

Changing Role of Management Accounting: Lithuanian Experience Case Studies

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The preconditions of knowledge economy have influenced global changes, which, consequently, had an impact on the nature of organizational equity. Furthermore, a dynamic and competitive climate urges managers to perfect their skills in global orientation, strategic flexibility and quick response to changes as a prerequisite of working under ever-transforming conditions, where an organization should be in the state of continuous development, responding to new technologies, new markets, new businesses, and new people (employees and consumers). The above-mentioned business environment and information access alternate the nature of market competition as well as determine particular information demand. Quick response and flexibility could be achieved, only if decisions are based on timely and adequate information, knowledge and experience in managing the external business environment and internal capacities of an organization. Thus, the new measurement tools are in demand, which should assist in measuring, planning, evaluating and managing the value-creating process inside the organization. The role of modern management accounting systems has extended from data accumulation to strategy implementation. The most popular management accounting conceptions, namely, activity based costing (management) and balanced scorecard, disclose how changed management accounting role integrates a focus on three key stakeholder groups: employees, customers and shareholders. Built on previous management accounting studies this article explores Lithuanian experience implementing modern costing and performance measurement systems.

In order to point out the changing role of management accounting in Lithuanian organizations an empirical research was performed. This research consists of two main stages. 1) Implementation level of modern management accounting conceptions and the availability of information for decision making were analyzed using quantitative data (survey). 2) A deeper analysis was performed in Lithuanian organization disclosing the changing role of management accounting after implementation of modern costing and performance measurement system (case study).

Results of empirical research indicate that there is quite a strong correlation between implementation level of conceptions (ABCM and / or BSC) and a range of management areas where information generated with the help of those conceptions is useful. Case study organization has started integration stages and has created information basis for cross functional and vertical communication through different management levels, but mean-

while there is an absence of communicative relations between top and lower management levels.

The results of the research disclosed that modern management accounting conceptions might be precondition for changing role of management accounting but it depends on implementation level and organization's ability to manage all capacities of these conceptions.

Keywords: management accounting system, implementation stages, balanced scorecard, and activity based costing.

Introduction

The preconditions of knowledge economy have influenced global changes, which consequently had an impact on the value creation drivers. Thus the nature of decisions had changed as well. This situation determined the popularity of modern management accounting tools: activity based costing /management (ABCM) and Balanced scorecard (BSC).

Management accounting studies disclosed the significance of management accounting as a stimulus for organizational change and progress; they substantiated the benefit of performance measurement process not only for financial results (*improving financial indicators, increasing market value*) but also for *ongoing performance improvement, communication and control* processes. This scientific field was researched from various angles by Demsi, Bainen (1987), Balakrishan *et al.*, (1996), Kennedy, Graves (2001), Malina, Selto (2001). Studies on organizational change, as a stimulus for management accounting changes, were aimed at determining volatile economic principles that challenge changes in organizations and information demand, simultaneously considering their nature. Extensive research and comparative studies on these related issues have been performed worldwide, including post-communist countries. These studies were based on conceptual contributions by Innes, Mitchell (1990), Kellert, Sweeting (1991), Coates *et al.*, (1992), Cobb, Helliar (1995), Burns, Scapens (2000). Researches have proved that new management accounting methods are promptly adapted by the business organizations in quickly developing countries (Lithuania could be allotted to this group as well, though special in-depth research was not carried out in this country). Therefore, the greater the demand for management change is, the faster change in management accounting occurs. According to the theoretical assumptions of modern conceptions the implementation of ABCM or BSC tools should assist in measuring, planning, evaluating and managing

the value-creating process inside the organization. But the results of recent researches in management accounting field did not provide definite confirmation of that aspect (J.Innes, F.Mitchell (1990), J.Burns and R.W.Scapens (2000)). Sometimes the tendencies in business consulting practice are even opposite (D. T. Hicks, 1999).

The questions are: "Do these changed management accounting conceptions suffice to meet new management challenges?"; "What role might management accounting play in creating and sustaining this competitive advantage?" and "Have the new conceptions of management accounting changed the role of management accounting itself?"

The paper's aim is to disclose how the role of management accounting has changed in Lithuanian companies after the implementation of modern costing and performance measurement systems.

The research object is implementation process of modern costing and performance measurement systems.

The research methods Main stages of implementation of ABCM and BSC systems are analyzed in the first part of the paper from theoretical point of view. The research method is briefly discussed in the second part. Implementation level of modern management accounting conceptions is analyzed using quantitative data (*survey*). Deeper analysis was performed in Lithuanian organization disclosing the changing role of management accounting after implementation of modern costing and performance measurement system (*case study*). Results and their interpretation are presented in the third part.

