

ADVANCES IN MANAGEMENT  
ACCOUNTING

# ADVANCES IN MANAGEMENT ACCOUNTING

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ACCOUNTING VOLUME 29

**ADVANCES IN  
MANAGEMENT  
ACCOUNTING**

EDITED BY

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## **STATEMENT OF PURPOSE**

*Advances in Management Accounting (AIMA)* is a publication of quality applied research in management accounting. The journal's purpose is to publish thought-provoking articles that advance knowledge in the management accounting discipline and are of interest to both academics and practitioners. The journal seeks thoughtful, well-developed articles on a variety of current topics in management accounting, broadly defined. All research methods including survey research, field tests, corporate case studies, experiments, meta-analyses, and modeling are welcome. Some speculative articles, research notes, critiques, and survey pieces will be included where appropriate.

Articles may range from purely empirical to purely theoretical, from practice-based applications to speculation on the development of new techniques and frameworks. Empirical articles must present sound research designs and well-explained execution. Theoretical arguments must present reasonable assumptions and logical development of ideas. All articles should include well-defined problems, concise presentations, and succinct conclusions that follow logically from the data.

## **REVIEW PROCEDURES**

*AIMA* intends to provide authors with timely reviews clearly indicating the acceptance status of their manuscripts. The results of initial reviews normally will be reported to authors within 8 weeks from the date the manuscript is received. The author will be expected to work with the Editor, who will act as a liaison between the author and the reviewers to resolve areas of concern. To ensure publication, it is the author's responsibility to make necessary revisions in a timely and satisfactory manner.

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# MANUSCRIPT FORM GUIDELINES

1. Manuscripts should include a cover page that indicates the author's name and affiliation.
2. Manuscripts should include a separate lead page with a structured abstract (not to exceed 250 words) set out under 4–7 sub-headings; purpose, design/methodology/approach, findings, research limitations/implications (if applicable), practical implications (if applicable), social implications (if applicable), and originality/value. Keywords should also be included. The author's name and affiliation should not appear on the abstract.
3. Tables, figures, and exhibits should appear on a separate page. Each should be numbered and have a title.
4. In order to be assured of anonymous reviews, authors should not identify themselves directly or indirectly.
5. Manuscripts currently under review by other publications should not be submitted.
6. Authors should email the manuscript in two WORD files to the editor. The first attachment should include the cover page and the second should exclude the cover page.
7. Inquiries concerning *Advances in Management Accounting* should be directed to:

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# INTRODUCTION

This volume of *Advances in Management Accounting (AIMA)* represents the diversity of management accounting topics, methods, and author affiliations which form the basic tenets of *AIMA*. Included are papers on traditional management accounting topics, such as cost systems, budgeting, and performance measurement, as well as articles on broader topics of interest to management accountants, such as assessing management accounting service quality and the research–practice gap. The chapters in this volume utilize a wide-variety of methods, including archival data analysis, surveys, and qualitative field studies. Finally, the diversity in authorship is apparent with affiliations from Australia, Greece, the Netherlands, New Zealand, and the United States.

This volume begins with a study by Schoute and Budding that provides new insights into how the design and intensity of use of cost systems of governmental organizations change in response to changes in environmental and funding uncertainty. Research on relevance of contextual factors for cost systems design and intensity of use has been among mainstream debates in the management accounting literature for decades. Previous research has focused on how the level of cost system design and/or intensity of use characteristics is related to the level of contextual factors. This study, on the other hand, focuses on how changes in cost system design and intensity of use characteristics are related to changes in contextual factors.

The next chapter explores the principles of beyond budgeting. O’Grady, Akroyd, and Scott draw on the radical decentralization literature to distinguish between beyond budgeting leadership and process principles. They suggest that various combinations of management structure and control processes will produce varying levels of adaptability to change and provide a basis for comparing and understanding the changes organizations make to move beyond budgeting.

The third chapter in the volume revisits the performance impacts of activity-based costing. Maiga uses survey data from a cross-section of 369 U.S. manufacturing plants to investigate the main and interaction effects of activity-based costing and information systems integration on plant performance.

The author posits that activity-based costing, internal information system, and external information system integration can reinforce each other in all possible combinations for improving cost, quality, and cycle times.

Fleischman, Johnson, and Walker address the topic of how to measure quality of management accounting services. Given the practical relevance of management accounting on grounds of the usability and relevance of information generated by management accounting systems, it is surprising that prior management accounting research is rather silent on issues of management accounting service quality. Drawing on the concepts of service quality and service performance, the authors investigate four related research questions in the context of management accounting service quality from both provider and user perspectives.

The fifth chapter in this volume examines the research–practice gap in nursing, with the goal of understanding whether the history and challenges of academic nursing research might be useful for accounting researchers that seek to cover the gap in managerial accounting research. Tucker and Leach draw on diffusion theory to aid in understanding how the research–practice gap was bridged in nursing research. The issues raised in this study are important for the advancement of management accounting research in terms of establishing credibility, linking academia generally with the business community and for being true thought leaders in our discipline.

The final chapter by Aggelopoulos is an archival study investigating how the performance of Greek bank branches varies when the external environment changes dramatically. The author identifies sources of inefficiencies that provide indicators for decision makers in assessing the quality of bank performance. Given the similarities of the “bank-driven” crisis economy of Greece with other crisis European economies, the empirical results offer useful information on performance change at the retail banking level in difficult times.

The six chapters in Volume 29 represent relevant, theoretically sound, and practical studies that can greatly benefit the management accounting discipline. They manifest the journal’s commitment to providing a high level of contribution to management accounting research and practice.

Mary A. Malina  
Editor