

An Analysis of Managers' Use of Management Accounting

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ABSTRACT

This study examines the use of management accounting (MA) by managers who are not specialists in accounting. The analysis of the discourses of twenty-five managers in large French companies shows how managers engage with MA. The findings show the usefulness of MA for managers in order to legitimate managerial decisions and to control organizational resources. In addition, the findings reveal that MA is not an integral part of managers' representation of organizational reality. It is used much more for legitimating actions than for decision-making. Nevertheless, in case of major financial difficulties, MA becomes one of the main devices for managers in their decision-making process.

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I. INTRODUCTION

The manager¹ is supposed to undertake diverse organizational roles: informational, decisional, and relational. The success of the manager in playing these roles is vital for any organization (Mintzberg, 1989). To do so, this actor uses several tools, among them management accounting. A manager, according to Anthony (1988), is someone who must achieve results that are in general expressed by objectives in the form of figures and dates. Hence management accounting has to produce information that must be diversified and global in order to be used by different managers. The majority of researchers agree on three functions of management accounting: (1) providing information on results and past performance, (2) facilitating decision-making, and (3) orienting the behavior of others in the expected direction (Burchell et al., 1980; Anthony, 1988; Mellemyk et al., 1988; Macintosh and Scapens, 1990; Sprinkle, 2003; ven Veen-Dirks, 2010). Nevertheless these roles are more assumed than demonstrated at the level of the individual manager (Hall, 2010). Certain authors severely criticize the inability of management accounting to aid managers in their decision-making (Sillince and Sykes, 1995). So far, few studies have investigated accounting practice according to managers' own perceptions, or the importance of each role of accounting for these actors (Wiersma, 2009). Several theories and paradigms have been used to understand the roles of accounting within organizations (contingence theory, strategic management). This paper adheres to a less conventional perspective. It contributes to "alternative perspectives on accounting" (Baxter and Chua, 2003), by mobilizing Giddens' structuration theory (ST). We believe that the three dimensions suggested in Giddens' structuration theory (signification, domination and legitimation) help in understanding managers' use of management accounting information. This study aims to provide an analysis of managers' use of management accounting information in their daily business life. This paper, based on the analysis of the discourse of twenty-five managers in large French companies, provides evidence that management accounting is mainly used to legitimate decisions and to dominate others. Our results question the assumption in the literature that management accounting is used by managers to build representations of managerial situations and for decision-making.

Our paper is organized as follows. Section II presents briefly the theoretical framework. It shows how structuration theory provides the elements for the understanding of the management accounting use. Section III sets out the methodology deployed in this study. Section IV interprets the discourses of managers regarding the use of management accounting. The paper concludes with a discussion of the findings and a statement of the main contributions.

II. THEORETICAL FRAMEWORK

A. The Three Dimensions of Structuration Theory

A detailed exposition of the concepts of structuration theory (ST) has been provided by several authors (Macintosh, 1994; Macintosh and Scapens, 1991). Our aim in this paper is to explain how the main concepts of ST will be relevant to understand the use by managers of management accounting.

According to Giddens, ST is concerned with the relationship between agents' actions and social structures in the production, reproduction and regulation of social order. Social structures are defined as rules including codes of signification or the constitution of meaning (signification structures), normative elements (legitimation structures) and command over authoritative and allocative resources, (Giddens, 1984), that enable the exercise of power (domination structures).

B. Signification

Social systems have structures. Structures include codes of signification or the constitution of meaning. The construction of signification necessitates a system of interpretive schemes by which agents communicate with and understand each other. Interpretive schemes are the cognitive means by which each actor makes sense of what others say and do. The system of signification corresponds to the mutual knowledge shared by individuals and diffused via communication actions

C. Domination

Giddens considers that agents have the ability at the level of interaction to exercise influence and draw on facilities or resources of power. He identifies two types of power resources: command over allocative resources and command over authoritative resources. The study of the forms of domination in the organizational context is part of the traditional field of research on control practices within organizations (Burchell et al., 1980). For instance, the determining of responsibility centers (authority resources), and their budgets (allocation resources) enters into this framework. Moreover, in the context of the delegation of responsibilities and the decentralizing of the decision-making process, the budget is still viewed by managers as a device for controlling delegation, of which they find themselves the guardians' *vis-à-vis* top management (Abernethy and Brownell, 1999; Otley and Pollanen, 2000; Van Der Stede, 2001).

