

**THE EFFECTS OF CULTURE ON MANAGEMENT ACCOUNTING :  
A SYSTEMATIC REVIEW**

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**Abstract:** *Culture has received a large amount of interest in the management accounting literature. We present the first structure of the article studying culture in management accounting. Our search yielded 51 papers published in eight leading journals between 2001 and 2020. This study provides a critical review of the findings of cultural research in the last 20 years in the management accounting literature and summarizes the contributions of previous research to the management accounting literature. We find that culture emerges as a relevant variable in the field of management accounting, particularly management control systems. The results of this study indicate that there is a shift in the trend of cultural research in the management accounting literature which initially focused on Hofstede's national culture. This shift was triggered by one of the criticisms by Baskerville (2003) who criticized Hofstede's concept of national culture. The study also identifies gaps in published research for future research.*

**Keywords:** *Culture; cultural; country; nation; literature review*

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## **1. Introduction**

Culture can be used as a control and in the management control system literature it has been recognized that culture is important (Ahrens & Mollona, 2007; Dent, 1991; Efferin & Hopper, 2007). Culture can be controlled using organizational values to influence the behavior of organizational members and is part of the management control system (Chen, et al., 2020). Changes in the organizational control system will be successful if it is accompanied by cultural values that support the new system. (Das, 1986; Dent, 1987; Robey & Farrow, 1982; Rowlinson, 1995; Zmud, 1979). Although it has received much research attention, it is still unclear how culture affects management accounting practices.

Culture can be defined as a set of shared values, social norms, and beliefs within a group of people that distinguish group members from others and shape individual behavior (Schwartz, 2014; Kirkman, et al., 2017). Over the past 20 years, Hofstede's qualifications and quantification of cultural differences have been used in research in the field of accounting. (Baskerville, 2003). Many researchers have criticized Hofstede's concept of cultural difference. Eferin & Hopper (2007) criticized that accounting studies that depend on problematic concepts and research instruments derived from Hofstede, often also experience problems with contingency theory, performance measurement, and ignore concepts and building factors from the bottom up through field studies. But this does not reduce the attractiveness of this concept.

Baskerville (2003) has mentioned that there is a lack of theoretical basis in Hofstede's concept of cultural differences where there is an assumption that the state or nation is the same as culture. The existence of this assumption has led to a debate where according to some researchers, culture is not the same as the state/nation. There have been many researchers who have replicated Hofstede's concept of cultural difference but in reality, it is not easy so questions arise about whether Hofstede's concept of cultural difference explains culture (Baskerville, 2003).

Hofstede's concept of cultural differences is often called national culture where the variables in the index indicate differences in national values. Culture in accounting research has many meanings and is difficult to measure so until now Hofstede's national culture still attracts the attention of researchers despite its limitations. Culture is not enough to be explained by using only Hofstede's national culture but requires other concepts that give a deeper meaning. Research on organizational culture is a growing area of research in which organizations will increasingly emphasize the unique identity, culture, and values of a company (Bromley & Sharkey, 2017).

The analysis of the impact of culture on management accounting practices is complicated by the dynamism of globalization. Some scholars in international business research argue that the characteristics of national cultures are less relevant today due to the 'cross-pollination' effect of globalization, suggesting a convergence towards a global culture that is less dependent on borders (Bird & Stevens, 2003). This perspective suggests that management accounting practices are less influenced by cultural differences among countries today than they were a few decades ago (Cheung, Myers, & Mentzer, 2010).

Our paper contributes to the debate on culture in management accounting. Despite its relevance to practice and research, no systematic review covering this subject area has been published. We provide an up-to-date structured review of research published in the top 8 journals that frequently published management accounting articles from 2001 to 2020. We aim to answer the following broad research questions:

RQ1. What is the relevance and impact of culture on management accounting?

RQ2. How has the existing research on culture in management accounting contributed to the development of the literature?

RQ2. What are the opportunities for future research on culture in management accounting?

Therefore, this study will identify the direction of cultural research in management accounting in the last 20 years. Furthermore, this study will identify the role of culture in management accounting research and what things influence culture.

The remainder of this paper is organized as follows. Section 2 describes the approach used, such as the journals reviewed, the search tool, and the review framework that became the reference. Section 3 presents the conceptual foundations of culture and Section 4 descriptive findings. Section 5 analyses the knowledge gained from existing cultural studies on management accounting. Section 6 discusses the debate, knowledge gaps, and recommendations for further studies.

