MANAGEMENT ACCOUNTING TECHNIQUES AND OPERATIONAL PERFORMANCE: A CRITICAL GLOBAL LITERATURE REVIEW

Authors: Believe Ampurire[1*], Dr. Arthur Nuwagaba, PhD[1] & Baluku Watsema[1]
Bishop Stuart University

How to cite: Ampurire, B., Nuwagaba, A. & Watsema, B. (2026). Management Accounting Techniques and Operational Performance: A Critical Global Literature Review. *East African Journal of Business and Economics*, *9*(10), 1-6.

ABSTRACT

Management commitment is the organisational mechanism through which this article critically examines the global literature on management accounting techniques and operational performance. It challenges the widespread but overly linear claim that adopting costing, budgeting, performance measurement and strategic analysis techniques necessarily improves efficiency, quality, flexibility, innovation, and delivery. Drawing on an integrative reading of foundational and recent research, the review synthesises four streams: traditional planning and control techniques, strategic and non-financial techniques, digitally enabled management accounting, and sustainability-oriented accounting. Across these streams, positive associations are common, but the causal evidence is weaker than the volume of supportive findings suggests. Much of the literature is cross-sectional, based on managers' self-reports, and framed at the firm level even though accounting practices and operational outcomes frequently operate at process, plant, team, and product levels. The review argues that management accounting should be understood as an information-use capability rather than a portfolio of installed tools. Operational gains depend on configurational fit among technique sophistication, information quality, managerial competence, behavioural use, organisational strategy, technological infrastructure, and environmental uncertainty. Misfit can generate dysfunctional target pressure, information overload, gaming, rigidity, and high implementation costs. The article develops an integrative framework in which management accounting techniques influence operational performance through decision quality, organisational learning, resource discipline, and coordination, while context and managerial competence condition those mechanisms. It concludes with a global research agenda centred on longitudinal and multilevel designs, objective operational data, under-represented emerging economies and agro-processing sectors, and explicit investigation of failure, abandonment, and unintended consequences.

Keywords: Management accounting techniques, operational performance, management control, contingency theory, digitalisation, critical literature review.

INTRODUCTION

Operational performance is the practical arena in which organisational strategy is converted into reliable output. It concerns not only the volume and cost of production but also quality, delivery dependability, flexibility, innovation, waste reduction, and the ability to recover from disruption. Management accounting techniques are expected to support these outcomes by transforming financial and non-financial data into information for planning, control, evaluation, and decision-making. Conventional techniques include standard costing, variance analysis, budgets, and responsibility accounting; contemporary techniques include activity-based costing, balanced scorecards, target costing, life-cycle costing, customer and competitor analysis, rolling forecasts, and data-enabled performance dashboards (Bhimani et al., 2023; Drury, 2023). The intuitive proposition is straightforward: better information should support better decisions and, ultimately, better operations.

Yet the global evidence does not justify a universal or automatic relationship. Some studies report that broader or more strategically oriented accounting practices are associated with stronger performance, while others find weak, indirect, contingent, or even dysfunctional consequences. The disagreement partly reflects conceptual ambiguity. Researchers variously measure management accounting as adoption, frequency of use, perceived usefulness, sophistication, breadth, or interactive use. Operational performance is likewise treated as a single subjective score or a diverse bundle of cost, quality, speed, dependability, flexibility, and innovation outcomes. When both constructs are measured through the same respondent and questionnaire, a statistically strong association may capture favourable managerial perceptions as much as operational improvement.

A critical synthesis is therefore needed for three reasons. First, much of the literature still treats techniques as independent interventions, although organisations commonly use them as interdependent control packages (Malmi & Brown, 2008). Second, the digital transformation of accounting has changed the speed, volume, granularity, and visibility of performance information without eliminating the political and behavioural problems of control (Möller et al., 2020). Third, evidence remains geographically unbalanced: research from large firms and higher-income economies supplies many of the field's theoretical assumptions, whereas evidence from small firms, emerging economies, informal supply systems, and agro-processing remains comparatively fragmented. This article asks: How, through what mechanisms, and under what conditions do management accounting techniques contribute to operational performance across global organisational contexts?

