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STUDIES IN MANAGEMENT ACCOUNTING CONTROL SYSTEMS IN LESS DEVELOPED COUNTRIES

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ABSTRACT

This paper will be focused on research on management control systems in those countries that can be classified as less developed countries (LDCs). The aims are to evaluate the roles of management control systems in LDCs and also to examine the influence of environmental conditions in these countries on management control systems. This paper identified that researchers who study management control system in an organisation especially in LDCs, recognise a number of environmental / external factors (such as: economic, social and political climate, industrial relations, competition, and government regulation) and internal factors (such as individual behaviour and organisational power relations) that may affect the management control system in an organisation. This paper is based on an intensive review of previous literature in management control systems in LDCs. Less developed countries, also known as Third World or developing or emerging economies, are the countries that do not belong to the developed economies such as Japan and most Western countries (Wallace, 1990; Hopper et al., 2003a). Less developed countries are mostly found in East Europe, Asia, the Caribbean, the Pacific Islands and Africa. This paper is furthermore aimed to inspire management and accounting researchers to focus their study on LDCs environment including Indonesia.

Keywords: *Management Accounting Control Systems (MACS), less developed countries (LDCs), informal control, formal control.*

INTRODUCTION

This study reviews the literature in management accounting control systems (MACS) in less developed countries (LDCs). The aims are to evaluate the roles of MACS in LDCs organisation and also to examine the influence of environmental conditions in these countries on management accounting control. This study defines a Management Accounting Control Systems (MACS) as the systematic use of management accounting information involving social, cultural, political, and economic dimensions in order to plan, monitor, detect and correct unintentional performance errors and intentional irregularities in an organisation's activities to ensure that its activities conform to its plan and that its objectives are achieved (Macintosh, 1994; Berry et al., 1995; Chenhall, 2003). Apart of that, Ansari and Bell (1991, p.4) consider control in an organisation as "*all organisational arrangements, formal and informal, designed to accomplish organisational objectives. It includes formal structure, operational controls, rewards, budgeting, planning and other similar activities.*"

An organisation can use MACS information to scan its environment and identify any changes in the industry and in the strategy of competitors in order to survive - from any threats such as substitute products

and services, the nature and intensity of competition within the industry, and the bargaining power of suppliers and customers – and succeed in a competitive market (Mia and Clarke., 1999). The use of MACS information can also promote an organisation's performance by providing feedback on the implementation of plans and the completion of jobs that helps managers to improve their performance, as feedback allows them to identify and correct errors, and reduce task uncertainty by providing relevant information or cues. With its capability to provide information for control, coordination, performance, evaluation, and for motivating managers, MACS is a useful tool to help managers to manage their organisation in an effective and an efficient manner. Mia (1993) concludes that the result of this system should (i) promote effective managerial decision making, (ii) lead to an improvement in managerial performance (i.e., accomplishment of managerial role), and (iii) job satisfaction (i.e., satisfaction with the current job).

The desire to discuss this topic arose from the ever-increasing interest of many researchers to study MACS in organisation within less developed countries (see Ansari and Bell, 1991; Hoque and Hopper, 1994; Rezaee and Szendi, 1995; Uddin and Hopper, 2001; Tsamenyi et al., 2002; and O'Connor et al., 2004). This study gives an opportunity to investigate phenomena in the activities of management accounting control systems in LDCs organisations. The study focus on the experience of the LDCs organisations for several reasons. LDCs have unique characteristics necessitating such a study. LDCs are very important countries for a number of reasons. The economies of less developed countries are among the fastest growing in the world. They are important countries geopolitically and economically. From a strategic point of view, LDCs commands a large amount of space in that part of the world. Economically, they are destination countries for large investors from developed countries such as the UK, USA and Japan. Apart from that, with a large population, they have become favourite countries for traders from around the world.

The remainder of the paper is organized as follows: In the next section, this study illustrates an overview of the activities of MACS in LDCs organisations. After that, it discusses the formal and informal control that have been applied in the organisations. The discussion will be continued with the discussion about factors that influence the activities of MACS in LDCs organisations. Finally, the final sections provide a summary of the lessons learned from this study.