Theoretical background

ABCM is the first management accounting method useful not only for costing but for performance measurement as well. The problems of adaptation and implementation of modern management accounting conceptions might be analyzed from two different points of view (McGowan, Klammer, 1997):

- Macro level reflects organizational view. That means that adoption process is focused to the advantage of the whole organization. From this point of view we are talking about "top down" direction of organizational changes.
- Micro level reflects individual view. In this case conception adoption is viewed as a means for local problems solving, such as cost accounting divisions. From this point of view we are talking about "bottom up" direction of organizational changes.

Three trends of ABCM adaptation studies might be distinguished from macro level point of view: (1) Studies of ABCM adoption success factors (Shields, 1995; Swenson, 1995; Forster, Swenson, 1997; McGowan, Klammer, 1997;); (2) Studies of adoption stages and their success factors (Innes, Mitchell, 1995; Gosselin, 1997; Krumwiede, 1998); (3) Availability and functionality of adopted concept and its impact on performance management and market value (Kennedy, Graves, 2001). Hence macro level is more suitable to disclose the changing role management accounting.

Balanced scorecard is another popular concept of

management accounting available for performance measurement and management (Atkinson *et al.*, 1997). This is the fashion that fascinated modern organizations. Despite a great number of books, articles, presentations, workshops, cases of successful adoption and a wide range of IT solutions it could be maintained that there is a lack of theoretically and empirically grounded studies about BSC adoption stages and featured success factors or problems. The research performed by Malmi (2001) could be mentioned. It was focused on BSC adoption experience and problems. Malina and Selto (2001) analyzed BSC as a factor for organizational processes (*strategic control and communication*). Hoque and James (1994) researched relations between BSC application in practice and such factors as *organization size, product life cycle and market position*.

ABCM adoption studies are usually focused on early stages or on one of them (Shields, 1995; Innes, Mitchell, 1995; Gosselin, 1997). But it is essential to analyze critical success factors of earlier and later stages in quite a long period of time in order to realize all benefits of the changes. Krumwiede's (1998) study covered the wider range of ABCM adoption stages and critical factors. Besides this he pointed out stages when rejection of the systems is the most likely (*adoption, acceptance*).

In turn Babcock *et al.* (1976) separated four stages of Management by objectives (MBO) implementation (organizational preparation, overall goal setting and review, initial and mature integration), the aims of which are related with the six stages analyzed by Krumwiede (1998) in ABCM case. It could be maintained that changes caused by implementation of such concepts are based on the same principles. Aims of those stages are different. Some critical success factors such as leaders support are suitable in all stages. Other factors such as learning processes are important in all stages as well, but the content of those processes will be different.

Based on the results of other authors analyzed above we have chosen four modern management accounting conceptions implementation stages for our study, namely *organizational preparation stage, fixation stage, stage of initial integration, stage of mature integration*.

Summarizing the above ideas, it could be maintained that adoption of management accounting conception should cover quite a long time period and typical stages of changes, because the organization might disclose all advantages of the system in later stages, when system is fully integrated. First of all those advantages are a support for decision making processes in a wide range of management areas. The changing role of management accounting might influence value creation, but it is ensured when modern management accounting conceptions are in the integration stages and really working.

Research method

In order to point out the changing role of management accounting in Lithuanian organizations an empirical research was performed. Our research consists of two main stages. 1) Implementation level of modern management accounting conceptions and the availability of information for decision making were analyzed using

quantitative data (survey). 2) A deeper analysis was performed in Lithuanian organization disclosing the changing role of management accounting after implementation of modern costing and performance measurement system (case study). The aim of the first stage was to disclose the changing role of management accounting in Lithuanian organizations. This will be grounded analyzing the relations between implementation level of modern management concepts and the range of application areas of information that is generated with the help of those conceptions in Lithuanian organizations (variety of decisions). Prospective results will shed more light onto Lithuanian experience of implementing and using modern management accounting conceptions. Those results will disclose the context and will be the precondition for the next stage of the research. The direct impact of organizational changes to different role of management accounting is difficult to measure. Quantitative data is insufficient to prove such kind of presumptions. The changing role of management accounting becomes evident through substantiate of management decisions making.

Methodological aspects of the first stage (survey)

The development of the hypothesis

Modern management conceptions influence value creation for shareholder, employee and customer when generated information supports management decisions. On the other hand the implementation of modern management accounting conception does not ensure its substantiation and application. The information is suitable for decision making when conceptual principals of the system really work in an organization. The declaration that organization had fully or partly implemented the conception does not mean that it is true. The question is whether adopters and users of the system understand the main idea and principles of the system, and whether they have succeeded with realization of it in practice. The problem is to find out in which cases the declaration about systems implementation remains a declaration. And what factors show that the systems (ABCM or BSC) really work.