The article contributes a shift from a tool-adoption thesis to an information-use capability thesis. It proposes that techniques have no inherent performance value. Their effects are produced through decision quality, coordination, resource discipline, and organisational learning, and are conditioned by contextual fit and managerial competence. This position accommodates positive evidence while explaining null results, uneven outcomes, and unintended consequences.

REVIEW APPROACH

The paper adopted a critical integrative review rather than a statistical meta-analysis. This design was appropriate because the evidence spans management accounting, management control, operations management, information systems, strategy, sustainability, and organisational behaviour and

uses heterogeneous concepts and methods. The review combined seminal theoretical works with peer-reviewed empirical and review studies published up to 18 September 2026. Foundational studies published before 2000 were retained where they established concepts that continue to organise current inquiry, while particular attention was given to studies published from 2020 onward on digitalisation, analytics, sustainability, and contemporary control.

A structured, purposive search was conducted in Google Scholar, Scopus, Web of Science, and EBSCO Business Source databases, supplemented by backward and forward citation searching. Search strings combined terms for the focal practices and outcomes, including "management accounting techniques" OR "management accounting practices" OR "management control systems" OR costing OR budgeting OR "performance measurement" OR "strategic management accounting" OR "digital management accounting" OR "environmental management accounting", with "operational performance" OR efficiency OR quality OR flexibility OR innovation OR delivery OR resilience. Database searching was completed on

18 September 2026. Because the purpose was conceptual integration rather than exhaustive effect estimation, searches were iteratively refined until additional searches no longer changed the principal themes.

Studies were included when they (a) examined at least one identifiable management accounting or management-control technique; (b) analysed an operational outcome or a mechanism plausibly linked to operational performance; (c) provided empirical evidence, a systematic review, or a seminal theoretical contribution; (d) were published in English; and (e) supplied sufficient methodological or conceptual detail for critical appraisal. Studies were excluded when they addressed only external financial reporting, taxation, auditing, or capital-market outcomes; mentioned accounting tools without analysing their use or consequences; duplicated an earlier version of the same study; or lacked traceable scholarly publication details. Where multiple reports drew on the same study, the most complete version was retained. Duplicate citations were removed by matching author, year, title, and DOI, followed by manual verification.

The final synthesis comprised 17 sources selected for their direct relevance and theoretical contribution. This corpus should not be interpreted as a census of the global literature: the review deliberately prioritised conceptual diversity and explanatory value over exhaustive coverage. Evidence was coded thematically by technique family, operational outcome, proposed mechanism, contextual condition, level of analysis, research design, and reported limitation. Claims from single-wave perceptual surveys were treated as associations rather than causal effects. Contradictory findings and evidence of dysfunctional consequences were retained to reduce confirmation bias.

CONCEPTUALISING THE TWO VARIABLES

Management Accounting Techniques as Practices rather than Artefacts

Management accounting techniques are often presented as neutral instruments, but an accounting technique becomes organisationally consequential only through use. A budget may serve as a planning model, a negotiating arena, a resource-allocation device, a commitment mechanism, or a coercive target. A performance dashboard may enable learning, intensify surveillance, or coexist ceremonially with decisions made through intuition and power. This distinction between an artefact and its use is crucial. Counting whether a technique exists exaggerates substantive adoption and obscures variation in data quality, user competence, organisational routines, and decision rights.

The field also suffers from unstable classifications. Traditional techniques generally emphasise internal, historical, and financial information, whereas strategic management accounting extends attention to competitors, customers, value chains, long-term positioning, and external uncertainty (Cadez & Guilding, 2008). The boundary is porous: standard costing can be strategically useful in a stable, cost-leadership environment, while an advanced dashboard can remain operationally irrelevant if it reports too late or is disconnected from shop-floor action. Sophistication should therefore be judged by decision relevance and integration, not novelty.

Operational Performance as a Multidimensional Outcome

Operational performance is narrower than overall organisational performance but broader than productivity. Operations scholarship commonly distinguishes cost, quality, speed, dependability, flexibility, and innovation. These dimensions can complement one another, but they can also involve trade-offs. Aggressive cost control may reduce waste yet undermine preventive maintenance, quality, experimentation, or resilience. An aggregate performance score can therefore conceal which dimensions improved, which deteriorated, and over what time horizon. A technique that improves short-term efficiency may weaken adaptive capacity, while investment in flexibility may initially increase cost but protect long-run performance.