## **2. Literature Review**

### **2.1 Review Approach**

This review uses the top 8 journals that frequently publish management accounting articles (Hesford et al., 2009) and Van der Stede et al., (2007 consist of Accounting Review; Accounting, Organizations and Society; Contemporary Accounting

Research; Journal of Accounting and Economics; Journal of Accounting Research; Journal of Management Accounting Research; Management Accounting Research; Behavioral Research in Accounting during the period 2001-2020. The search was carried out using the Publish or Perish software and conducted a direct search on the journal website to ensure all articles were covered. The evaluation was done by browsing the publication, determining its relevance, and then downloading the articles. The search was conducted using the terms "culture", "cultural", "nation", "country", and "Hofstede". Preliminary results reveal several articles that are not related to culture and are not in the context of management accounting. Therefore, the researcher then explored the relationship between culture and management accounting by directly reading the PDF files of the articles.

Following the framework of Shields (1997) which is also used by several other researchers such as Hesford et al. (2006) and Hoque (2014), articles that fall into the context of culture and management accounting are then classified based on: (a) topics, (b) research methods, (c) source disciplines, (d) research theory, (e) analytical techniques primary data. Researchers also collect citations to articles in the journals and use citation metrics to identify which topics, research methods, source disciplines, research theories, and primary data analysis techniques have contributed the most toward establishing a culture of management accounting literature.

Two citation measurements used in this article: citation count and citation rate. The number of citations will always increase over time, therefore, results based on the number of citations will be biased toward older articles (O'Leary 2009). The citation rate metric provides a balanced analysis, and the results of these metrics would be biased in favor of more recent articles (Brown 1996). The collection of citations to cultural articles on accounting management occurred in May 2021. The measurement is as follows: (1) number of citations = number of citations found from the year of publication to May 2021, (2) citation rate = number of citations divided by the number of years from publication to May 2021.

The articles were then reviewed to illustrate the contribution that the published articles have made. The researcher then identified gaps in cultural research on management accounting to make suggestions for future research.

### **3. Methodology**

#### **3.1 Conceptual Foundations of Culture**

Hofstede (1980) defines culture as culture is the collective programming of the human mind that distinguishes the members of one human group from another. Kirkman et al (2017) and Flamholtz (1983) define culture as a set of shared values, beliefs, preferences, social norms, and understandings among group members that distinguishes them from other groups.

Ahrens & Mollona (2007) suggest that symbolic aspects or systems of an organization such as language, rituals, clothing, and technology have worked as cultural definitions for some anthropologists such as Bloch, Geertz, Malinowski, and Sahlins. These symbolic aspects need to be reached and implemented by employees to become a habit and then develop into a culture. Employee adoption of an organization's culture is important because it can affect customer perceptions (Smith, & England, 2019). Each organization will develop different habits as a result of organizational culture, different knowledge, and understanding of group members.

The concept of culture then develops in various ways, such as national culture, organizational culture, and business culture. The national culture of a nation is formed in the context of historical, geographical, and economic conditions, and the source of shared values found in tradition, religion, and language (Szydło & Grześ-Bukłaho (2020). Organizational culture, according to Szydło & Grześ-Bukłaho (2020) in sociology, social psychology, cultural anthropology, cultural studies, and organizational culture can be defined as a set of norms and values that determine the specific behavior of members of an organization and then differentiate this organization with the other organizations. Chenhall (2008) defines organizational culture as a pattern of knowledge, belief, and behavior that includes social forms. Zammuto & Krakower (1991) defines organizational culture as a pattern of values and ideas that exist in organizations that can shape human behavior and artifacts.

Noting how the history of cultural diversity, gradually and based on the concept of business culture, it is seen that the culture of a country is more developed than other countries (Halsall, 2008). Halsall (2008) suggests a standard that can implicitly measure the level of business culture, namely the development of that business culture towards an ideal state of 'entrepreneurial economy'. More explained, this situation becomes culture-free, first, the concept of entrepreneurship is defined as independent from political discussions about, political boundaries on entrepreneurship, because of the social benefits for a particular country. The second aspect is that the relationship between the concept of business culture and free culture is ideal. of the entrepreneurial economy is concerned with the question of possible conflicts between what is defined as a business value, and broader social and cultural values.

Henri (2006) reveals that culture includes five elements, namely, first, material artifacts and second, observable behavior patterns (language, rituals, customs, communication). Third, normal behavior is a general belief that is an acceptable and unacceptable habit. Fourth, value is a priority given to certain circumstances or results. Fifth, fundamental assumptions, namely elements of the subconscious that cannot be seen directly.

#### **4. Data Analysis Result**

##### **4.1 Cultural Studies Published in Top Accounting Journals**

Based on a review of the top 8 journals that frequently publish management accounting articles, 51 articles discuss culture in management accounting during the period 2001-2020. In this section, we present content analysis results, followed by citation analysis results based on categories from Shields's (1997) taxonomy. Finally, we present the top-cited articles, along with statistics on what journals, topics, research methods, underlying disciplines, and primary data analysis techniques most frequently appear in top-cited articles. We also average citations per article and average citation rates per article to provide evidence on what journals, topics, research methods, underlying disciplines, and primary data analysis techniques are contributing the most impact to cultural literature on management accounting.

