

Organizational Culture and the Use of Management Accounting Innovations in Pakistan

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Abstract

This paper examines the relationship between organizational culture and the management accounting innovations in Pakistan. Management accounting innovation includes the modern form of management accounting system such as activity base costing (ABC), activity Base management (ABM), balance score card (BSC) and target costing (TC). The study took into consideration four cultural dimensions i.e. support, innovation, rule and goal. Qualitative content analysis revealed that organizations with greater intensity of culture reflecting support and innovation orientation had the greater ability to use management accounting innovations.

Keywords: Organizational Culture, Management Accounting Innovations, Activity Base Costing (ABC), Activity Base Management (ABM), Balanced Score Card (BSC), Target Costing (TC).

Introduction

Organizational culture reflects beliefs and all expectations those bring norms. It shapes behaviors of individuals, in broader way the whole organizations (Schwartz & Davis, 1981). Organizations require human resource, technological advancement or capital flows and organizational culture access national market and ensure management success. Organizational culture also contributes to maintain several performance aspects, as economy and finance. The role of accountant's organizational culture is really crucial in configuration of management accounting system. There is no clear relationship between the management accounting innovations and organizational culture. That's why it's important for organizations to focus on it and give it sufficient time. Ignorance is shown by accountants in accounting innovations as well as organizational culture. Initially it's important to take step for understanding concept of organizational culture of firm. They must focus on expectations and beliefs (Schwartz & Davis, 1981; Chatman, Orelly III, and Carwell, 1991).

Organizations in Pakistan must adapt a competitive environment to survive and benefit the opportunities presented to them. The economic environment is an important consideration but increasingly diverse and complex especially in an emerging economy. Competition can be different because of price and quality, both in industry and in service sector. The competition

made it necessary to adopt tools and improve performance in developing countries. Recently, the concept of organizational culture has obtained explicit attention. Organizational culture influences the capability of an organization to achieve desire plans and objectives, therefore, success of the firms depends upon combined effect of management accounting system, structure and culture of organization (Chatman *et al*, 1991).

Organizational Culture: Culture is much complex because of our laws and knowledge, customs and believes, some capabilities and habits. The term organization culture is used in many cultures of organizations, especially American organizations and Japanese corporations use it. Many in depth researches were carried out about corporate culture and its influences till now. According to Schwartz and Davis (1981) Organizations base on experience and skilled people who have composed them. Organizations cannot perform properly without formal information flow, procedures policies and meetings. Organizational culture reflects prevailing ideology that people carry in their heads. It creates sense of identity, provides unwritten and even unspoken guide lines in the organization and it enhances the stability of social system (Kim and Quinn, 2006). Culture is an essential part of adaption process of organization and specific culture traits are important indicators of performance and effectiveness. Employees satisfaction and commitment may reduce due to failure to fit in organizations (Wilkins & William, 1983; Denison & Mishra, 1995; Chatman *et al*, 1991; Fey & Denison, 2003).

Schmiedel *et al* (2013) indicated four cultural values which were responsibility, excellence, team work and customer orientation to support business process management. Values of the organization and its culture, impact significantly on learning process. It also determines effectiveness of organizational change (Baird, Hu, & Reeve, 2011). Harrison and McKinnon (1999) and Chow *et al* (1999) described the relationship of national culture on design of the firm and employee performance. Duréndez and Garcia (2008) found that innovative culture and management control system has positive effect on performance of the firms while hierarchical culture influences negatively on internal process model of performance and confirmed the effect of culture on the motivation control systems and management performance.

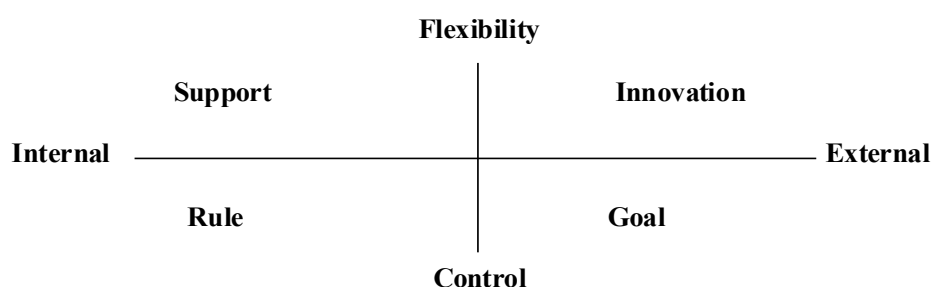


Figure 1: The Competing Value Model of Organizational Culture

Organizational culture model based on Competing value model of Deshpandé *et al* (1993) and the model of Robert and Rohrbaugh (1983). The model of organizational culture consists two dimensions the external verses internal and flexibility verses control point of views. Four organizational culture orientations come out by combining these dimensions.

