

Starting points for overcoming implementation barriers of management accounting tools

Nowadays enterprises are permanently confronted with different change processes, which can be both constantly or of an abrupt nature. However, despite the frequent confrontation with change, organizations hardly can cope with these challenges. Facing severe problems and barriers to master these changes, researchers have shown great interest in the topic of change management. In order to create a link to the actual topic, in this paper it is assumed that the introduction of management accounting tools represents an important change process for organizations. For a successful implementation it is inevitable to overcome the barriers that come along with the implementation process. Despite the presence of various papers about the topic of the implementation of management accounting tools, there exists still a research gap, which has inspired the underlying work. Concerning this, there have been hardly any suggested solutions evolving from the organizational framework of companies so far. Luckily the research area of “change-management” provides a series of suggestions, how the organizational framework of enterprises should be designed to master change processes successfully. Regarding this, these solutions can also be used for overcoming the various barriers of the implementation of management accounting tools.

In this research paper it will be examined to which extent, suggestions coming from the change management - in respect to the specific characteristics of management accounting - can be adopted for the implementation of management accounting tools. Following the “situational approach” a conceptual framework of change processes will be outlined for identifying organizational parameters which have a meaningful impact on change processes. Finally, for developing specific suggested solutions regarding organizational parameters, findings within the area of change-management will be considered. In consideration of these outcomes, regarding the specific characteristics of management accounting, it will be examined whether these recommendations can also contribute to prevent from the obstacles which endure during the implementation of management accounting tools or not. All in all, it turned out, that the recommendations of change management demonstrate a high potential for a successful implementation of management accounting tools. However, experience has shown as well that sustainably successful organizations have to be adaptive to the changing external environment, regardless if they consider to implement a management accounting system or not. Last but not

least it should be noted that all these recommendations must not be taken as generally applicable, instead they should provide a more general guideline in the “right” direction.