**4.2 Frequency Distribution of Articles by Accounting Journals**

Table 1.

Frequency distribution of articles published by accounting journals

<b>Journals</b>	<b>Number of Articles</b>	<b>Percentage of Total Articles</b>	<b>Number of Total Citations</b>	<b>Average Citations per Article</b>	<b>Average Citation Rate per Article</b>
Behavioral Research in Accounting	2	3,92%	110	55.00	3.50
Journal of Accounting and Economics	1	1,96%	10	10.00	3.00
Management Accounting Research	2	47,06%	1,213	50.54	4.42
Accounting, Organizations, and Society	4				
	1	29,41%	2,374	158.27	11.33
Accounting Review	5				
	2	3,92%	10	5.00	5.00
Journal of Management Accounting Research	5	9,80%	93	18.60	3.40
Contemporary Accounting Research	2	3,92%	12	6.00	1.00

Based on Table 1, Management Accounting Journal is the journal that published the most cultural articles on management accounting. This is consistent with the journal's specific focus on management accounting. During that period, no articles that met these criteria were published in the Journal of Accounting Research.

Table 1 also displays the citations by journal publications for the two decades of cultural literature on management accounting. On a per-article basis, Accounting, Organizations, and Society are the most cited (158.27 citations per article), followed by Behavioral Research in Accounting (55.00 citations per article), Management Accounting Research (50.54 citations per article), Journal of Management Accounting Research (18.60 citations per article). For the average citation rate per article, Accounting, Organizations, and Society (11.33 citations per article per year) is also the most cited journal, followed by Accounting Review (5.00 citations per article per year).

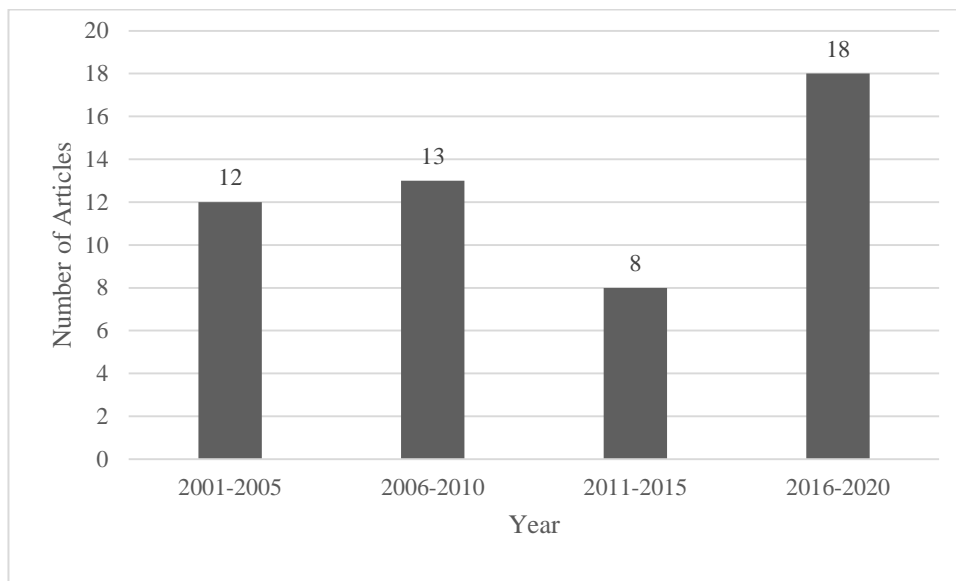


Figure 1.

Frequency distribution of articles by year

Figure 1 shows that articles tend to increase each period. Publications related to the culture of management accounting increased by 125% in the last 5 years compared to the previous period.

#### 4.3 The Research Topics

Table 2.

Frequency distribution of cultural articles published in accounting journals by topics

Topics	Number of Articles	Percentage of Total Articles	Number of Total Citations	Average Citations per Article	Average Citation Rate per Article
Organizational Control	3	65%	2,861	86.70	7.15
Strategic Management	6	12%	251	41.83	4.00
Budgeting	4	8%	141	35.25	4.25
Performance Measurement and Evaluation	4	8%	302	75.50	4.75
Transfer Pricing	1	2%	43	43.00	2.00
Accounting Information System	1	2%	67	67.00	4.00
Cost	1	2%	85	85.00	7.00
JIT Dan TQM	1	2%	72	72.0	6.00

Table 2 provides the number of articles (and percentage of articles) appearing in journals with cultural topics for each of the eight research topic categories. Sixty-five percent of



cultural research discusses the topic of organization control. This figure is very significant compared to other topics. This shows that culture is closely related to the formation and implementation of control of a company. The second topic that is also influenced by culture is strategic management.

