is a comprehensive phenomenon across multiple organizations to gain in-depth insight, not just focusing on a single organization. Field studies differ from archival studies, in that field studies use various sources of information including archival data, interviews, surveys, and/or observations. Framework study involves the development of a new conceptual framework that provides perspectives and sources of information such as empirical facts, theoretical or practical observations, previous literature data (in another field or discipline), supplemented by the author's own synthesis and perspective, while the main review article reviews and synthesize the previous literature. The following is a detailed classification of articles based on topics and methods shown in table 1.

Table 1. Article Classification

Authors	Volume	Topic-Specific	Methods
Martin Altenburger	50	Effect of honesty on mood	Quantitative research methods based on experiments
CampellHeggen, V.G.Sridharan	50	Effects of diasnostic and eco-control performance	Quantitative research method with stages: mixed survey method, independent sample t-test, construct calculation, construct validation, and empirical approach
Wael Hadid, Mahmoud Al-Sayed	50	Strategy of accounting management practice and its sustainability	Literature review by analyzing 149 manufacturing business data
Marion Ligonie	50	Sustainability control in organizational practice	Ethnographic studies on gambling and exploration companies
Sebastian Frik, Sven Richter, dan Michel Wolff	51	Value-based management	Literature review based on 1,744 divestment data of European companies in 2005-2006
Susana Gago-Rodriguez, Gilberto Marquez-Illescas, Manual Nunez-Nickel	51	Negotiating power of moderate effect	Experimental method on undergraduate students at a major European University
Miriam K. Maske, Mattihias Sohn, Bernhard Hirsch	51	Employee morality in bonus award schemes	Experimental research method on 83 MBA students and 80 masters students
Geog Schneider, Andreas Scholze, Fabian Meibner	51	The income tax system	Quantitative research methods of income tax calculations
XiaolinJin, Hai Wu	52	Economic policy uncertainty	Quantitative research methods from review articles on economic policy
Olena Mavropulo, Marc Steffen Rapp, Iuliia A. Udoive	52	Indicators value-based change management	Quantitative research methods (measures the integration of value-based performance metrics into the company's management control processes)
Bart Dierynck, Victor van Pelt	52	Discretionary systems to performance-based payments	Experimental methods (elicitation stage, contract selection stage, evaluation stage)
Nicole Sutton, David A. Brown	52	Risk control system	Using qualitative methods with automated coding techniques
Youn-sik choi, Mi-Ok Kim, Hyun-Rok Jung, Hyungjin Cho	53	Bargaining power in increasing the budget	Mix method from actual and budgeted expenditure data from 241 South Korean government in 2010-2015 which was studied qualitatively and quantitatively

Authors	Volume	Topic-Specific	Methods
Chris Chapman, Wai Fong Chua, Tanya Fiedle	53	technology system in accounting	Netnographic method as a special approach for conducting qualitative research using media as database
Yves Habran, Satoko Matsugi, Jan Mouritsen	53	Pseudo micro-profit center (MPCs) system	Qualitative method by observing and interviewing
Emma Carrol, David Marginson	53	Exploration of cognitive and emotional processes	Qualitative method with semi-structured interviews on 22 men and 8 women with an age range of 30-60 years across careers, there is additional recording of emotional expression.

Source: (Altenburger, 2021; Carroll & Marginson, 2021; Chapman et al., 2021; Y. S. Choi et al., 2021; Dierynck & van Pelt, 2021; Firk et al., 2021; Gago-Rodríguez et al., 2021; Habran et al., 2021; Hadid & Al-Sayed, 2021; Heggen & Sridharan, 2021; Jin & Wu, 2021; Ligonie, 2021a; Maske et al., 2021; Mavropulo et al., 2021; Schneider et al., 2021; Sutton & Brown, 2021)

#### Article Characteristics

The results of the tabulation of 16 articles in the field of accounting management that have been selected based on the specific topics raised and the research methods applied in the articles, show that the specific topics raised in 2021 are dominated by discussions of systems and culture/values/behavior and management accounting culture. On the characteristics of the methods used in these 16 selected articles, using quantitative, experimental, qualitative, mixed methods, descriptive, and literature review methods on articles that cannot take data directly.