The main conceptual idea of ABCM is measurement of costs and performance in each part of organization's value chain. It could be presumed that if organization measures the costs and performance exceptionally in the prime activities but not in supporting activities then it means that the idea of ABCM was not properly understood and implemented. That is the case where implementation level of ABCM is declarative. Based on the presumption listed above we formulate the first hypothesis

H (1): The adopters of ABCM measure costs and performance in prime and supporting activities of the value chain more frequently than non- adopters.

The main conceptual idea of BSC is consistency of organizational strategic goals and measures for their achievements. BSC really works when organizational

strategy is translated to appropriate set of goals and measures in different financial and non financial perspectives. Main steps of strategy implementation are reflected in strategy map and tracked with the help of relevant measures. The most presumable situations are when organization formulates goals, but does not measure the progress or vice versa. Other probable situation is when organization has balanced scorecard (goals and measures in all perspectives), but decisions are based exceptionally on financial results. Those situations could be considered as incomprehension or inadequate application of BSC. The above listed propositions let us formulate the second hypothesis.

H (2): The adopters of BSC adjust goals and measures in financial and non financial perspectives more frequently than non adopters.

However, the implementation of a theoretically descriptive method of management accounting into practice does not automatically imply its incorporation into decision making process in an organization. There are cases when organizations, which have implemented such techniques, do not manage fully all their capacities. In such situations management accounting systems ABCM or BSC become end in itself, not a means to an end. On the other hand the question is whether this information is accurate, relevant and suitable for decision making in different management areas. So the presumption that value creation depends on information availability for decision making and prepositions listed above lead us to the third hypothesis.

H (3): Information generated with the help of the adopted systems (ABCM or BSC) is more applicable for decisions in different management areas when implementation level of the system is not declared but real.

Two independent variables need to be measured in order to confirm or reject formulated hypothesis:

- 1) **level of implementation** (declared and real) of modern management accounting conceptions (ABCM, BSC)
- 2) **availability of information** for decision making.

Content of the questionnaire

Organizations that declared full or partly implemented system were presumed as adopters while the others were presumed as non- adopters. In order to find out whether implementation level is not declared respondents were asked additional control questions. In ABCM case respondents ought to check in what parts of value chain they measure costs and performance. In BSC case respondents were asked to list appropriate strategic goals that are formulated and measures that are usable in an organization. Additionally respondents were asked to check the main steps of strategy formation and implementation process that are usual in the organization. Those steps accordingly reflect the main elements of BSC.

In order to evaluate availability of information for decision making respondents were asked to mark the ar-

areas where they usually use it. We have listed 16 possible areas, which cover main management functions planning, control/process improvement, communication/motivation and relations with environment. Presumption was made that wider range of application areas means greater availability of information for decision making.

Main steps of the second stage (case study)

Research questions determined the main steps of case study. It was divided into four steps: choice and overview of organization, assessment of performance measurement system, interpretation of results. The choice of organization for case study was determined by such kind of criteria: organization's size, implementation level of both management accounting conceptions, reasons to adopt management accounting conceptions, availability of information generated with the help of management accounting conceptions.

Assessment of performance measurement system was performed using interview method. Respondents were chosen from different management levels. Respondents of lower management level were interviewed using structured questionnaire (the same that was used in the survey analyzed in the previous section). Top managers answered the same questions and made comments which let us better understand the situation and make interpretations and conclusions. Conclusions and interpretations were made comparing the results of changes in performance measurement system, determining trends of changing role of management accounting in time.

Results and interpretation

Analysis of quantitative data

The survey covers a total sample of over 200 organizations. 90 filled questionnaires were suitable for future analysis (feedback 45%). 35% of respondents are organizations that employ from 50 to 300 employees; respectively 6% - from 300 to 500; 18% - 500 and more. 48% of the respondents, that took part in the research, are active in the market for ten and more years, 35% - from five to ten years. This parameter shows that practise of management accounting and performance measurement is steady enough. Furthermore, 52% of the respondents indicated that their turnover in the last year had grown for 50% and more. Fast growth reflects changes in structures and processes of an organization.

About 48% of the respondents are adopters of ABCM. The rest 52% know ABCM but did not try to implement or even did not know about it. There are relations between implementation level of ABCM conception and costs and performance measurement in prime and supporting activities of value chain. The correlation¹ is not strong but it could be maintained that adopters of ABCM measure performance in wider range of activities more frequently than non adopters. In some cases the implementation level was declared but no really working. On the other hand the results let us propose that there are

¹ Pearson's R 0.467 Significance at .00 level

organizations which measure costs and performance in prime and supporting activities but do not declare about ABCM implementation. So it could be concluded that the first hypothesis is proved.

