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Influence Factors Social and Cultural Rights on the Evolution of Management Accounting

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Abstract

Looking to understand management accounting in competitive environments and advanced technologies, changing has become increasingly an area of research. Many firms have been significant changes in organizational and competitive technologies. As they change management challenges answered the question arose of choosing the most effective techniques and management methods. Management organizations face the challenge of strengthening managerial accounting system, to choose strategies and methods that work together in order to obtain a competitive advantage and enhance performance.

Keywords: management accounting; cost analysis; cost calculation; production integration; market price determination of cost; efficiency and performance.

JEL Classification: M12, M54, J53.

Introduction

Economic competition, which has become increasingly fierce today, imposes economic efficiency and environmental performance. On the other hand, fulminating evolution of technologies requires continuous upgrading of skills and new forms of work organization and management. In this dynamic context, managerial accounting takes on vital importance as it transforms organizations and exerts an influence on the social, economic and physical. Business decisions regarding the development of new products, the pricing policy in its recruitment and salary are dependent accounting information and managers' behavior is influenced by accounting data (Bhimani *et al.* 2008). because they impact their possibilities for action, managers while being producers and recipients of this information.

Recent research in managerial accounting reveals a significant evolution of its fundamental concepts. They focus on the key issues of activities managed directly related decisions. Analysis and costing, as priority objectives of management accounting is performed in a much broader context, compared to the traditional manner in the sense that there is a link ever closer to those specific activities with elements related to organizational strategy. Thus, information on costs acquires an important role in developing more efficient strategies that give organizations a sustainable competitive advantage (Porter 1985).

Taking Porter's idea, a number of authors, including Gervais, Lorino, Dubrulle, Hohmann, argue that the new approach in the management accounting must integrate the production and strategy of an organization. (Ketels 2006). Likewise express and Bouquin (2011) which concerned the limits of traditional management

accounting and also remarked the importance of identifying and evaluating the financial consequences of the policy options. Like followers of strategic cost management, ranks and analyzes by the organization in a broader context that includes relations with its partners, particularly with suppliers and customers, an idea embraced by Roztocki (2008). In this context it appears as a novelty, yet non-existent need for calculating costs, which does not take into account management accounting classical (traditional), but also cost-value modeling couples (Iacob 2006).

1. The issue of economic and environmental change adaptation needs of companies

The issue of economic and environmental change adaptation needs of companies led reorientation of managerial accounting. However, observing that the techniques and practices used by management accounting Traditional imposed new conditions of production, have not yielded the expected results, it is increasingly evident need to improve the accounting system management in which management by costs represent more more than measuring and reporting actual costs and determine direct involvement in making decisions related costs. The argument is that cost really does not simply happen, but they are the result of decisions.

For the purposes of the foregoing, Mocciano Li Destri and Picone (2012) argues the loss of relevance of traditional costing systems by the existence of a gap between the current model and management control of a company and model that was based method centers analysis, but also by the way of composing differences between the actual cost and the displayed image by its management accounting. But to support the decisional process, as a means to achieve a competitive advantage, the attention will be concentrated on the means of using the operational data of the organisation (Stefanescu and Ungureanu 2005)

In other news, note that rigorous determination of production costs, to the extent that they fall in the selling price imposed by the market, allows setting the strategy of expanding or diminishing, as appropriate, to manufacture the product covered. In other words, the market determines the price and cost determines profitability (Mahidhar 2016).

Therefore, the market economy requires a new vision of costs, meaning that the starting point has to be considered the market price and depending on it to be considered the possibility of adjusting costs for the decision on the state of manufacturing the product in question (Stefanescu 2010). Such an operation requires a lot of accuracy and economy on consumption affecting the cost, which by giving them information, it becomes crucial for decision making have been adopted for programming and control of demanding operations and capitalization incurred in obtaining production.