MATERIALS AND METHODS

Management Accounting Control Systems In Less Developed Countries (LDCs)

A growing number of articles on accounting practices in LDCs have been published in leading Western accounting journals over the past decade (see Maschmeyer and Ji-Liang, 1990; Wallace, 1990; Gray and Kouhy, 1993; Hoque and Hopper, 1994; Scapens and Ben-Ling, 1995; Jones and Xiao, 1999; Ji, 2000; O'Connor et al., 2004; Sulaiman et al., 2004). Most of these studies are joint research projects that combine knowledge from academics from Western and developing countries. This collaboration is designed to prevent many of the problems that could be faced in these studies, such as linguistic and cultural problems (Abdul-Rahman et al, 1997). By having both "native" and "non-native" on the joint research project, the project will be able to identify unique expressions of culture in an accounting/control system and the role of that system in the culture (Ansari and Bell, 1991).

Even though accounting research in LDCs has increased steadily over the years, very few studies have focused on management accounting issues in organisations in the context of these environments. Some major studies on management accounting in LDCs include Ansari and Bell (1991), Hoque and Hopper (1994), Rezaee and Szendi (1995), Uddin and Hopper (2001), Tsamenyi et al. (2002) and O'Connor et al. (2004): these are empirical studies on management accounting controls in countries such as Pakistan, Ghana and Bangladesh.

Ansari and Bell (1991) conducted a longitudinal field study on organisational controls - including planning, organisation, operational control, rewards or incentives, and budgeting - in a Pakistani family-owned food company during the period from 1967 to 1989. Hoque and Hopper (1994) investigated the operation of MACS in a large nationalised jute mill in Bangladesh by interviewing 141 managers and public officials to understand how control operated and also to explain the factors influencing the work of system of control.

Tsamenyi et al. (2002) investigated the budgeting process in the context of Ghana by collecting information from questionnaires and interviews with forty-eight managers in four large-scale organisations. The authors examined the participation of the managers in the organisations in budget decisions and the use of budget as a planning and control device. Uddin and Hopper (2001) conducted an intensive case study on management accounting including accounting controls in a Bangladeshi privatised soap company. They examined shop-floor controls, operational controls, formal structures, and accounting practices after the company had been privatised. O'Connor et al. (2004) explored the influence of the adoption of "Western" management accounting control practices by China's SOEs: this study used a survey instrument for data collection from 82 Chinese SOEs.

In addition, Rahaman et al. (1997) and Hopper et al. (2003a) reviewed the previous literature on different management accounting issues in LDCs. Hopper et al. (2003a) reviewed 57 articles from leading accounting journals from the UK, the USA, Canada, and Australia from the 1970s to 1999. This study evaluated the issues, methodologies, theories, and conclusions raised by previous management accounting research in LDCs. Rahaman et al. (1997) reviewed English-language accounting journals over twenty-five years starting from the year 1970. This review examined the literature on internal reporting and financial decision making, external reporting and accountability, accounting and financial management for specific development projects, and theory development in public sector accounting and financial management.

More recently, organisations in LDCs have increased their use of management accounting control systems (O'Connor et al., 2004). However, studies on accounting development in LDCs (Rahaman et al., 1997; Jones and Xiao, 1999; Hopper et Al., 2003a, 2003b; O'Connor et al., 2004) have argued that most accounting practices in the LDCs are significantly based on importing theories and techniques that have been developed in the Western world, particularly the UK and USA. The main objectives of these adoptions were to improve decision making and to increase the performance accountability of the LDCs' organisations (see O'Connor et al., 2004). Moreover, Ansari and Bell (1991) argued that the imported theories and techniques have been applied in the LDCs without taking into account specific features of the local environment.

Researchers such as Abdul-Rahman et al. (1997) suggested that generalising accounting systems in the developed and less developed countries is inadequate. Perera (1998) found that LDCs experience some problems in adopting Western accounting systems because of the different characteristics of developed and less developed countries. Wallace (1990) reviewed the literature on accounting in developing countries and described LDCs as having a different structure of business and society from developed countries (e.g. in terms of history, population, society, culture, religion, and economic and political systems), and as a result LDCs would need to develop along different lines. This statement has been supported by Hopper et al. (2003a), who argued that the failure to recognise the differences between developed and less developed countries can cause the imported accounting techniques to be ineffective. Kantor and Roberts (1995) studied financial reporting practices in selected Arab countries and found differences between these developing nations and the developed nations in terms of the relative emphasis on income measurement. Developed nations consider income determination to be of prime importance since the majority of businesses are privately owned, while in developing countries this is not the case, because government ownership is far more dominant.