Orientations regarding support and innovation just focus one aspect which is flexibility on the other hand orientation regarding goals, control is the main focus. Over all it covers both internal as well as external attention. Internal aspects covers rules and support orientation while to cover external aspects goal and innovation orientation is compulsory. Support

orientation emphasizes participation, cooperation, teamwork, morale, loyalty, freedom on work place. Innovation orientation relates creativity and openness to change. Orientation of rules is characterized by bureaucratic practices, authority and stability. The goal orientation involves goal achievement, rationality, commensurate award and performance measurement. According to Henri (2006) control/flexibility is the important dilemma in management accounting and it is linked with management control system. Group and developmental model focus on flexibility while hierarchical and rational dimension focuses on value of control. Management accounting system promotes efficiency and enhances confidence in organization in long run (Johnson & Kaplan, 1987).

Management Accounting Innovations: Management accounting provides information which helps in increasing decision making power of managers, managers need new management accounting techniques. Over the last decade activity base costing, balance score card and operational control system are the main management accounting innovations (Kaplan, 1998). Management Accounting innovation is the adoption of modern form accounting system as activity base costing(ABC), activity base management(ABM), target costing(T.C) and the balance score card (Zawawi & Hoque, 2008). Management accounting techniques are important to enhance managerial performance in manufacturing industries (Yeshmin & Fowzia, 2010). Major modles used in current literature of accounting innovations are Activity Based (ABC); local information systems(LS) balanced scorecard(BS) strategic management accounting (SMA) activity management(AM) activity based management(ABM) life cycle costing(LCC) target costing(TC) (Bjmmenak & Olson, 1999).

Lapsley and Wright (2004) claimed, government has larger impact on the adoption of accounting innovations in the public sector organizations. Spathis (2006) examined the accounting benefits and causes that motivate in adopting accounting practices. According to Alleyne and Diana (2011) different factors such as adoption of best practice, technology, information, effectiveness, timeliness, and needs were essential factors which influence the selection of management accounting practices. Lockamy and Smith (2000) found that target costing and ABM are interlinked process to achieve the product target cost as it helps the product design engineers. Chongruksut W (2005) revealed that firms showing high fluctuations in production service processes and product complexity implement ABC. Askarany *et al* (2009) investigate the relationship between recent management accounting innovation and cost. The significant relationship between ABC as a proxy of management accounting innovation and technological changes in manufacturing practices but insignificant relationship between ABC and satisfaction.

Ahmadzadeh *et al* (2011) found positive relationship of cost structure, cost information, products and services diversity and negative relationship of organization size, type of industry, product and services diversity with Activity base costing. The balance score card based on activity system gives insight from activity base costing with the help of balancing financial as well as by measurement of non-financial performance. Zhang and Li (2009) studied that the use of balance scorecard increases the performance management system on the basis of Customer factors, employee learning, growth, internal business processes and financial factors. Ax and Bjørnenak (2005) studied balance score card through diffusion, transformation and communication from supply perspective. High interpretive capability of Balance score card leads to different interpretations. During the past two decades, management accounting practices and traditional cost have been in criticism due to failure to handle, requirements of technological changes in management practices.

Organizational Culture and Management Accounting Innovations

Various researchers examined the role of culture especially managerial accounting. Smith (1998) suggested that organizational culture and management accounting is important for introducing new systems. Malik *et al* (2011) described that during past two decades, management accounting practices and traditional cost have been in significant criticism due to failure in handling the requirements of technological changes in management practices. The organizations those adopt innovative cost management technique must also consider the related changes in the different cultural dimensions to obtain advantages of the adopted innovations and value creation.

Gray (1988) extended Hofstede's (1980, 1987) framework and used cultural influence on accounting system and argued that the accountant's value system is linked with social values, power system, uncertainty avoidance, Masculinity and cultural dimensions of individualism. According to Koleśnik (2013) Gray's, Hofstede's and Schwartz's frameworks greatly help the international accounting practices.