Measurement level also matters. Budgets are frequently set at organisational or divisional level, costing practices operate at products and processes, and quality or downtime is observed at lines and plants. Studies that relate a firm-wide accounting index to a firm-wide self-rated performance index risk committing a level-of-analysis error. Stronger research aligns the technique, mechanism, outcome, and time period at the level where the causal process actually occurs.

THEORETICAL EXPLANATIONS AND THEIR LIMITS

Contingency Theory

Contingency theory rejects a universally optimal accounting system and predicts that performance depends on fit among controls, strategy, technology, structure, size, and environmental uncertainty (Chenhall, 2003; Otley, 2016). The theory explains why detailed standard costing may support repetitive production but prove restrictive in innovation-intensive settings, and why flexible forecasts and broad non-financial measures may be valuable under volatility. Its enduring strength is conditional reasoning. Its weakness is that 'fit' has been modelled in inconsistent ways as selection, interaction, or systems alignment, making findings difficult to compare (Gerdin & Greve, 2004). Contingency variables can also become a residual explanation invoked after inconsistent results rather than a precisely specified causal theory.

Resource-Based and Dynamic Capability Perspectives

The resource-based view treats valuable, rare, difficult-to-imitate, and organisationally embedded capabilities as sources of advantage (Barney, 1991). Management accounting information by itself is rarely rare or inimitable; commercial software, templates, and professional standards are widely available. Advantage lies instead in routines that combine reliable data, managerial judgement, cross-functional dialogue, and timely action. A dynamic-capability extension is especially relevant under uncertainty because firms must sense changes, seize opportunities, and reconfigure operations. However, resource-based explanations sometimes relabel any successful routine as a valuable capability after performance is observed. They need clearer specification of how accounting information changes operational choices.

Information Processing and Behavioural Control

Information-processing reasoning holds that greater uncertainty increases information requirements and that performance improves when information-processing capacity matches those requirements. Broader, faster, and more disaggregated accounting information can reduce ambiguity, but more information is not always better. Excess indicators can overwhelm attention, create competing priorities, and encourage local optimisation. Behavioural control research further shows that diagnostic use—monitoring deviations from pre-set targets differs from interactive use, through which managers debate assumptions and learn about strategic uncertainty (Simons, 1995; Henri, 2006). These uses may coexist, and their balance matters more than the presence of a particular tool.

GLOBAL EVIDENCE BY TECHNIQUE FAMILY

Costing and Cost Management

Costing systems can improve operational performance by identifying resource consumption, process waste, unprofitable products, and opportunities for redesign. Standard costing and variance analysis remain useful where processes are repetitive and input-output relationships are sufficiently stable. Activity-based costing promises greater accuracy in complex, overhead-intensive environments by tracing activities and cost drivers. Target and life-cycle costing extend control upstream to product design and across the product life cycle.

The evidence nevertheless reveals an implementation paradox. More detailed costing increases analytical resolution but also demands reliable data, process mapping, maintenance, and user understanding. Complex systems can cost more than the decision benefits they produce, particularly in small firms. Apparent rejection of sophisticated costing may therefore represent rational adaptation rather than managerial backwardness. Moreover, cost accuracy is not operational performance. Improvement occurs only when managers use cost insights to redesign products, schedules, sourcing, maintenance, or workflows. Studies that stop at adoption or perceived usefulness leave this mechanism untested.

Budgeting, Forecasting and Variance Control

Budgets coordinate plans, allocate scarce resources, communicate priorities, and establish benchmarks. These functions are especially valuable where production, procurement, cash flow, and capacity must be synchronised. Rolling forecasts and scenario analysis can supplement annual budgets when demand and input conditions change rapidly. Variance analysis can highlight emerging problems and support corrective action.

Budgeting also illustrates the field's behavioural contradictions. Tight targets can clarify expectations and mobilise effort, but they can induce slack, gaming, short-termism, delayed maintenance, and suppression of unfavourable information. Annual budgets may anchor organisations to assumptions that become obsolete. The relevant question is therefore not whether budgeting works, but which budgeting functions, participation arrangements, update frequencies, and evaluation uses suit a given environment. Evidence that combines all budgeting practices into one score cannot resolve this question.