The idea that the market dictates sales prices and not the company's costs, underlying cost method or target-costing target. This method has a logic diametrically opposite to traditional envisages obtaining a product with specific technical features, and then determine its cost by adding a profit margin to obtain selling price (Iacob 2007). The method we refer aroused the interest of many specialists, who considered it as a true cultural revolution in relation to the fundamental concepts of classical. On the other hand, it must be stressed that in such conditions is essential managerial accountability and in this case achieving a subsystem integrated information accounting regrouping management information in a coherent set imperative to ensure management consistency, managerial accounting becoming order and calculation of a its technical achievement. This option is quite controversial.

While in Anglo-Saxon countries, which have a monism accounting leans towards a separation of management accounting financial accounting in continental European countries, which have a dualism accountant, shows interest for accounting integrated, but empirical and is in phase with no real interest from decision makers. Given the fact that the internationalization of accounting normalization initially manifested regionally, such as the European Union member countries, before the various practices, norms and laws in different European countries, Iacob (2005) question is whether or not there European culture in accounting and management control?

As long as, in terms of accounting normalization reveals differences and resistances important, reaching most often compromises in the bad sense of the word, Europeans searches, in terms of management practices, information systems, accounting and management control attempt to understand Japanese and American craftsmanship in management.

The first issue that we discussed to demonstrate that analysis of the differences can be interesting if we refer to research the effects of concrete and tangible of a European culture in the literature on management and practice management and less interesting and relevant studying similarities between different countries.

2. Information systems and management accounting from different European countries

The discrepancies, whatever the level of their practices or their foundations and theoretical trends, helps us understand what Europe is.

In the above context, we can say that whatever information systems and management accounting from different European countries, at first glance strikes us similarity between them. If accounting rules and tax laws shape the presentation of the accounts and financial aspects and dictates the choice of accounting methods, a nuanced manner, in various countries, accounting information systems management "formal" are unquestionably less similar. Nothing like, such as a budget or an analysis of deviations from budget, made by the British in comparison with analysis of deviations made by the French, Germans, Dutch or Spanish.

Thus, an empirical study conducted in France and the UK has revealed that the two countries were used the same tools: budgetary procedure and budgetary control, accounting standard costs calculation and analysis of deviations in relation to the budget, reporting the group or subsidiaries, election procedures and concession investments, etc. But, there are some differences between undertakings in relation to the importance given to planning, reporting related to the level of delegation or issues related primarily national context, structure, internal organization, or the very size of the parent and its subsidiaries.

In a different context, but illustrating the same idea, we have the opportunity to note that a set of heterogeneous cases, relatively insipid, in outlining the characteristics of a real European management. These are new problems, very general and widespread occur - problems and cost accounting allocation of indirect enforcement of budgetary procedures, reporting problems in parent-subsidiary relationships, etc.

We can therefore speak of European management tools? These are common tools and identical everywhere in Europe. At the same time, if we look carefully, ever closer, we see that nothing has specifically European. It's mostly North American management practices, sometimes Japanese (methods introduced recently) and imported into Europe. These tools and practices are the result of a school of charge formed after the American model. Therefore, it is difficult to speak of a European culture at management practices. If there are some specific instruments French, German or Italian can be highlighted, common body, specifically Europe, is reduced to a few aspects. Described current research instruments and risk level to highlight their issues not only European.

Accordingly, we note that there are difficulties in studying similarities between European countries and related to several factors, two of which are encountered frequently:

- concept of "lowest common denominator"; it is difficult to capture and describe the lowest common denominator between the practices and trends in management research German, Italian, French, English, Danish and Spanish;
- study the similarities between countries often goes through a focus issues "formal" instruments and systems; essentially is extremely delicate mechanism of perceiving similarities in the social aspects of informal use of management control systems. At the same time, the similarities on management tools are not European own; formal aspects and techniques related to implantation about universal temptation.