It was complicated to verify the second hypothesis and get statistically reliable results as BSC conception has been implemented only in 13 companies (14.4 %). We measured and analyzed three variables: BSC implementation level, adjustment of goal and measures; steps of strategy implementation process. The correlation² between BSC implementation level and adjustment of strategic goals is tenuous. The same situation is in the case of BSC implementation level and main steps of strategy implementation process³. This means that adopters and non adopters of BSC are looking for the ways to track the process of strategy implementation and try to adjust their strategic goals and performance. On the other hand there is correlation⁴ between adjustment of strategic goals and measures and main steps of strategy implementation process. According to those results, it could be maintained, that strategic performance measurement (consistency of goals and measures) is in the higher level in those organizations which are mapping their strategy, are formulating goals in different financial and non financial perspectives, are looking for cause effect linkages between those goals, are setting tasks for teams and employees. But this is independent of implementation level of BSC conception. Those results could be explained in two ways. The first one is that most of the respondents represented small or middle sized companies and strategic problems are more typical for big organizations. The second one is that BSC conception was not well known in Lithuanian organizations in 2004 (63% respondents do not know BSC). Currently the situation had changed but it could be considered as first experimentations with BSC.

In order to prove the third hypothesis we looked for relations between ABCM and BSC implementation level and the range of management areas where information is useful for decision making and management process. There is quite strong correlation⁵ between implementation level of concepts (ABCM and or BSC) and range of management areas where information generated with the help of those conceptions is useful. Organizations that are adopters of both concepts use the information in a wider range of areas than those that are non adopters. According to the results it could be maintained that information generated with the help of management accounting concepts (ABCM or BSC) or other kind of performance measurement process in Lithuania's organizations assists traditional management areas: problems identification solution (43%) and communication with shareholders (42%). It is logical that respondents don't see management accounting as a means for communication with government institutions and controllers (4%). (They have financial accounting for this purpose). This information does not serve as a background for incentive and motiva-

² Pearson's R 0.177 Significance at .09 level

³ Pearson's R 0.200 Significance at .05 level

⁴ Pearson's R 0.662 Significance at .00 level

⁵ Pearson's R 0.445 Significance at .00 level

tion system and communication between managers and employees (about 24%). Situation of strategic planning is better, because about 35% of respondents accept the role of management accounting and performance measurement process for strategy creation, harmonization with mission, vision, values and adjustment with long and short term task.

The results of this stage of the research disclosed the context of Lithuanian experience using modern management accounting conceptions and using information generated in it for decision making. In summary it could be concluded that ABCM is more popular and known than BSC. Most of ABCM adopters have a really working system, which ensures costs and performance measurement in prime and supporting activities. Rather different situation is in BSC case. Most of respondents are not adopters of BSC but solve their strategic problems with the help of their own performance measurement process which has essential features of BSC. Adopters of ABCM and (or) BSC consider the generated information useful for decision making in a wider range of management areas. Deeper analysis is required to substantiate this kind of relations.

Case study organization is a Bank, member of international group, operating in retail and corporate banking in Lithuania. Bank's mission is to continuously increase the value of the company while recognizing customers requirements and offering the best financial solutions. That means that successful business development is focused on customer value creation. On the other hand one preposition of mission claims that the bank pretends to be the best employer in all geographic regions.

In 2005, the Bank strengthened its leadership position in the domestic personal lending business. Its personal loans portfolio doubled and reached 2.6 bn LTL, while the market share improved by 1.3 percentage points and grew up to 30.3%. Last year's fastest growth rates were recorded in the area of home lending - Bank's home loans growth rates accelerated by 26.3% and hit a 109% annual growth level. Summarizing it could be stated that the chosen organization is one of the most successful and largest business institutions in Lithuania.

The Bank earned 85.4 bn LTL economic profit or EVA in 2004. It means 25 bn LTL (or 42%) up from the previous year. Last year EVA was 103.7 bn LTL but it increased only 21% from the previous year. The main reason for such results was the increased rate of WACC (1 %). Negative value of CVA in 2005 indicates that sinking funds depreciation and capital costs grew faster than operating cash flow. DCF valuation results showed that organization generate positive free cash flows during every period and confirm ability to create value. Continuing value decreased only in 2005 (24.9 %). The main reason of such result was decreased rate of NOPAT growth because of tougher competition, which impacted a drop of interest rate.

Research of performance measurement system has been performed from 2003 May till 2004 February. At this time four respondents of different management levels were interviewed. This choice was determined by a presumption that objective situation could only be disclosed summarizing information and opinion from different

management levels.