Performance Measurement Systems

Balanced scorecards and related performance measurement systems address the limitations of exclusively financial control by combining lagging financial indicators with customer, process, learning, quality, and innovation measures (Kaplan & Norton, 1996). In principle, these systems translate strategy into operational priorities and make trade-offs visible. Research indicates that contemporary performance measurement systems can affect behaviour, organisational capabilities, and performance, but the consequences depend on design and use (Franco-Santos et al., 2012). Henri (2006) shows that interactive control use can support capabilities such as organisational learning, innovation, and market orientation, whereas purely diagnostic use can constrain them.

Measurement can also distort the activity measured. Indicators become targets, employees learn how to improve reported numbers without improving underlying processes, and easily quantifiable outputs displace less visible dimensions such as resilience or knowledge sharing. A long list of key performance indicators does not constitute strategic balance. Coherent causal logic, limited indicator sets, credible data, and regular managerial dialogue are more important than dashboard density.

Strategic Management Accounting

Strategic management accounting broadens attention from internal cost control to competitors, customers, market positioning, value chains, and long-term value creation. Cadez and Guilding (2008) found support for a contingency configuration linking strategy, strategic management accounting, and performance, reinforcing the argument that techniques matter through alignment rather than universality. Customer profitability analysis, competitor cost assessment, value-chain costing, and strategic pricing can strengthen product-mix and market decisions.

However, the strategic management accounting literature has persistent definitional problems. Studies assemble different technique lists under the same label, and firms may perform strategically oriented analysis outside the accounting function. This makes adoption rates and effect sizes difficult to compare. In addition, external intelligence is uncertain and

politically interpreted. Strategic accounting can improve structured debate without producing objectively correct forecasts. Its performance contribution is therefore likely to be indirect and delayed, operating through strategic decision quality and organisational learning.

Digitally Enabled Management Accounting

Enterprise systems, cloud platforms, process mining, business intelligence, predictive analytics, and artificial intelligence have expanded the reach of management accounting. Digitalisation can reduce reporting latency, integrate financial and operational data, enable granular forecasts, and support real-time exception management. Möller et al. (2020) nevertheless caution that digitalisation changes management accounting and control rather than simply automating established routines. Knudsen's (2020) systematic review likewise shows that digitalisation redraws organisational boundaries, power relations, and knowledge production, while Bhimani (2020) explains why digital data also unsettle conventional assumptions about research and evidence. Tracking technologies can increase visibility while shifting control relations and producing new tensions around autonomy, surveillance, and metric dominance.

Digital capability does not remove the classic problems of accounting information. Automated outputs can scale poor data, obscure model assumptions, and encourage unwarranted confidence. Algorithmic forecasts may be accurate on average yet fail under structural breaks. Andreassen (2020) demonstrates that new technology can make the management accountant's role simultaneously more strategically promising and more professionally uncertain. Recent evidence further suggests that performance gains from digitalisation may operate through improved planning and budgeting rather than as a direct technological effect (Rieg & Ulrich, 2024). Firms with integrated systems and analytical talent are abler to realise operational value, while smaller and resource-constrained organisations may face vendor dependence, weak interoperability, cybersecurity risk, and skills shortages. Global comparison must therefore avoid treating digitalisation as a uniform intervention.

Sustainability Oriented Management Accounting

Environmental and sustainability management accounting extends operational visibility to energy, water, materials, emissions, waste, and social consequences. It can reveal physical flows and costs hidden in conventional overhead accounts, thereby supporting eco-efficiency and process innovation. This extension is important because an operation that reduces reported unit cost by externalising environmental damage is not efficient from a societal perspective.

The literature remains divided between an instrumental case that sustainability accounting improves cost, risk, legitimacy, and competitiveness and a critical concern that measurement can domesticate ecological issues into manageable indicators without changing core production models. Organisational performance gains and environmental gains should not be presumed equivalent. Research needs to report both, identify trade-offs, and examine whether accounting changes decisions or merely strengthens disclosure.