The difficulties and limitations of studying similarities between countries and management methods in Europe show interest for a comparative approach highlighting differences, the second aspect that is put into question. A thorough search of problems is observed that there is a certain perception of businesses to act and react, to take decisions and to use different systems to US models which often are difficult to describe, but there is formalized. On the other hand, we observe differences between European countries. Specific management tools are identical, but the same does not apply in practice.

To understand the problems exposed is noteworthy that C. Bernard made a distinction between formal and informal structure and Simon, H. (1955) idea came and filled in that gap between formal and informal communication should not be confused with antagonism written-oral. This distinction leads to the idea that the main differences that arise between countries and between Europe and the United States occur in the informal systems. Formal information systems and instruments are very close; in retaliation, management practices differ in terms of informal systems, the actors around accounting and management tools and other in different cultural contexts.

Differences between culture and practice management related to two elements aimed, on the one hand, the mode of representation, the mindset of individuals determined by their belonging to a culture, and on the other hand, the rules of the social game, the the team that prevails in a given context. These two elements provide an

essential link between the culture of a country and what is happening in an organism economic and civil society of the country concerned.

Living, growing and being educated in a cultural context, people are learning models representation of reality around them and learn to obey rules (sometimes written) collective social game, which require that behavior in society and the workplace. These modes of representation and these rules are cultural, but they require behavior, decisions and action of an economic body.

As I have pointed out, the influence of culture is high on the aspects and informal systems. For this reason, it is difficult to detect similarities in culture and, moreover, to describe them. Such a description is proving extremely delicate and dangerous because of habits, values, symbols used in different cultural contexts. In return, it is much easier in terms of culture, to bring to the fore the differences. Hence the interest in itself partisans claimed methods of cultural analysis: mechanisms and processes liberates and apply better compared with what is done everywhere through a description than absolute. Comparative analysis on the differences in accounting and management control shows a third interest: it is, conceptually well suited to a better understanding of what is Europe, insofar as the latter is above all, very diverse. Is itself one of its characteristics? If we were forced to develop a book, a common treaty without taking account of the cultural richness, to ignore differences under the pretext of unification, it would be an error. We must take into account the diversity and the multiple aspects there: climate, language, scenery, local traditions and regional as well as multiple aspects and various accounting practices, of the perception of responsibility, enterprise, information, control, rules that align behavior and "social game" organizational Finally, the underlying trends that support theoretical thinking in management.

Opening of European culture research field of management can be done in two directions:

- studies to focus on interpretive differences between European countries on describing and understanding so many aspects intrinsic European culture;
- oriented studies by highlighting a "melting pot" of a certain number of steps common European management and meditate while non-European cultural aspects. In essence, it is to analyze the differences between trends research or management practices European and American or oriental aspect that allows outlining a European culture of management.

We ask ourselves: if we copy and apply a management model as it was conceived? The answer is yes and no. Information systems and management accounting common forms are similar in different countries but their associated management practices differ from country to country visible.

Conclusions

By analyzing the accounting information management systems, at first glance it strikes us likeness of them, but in a more nuanced in various countries, accounting information systems management "formal" are unquestionably less similar. Nothing like, such as a budget or an analysis of deviations from budget, made by the British in comparison with analysis of deviations made by the French, Germans, Dutch or Spanish which leads us to the conclusion that specific instruments management are identical but It applies the same in practice.

Information systems and management accounting common forms are similar in different countries of Europe, but their associated management practices differ from country to country visible. Differences between culture and practice management related to two elements aimed, on the one hand, the mode of representation, the mindset of individuals determined by their belonging to a culture, and on the other hand, the rules of the social game, the team that prevails in a given context. These two elements provide an essential link between the culture of a country and what is happening in an organism economic and civil society of the country concerned.

Living, growing and being educated in a cultural context, people are learning models representation of reality around them and learn to obey rules (sometimes written) collective social game, which require that behavior in society and the workplace. These modes of representation and these rules are cultural, but they require comportantantul, decisions and action of an economic body.

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