D. Legitimation

Legitimation structures consist of the normative rules and moral obligations of a social system. They constitute the shared set of values and ideals about what is important and should happen in social settings (Macintosh, 1994). Accounting is in fact a device that actors interpret using diverse representations and frames of reference. Moreover, accounting cannot be disassociated from the representations of the different actors (Dent, 1991; Boland, 1993).

E. The Usefulness and Dissemination of Structuration Theory in Management Accounting Research

For more than 20 years, Giddens' theory of structuration has been proposed as a useful means of conducting alternative management accounting research (see Baxter and Chua, 2003). ST "has created a small but distinctive contribution to alternative management accounting research" (Baxter and Chua, 2003, p.100), whilst Giddens' work has fostered some meta-theoretical debates in the Accounting, Organizations and

Society (AOS) journal (Boland, 1996; Scapens and Macintosh, 1996). Previous researches show that ST has not yet revealed all its usefulness for understanding and analyzing accounting roles within an organization (Macintosh and Scapens, 1996; Baxter and Chua, 2003; Englund and Gerdin, 2007; Coad and Herbert, 2009). This paper extends the research employing this theory by focusing on the study of management accounting in action at a managerial level. This is particularly important because the analysis of managers' use of accounting remains critically under-represented in the literature (Hall, 2010). We believe as other authors (Roberts and Scapens, 1985, Ahrens and Chapman, 2002), that an explicit use of Giddens' structuration theory is useful to emphasize the production and reproduction of accounting practices through their use by managers. We believe that using some concepts of ST might provide clearer insights into the role of management accounting in everyday management. Roberts and Scapens (1985), Macintosh and Scapens (1990) argue that management accounting represents modalities of structuration in the three dimensions of signification, legitimation and domination.

Below, we will present a series of managers' actions drawn from our fieldwork seeking to draw on the use of management accounting information through the three dimensions of ST.

III. RESEARCH METHOD

The objectives of this study were addressed using in-depth interviews that facilitated obtaining managers' perceptions directly. The method adopted may be classified as a cross-sectional field study (Lillis and Mundy, 2005). Our field concerned managers operating in large French companies. This study is of an interpretive nature. We follow Ryan et al. (2002), who note that the case selection criteria should be governed by theoretical rather than statistical considerations.

Access to these organizations was acquired through the use of personal and institutional contacts. In the following paragraphs, we describe the methodology of the research undertaken, the characteristics of the people questioned, and the techniques for collecting and analyzing the data.

Our sample was created to attain a certain variety in profiles. This helps to capture the richness of the interpretations and uses of management accounting. Furthermore, taking diversity into account with regard to companies meant considering them from different activity sectors (Mia and Chenhall, 1994). This allowed us to understand various managerial situations. Table 1 summarizes our sample.

We used as the basis of the study the discourse of the actors-managers (within companies generating sales over €100 million). We argue that considering "the manager" as the unit of analysis, rather than "the organization" or "the accounting systems," may bring additional insights. The method of interviewing concerned the actors' discourses in relation to their personal managerial practices. To analyze the data we relied on the content analysis of managers' discourses. Content analysis was undertaken alongside data collection and coding. This coding was done by applying the principle of 'systematic comparison' supported by Glaser and Strauss (1967). We analyzed the managers' discourse according to signification, domination, and legitimation.