## Results and Discussions

The analysis was carried out by collecting various articles on the topic of accounting management research. The output of this writing is in the form of bibliographic journal articles. According to Campos-Asensio, (2018) bibliography is a publication that contains data or information about a collection of information related to the field of science or someone's work. The purpose of a bibliography is to help readers identify relevant library materials by providing information about the library information (Montagné-Huck & Brunette, 2018). The results of the analysis are focused on the topic of accounting management which consists of (1) honesty in budget reporting; (2) the role of organizational culture and information systems in management strategy; (3) controlling the sustainability of the organization's activities; and (4) economic policy uncertainty and cost rigidity.

#### Honesty in Budget Reporting

The results of the experiment show that managers in positive moods report budgets more honestly than managers in negative moods. Additional analysis results show that the influence of managers' moods on honesty remained stable over several reporting periods. An honest manager will be more profitable in encouraging a company to grow (Altenburger, 2021).

#### The Role of Organizational Culture and Information Systems in Management Strategy

Eco culture is a development and design concept that is oriented towards culture and the balance of nature (Journault, 2016). Environmental control does not have a significant effect on the performance of a company, which means that the combination has not received added value. Significant in improving company performance (Heggen & Sridharan, 2021). There is a positive relationship between the management accountant network and the implementation of strategic management accounting (SMA) practices. This relationship is positively moderated by the quality of IS, which further enables management accountants to implement SMA practices. Unlike IS quality, we found no empirical support for a similar moderating effect by results-oriented culture and innovation-oriented culture. In contrast, innovation-oriented culture has a significant indirect influence on the implementation of SMA through a network of accountants. In contrast, we found a direct positive impact of results-oriented culture on SMA implementation but indirectly through the management accountant network. Implementation of high school practice may not be limited to the accounting function

(Hadid & Al-Sayed, 2021). According to Firk et al. (2021) value-based management (VBM) can assist accountants in aligning managerial interests or roles in decision making. In this case, culture is one of the factors that influence managers' decision making in increasing their business. Implementation Value Based Management Control Systems (VBMCS) in a company affects prudence in Working Capital (WC). In this case, companies operating in the high WC industry are more profitable in implementing VBMCS (Mavropulo et al., 2021).

### **Control of Organizational Activities Sustainability**

In an organization, it is necessary to have controls that determine the sustainability of activities through various tools. Sustainability tools are useless when they are not supported by a set of binding activities. The way in which these controls are enforced allows for controls to varying degrees and they affect practice differently (Ligonic, 2021b). Bargaining ability can also be used by managers to reduce the effect of delay costs on the negotiation process. This should also be reinforced in the buying process, where strong buying is less likely to change behavior as a result of delay costs. The existence of a delay fee can also be used as an alternative for the sustainability of activities (Gago-Rodríguez et al., 2021). The fact that the South Korean government was running in 2010-2015, it was found that there was a decrease in the budget in the case of lower spending that was greater than the increase in the budget in the case of overspending, which is different from the asymmetric budget pattern documented in previous research. In addition, it was also found that the increase in budget in the case of overspending was stronger when government officials had greater bargaining power represented by local governments located in metropolitan areas, had fiscal independence, and were affiliated with the ruling party. It can be concluded that the pattern of budget ratcheting may vary based on how local government officials strategically respond to the dynamics between the bargain for power and pressure to justify the budget. (Y.-S. Choi et al., 2021).

In addition, concerns over the use of technology in supervision and control thereby changing jobs are anxiety-provoking. The existence of gamification-based technology is a medium of seduction for an organization. Gamification tempts users to play, travel, and adjust the body for virtual rewards and feelings of pleasure. In play, users have fun, become part of an online community, provide their physical work and related bio, and so on they encourage the exchange of commodities and the production of economic value for Foursquare and its partners. This can have a positive or negative impact depending on the use of different organizational goals (Chapman et al., 2021). The manager's policy in giving punishments and rewards to employees has an effect on the sustainability of the organization. Employees who have many work permits and then get bonuses in accordance with other employees will cause social jealousy among employees. Therefore, the calculation of errors made by employees also needs to be considered by the manager. This is in accordance with data collected by Maske et al. (2021).