Interviews from different management levels disclosed that consideration about ABCM implementation was started in the Patron Company at 1997. The implementation project was problematic because of organization's structural changes, continual introduction of new products, complicated allocation of IT costs, and too complex structure of activities. Till 2004 ABCM was used only for costing in the Patron Company. Functioning system had a lot of disadvantages, namely, disproportional allocation of IT expenses, unclear identification of cost objects (*products, services and distribution channels*), so the system was applied in retail banking only. Activity based costing implementation project in Lithuania was started in 2003. New project group was established in order to meet the goal of applying ABCM for EVA calculations and IT expenses allocation for business units, bank products and customers groups from 2004.

Financial analysis and planning department was responsible for success of the project. This was the reason to start our research with an expert of this department in May 2003. At this time ABC system was declared as partly implemented. Our aim was to point out in what parts of value chain cost and performance were measured first. Respondent listed human resource management activities and product creation.

The actuality of human resource management activity was determined by the fact that Bank became private-owned in 2001. Bank started the reorganization and optimization of its branch network in 2002. The results of reorganization are visible: in 2003 the bank consisted of 150 bank offices with 6135 employees, while in 2005 organization consisted of 120 bank offices with 2500 skilled and professional employees. Interest to product creation activity is suited to e-business and e-banking entrance to Lithuanian financial market. This was the reason that a wide range of new products and complexity of their cost estimation and pricing outweighed the costing problems of traditional products and services. The next intended steps were to be marketing and development of infrastructure activities.

Manager of customer service center was interviewed in December 2003. At this stage we expected to review the progress of implementation, whether the plans pointed by expert of financial analysis and planning department were realized. Bottom management level was chosen because of the requirement to find out how useful ABC system was within organization. At this step we realized that costs and performance measurement are accomplished in product and service delivering, marketing, staff management and infrastructure development activities. Still product creation activity remained in process. Such kinds of problems are suitable for the head office whereas the lower level of staff could have been insufficiently informed.

Respondents from the highest management level were interviewed in the last step of research. In February 2004 they pointed out all ten of the listed parts of value chain. It could be maintained that ABC system covered all processes of the value chain. But it was more useful for costing and pricing decisions than process improvement decisions. Thus, activity based costing conception

became a really working system, and it could be stated that the second implementation stage (fixation) was over. However, process improvement decisions related to activity based management were in the initial stage.

Quite different situation was with BSC implementation. BSC conception was enforced by the Patron Company as the bank is a member of an international group. Thus BSC goals and measures were the same as in the entire group. Interviews performed in May and December 2003 disclosed similar situation. Respondents from customer service center, financial analysis and planning department listed the importance of all kinds of goals from financial, customer, internal process, and learning/growth perspectives, as well as marked absence of measures for internal processes, human resource management and development. On the other hand it was interesting that both of respondents did not understand that such measures were suited with BSC conception. They even did not know about the existence of such system in their organization. This lets us make a conclusion that at this time BSC was not well introduced to lower level of organization.

The essence of BSC conception is a strategic control. Top level respondents have enough competence to discuss BSC. The exceptional feature of balanced scorecard in the company is the importance of EVA. It means that financial goals are in the first place. According to the opinion of top level respondent the goals and measures of other perspectives are adjusted to the financial ones. He pointed out that strategy and strategic goals are discussed at the top level, but are not communicated to the lower management levels. Cause and effect linkages are discussed but not tracked in strategy map. Top level respondent marked the absence of measures for internal and learning /growth perspectives related to employees training, education and evaluation. At research time incentive and motivation system was based on financial measures. This could be explained that at that moment realization of market opportunities and growth were more important. Therefore, internal problems including human resource development were delayed for the future. At this point it could be maintained, that real performance and its measurement mismatch prepositions declared in mission statement "to be the best employer in all geographic regions."

On the other hand top level respondent said that organization had not formalized its strategy as it is a member of international group and follow general long term guidelines of the group. Based on the mission and vision statement it could be supposed that the most appropriate strategy is differentiation (customer value creation). In this case customer management processes (*improvement of solutions, customer services, relationship management, and information services*) are the most important looking for cause and effect linkages between financial, internal process, and learning goals. Consequently measures should be selected for such kind of goals.

Summarizing BSC implementation experience it could be maintained that preparation stage was missed and fixation stage in initial phase as BSC system was enforced by the Patron Company. The Patron Company is a bank. Thus goals and measures were the same as well

as priorities of valuation. At this time BSC conception might be considered as a formal partly accepted system.