CROSS-REGIONAL SYNTHESIS

Evidence from North America, Europe, and other higher-income settings has strongly shaped theory around advanced manufacturing, integrated enterprise systems, strategic control, and analytics. These settings often provide stronger data infrastructure and professional specialisation, yet they also reveal unintended consequences such as excessive target pressure, surveillance, metric gaming, and loss of local judgement. The central lesson is that technical sophistication cannot substitute for thoughtful control design.

Studies from Asia frequently report positive associations between contemporary accounting practices and firm performance, particularly in competitive manufacturing and small and medium-sized enterprises. However, national settings differ greatly in institutional development, ownership structures, supply-chain integration, and digital capability. Treating ‘Asia’ as a homogeneous context hides these differences. Many studies are cross-sectional and rely on senior managers’ assessments of both practice and performance, limiting causal conclusions.

African evidence highlights the potential value of budgeting, costing, and performance measurement where firms operate under resource scarcity, volatile input prices, infrastructural constraints, and uneven professional capacity. At the same time, findings are often drawn from one country, city, or industry and published through small samples. Imported technique classifications may not capture hybrid practices, informal information networks, owner-manager judgement, or institutional constraints. Weak adoption should not automatically be attributed to resistance; it may reflect cost-benefit calculations under limited scale and unreliable data.

Latin American and other emerging-economy research similarly points to the importance of institutional volatility, inflation, family ownership, informality, and access to technology. Across regions, the pattern is not a simple developed-versus-developing divide. Large digital firms and small manual firms coexist within countries. Comparative scholarship should therefore measure organisational and institutional conditions directly instead of using national location as a proxy for capability or uncertainty.

CRITICAL SYNTHESIS OF THE RELATIONSHIP

Table 1: Critical Synthesis of Management Accounting Claims, Mechanisms, Limitations and Research Implications

Literature claim	Plausible mechanism	Boundary condition	Critical weakness	Research implication
Accurate costing improves efficiency.	Makes resource consumption and waste visible	Process complexity and data quality	Adoption is often confused with decision use	Trace cost Information to Specific process changes
Budgeting improves coordination	Aligns capacity, procurement, cash and output plans	Environmental stability and participation	Target pressure can create gaming and rigidity	Separate planning, coordination and evaluation uses

Non-financial measures improve operations.	Connects strategy to quality delivery, learning and innovation	Causal coherence and manageable indicator set	Indicator proliferation and metric fixation	Test dimension-specific gains and trade-offs
Digital accounting accelerate decisions.	Integrates data and shortens feedback cycles	Interoperability, analytical skill and governance	Automation can scale error and surveillance	Evaluate data lineage, human oversight and latency
Strategic accounting improves competitiveness.	Extends analysis to customers, competitors and value chains	Strategy and external information reliability	Definitions and technique bundles vary widely	Use configurational and process-based designs

Source: Authors' synthesis of the reviewed literature (2026).

Table 1 synthesises why broadly positive evidence should not be read as a universal law. Four conclusions emerge. First, use matters more than possession. Second, benefits are mainly mediated: accounting changes information and attention before it changes operations. Third, complementarity matters because techniques operate in packages with strategy, structure, culture, technology, incentives, and human capability. Fourth, costs and unintended effects must be included in performance assessment.

These conclusions support an integrative proposition: management accounting techniques contribute to operational performance when they produce decision-relevant information that competent actors use to coordinate activities, discipline resource allocation, learn from deviations, and redesign processes. Information quality and managerial competence determine whether the potential mechanism is activated; strategy, technology, organisational size, and environmental uncertainty determine whether the configuration fits; behavioural responses and implementation costs determine the net result. The relationship is therefore conditional, mediated, multidimensional, and dynamic.

METHODOLOGICAL AND KNOWLEDGE GAPS

Causality and Endogeneity

The dominant cross-sectional survey design cannot establish that accounting practices cause performance. High-performing firms may possess more resources to adopt sophisticated systems, producing reverse causality. Strategy, leadership quality, digital maturity, and organisational size may drive both variables. Longitudinal designs, natural experiments, matched comparisons, and repeated operational measures are needed to observe change before and after implementation.