In addition, for continuous control of the organization, it is necessary to make discretionary adjustments in the payment of salaries for employee performance. Performance-based salary adjustments are more beneficial when employees carry out heavier workloads. In a company, it is very necessary to select employees according to the needs of the organization that are adjusted to the burden and salary of performance (Dierynck & van Pelt, 2021). According to Sutton & Brown (2021) Good relationship between the company and partners is very necessary in the sustainability of the organization. When the relationship is going well, it is hoped that partners will adjust the controls to deal with the risks that arise. There are factors that affect a relationship between partners and organizations including income volatility and budget cuts; changes in scope; or termination of alliance funding. A manager's decision making is influenced by cognitive and emotional processes. Perceived control over performance outcomes emerges in understanding how and in what ways the effects of social comparison unfold. the process of social comparison drives managers toward continuous performance improvement, even in the context of target achievement. On the contrary, perhaps, this effect may not always be organizationally desirable (Carroll & Marginson, 2021).

### **Economic Policy Uncertainty and Cost Rigidity**

Economic Policy Uncertainty (EPU) occurs in various United States (US) companies. This is amplified when a manager revises requests and adjustments during high EPU, leading to drastic cuts in operating costs. The rigidity of the cost of goods sold and the number of employees is very sensitive to the EPU. EPU directly affects companies that depend on government spending and belong to highly regulated industries. EPU also indirectly affects all firms through its impact on the aggregate economy and funding costs. We use an international sample to confirm the results and to explore the institutional factors that moderate the effect of EPU on cost rigidity (Jin & Wu, 2021).

The existence of an income tax system which is characterized by asymmetric treatment of profits and losses. The (effective) tax rate on profits exceeds the tax rate on losses (Schneider et al., 2021). The lack of clarity over the application of taxes is very influential in an organization to grow and develop. According to

Habran et al. (2021) Financial and operational issues can make an organization sensitive to financial consequences by triggering financial improvements. Financial accountability is difficult to implement also due to inter-organizational dependencies. Organizations that have structural dependencies contribute to the mediation of the relationship. In this case, mediation does not connect, but changes the mediated entity including accounting.

## Conclusions

This article analyzes scientific articles that have been published in the journal *Management Accounting Research* in volumes 50-53, totaling 16 articles. Of the sixteen articles that have been collected, it can be seen that there are at least 31% using empirical research methods, 25% articles using experimental research, 13% articles using case study research, 13% using survey methods, and 6% respectively. each using ethnographic, netnographic, and developmental methods. In addition, of the two research approaches, namely qualitative and quantitative, there are at least 69% of studies using a quantitative approach, 25% of studies using a qualitative approach, and 6% using a combination of qualitative and quantitative approaches.

The author classifies articles based on nine research steps, namely: analytical, archive, case, experiment, field, framework, review, survey, and simulation. Based on these measures, it was found that managers in a positive mood reported more honestly on the budget than managers in a negative mood. In addition, the implementation of Value Based Management Control Systems (VBMCS) in a company has an effect on prudence in Working Capital (WC). In terms of controlling organizational activities, it is found that a manager's decision making is influenced by his cognitive and emotional processes. In management accounting, uncertainty about economic policies will also affect the cost management carried out by a company. This uncertainty will also complicate the implementation of accountability in an organization/company.

This research is only limited to the study of existing biographies in one journal, without any comparisons from other journals so that it has not been able to form a new pattern in the development of management accounting studies. For this reason, the results of this biography study cannot be generalized to assess the development of studies on management accounting. Suggestions that can be given to further researchers are to collaborate on reviewing the development of accounting management studies from various journal references, so that new recommendation patterns in accounting management science can be formed.