The same opinion was noticed evaluating availability of information generated with the help of ABC and BSC systems. Information generated with the help of ABCM is useful for middle level managers. It is a basis for product creation, economic effect, and pricing decisions. Distinctive feature of this system is that information generated with ABCM is used for EVA calculations and monitoring, as in this organization EVA is the most important measure of performance evaluation. All of respondents pointed that information is useful for shareholder and problems identification and solution, improvement of value creation process. Respondents agreed that it might be bases for incentives and motivation system. At this time BSC goal and measures are used for task formulation and employees evaluation but not for incentives and motivation. Respondents from top level emphasized that real working systems are useful for strategy formation and adjustment with values, mission and vision, tracking strategic achievements, and tactical results. The fact that all respondents believe that those systems might help the employees to feel appreciated and realize themselves better matches the intention to be the best employer stated in the mission.

Resuming results of case study it could be stated that both (ABCM and BSC) conceptions have not reached integration stages. This conclusion was made because the absence of communication relations between top and lower management levels (*the lower level does not know about the systems, especially BSC; the top level manager does not see the requirement to communicate strategic information to the lower levels*). On the other hand information basis for cross functional and through different management levels communication is created. Essentially it could be maintained that ABCM and BSC changed the role of management accounting in particular organization. Such measures as growing market share and number of customers, wide range of new products and services in competitive price grounds value created for customer. Upgraded financial results disclose shareholder value creation. Still value creation for employees is not fully realized and is delayed for the future.

Conclusions

According to theoretical prepositions and results of empirical research it could be stated that modern management accounting conceptions might be a precondition for changing role of management accounting.

The role of modern management accounting systems has extended from data accumulation to strategy implementation. It means that currently the role of management accounting had changed focus from shareholder oriented to customer-employee-shareholder integrated solutions. Those solutions are focused on permanent monitoring, measurement and management of strategic advantages and future outcomes (*translation of strategy into appropriate set of goals and measures, strategy mapping etc.*).

Results of empirical research grounded changing role of management accounting in Lithuanian organizations.

Nevertheless performance measurement process in Lithuania's organizations assists traditional management areas: problems identification, solution, and communication with shareholders. It could be stated that performance measurement process becomes a background for incentive and motivation system, communication between managers and employees.

Theoretical propositions and results of empirical research let us maintain that adoption of modern management accounting conceptions could influence value creation but it depends on implementation level and organization's ability to manage all capacities of these conceptions.

Availability of information generated with the help of ABCM and BSC conceptions is more available in later stages of implementation process, namely, initial and mature integration. At this time systems become routine and most learning processes are focused on application for individual purposes and in a wider context (*process improvement, engineering etc.*).

Results of empirical research indicate that there is quite a strong correlation between implementation level of conceptions (ABCM and or BSC) and a range of management areas where information generated with the help of those conceptions is useful. Case study organization has started integration stages and has created information basis for cross functional and through different management levels communication, but meanwhile there is an absence of communicative relations between top and lower management levels.

Adopters of ABCM and BSC consider information generated with the help of modern management accounting techniques useful for decision making, thus for value creation as well. On the other hand it is difficult to determine the changing role of management accounting. However, positive changes in performance measurement system supporting a wide range of decision making areas and increasing value in case study organization might be coherent.

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Kintamas valdymo apskaitos vaidmuo: Lietuvos organizacijų patirtis
Santrauka

Žinių ekonomikos sąlygos nulėmė globalinius pokyčius, kurie keičia organizacijos turto prigimtį. Pagrindine veiklos priemone tampa specializuotos žinios bei išskirtiniai sugebėjimai, nes būtent tai gali nulemti konkurencinės kovos sėkmę. Šiame kontekste formuojasi

nauji vertę kuriantys veiksniai, kuriuos organizacijos vadovai turi pažinti ir valdyti. Be to, dinamiškas konkurencinis klimatas reikalauja globalios vadovų orientacijos, strateginio lankstumo bei greitos reakcijos, kaip būtinų sąlygų dirbti nuolatiniėje transformavimosi būsenoje, nes organizacija turi nuolat vystytis ir reaguoti į naujas technologijas, naujas rinkas, naują verslą, naujus žmones (darbuotojus ir vartotojus). Tokia verslo aplinka bei informacijos prieinamumas keičia ne tik konkurencijos pobūdį, bet ir lemia savitus informacinius poreikius. Greita reakcija ir lankstumas gali būti pasiekiami tik tada, kai sprendimai bus pagrįsti laiku gauta ir adekvačia informacija, žiniomis ir patirtimi apie organizacijos išorinę aplinką bei vidines galimybes. Vadinas, reikia naujų priemonių, padedančių matuoti, planuoti, vertinti ir valdyti vertės kūrimo procesą organizacijos viduje.