Common Method and Respondent Bias

When one manager rates both accounting sophistication and performance, correlations are vulnerable to consistency motives and general optimism. Future studies should combine accountant and operations-manager reports with archival measures such as yield, defect rates, throughput time, downtime, waste, delivery reliability, product introductions, and forecast error. Qualitative process evidence can show how information entered or failed to enter specific decisions.

Fragmented Constructs and Levels of Analysis

Technique indices often mix practices with different purposes, while performance indices combine outcomes with different time horizons. Researchers should define the unit of analysis and specify which technique is expected to affect which operational dimension through which mechanism. Multilevel designs can connect firm-level control architecture, plant-level routines, team behaviour, and process outcomes.

Geographic and Sectoral Imbalance

Emerging economies, small firms, cooperatives, and agro-processing systems deserve theory-building rather than treatment as sites for replication. In sectors such as dairy processing, perishability, seasonal supply, cold-chain dependence, quality regulation, farmer relationships, and capacity utilisation may alter the value of costing, forecasting, and performance measures. Comparative research should examine how institutional and infrastructural conditions shape information quality and feasible control choices.

Neglected Failure and Unintended Consequences

Publication incentives favour successful adoption. We know less about abandoned systems, ceremonial implementation, indicator manipulation, control overload, employee resistance, deskilling, and situations in which simpler systems outperform sophisticated ones. Studying failure would clarify boundary conditions and prevent the literature from equating modernity with effectiveness.

RESEARCH AGENDA

Examine decision episodes: follow a costing report, forecast, or performance signal from production through interpretation, decision, implementation, and operational outcome. Use longitudinal, multilevel, and quasi-experimental designs to address reverse causality and distinguish short-term disruption from long-term capability building. Disaggregate operational performance into cost, quality, speed, dependability, flexibility, innovation, resilience, and sustainability, reporting trade-offs rather than only composite scores. Model managerial competence as a boundary condition and mechanism, including accounting literacy, analytical judgement, communication, and the capacity to challenge automated outputs. Study control packages and configurations instead of isolated techniques, including complementarities and tensions among budgets, costing, incentives, cultural controls, and digital dashboards. Develop context-sensitive comparisons across firm sizes, ownership forms, industries, and institutional environments, with stronger representation of Africa, Latin America, and agro-processing value chains.

Investigate digital governance, including data lineage, algorithmic opacity, cybersecurity, worker surveillance, and accountability for machine-supported decisions. Report implementation and maintenance costs, system abandonment, workarounds, and dysfunctional consequences so that net operational value can be assessed.

IMPLICATIONS FOR PRACTICE

Managers should begin with a decision problem rather than a fashionable technique. The appropriate question is what operational decision must improve, which information is missing, how frequently it is needed, who will interpret it, and what action authority follows. A small set of credible, timely measures linked to operating routines can outperform a sophisticated but weakly used system. Firms should assess total implementation cost, including data cleansing, staff time, training, maintenance, and behavioural consequences.

Accounting and operations functions should jointly design measures so that financial signals remain connected to physical processes. Targets should be reviewed for gaming risk and for trade-offs between efficiency, quality, innovation, resilience, and sustainability. Digital tools require human oversight, documented assumptions, clear data ownership, and the ability to challenge outputs. Capacity development is therefore not an auxiliary intervention: it is part of the management accounting system's operating architecture.

CONCLUSION

The global literature generally supports a positive relationship between management accounting techniques and operational performance, but the headline conclusion is less secure than it appears. The evidence is dominated by cross-sectional, perceptual, firm-level studies and heterogeneous constructs. Techniques do not create performance by existing. They create possibilities for better attention, coordination, learning, and resource decisions, which may or may not be realised. A more defensible conclusion is that management accounting is an information-use capability embedded in a wider control configuration. Operational benefits depend on the fit among the technique, the decision task, data quality, managerial competence, strategy, technology, organisational scale, and environmental uncertainty. The same technique can enable learning in one setting and create rigidity or gaming in another. Future scholarship should therefore move beyond adoption counts and universal prescriptions toward causal, process-based, multilevel, and context-sensitive explanations. That shift would make management accounting research more theoretically credible and more useful to organisations seeking real operational improvement.

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