Table 1
List of interviewed managers

N°	Business sector	Function
E1	Environmental Industry	Director for Development
E2	Automobile Components Manufacturer, Transport industry	Director for European Operations
E3	Cosmetics	Sales Director
E4	Bank Insurance	Ex-Human Resources Director, Director for International Relations
E5	Property Management	CEO
E6	Telecoms	Ex-Director « Fixed Line Phone for General Public »
E7	Automobile Industry	Director for Communication
E8	Telecoms	Group Resources Director (Director Resource Management)
E9	Chemical Industry	ex-Director African Operations, Communication Director
E10	Cosmetics	Commercial Director
E11	Telecoms	Director Computing Department
E12	Food Industry	Human Resources Director
E13	Automobile Components Manufacturer, Transport Industry	Director for French Operations, ex-Director for Finance-Europe
E14	Electrical Construction and Transport	Director for Investor Relations
E15	Automobile Industry	Director for Economic Intelligence
E16	Automobile Industry	Strategic Planning Director (Marketing and Commercial)
E17	Transport and Logistics for Companies-France	CEO
E18	Automobile Industry	Factory Director
E19	Entertainment	Commercial & Marketing Director
E20	Automobile Equipment	Supply Chain Director, Asia and Mercosur
E21	Bank	General Services Director
E22	Transport and Logistics for Companies-France	Marketing Director
E23	Cargo-Fret	Director for Lines Management
E24	Cargo-Fret	Product Director
E25	Manufacturing of Welders	Export Consumer Service Manager

IV. RESEARCH FINDINGS

We interpret the managers' discourse according to signification, domination, and legitimation. We recognize that the ST mechanisms are obviously recursive. However, hereafter the separation has been made for analytical purposes.

A. Accounting is not an Integral Part of Manager's Representation of the Organizational Reality

The strong pressure on middle managers to account for accounting indicators involves a mental emphasis on them. These actors, and especially top managers, are even implementing financial and accounting training for their co-workers, to facilitate the sharing of mental representations based on accounting indicators:

Management accounting information is made intelligible by the interpretive scheme of each individual (actor), according to his abilities and interests. The overall shared concern with regard to accounting is related to its (inability to give a fair representation of organizational reality: "a history of economic life," "a film which has already been shown," "a guarantee of reliability within the company"... It emerged from the analysis of the managers' discourses that several of them thought themselves unable of interpreting the accounting reports: "I am sure that I will never be an accounting person, as I cannot get the logic!" (E25, Export Consumer Service Manager). Indeed we disclose the severe 'self-inefficacy' (Bush, 1997) of managers regarding accounting. Such a cognitive inability contributes to the fact that managers consider accounting as merely "a simple parameter amongst several others." (E8, Director of group resources). In this sense, managers have little belief in the decisional usefulness of accounting, and do not really perceive it as a positive help for action (McKinnon and Bruns, 1993; Sillince and Sykes, 1995).

The manager does not have the necessary self-assurance concerning his ability to understand and interpret accounting information. Thus, two types of managers who have such a passive attitude regarding the accounting system can be identified.

The first group of managers considers themselves not competent to interpret accounting. They choose to 'keep in the background' behind the technical device. In this case, the manager only agrees to carry out the directives that are translated into accounting language, without being able to understand them or to critique them.

The second category of managers consists of individuals who completely reject accounting; they rarely use it in their decision-making, as illustrated by the following:

"I know how to do everything [...] except how to enter an accounting figure into the computer. Accounting is, after all, a field for specialists... (E5, CEO)."

The limited use that directors make of accounting also depends on what stems from the cognitive ineffectiveness of the accounting information (difficulty of accessibility, inadaptability to their needs, cost, and the time needed for effective production). This is mainly what decides them on the extent to which they will make use of such information.

The directors interviewed clearly think that accounting systems do not allow them to act and to represent their organizational reality, because they do not make it possible to identify the levers of action in a prospective manner. The operational directors (production and commercial) seem to agree on the failure of the management

accounting system and, in particular, that it focuses on the professional vision of accountants, not the operational one. They particularly evoke the local specificities of their activities, which are directed towards operational actions and the exploration of the market.

