

The Change in Management Accounting from an Institutional and Contingency Perspective. A Case Study for a Romanian Company

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Abstract : The objective of this paper is to present the process of change in management accounting in Romania, a former communist country from Eastern Europe. In order to explain this process, we used the contingency and institutional theories. We focused on the following directions: the presentation of the scientific context and motivation of this research and the case study. We presented the state of the art in the process of change in the management accounting from the international and national perspective. We also described the evolution of management accounting in Romania in the context of economic and political changes. An important moment was the fall of communism in 1989. This represents a starting point for a new economic environment and for new management accounting. Accordingly, we developed a case study which presented this evolution. The conclusion of our research was that the changes in the management accounting system of the company analysed occurred in the same time with the institutionalisation of some elements (e.g. degree of competition, training and competencies in management accounting). The management accounting system was modelled by the contingencies specific to this company (e.g. environment, industry, strategy).

Keywords : management accounting, change, Romania, contingency and institutional theory

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