Noravesh *et al* (2007) examined the cultural values as defined by Hofstede (1980) and accounting values as defined by Grey. Zarzeski (1996) investigated the relationship of culture and accounting disclosure practices. Organizational culture which owns more masculinity more individualism and less uncertainty avoidance are more likely to disclose high level of information. According to Jaggi and Blowy (2000) cultural values have insignificant impact on financial disclosure from common law countries. Due to different culture, management accounting differs from country to country. Cultures have influence on international practice of accounting and culture related accountant's judgment (Lim *et al*, 2012; Finch, 2009; Borker, 2012; Macarthur, 2006). According to Etemadi *et al* (2009) and Youssef (2013) management accounting techniques and tools improve managerial performance in one organization. Chongruksut (2009) revealed the relationship between management accounting innovation and organizational culture. The firms with larger culture reflecting, support orientation, flexibility value or innovation orientation are using management accounting innovations. The problem statement of this study is to explore that how organizational culture in Pakistan affects on the management accounting innovations, and how this relationship provides information to managers to support decision making? (III, Chatman, & Caldwell, 1991),

Miner's (1979) Limited Domain Theory described roots of organizational culture and it has important research support for several aspects as hierarchic and professional, entrepreneurial and group domains. Every domain requires different types of behavior and leaders for successful control systems as well as organizational designs. Later on, Smircich (1983) mentioned culture and explored it in major ways, first one is variability approach. In that approach, causality was focused while culture considered predictable thus outcomes resulted. Second approach was Root Metaphor which considered culture as process.

Traits influence effectiveness in culture of an organization. Denison and Mishra (1995) discussed some traits as involvement and adaptability, consistency and mission's sense. Rogers (1995) discussed innovation as perceived adoption unit. In 2000, Sinha defined soft culture and discussed its several aspects as technology and procedure, behavior and value, objectives and goals. Narayanan (2001) refers innovation as output as well as the process in which technology fetch feasible solution sometimes it's an opportunity while it can also be customer need based. Driskill and Brenton (2005) claimed root metaphor, this approach offers research traditions for culture; unconscious processes, shared cognition, symbol's shared system. Keeny and Reedy (2007) explained innovation, where new products are adopted while the process enhances competitiveness which automatically boosts up profitability, incorporation of latest methods to identify needs of clients. The main focus of study is organizational culture and use of management accounting innovations so aims are:

- Investigation of relationship b/w organizational culture and the innovations of managerial accounting in Pakistan. The innovations included activity-based costing(ABC), activity-based management(ABM), balanced scorecard(BSC) and target costing(TC)
- Issues of organizational culture and management accounting innovations in Pakistan, for better understanding
- Examination of reason and how in Pakistan, the organizational culture impacts the managerial accounting innovation’s use.
- To grasp solutions for upholding effects of organizational culture on the use of management accounting innovations and to have recommendations.

Culture is foundation of an organization, weak foundations results deficiency of trust within management and customer, overall society as well. So far, a little bit is known in Pakistan about the adoption of management accounting innovations and its relationship with organizational culture. There are very few research studies conducted on organizational culture and the use of management accounting innovations, thus it is necessary to examine whether management accounting innovations could be successfully implemented in Pakistan. Our research would help and facilitate to implement the management accounting innovations in Pakistan. The research provides a deeper look on understanding the concept of organizational culture with use of management accounting innovations.

This study will explore that how organizations in Pakistan maintain the stable culture as well as a good relationship between management accounting innovations and organizational culture. This paper consists of five sections. The next section describes research methodology. The third section consists of results and discussion. The fourth section draws conclusion and finally limitations and future recommendations are discussed.

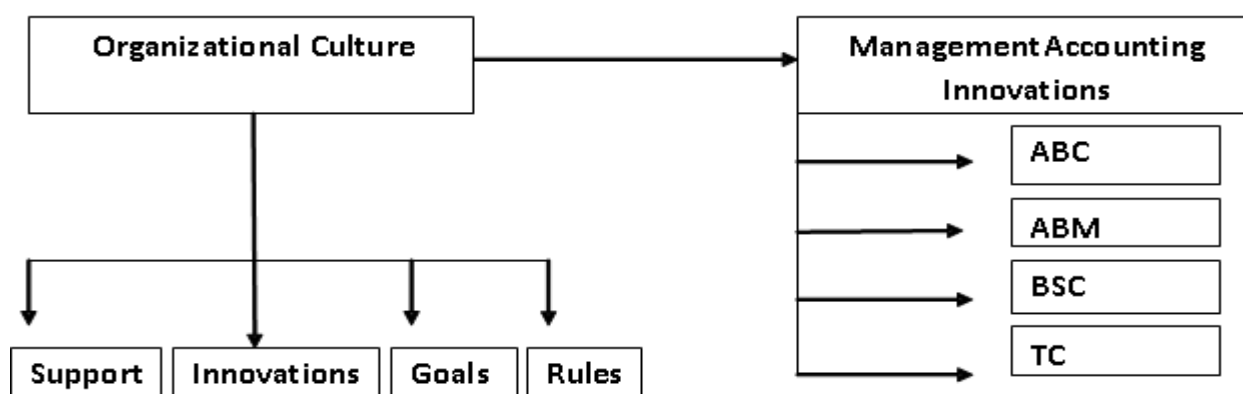


Figure 2: Based on the competing value model relationship between organization culture and management accounting innovations