The other significant issues concerning management accounting control systems in LDCs (see Scott and Troberg, 1976; Jones and Xiao, 1999; Rahaman and Lawrence, 2001; and Tsamenyi et al., 2002) are: the lack of fully trained accountants; accounting information is not utilised for internal management purposes; there is a lack of legislation relating to accounting and auditing standards and procedures; and accounting information is not available or is available but not in the proper form. Jones and Xiao (1999) argued that the acute shortage of qualified accountants in LDCs has led to questionable, uneconomic, or improper management decisions being made by organisations without proper accounting data and appropriate interpretation. Tsamenyi et al. (2002) also found similar results: they found that there were only minimal attempts made to gather information from the departmental and branch managers during the development of the budget be-

cause of the lack of requisite skills among the management accountants to develop financial aspects of the budget on their own.

Formal and Informal Controls in LDCs

Jaworski (1988) conceptualized two broad classes of control, which are: firstly, formal control, consisting of high levels of output and process control; secondly, informal control, including high levels of professional and cultural control. Formal control within an organization includes budgeting, performance measurement, incentive systems and other administrative roles. Informal control mechanisms can be adopted as laws, norms, ethics, etiquette, and customs, which all control and thus define behaviour. Informal processes are designed to achieve organizational objectives. However, Jaworski et al. (1993) concluded that formal and informal controls can be used at the same time.

Previous studies on MACS in LDCs (such as Hopper and Berry, 1983; Ansari and Bell, 1991; Hoque and Hopper, 1994; Dean, 2001; Tsamenyi et al., 2004) showed that controls in organizations in LDCs can be achieved either through formal or informal means. As a result, it is important to review the literature on formal and informal controls. This study's aim is consistent with many previous studies that have also discussed formal and informal functional roles in the studied organisations in LDCs.

Sulaiman et al. (2004) found that the use of budgets as a planning, control and performance evaluation tool (to enable managers to make more informed decisions) in selected LDCs such as India, Malaysia and Singapore remains high. To support their study, they reviewed studies from Ghosh and Yoong (1988), Ghosh and Chan (1996), Abdul Rahman et al. (1998), Joshi (2001) and Sulaiman et al. (2002). Ghosh and Chan (1996) found that 97 per cent of the 109 studied companies in Singapore reported the use of budgets to evaluate performance; Ghosh and Yoong (1988) found that 97 per cent of 64 multinational firms and 93 per cent of 110 local firms in Singapore used budgets; Abdul Rahman et al. (1998) reported that 98 per cent of 48 Malaysian enterprises used budgets, and 40 per cent of this 98 per cent used budgets as performance evaluation tools; Joshi (2001) found that all 60 large and medium-sized firms in India used budgets for planning day-to-day operations and cash flows, 93 per cent of the companies used budgets for controlling costs, and 91 per cent of the companies reported that they used budgets for planning their financial position.

Previous management and accounting research in LDCs (such as Hopper and Berry, 1983; Ansari and Bell, 1991; Hoque and Hopper, 1994; Dean, 2001; Tsamenyi et al., 2004) have demonstrated that culture and social relations are instrumental in the management of the LDCs' organisations. Hence, the studies show that informal control is very important in the Asian and Indonesian context as MACS were formed on the basis of socio-cultural relations. The studies have also revealed that there are complex and turbulent situations in the environment of organisations in LDCs (such as the continuation of using old laws and regulations; and the acceptance of the national and organisational cultures) which force the managers in the LDCs to rely on informal and social controls, since the use of informal controls is more effective than the use of formal controls. Thus, while the studies found that some form of formal management accounting control exists in the LDCs' organisations, in practice the strong influence of culture and social relations in the organisations has thus made formal management accounting controls less relevant.

