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Management Accounting Change in a Manufacturing Company (1946–1975)

[Francesca Francioli, Alberto Quagli](#)
[Performance Measurement and Management Control: Contemporary Issues](#)

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Abstract

Purpose

This chapter focuses on how changes in management control systems in a manufacturing company could be affected by the interplay of institutional forces and power mobilization over an extended period of time (1946–1975).

Methodology/approach

The chapter is grounded in the ‘hybrid’ theoretical framework developed by Yazdifar, Zaman, Tsamenyi, and Askarany (2008) which ties old institutional economics, new institutional sociology and power mobilization frameworks to provide a holistic view of a process of change. Historical analysis contributes to an understanding of the institutional context. The research has been developed by a longitudinal case study by using archival data.

Findings

The chapter provides us with an insight into management accounting change during an extended period of time dominated by political instability, economic turbulence, social tensions and change in the company’s presidency. The study suggests that changes were dependent on a complex set of relationships and preconditions, that the specificity of the company’s accounting controls was tied to isomorphism forms and power relationships internal to the

The use of qualitative approach (as longitudinal case studies) is often criticized because its results are not generalizable and replicable.

Originality/value

The chapter clarifies the theoretical underpinnings of the institutional frameworks and power relationships and suggests areas for institutional and interdisciplinary research into management change.

Keywords

- Management accounting systems
- Organizational change
- Institutionalism
- Cost accounting
- Management power
- Longitudinal case study

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