Methodology and Data Analysis

The target population consisted of two sectors. Oil and gas and pharmaceutical companies of Pakistan were selected. Sample was three organizations. The reason to select

these organizations is their large size and greater funds availability ready for investment in new system as ABC. Qualitative content analysis was used to determine relationship between organizational culture and the management accounting innovations in Pakistan. Empirical data collection method was used by conducting structured interviews. The interviews have been conducted from managers working in Accounting and Finance departments. The positions of respondents within the companies were Finance Manager and Deputy Manager Accounts. It was considered that those managers were the important persons for implementing management accounting innovations so that was assumed to have understanding of management accounting system.

The contacts with managers and accounts in the department of organizations are made through two main sources via personal connection and e-mail. All questions were adopted from previous studies and face to face interview were conducted. The first part of the interview consisted on demographic information and the second part consisted information on organizational culture and management accounting innovations applied within their organizations. These questions particularly emphasized on the respondents understanding about organizational culture and the use of management accounting innovation. Respondents were explained about the nature of research. They were informed that during the interview sensitive matter found will not be included. The duration of the interview is about one hour. The response obtained from interview is the primary data on the relationship between organizational culture and management accounting innovations. To obtain the generalizations of manager's responses for different choices and opinion a summary has been made according to qualitative content analysis. The finding of those open ended interview questions provides the important answers, regarding organizational culture and its relationship with management accounting innovations.

Results and Discussion

Mostly managers recognize the role of organizational culture in companies. There are different attributes of organizational culture e.g. support, innovations, goals and rules that indicate the use of management accounting innovations. We examine this relationship that whether the combination is positive or negative through four important competing value models (support, innovations, goals and rules).

Support: Organizations have established culture in Pakistan. Culture intends to update and implements new management accounting methods through development of teamwork and coordination to help employees. This makes the new management accounting technique to become easier and top management make decisions in time.

Innovations: The organizations in Pakistan confirmed that they have a trend of innovation and learning. In a stress competitive environment, it is complicated and difficult to implement new management accounting system. If organizations do not change the traditional accounting methods as a result organization capacity goes down and its profit decreases. Furthermore, innovation model is distinctive culture attribute to bring new changes and innovations in management accounting.

Goals: The main objective of the organizations is to become a leading business. In organizational culture, this goal focuses on the core value that helps to attain high performance measurement. In Pakistan, organizations have established performance goals that need innovations in management accounting system.

Rules: Organizational culture always maintains the rule formation and performance standard. In Pakistan when applying innovations in management accounting the organizations make sure authority, stability and bureaucratic practices. When taking into account the

internal operations of the companies, the managers will control directly customer acquisition and market share. The results explained that managers are aware of the organizational culture and it is very essential to build a firm cultural foundation. Culture is a set of vision, values and belief which express human behavior and is clearly signified. It is expressed by vision statement and mission statement and has cohesive sets for values and norms for bonding organizational members together and also fosters its commitment from employees, those leads towards organizational goals and makes them accomplish.

Organization works properly through procedures, policies, formal information flow and important functions perform properly through meetings. Many problems arise when individual resist change because they were familiar and can work easily with old system but under management supervision they start learning. At individual level, people resist organizational culture due to their habits and programmed responses. At organizational level, the originations are conservative in nature, therefore, they actively resist change.

Managers of the organizations affirm that initiative methods are being applied in managerial accounting system while activity base costing (ABC), as it is one of the most important method, is being applied effectively. According to managers ABC is complex and strange but it assists directors to make important decisions. Firms facing greater variation in production service processes, product complexity and intensity for capital equipment use implement ABC. Therefore, when implementing initiation in management accounting, lack of skills is also a major problem. Participation of all members is generally proven but it's complicated process so once a planned process succeeds, attractive strategies are adopted. Mostly, the organizations use activity base costing (ABC) and is more understandable method of costing. In Pakistan ABC is single method being implemented in majority of the organizations, because organizations are aware that particularly in management accounting updating of initiative models is necessary to obtain the strategic goals and as well as adapt trends in social development. There are different factors which facilitate management accounting innovation (ABC, ABM, BSC and TC) implementation.