Tokios informacijos nuolatinį kaupimą ir sklaidą organizacijoje atlieka valdymo apskaita. Ši situacija lėmė augantį valdymo apskaitos koncepcijų (veikla grįstos apskaitos/ valdymo), subalansuotų rodiklių populiarumą bei jų naudojimo sritis. Atsižvelgiant į vyraujančias teorines prielaidas, šių priemonių įdiegimas padeda matuoti, planuoti, vertinti ir valdyti vertės kūrimo procesą organizacijos viduje. Tačiau atliktų tyrimų rezultatai valdymo apskaitos srityje nepatvirtina išvardytų aspektų (Innes, Mitchell, 1990, Burns ir Scapens, 2000), o konsultacinės praktikos rezultatai neretai parodo ir priešingų tendencijų (Hicks, 1999).

Tyrimais atskleista, kad valdymo apskaitoje naudojamos idėjos ir metodai yra panašūs visame pasaulyje. Tačiau nacionalinės studijos leidžia teigti, kad kintama organizacijos veiklos aplinka turi tiesioginę įtaką pokyčiams valdymo apskaitoje. Valdymo apskaitos sistema yra glaudžiai susijusi su organizacijos vidinio valdymo sistemos pertvarkymo projektais. Kuo greičiau vyksta valdymo pokyčiai, tuo sparčiau pokyčiai įvyksta ir valdymo apskaitoje. Atlikti tyrimai rodo, kad nauji valdymo apskaitos metodai yra gana sėkmingai adaptuojami ir greitai besivystančiose šalyse, o Lietuvą galima laikyti viena iš jų.

Ši lietuviška studija atskleidžia, kaip kinta valdymo apskaitos vaidmuo, įdiegus modernias kaštų apskaitos (ABC) ir veiklos vertinimo (BSC) koncepcijas. Tyrimo klausimai šiose straipsnyje yra šie: „Ar modernios valdymo apskaitos koncepcijos yra pakankama priemonė užtikrinti informacinių vadybos poreikių tenkinimą ir kartu priimti šiuolaikinius vadybos iššūkius?“, „Koks valdymo apskaitos vaidmuo kuriant ir palaikant konkurencinius pranašumus?“, ir galiausiai „Ar modernios kaštų apskaitos (ABC) ir veiklos vertinimo (BSC) koncepcijos pakeitė pačios valdymo apskaitos vaidmenį organizacijose?“

Ieškant atsakymų į iškeltus klausimus, šio straipsnio tikslas buvo atskleisti, kaip pasikeitė valdymo apskaitos vaidmuo Lietuvos organizacijose įdiegus veikų kaštų apskaitos/valdymo (ABCM) ir subalansuotų rodiklių (BSC) sistemas.

Teorinės atliktos studijos prielaidos buvo suformuluotos remiantis pasaulyje jau atliktais organizacinių pokyčių, diegiant modernias valdymo apskaitos koncepcijas tyrimais. Šiuose darbuose buvo analizuojami ABCM ir BSC diegimo etapai, jiems būdingi požymiai bei sėkmės veiksniai.

Literatūroje galima pastebėti tris pagrindines ABCM adaptavimo ir pritaikymo organizacijų veikloje tyrimų makro - lygiu kryptis: (1) Veiksnių, veikiančių ABCM adaptavimo sėkmę, nagrinėjant sėkmę matuojančius rodiklius, tyrimai ((Shields, 1995; Swenson, 1995; Forster & Swenson, 1997; McGowan & Klammer, 1997.); (2) ABCM adaptavimo fazijų bei jų pasiekimo sėkmę veikiančių veiksnių tyrimai (Innes & Mitchell, 1995; Gosselin, 1997; Krumwiede, 1998); (3) Jau įgyvendintos ABCM sistemos naudingumas ir įtaka organizacijos veiklai tobulinti, finansiniams rezultatams bei rinkos vertei (Kennedy & Graves, 2001).

Subalansuotų rodiklių sistema taip pat yra viena iš paskutiniųjų vadybos „madų“, pakerėjusių šiuolaikines organizacijas. Tačiau, nepaisant jau esamo šios koncepcijos populiarumo ir tolesnio jos populiarinimo bei daugelio sėkmingų adaptavimo pavyzdžių, mokslinėje literatūroje pasigendama sisteminių, empirinių tyrimais parem-

tų BSC adaptavimo proceso bei aktualių praktinio taikymo problemų studijų. Šiame straipsnyje buvo remtasi T. Malmi (2001) Suomijoje atlikta BSC adaptavimo patirties ir problemų analize, M. A. Malina, F. H. Selto (2001) – BSC, kaip veiksnio organizacijos veiklos procesams (*strateginei kontrolei, komunikavimui*) studija, Z. Hoque, W. James veiksnių (*organizacijos dydis, produkto gyvavimo ciklo laikas, rinkos pozicija*), veikiančių BSC taikymą praktikoje, tyrimais.