## References

- Abdusalomova, n. B. (2019). Directions for development and improvement of a management accounting system. *Economics and innovative technologies*, 2019(3), 6.
- Altenburger, m. (2021). Mood and honesty in budget reporting. *Management accounting research*, 50, 100707.
- Ameen, a. M., ahmed, m. F., & abd hafez, m. A. (2018). The impact of management accounting and how it can be implemented into the organizational culture. *Dutch journal of finance and management*, 2(1), 2.
- Campos-asensio, c. (2018). How to develop a bibliographic search strategy. *Enfermeria intensiva*, 29(4), 182–186.
- Carroll, e., & marginson, d. (2021). Relative performance information and social comparisons: exploring managers' cognitive, emotional and dysfunctional behavioral processes. *Management accounting research*, 53, 100768.
- Chapman, c., chua, w. F., & fiedler, t. (2021). Seduction as control: gamification at foursquare. *Management accounting research*, 53, 100765.
- Choi, y.-s., kim, m.-o., jung, h.-r., & cho, h. (2021). Bargaining power and budget ratcheting: evidence from south korean local governments. *Management accounting research*, 53, 100767.
- Choi, y. S., kim, m. O., jung, h. R., & cho, h. (2021). Bargaining power and budget ratcheting: evidence from south korean local governments. *Management accounting research*, 53(august 2018), 100767. <https://doi.org/10.1016/j.mar.2021.100767>
- Csiszar, a. (2018). The scientific journal. In *the scientific journal*. University of chicago press.
- Dierynck, b., & van pelt, v. (2021). The sorting benefits of discretionary adjustment to performance-based pay. *Management accounting research*, 52, 100755.
- Firk, s., richter, s., & wolff, m. (2021). Does value-based management facilitate managerial decision-making? An analysis of divestiture decisions. *Management accounting research*, 51, 100736.
- Gago-rodríguez, s., márquez-illescas, g., & núñez-nickel, m. (2021). Bargaining power as moderator of the "delay costs effect" in supply chain negotiations. *Management accounting research*, 51(october 2017). <https://doi.org/10.1016/j.mar.2021.100737>

- Habran, y., matsugi, s., & mouritsen, j. (2021). Mediating relations between financial and operational concerns when structural interdependencies are significant: the development of pseudo micro-profit centres at kitanihon. *Management accounting research*, 53, 100766.
- Hadid, w., & al-sayed, m. (2021). Management accountants and strategic management accounting: the role of organizational culture and information systems. *Management accounting research*, 50, 100725.
- Heggen, c., & sridharan, v. G. (2021). The effects of an enabling approach to eco-control on firms' environmental performance: a research note. *Management accounting research*, 50, 100724.
- Jin, x., & wu, h. (2021). Economic policy uncertainty and cost stickiness. *Management accounting research*, 52, 100750.
- Journeault, m. (2016). The influence of the eco-control package on environmental and economic performance: a natural resource-based approach. *Journal of management accounting research*, 28(2), 149–178.
- Ligonie, m. (2021a). Sharing sustainability through sustainability control activities. A practice-based analysis. *Management accounting research*, 50(august 2018), 100726. <https://doi.org/10.1016/j.mar.2020.100726>
- Ligonie, m. (2021b). Sharing sustainability through sustainability control activities. A practice-based analysis. *Management accounting research*, 50, 100726.
- Maske, m. K., sohn, m., & hirsch, b. (2021). How managerial accountability mitigates a halo effect in managers' ex-post bonus adjustments. *Management accounting research*, 51, 100738.
- Mavropulo, o., rapp, m. S., & udoieva, i. A. (2021). Value-based management control systems and the dynamics of working capital: empirical evidence. *Management accounting research*, 52, 100740.
- Montagné-huck, c., & brunette, m. (2018). A bibliographic database on economic analysis of natural forest disturbances. *Data in brief*, 20, 662.
- Rikhardsson, p., & yigitbasioglu, o. (2018). Business intelligence & analytics in management accounting research: status and future focus. *International journal of accounting information systems*, 29, 37–58.
- Schneider, g., scholze, a., & meißner, f. (2021). Asymmetric taxation, limited liability, and agency conflicts. *Management accounting research*, 51, 100739.
- Sugiyono. (2018). *Metode penelitian kuantitatif kualitatif dan r&d*. Alfabeta.
- Sutton, n., & brown, d. A. (2021). Beyond the decision to ally: constraints on adapting to emergent control risks. *Management accounting research*, 52, 100756.