ABC method implementation has several benefits including the ability to draw particular cost to customers, proper and accurate transaction costing and the ability to determine product and customer profitability. The consequences of these benefits are to help managers of the organizations to achieve its strategic goals and the ability to improve decision making. Firms gradually implement ABC method, which is considered easy measure for cost driver transaction or price per event. In general, for benefit concerns, ABC method is an optimum solution in increasing the profitability. Managers have awareness about the use of management accounting innovations as well as organizational culture in Pakistan. When culture focuses only on the innovation and invention, managers recognize that this combination gives more benefits for organizations.

Culture reflection's intensity of an organization is important if it's high then organization has more intensity to be innovative and if its focus is on rules then it is possible that such organization isn't as much innovative. In most of the organizations, they are not known to corporate culture's value and its sound relationship for managerial accounting system. People must grasp the knowledge about corporate culture, its relationship with management accounting innovations, so far its important task is to build stronger cultural foundation in Pakistani organizations. Organizations must be introduced with this concept as well as their advantages to managers, chief accountants and accountants in the company. It would help them to boost up their knowledge and skills so that they can work effectively. With the help of innovative characteristics of organizational culture, organizations implemented new practices to make decisions more effective and it is helpful in development of more successful managerial accounting system. Here in Pakistani organizations, Organizational culture built in establishment of organizational culture model for successful

achievement of goals of accounting system. It isn't impossible to make fascinating organizational culture but it remains a dream for rigid organizations.

In Pakistan the relationship b/w organizational culture and management accounting innovations, isn't well known and in the process of establishing this association companies faces many problems and difficulties. Majority of the managers are hesitant and do not have knowledge about this combination. However, managers who have knowledge about the relationship b/w organizational culture and management accounting innovation described that the relationship is positive if organizations establish general principals and guidelines. Through continuous innovations modern organizations prosper and stay in competitive business environment. Organization success is very important through contribution of management accounting innovations.

Conclusion

The study aimed to investigate the relationship of organizational culture with management accounting innovations (i.e ABC, ABM, BSC, TC). The study contributed to existing knowledge of management accounting with main focus on ABC. The business activities help in accessing creation, innovations of financial performance and managerial performance. That's a reason to quality, reliability for performance practices. Such practices aids to decision making in organizations. Development in business activities is an understanding of overall dynamic culture of organization but it assesses the impact. The suggestions of results are; the firms reflecting greater culture dimensions the support as well as innovation has much potential to use management accounting innovations. Those firms emphasize on these aspects like; teamwork, participation, openness to change and adaptability. In managerial accounting, this research contributed Pakistani context (particularly activity based system). For managerial accounting system this study suggests, organizations having high intensity of culture and innovation dimensions have higher competence to use initiations in managerial accounting system.

Limitations and Future Recommendations

For developing countries, study's findings are important. Study described wide use of management accounting innovations of three companies in Pakistan. Here very limited work was done for organizational culture and use of management accounting innovations. Academics and practitioners can use the findings of this study to fully understand how organizational culture can help in implementation of management accounting innovations for the improvement in business performance. Study recommended for improvement in relationship between organizational culture and uses of management accounting innovations in Pakistan. First of all, company should build rules to aware all members in the company about organizational culture and its strong impact on activities of company. Next recommendation is regarding business operations so that attention should be paid to both internal environment and external environmental factors. Environmental factors affect organizational strategies that might establish combination between organizational culture and management accounting innovations. Further, it is recommended that companies should give attention to style of leaders as they are the representative of whole company and influence on organizational culture.

The general standard can't be set for organizational culture and its relation to use of management accounting innovations. The combination might be better but for some companies, it may not be as positive. That's why the need is to work for further research for having in depth understanding regarding organizational culture as well as update recent most changes in managerial accounting for construction of complete relationship.

The interviews which were conducted from managers of few organizations, limitation relating human factor may occurs, while the philosophy, willingness of managers can significantly affect their replies, which may affect the findings. It is a fact that some might answers all the questions according to their knowledge, their answers may reflect the makeup practices. For Pakistani organizations organizational culture and management accounting (general model) isn't as much effective. The generalization of findings, might limit as per sample size (three companies or by four management accounting techniques). Well it is interesting that future research may capture latest management accounting techniques.

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