

The Successful Implementation of Management Accounting Innovations (MAIs) within Jordanian Industrial Sector Using Cross-Case Analysis

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Abstract : This paper was designed for interviews with companies that had implemented Management Accounting Innovations (MAIs) within Jordanian Industrial Sector in full. Each company in this paper was examined as an entity to obtain an understanding of the process of MAIs adoption and implementation as well as the respondents' opinions and perspectives of each individual company as to what are considered to be the important factors in the company. By firstly using within-case analysis has the potential to aid in-depth views of the issues and their impact on each particular company. Then, cross-case analysis was used to analyse the similarities and differences of the six companies. The study concludes that, the six companies interviewed gradually moved to using MAIs over the last ten years. The length of time required to implement the MAIs varied across the companies. Interviewees revealed several factors from both the demand and supply side that influence implementation of MAIs within the Jordanian industrial companies. Respondents mentioned and emphasised the important effect of the following factors: top management support, education about ABC concept and benefits, training programmes, shortcoming of existing cost system, competition, size of company, professional accounting bodies, management accounting journals, management accounting research and PhD degrees, and cooperation between universities and companies.

Keywords : industrial sector, innovations, Jordan, management accounting

Conference Title : ICEMBIT 2015 : International Conference on Economics, Management of Business, Innovation and Technology

Conference Location : Paris, France

Conference Dates : March 30-31, 2015