ABCM adaptavimo proceso etapų analizei K. R. Krumwiede (1998) analizuoja šešis pokyčių etapus. Savo ruožtu BSC sistema labai panaši į valdymo pagal tikslus (MBO) koncepciją, todėl tikėtina, kad ir jos adaptavimo procesas turės bendrų bruožų. Nuoseklų MBO diegimo modelį aprašė Babcock *et al.* (1976), kuriame remiamasi keturiais etapais. Šiame tyrime buvo analizuojami tokie pokyčių etapai ir kritiniai sėkmės veiksniai juose: *organizacijos parengimo etapas, įvirtinimo etapas, pirminio integravimo etapas, galutinio integravimo etapas*.

Tyrimas buvo atliktas naudojant apklausos ir atvejo analizės metodus. Modernių valdymo apskaitos sistemų diegimo lygis analizuotas naudojant kiekybinių duomenų analizę (apklausą). Siekiant atskleisti kintamą valdymo apskaitos vaidmenį Lietuvos kompanijoje, įdiegusioje veikų kaštų apskaitos/valdymo bei subalansuotų rodiklių sistemas, buvo taikomas atvejo analizės metodas.

Gauti atliktos studijos rezultatai leidžia teigti, kad valdymo apskaitos vaidmuo prasiplėtė nuo duomenų kaupimo iki strategijos įgyvendinimo funkcijų. Dabar valdymo apskaita turi užtikrinti sprendimų, kurie yra orientuoti ne tik į akcininkus, bet ir į kitas interesų grupes (vartotojų- darbuotojus), kokybę. Vadinas, valdymo apskaita turi užtikrinti nuolatinį strateginių pranašumų bei rezultatų stebėjimą, matavimą, vertinimą ir valdymą (*strategijos vertimas į tikslų bei rodiklių rinkinius, strategijos žemėlapių braižymas ir pan.*).

Empirinių tyrimų rezultatai pagrindė kintamą valdymo apskaitos vaidmenį Lietuvos organizacijose. Tačiau veiklos matavimas ir vertinimas vis dar orientuotas į tradicines sritis: problemų identifikavimas ir sprendimas, bendravimas su akcininkais. Kita vertus, galima teigti, kad po truputį tai tampa skatinimo motyvavimo bei vadovų ir darbuotojų komunikavimo sistemų pagrindu.

Tyrimų rezultatai taip pat atskleidė, kad modernių valdymo apskaitos sistemų įdiegimas yra tinkama prielaida siekiant vertės kūrimo, tačiau tai priklauso nuo įdiegimo lygio ir organizacijos sugebėjimo valdyti bei pasinaudoti šių sistemų galimybėmis.

Informacija generuojama, pasitėkus ABCM ir BSC, yra daugiau pritaikoma vėlesniuose įdiegimo etapuose, pavyzdžiui, pirminio bei galutinio integravimo etapuose. Tokiu metu sistemos tampa rutininėmis darbo priemonėmis, o pagrindiniai mokymosi procesai yra orientuoti į sistemų taikymą individualiems tikslams bei platesniame kontekste (tobulinant kaštų struktūrą ar procesus).

Empirinių tyrimų rezultatai taip pat leidžia teigti, kad yra ganėtinai stipri koreliacija, tarp sistemų (ABCM; BSC) įdiegimo lygio ir sričių, kur ši informacija yra naudinga. Atvejo analizės metu pastebėta, kad organizacija, pasiekusi integravimo etapą, susikūrė informacinę bazę, naudingą bendrauti tarp skirtingų funkcijų bei tarp skirtingų valdymo lygių. Tačiau šiai organizacijai dar iki galo nepavyko užtikrinti komunikacinių ryšių tarp aukščiausio ir žemiausio valdymo lygių.

Kintamą valdymo apskaitos vaidmenį tiksliai įvertinti sunku. ABCM ir BSC diegėjai mano, kad valdymo apskaitos informacija, generuojama modernių sistemų yra naudinga sprendimams priimti, kadangi kokybiški sprendimai garantuoja gerus rezultatus, o tai savo ruožtu, užtikrina vertės organizacijoje kūrimą. Atvejo analizės metu tiriamos organizacijos teigiamas kuriamos vertės augimas bei pokyčiai valdymo apskaitoje, diegiant modernias sistemas ir pritaikant jas skirtingose veiklos srityse priimant skirtingus sprendimus, gali būti susiję.

Raktažodžiai: *valdymo apskaitos sistema, diegimo etapai, subalansuoti rodikliai, veikla grįsta kaštų apskaita.*

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