Interestingly, we can reveal that managers criticize the accountant much more than the technology/device. In addition, we note that the managers' knowledge of accounting (such as E2, E4, E5, E8, and E18) is the main determining factor in their representation of it, and the functions they attribute to it (Bush, 1997). Nevertheless, with the increase in complexity and uncertainty (cause and effect) of the decisional situation (Burchell et al., 1980; Mia and Chenhall, 1994), and paradoxically, above all in the case of major financial difficulties within the company, the relationship between accounting and managers' actions changes substantially. Accounting then becomes one of the main devices in the decision-making process, both before (making the action) and after (controlling the action). The worse the financial situation, the more accounting becomes the basis on which decisions are made.

B. A Large Use of Management Accounting as a Device for Domination

Domination structures consist of the codes or templates for the relations and ordering of dependence and autonomy within a social institution. These structures are characterized by the 'dialectic of control.' Here social relations involve a systemic integration of autonomy and dependency. This is the case in which managers intend to maintain their relative autonomy vis-à-vis the board of directors and shareholders by means of information asymmetry. The latter are likely to intervene and put pressure on managers in the case of unsatisfactory performance. Such a situation can render managers more dependent, and subject to restricting/firing decisions. Therefore, accounting has close links with power relationships. It can even serve to mask an insecure economic reality to enable the CEO to remain in his position (E8, Director of Group Resources). Indeed, some interviewees openly mentioned the manipulation of accounting information by top managers. What was particularly salient is that one CEO interviewed mentioned such a manipulation by his predecessor (E5). We noted that, for some of the managers interviewed, smoothing over accounting information is a necessity, given the emotional uncertainties of the shareholders.

The policeman role played by accountants is perceived as fulfilled at the expense of managers' own responsibilities. The issue here is that the actors stress that the firm's value is created by operational managers, not by top directors. The former have authoritative resources as they have the required business expertise. The ambivalent relation pointed out is that the top directors will be rewarded in case of good performance, although the value creation is achieved by the middle levels.

Therefore, management accounting information is generally the basis for negotiations with the top directors, as illustrated by the following quotations:

"I feel in a strong position when I go and see the Executive Director with some accounting figures. This isn't the case when I go to see him with a good story". (E24, Product Director)

Indeed, middle managers are more interested in accounting when the issues concern negotiating an investment contract with the top management, or requesting a budget extension (E1, E8, and E22). This is also the case when it concerns explaining

achievements in relation to those budgeted for. One medium of this domination that is allowed by central management control is the predetermination of standard costs/prices. This is felt by the managers to be very frustrating. For instance, a Director of Commercial Strategy expressed his irritation about this matter in the following manner:

“I do not really appreciate the devices that are used in the group, we too often compare budgets, re-forecasts and the Plan; we compare our dreams with our expectations, our hopes. (E16, Strategic Managing Director)

C. Using MA to Legitimate Decision-making is Crucial for Managers

The signification structure of any social order is intertwined with the legitimation structure that provides it with its moral underpinnings. The legitimation structures consist of legitimacy codes, normative rules, and moral obligations (Macintosh and Scapens, 1991). During actions and interactions, the agents rely on legitimation structures, which they consider through the normative rules of behavior. By doing so, they reproduce the current morality by the sanctions used to reward or punish other agents, according to the extent to which they conform to the codes of conduct.

The legitimation structures find their basis in the signification structure. In a strongly competitive context, showing the capacity to improve financial viability and achieve good economic performance seems to be the source of the legitimation structures for managerial actions. In our study, management accounting serves as an argument by which managers make their decisions credible (Mellempvik et al., 1988). Even more so, certain managers succeed in building and developing their managerial credibility, “thanks to showing empathy, transparency and looking for a common interest with the chief accountant.” (E25)

The majority of managers interviewed pointed out the persuasive capability of MA. A CEO can earn the trust of the board of directors by regularly taking out the MA reports:

