

“Still me”: human involvement in management accounting

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ABSTRACT: Accounting is often regarded as a frozen figure. While, most of the accounting steps involve human element, but often being overlooked. In contrast with neoclassical economics assumptions, human behavior is not able to be predicted by a simple mathematical formula. The feeling and emotion often take control of human behaviors. This study follows an interpretive paradigm to interpret various informants' speech to understand how the application of management accounting in the production process. Research data was collected through observation, interviews, and documents. They have the discretion to choose what information should be disseminated. Hence, accounting literally represents the affection among preparers and users of accounting management information.

Keywords: Accounting, human behavior, accounting management information

1 INTRODUCTION

In an organizational context, there are at least two developing languages, namely: accounting languages and production languages. It is advocated that managers and engineers in Algeria tend to develop a production language for their needs while accounting languages are not widely used for their operations. This information should be provided by management accounting. Management accounting provides information for decision making, resource allocation, monitoring, evaluating, and reporting, performance in an organization. In short, management accounting provides a variety of information needed by management.

Excellent management accounting information will permit management to get solid description about situations and important issues, which can be used for strategic decision (Haron et al. 2013). But, information provided by poor management accounting report leads management in "fake comfort", because they do not observe the incompatible proof (Frezatti et al. 2014). Does a lot of information give relevant information for management? Choe (2004) asserts that big management accounting data promotes production performance.

2 RESEARCH METHODS

Most accounting studies comply with functional paradigms, assuming that organization is a stable phenomenon (Hopper & Powell 1985). Hence, the researchers are able to predict future phenomena (Morgan & Smircich 1980). Whereas, this study follows an interpretive paradigm to interpret various informants' speech to understand how the application of management accounting in the production process in State Owned Enterprise of Indonesia (SOEs). This study uses languages as a media to analyze the phenomenon (Beuving & De Vries 2015). We used multiple informants consisting of five job positions: 1 field operator, 9 supervisors, 14 junior managers, 6 senior managers, and 1 controller. Most informants have worked for more than 15 years.

Research data was collected through observation, interviews, and documents. Based on the researcher involvement, complete participant observation is the ideal range of involvement according to Creswell (2013). The researcher used "nonparticipant/observer as participant" involvement, so the researcher could record without being directly involved in the activity or people. In this case, the researcher is an outsider of the group studied, while data collection was done by looking and taking note

from a distance (Creswell 2013). For interviews, the researcher used a combination approach of the informal conversational interview and standardized open-ended interview, due to the depth of information and the ability to produce systematic information (Patton 2002).

3 DISCUSSIONS

Siera co. has implemented Enterprise Resource Planning (ERP) systems a few years ago. The application of ERP shortens the processing time. Although the major activities are handled by ERP, the accounting department staffs still focus themselves on basic accounting activities (Chen et al. 2012). In the management accounting context, ERP failed to improve the information provided (Scapens & Jazayeri 2003) as well as data quality (Xu et al. 2002). Still, ERP does relieve the work of management accountants (Grabski et al. 2009).

Accounting is a retrospective, feedback, and prospective information provider (Atkinson et al. 2012). However, will it work if the accounting department spends their time more on preparing the financial statements and the budgeting activities (Mouritsen 1996)? In fact, management accounting information is usually provided by the financial reporting system, consequently, it is not relevant for planning and control decisions (Johnson & Kaplan 1991). The Siera's controller had pointed out that his accounting staffs still focus on clerical skills as he said:

“but after this we are going to do transformation...previously, the accounting staffs have been posting, making journal entries, only that...they just prepared the financial report. Right now, I want to make reports according to user needs... because today accountant roles is not posting...posting... he...he...he. Yeah...but accounting could not speak like that if they are still in the posting position...posting..posting”

From the controller's words, the main responsibility of accounting department is doing bookkeeping. It means that Siera does not separate their accounting system. As a matter of fact, the company can make the decision to choose separated or integrated accounting system. Each accounting system has different purposes. Therefore, Johnson & Kaplan (1991) assured that integration made accounting information unclear by disclosing out of date information. But we have to remember that we live in different eras with Kaplan. The latest technology has made the integration work well (Taipaleenmäki & Ikäheimo 2013). Weißenberger & Angelkort (2011) had proven that the integration improved controller-

ship quality, but failed to prove its impact on management decisions.