Ansari and Bell (1991) and Uddin and Hopper (2001) found another important feature of management control in LDCs, which is the fact that family and personal relationships play a strong role in the activities of the companies they surveyed. This family control, which is normal in most of the LDCs, often becomes apparent because the company is owned by family (Hopper et al., 2003a). Studies in family-owned businesses by Ansari and Bell (1991) and Uddin and Hopper (2001) found that accounting and control systems in the companies they studied became the personal fiefdom of the family. To explain this family control of organisations in LDCs, Hopper et al. (2003a) stated: *"controls become informal and arbitrary if not direct or family control and personal relationship becomes important rather than formalised relationship. Families, friend or clan come first in their decision making, as a consequence of it, formal rules and regulations are often being superseded for meeting societal, familial or friendly demands.*" In their study, Ansari and Bell (1991) provided an example of the influence of the family in their case organisations. They found that

three brothers held three top management positions in the organisation; executive and lower level positions in the company were filled by members of the extended family; there was reliance on respect to the family "hierarchical" structure in appointing a chairman; and the brothers appointed as controller and treasurer a long-time family friend who lacked any qualifications.

In addition, Ansari and Bell (1991) discovered that the studied organisation did not have internal controls of the type common in the west. There is thus no separation of the controllership function from the treasury function in the organisation. An individual performs multiple tasks, from cash collection, bill payments, bank deposits, up to bookkeeping. Hoque and Hopper's (1994) study in a Bangladeshi jute mill, and Alam's (1997) study in two Bangladeshi state-owned enterprises, put forward similar arguments that the wider social, economic, political and institutional contexts govern the ways management accounting control systems (MACS) operates in the studied organisations. Their studies revealed a number of significant factors to assist in understanding how MACS operated. First, the organisations operated in competitive and regulated environments; they had little authority over their operational activities, and head office and the sponsoring ministries were prominent in organisational planning and control. Secondly, the accounting system in the mills was mainly a response to external legitimacy. Thirdly, budgeting was not a dominant mode of control in the organisations since the budgeting system was created to comply with head office and state requirements. Fourthly, the managers used a variety of informal/social control mechanismd to cope with the complexity and uncertainty around the mills.

RESULT AND DISCUSSION

Several factors have been identified as influencing developments in management accounting control systems in LDCs. This section will discuss the influence of these factors on management accounting control practices in LDCs. Colonial influence is one of the major factors that shape accounting development in LDCs (Perera, 1989; Wallace, 1990). Countries which were once colonies (for example, during the British colonial period) often adopt the accounting systems of their former colonial masters. Thus, Perera (1989) argued that former British colonies in particular have adopted British accounting traditions in order to fulfil the requirement of the British Administrative.

It may be useful to analyse organisations as political systems (Cooper, 1981). The environments in most LDCs are turbulent and organisations in these countries face uncertain environments with respect to markets, resource constraints, operations, politics, industrial relations, state interference and the demands of aid agencies (see Hoque and Hopper, 1994; Jones and Xiao, 1999). These uncertain environments in most LDCs have been identified to have consequences for management accounting control systems. Hoque and Hopper (1994) found that the abovementioned factors rendered extant control systems ineffective in the eyes of organisations' managers.

The People's Republic of China (P.R.C.) is an example of a developing country that has experienced changes in economic and political environments that have implications for management accounting control systems (Jones and Xiao, 1999). Jones and Xiao (1999) and O'Connor et al. (2004) undertook studies of the development of management accounting in China. These studies analysed the background to the adoption of Western management techniques in some Chinese organisations. In the year 1979, the Chinese government began to implement its open door policy, which enabled the importation and adoption of Western management accounting techniques. A reduction in government intervention (e.g. because of privatisation) and an increase in foreign investment are examples of economic transition in China. These bring freedom for enterprises to adopt Western management techniques.

Hence, many enterprises in developing countries need to develop new management accounting practices from Western countries and loosen their centralised controls in order to meet the needs of economic reform and international trade (Ji, 2000; Hopper et al., 2003a). O'Connor et al. (2004) also argued that the change in accounting control practices in China was a response to an increasingly competitive environment, and also influenced by institutional factors such as joint venture experience and stock exchange listing. Jones and Xiao (1999) and O'Connor et al. (2004) also added that the main objectives of the transformations in the country's management accounting control systems were to improve decision making and to in-

crease performance accountability. Perera (1989) argued that the majority of multinational companies which operate in developing countries that use Western accounting systems in their daily activities are only concerned with how to make money and have little concern for the local needs of the host countries.