“The first year, when I was appointed in November, I planned five meetings of the board of directors, to show them the state of the company, because they weren’t expecting it, and they believed that it had been turned around, whereas in fact that was not at all the case!” (E5)

With regard to other stakeholders, this same manager added the following:

“When the shareholders, the trade unions, ask you certain things that you consider to be unreasonable, you must use the accounting reports to show them that it isn’t possible”. (E5)

In the case of painful decisions, such as a personnel downsizing, MA helps to legitimize such decisions made by top management. Middle managers feel shocked, and regret that they cannot understand:

“Why the CEO decides to cut off the human resources while sales increase, and the related daily work is more intensive than ever due to the sales increase (of course), but also due to the additional documentation, internal controls, SOX, etc.” (E25)

The manager needs to “measure the achievements in relation to the objectives” (E2, E5, E10, E17, E22). In this case, the management accounting system is used as a device to follow up and monitor how they diverge from the original forecasts. MA “makes it possible to keep one’s feet on the ground, and then do business with the rest.” (E10). MA, by providing information about the actions accomplished, allows the

organizational actors to feel responsible (Anthony, 1989). It is a device that upholds the justifications for granting rewards or sanctions with regard to the standards fixed internally (objectives) or externally (benchmarking, competition, activity sectors, etc.) (van Veen-Dirks, 2010). In this sense, the manager uses it to evaluate the performance of members of his team as well as the entity under his control (Merchant, 1998). MAI is ‘firstly’ “to know where the gains and losses are, which are the teams that make money and others that don’t make money” (E5, CEO).

Often, managers must make a choice concerning the accounting indicators that are used to assess the performance of the individuals and the entities. As one manager claims, “I think that an indicator is quite interesting, but I would be quite careful. There are accounting indicators upon which your direct performance is evaluated. So you are made responsible for it... Yet, our brand image (non-accounting indicator) is, in a sense, more of a probing element: am I going in the right direction? This indicator (the opposite of accounting ones) helps to identify the problems” (E16).

Interestingly, managers are aware of the legitimating power of accounting indicators. Thus their choice of indicators is of great importance because it cannot easily be reversed.

Table 2 below presents the main results of our study. It explains how managers use management accounting through the three dimension of structuration theory.

Table 2

Uses of management accounting by managers	
Structuration theory dimensions	Managers’ perceptions and use of MA
Signification	Priority for budgeting, profitability and return on investment, MA as a language for specialists Difficulty in interpreting and using MAI MA is considered as more oriented to short-term goals MA as an information driver MA fails to support decision making Paradox of using accounting in case of major financial difficulties
Legitimation	Trust in figures Persuasive force of MAI Communicate results of actions External reporting to maintain shareholders’ loyalty Legitimate less accepted decisions Legitimate sanctions and rewards
Domination	MAI used to negotiate within shareholders and other stakeholders MAI used to assess people and distribute resources within the company Reliance on management accounting performance measures Allocation of financial and human resources

V. DISCUSSION

Previous studies using ST (Macintosh and Scapens, 1990; Macintosh and Scapens 1991; Conrad 2005; Gurd 2008) concentrated mainly on organizational change using company case studies (University of Wisconsin, GM, British Gas, Electricity Trust of South Australia, respectively). Each of these organizations was going through a period

of organizational change, and accounting was implicated in their change of structures (Gurd, 2008). For our study, we concentrated on the use of accounting at a managerial level, and its enactment by managers who were non-specialists in accounting. Our objective was to represent the use of the management accounting information in a more general context than the specific context of organizational change alone. We recall that little research has deployed this theory to analyze the interpretation and use of accounting at the level of individual managers. Above all, this question is critically under-considered in the literature, regardless of the theoretical framework (Pierce and O'Dea, 2003; Hall, 2010).

The findings highlight the importance of the role played by the MA as a resource for domination, and for providing legitimation, with regard to managers' responsibilities and actions. Further, our study reveals that whilst the use of MAI for decision making is limited, it becomes an important device in the case of major financial difficulties within a company.