The sophisticated technology embedded in accounting application system does not guarantee to provide relevance and reliable information for its users. Well, accounting could not live without economic concept starting from neoclassical adoption on Firm Cost Structures (Bromwich 2006). The Siera controller perceived that cost structure information is less relevance for operating decision maker:

“The only problem is that management accounting never talk about statistics on external conditions...Always consider cost structure only, the cost of good sold, the income, overspending, interest expense...what conditions makes your interest expenses increased?...Then, can we predict interest expense if interest being cut into one digit... can we approximate What kind of cost impact will this have?”

The neoclassical adoption of cost structure concept has provoked the relevance concept perception among management accountants (Johnson 1994). The perceived relevance between operations managers could be different from the management accountants as information providers. To understand relevance from the user side, management accountant must have enough technical knowledge to know what the users actually need (Fakoya & Van der Poll 2013) unless no one uses those information (Morales & Lambert 2013).

Management accounting starts from the assumption that management behavior will be rational (Scapens 1994). Being rational, every organization is operated like machines (Morgan 2006). Organization as machines will treat everything rationally. Rational organization has suppressed emotion, moral sense, and honor for the sake of efficiency (Sieben & Wettergren 2010). Well, in order to get efficiency, the organization must have accurate data, so it permits an organization to determine the operational efficiency level (Callahan et al. 2011). As a matter of fact, the rational organization won't work without human existence.

The organization has two sides of the same coin indeed. They are the rational side and the emotional side (Dougherty & Drumheller 2006). They also said that the emotional side is often ignored in managing operational activities. One of the internal audit senior managers, Mr. Haryono, said that:

“Not conformed record (NCR)...That is... a very low defect rate...but it seems too low...yeah...yesterday, one of the QC staff confessed that not all the wrong doings would be recognized as “not confirmed”, as long as it can be re-

worked, they won't consider it as the deviations...that is recording"

From the rationality side, those statements indicate that the quality cost data is inaccurate. On the other hand, the emotional side needs the observer to analyze why it happens. Human behavior could not be predicted accurately. The management accounting information is able to influence the interested parties in different ways (Lee 1972). To get more data, we try to understand why he was reluctant to record the real number of deficiencies. From direct observation, we learn that the upper management uses the NCR score to penalize the wrongdoers. Those phenomena prove that the quality cost information is an instrument for a wrong-doing score, without repair effort, it will produce an undesirable outcome (Montgomery 2013).

The upper management often moves the wrongdoers to the downgraded position or to another position. Accordingly, most managers intend to save their work position. Mr. Haryono said that one way to save their lives is doing conspiring with their colleagues: "need more time to rework, how long, how many material is needed...actually that is cost...yeah...win win solution...the wrongdoers do not need accepting the NCR, the other do not need recording NCR...that is...both feel cozy"

4 CONCLUSIONS

Top management commonly does something unfair to their lower management by firing or demoting them or cutting their pay for ambiguous reasons (Luthans et al. 2011). By nature, it is possible to sway the lower management's behavior to save their position by denying their mistakes (Vince & Saleem 2004, Wolf & Hughes 2008). As a matter of fact, human emotion is able to influence the decision making (Birnberg 2011) based on accounting information. Generally speaking, accounting is affection technology, because it has the power to influence feeling and emotions of many interested parties (Boedker & Chua 2013). As effective technology, accounting is able to illustrate how organization's emotions take place, including providing insight into why a phenomenon does not work on its track (Albrow 1994).

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