Hopper et al. (2003a, 2003b) also argued that it is more effective for organisations in LDCs to import Western methods due to the lack of resources to design management accounting systems consistent with indigenous cultural or economic principles. International accounting firms, professional bodies (e.g. the International Accounting Standards Committee / IASC), and educational institutions have also been effective vehicles for transferring Western-style accounting systems to the LDCs (Perera, 1989; Hopper et al., 2003b). For example, Ji (2000) noted that immediately after China introduced its open door policy, the government in Beijing sent a number of accounting scholars and students to industrial countries to learn advanced accounting techniques and theory. This occurred because education systems in China are still incapable of generating enough fully-trained accountants, even though management accounting is widely taught at all levels of higher education and further education and is a main subject in professional accounting examinations (Jones and Xiao, 1999).

However, in contrast to the management practices in developed countries, organisations in LDCs experience greater informal procedures in their day-to-day management activities. Decisions relating to recruitment, rewards, financing and strategic issues are often made in cognizance of social and cultural factors. For example, Ansari and Bell (1991) and Uddin and Hopper (2001) found that management practices in LDCs were based on the culture and belief of the individuals in the organisations. Hence, in their study, Ansari and Bell (1991) found the appointments to management positions in the studied company were not based on qualifications but more on a cultural preference for trust: this preference for trust was the basis for the company appointing a long-time friend of the owner of the company as controller and treasurer. Furthermore, this cultural preference for trust also leads to the lack of separation of duties between control functions and treasury.

In addition, Ansari and Bell (1991) added that the belief of the participants in separating their business risks in other countries because of their country's condition, and their willingness to increase their family's status and privilege as a respectable, industrial family, influenced the strategic planning decisions to build a packaging material plant and acquire an ice cream plant, and also the decision for geographical expansion to the UAE. Perera (1989) explained the reason for the use of informal procedures in day-to-day management in LDCs another way: he stated that business managers in many developing countries are not likely to have a formal education and training in management, which means that they are not likely to be professionals.

CONCLUSION

One of the fundamental findings of this study is that it is necessary for researchers who study management accounting control system in an organisation especially in LDCs need to recognise a number of environmental / external factors (such as: economic, social and political climate, industrial relations, competition, and government regulation) and internal factors (such as individual behaviour and organisational power relations) that may affect the management accounting control system in an organisation. In recent years, many organisations have experienced significant change in their organisational designs, competitive environments, and information technologies. This period has also seen the adoption of a corporate style of management among universities, as one example of public sector institutions.

This study also revealed that the complex and turbulent situations (such as political situation, and the national and organisational cultures) force the managers in the LDCs organisations to use of informal and social controls. They believe that with these environment condition, the use of informal controls are more effective than the formal ones. The abovementioned literature further concluded that there are differences of management accounting control systems between the developing nations and the developed nations. For example, in organisations in LDCs, culture and social relations are instrumental in the organisations' management. The evidence from this literature review also found that management accounting in general, and management accounting control systems in particular,

within organisations in LDCs have not received much attention from academics. The majority of the literature on accounting has been designed to deal with the problems of Western countries and some of the studies are not relevant to the conditions and problems of developing countries because of the unique environmental conditions in these countries (Perera, 1989).

In addition, the literature study by Abdul-Rahaman et al. (1997) found that in the area of management accounting in developing countries, where a lot of work has been done, empirical studies are still lacking. They argued that the reason for this lack of empirical studies is that most researchers are often non-residents of the countries and thus face the linguistic and cultural problems which have become notorious in social science research into developing countries. On the other hand, a suggestion could be made from the review of the literature above, that to improve the quality of accounting practices in developing countries, the countries' accounting systems would require research studies relevant to the local needs and specific features of the environments in the individual countries, including its historical, economic, socio-cultural and political environment.

Furthermore, as has been mentioned above that the differences of environment situations between developed and less developed countries bring differences MACS activities between the organisations in the countries. Hence, comparative study between organisations in developed and less developed countries will give an opportunity for the organisations to learn from each other.

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