It appears that managers perceive management accounting as a means of enhancing their power, and influencing organizational members' behavior. Thanks to the authoritative and allocative resources offered by accounting, it is used as an important source for evaluating the performance of individuals and entities. In this way, and conforming to the research in "Reliance on Accounting Performance Measures," it appears that managers consider accounting a means of influencing internal behavior (Sprinkle, 2003). It is an instrument that makes it possible to involve a certain number of people, and to make them agree with the manager's vision. This is expected to result in the realization of 'common' objectives. This confirms that ST is particularly appropriate for examining how control systems influence behavioral rules (Macintosh and Scapens, 1991). The social relations associated with the use of MAI by managers involve a systemic integration of autonomy and dependency (Macintosh, 1995). This is related to the position of the manager as a pivot between his subordinates and the stakeholders of the entity under his control.

MA, interpreted according to Giddens' structuration theory, can be assumed to be a social structure. It is both structuring and structured through the managers' actions. MA can be used in different ways by managers belonging to a variety of companies, although they all have similar positions. This can be explained by the fact that management accounting systems are the modalities of action structuration (Macintosh and Scapens, 1990; Englund and Gerdin, 2008), and by the degree to which managers can be considered "knowledgeable actors" regarding accounting. This is consistent with the conclusion of Scapens (2006), who mentioned (1) that the management accounting techniques used in practice are often not the 'ideal' ones, as might be expected—practice is never perfect—and (2) the knowledge and backgrounds of key individuals can affect their use of management accounting in practice. MA is used in a variable and sometimes contradictory way by managers. This can be explained by the ability of the managers (knowledgeable actors) to interpret and use MAI in a flexible manner. This fundamental concept in structuration theory is based on the idea that all human agents have the ability to affect the action. They have the knowledge to manage their actions. The study of managers who are non-specialists in accounting reveals the importance of considering the competencies of accounting users, in order to better understand its issues in use. A lack of technical skills in assimilating accounting methods and

conventions, as well as a feeling of self-inefficacy with regard to accounting, favor managers' tendency to make decisions without really making use of the MA.

VI. CONCLUSION

This paper offers a structuration analysis of the use of management accounting by managers without accounting expertise. Admitting the possibilities of conflict, the paradox in using MA and the contradictions in the managers' discourses structuration theory contributes to explain behavior patterns that do not seem to conform to the technical-economic and rational approach to accounting. These managers, whether operational or functional, when faced with external pressure (investors, suppliers) or internal pressure (unions, employees, and top management), tend to benefit, in one sense or another, from the potential advantage of the use of MA. The analysis of the managers' discourses shows that MA is used to justify or interpret an action and to enhance managers' power. Seeking coherence with regard to these three dimensions of ST makes possible a better understanding of the reasons for managers' actions.

Our study presents an attempt to look at MA as a managerial practice. It is a response to the recommendations of Goddard (2004). Structuration theory has made it possible to discover and bring together the practices of managers, when using MA, with their own perceptions of accounting as a social structure that can be interpreted according to the three dimensions of ST. In this respect, this theory clarifies the process by which users interpret and use management accounting. How the competencies and the objectives of users are analyzed in relation to MAI represents an important line of research for the development of the norms, tools, and methods originating from accounting and that can be fully used by managers.

This paper points out that the significations that managers have, involve a gap of incomprehension and distancing vis-à-vis accountants. Our study seriously challenges the decision aid for managers that accounting is assumed to provide. Hence management accountants can increase their organizational usefulness by moving away from a mainly technical validity toward an organizational one. In addition, by showing the focus of managers on the relational roles (signification, legitimation and domination) of accounting, this study calls for better awareness and training of accountants, in order to assist managers in fully playing their roles. Academics may wish to further integrate the relational aspects of accounting use into the discipline's curriculum.

ENDNOTE

1. A manager is an organizational player who has responsibility for an organization, or for one of the entities within it. He has also been given formal authority.

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