Table 2 also provides the citations by research topics for the two decades of cultural literature on management accounting. On a per-article basis, organizational control is the most cited (86.70 citations per article), followed by cost (85.00 citations per article), performance measurement and evaluation (75.20 citations per article), JIT dan TQM (72.00 citations per article). For the average citation rate per article, organizational control (7.15 citations per article per year) is also the most cited topic, followed by cost (7.00 citations per article per year).

#### **4.4 The Research Underlying Disciplines**

Table 4.  
 Frequency distribution of cultural articles published in accounting journals by underlying disciplines

<b>Underlying disciplines</b>	<b>Number of Articles</b>	<b>Percent of Total Articles</b>	<b>Number of Total Citations</b>	<b>Average Citation per Article</b>	<b>Average Citation Rate per Article</b>
Organizational Behavior	2	43%	2,056	93.45	7.14
Economics	9	18%	538	59.78	5.33
Strategic Management	8	16%	468	58.50	5.13
Sociology	6	12%	456	76.00	6.00
History	1	2%	23	23.00	8.00
Production and Operations Management	1	2%	107	107.00	6.00
Psychology	1	2%	8	8.00	8.00
Not Stated	3	6%	166	55.33	3.67

Organizational behavior (43%) is the most widely used discipline in cultural research related to management accounting, followed by economics (9%), strategic management (8%), and sociology (6%). The theories used in this study include self-determination theory, agency theory, motivation theory, contingency theory, decision theory, social identity theory, social capital theory, compliance theory, institutional theory, implicit person theory, self-control theory, person theory, positive emotions theory, goal-setting theory, positive psychology theory.

Table 4 provides the citations by research topics for the two decades of cultural literature on management accounting. On a per-article basis, production and operations management (POM) is the most cited (107.00 citations per article), followed by organizational behavior (93.45 citations per article), sociology (76.00 citations per article), economics (59.78 citations per article). For the average citation rate per article, strategic management and history (8.00 citations per article per year) are the most cited topics.

#### 4.5 The Research Methods

Table 5.  
 Frequency distribution of cultural articles published in accounting journals by methods

Methods	Number of Articles	Percent of Total Articles	Number of Total Citations	Average Citations per Article	Average Citation Rate per Article
Experiment	3	6%	112	37.33	3.00
Archival	4	8%	24	6.00	2.00
Survey	1	25%	669	51.46	5.38
Analytical	3				
Case	2	4%	138	69.00	6.50
	1	31%	982	61.38	5.31
Field	6				
Review	7	14%	246	35.14	4.71
	6	12%	1,651	275.17	16.17

Table 5 provides the number of articles (and the percentage of articles) that discuss culture in management accounting. Based on the table, it can be seen that researchers used more qualitative approaches in conducting research. Case studies are the most widely used method by using specific research objects to gain in-depth knowledge. For a quantitative approach, the survey method is the most frequently used method by using samples from various industries and various countries.

Table 5 also displays the citations by research method for the two decades of cultural literature on management accounting. On a per-article basis, the review method is the most cited (275.17 citations per article), followed by the analytical method (69.00 citations per article), case study (61.38 citations per article), and survey (51.46 citations per article). For the average citation rate per article, review (16.17 citations per article per year) is also the most cited method, followed by analytical (6.50 citations per article per year).

#### 4.6 The Primary Data Analysis Techniques

Table 6.  
 Frequency distribution of cultural articles published in accounting journals by primary data analysis techniques

Primary Data Analysis Techniques	Number of Articles	Percent of Total Articles	Number of Total Citations	Average Citations per Article	Average Citation Rate per Article
Regression/ANOVA	8	16%	368	46.00	3.88
PLS/SEM/Path Analysis	9	18%	467	51.89	6.22
Grounded Theory	9	18%	1,828	203.11	12.89
Interview Quotes	4	8%	120	30.00	5.25
Participation/Observation	1	2%		23.00	1.00



Content Analysis		6	12%	23	141	23.50	2.17
Interview	Quotes,	1	25%		852	65.54	5.77
Participation/Observation	&	3					
Content Analysis							
Descriptive Statistics		1	2%			23.00	
				23			6.0

Table 6 provides data on the primary data analysis techniques used by cultural research in management accounting. The combination of interview quotes, participation/observation & content analysis (25%) was the most widely used technique, followed by the grounded theory technique (18%). This technique is the most widely used because 31% of the studies used the case study method. For the quantitative approach, researchers mostly use PLS/SEM/path analysis (18%) and regression/ANOVA (16%).

Table 6 provides the citations by primary data analysis techniques for the two decades of cultural literature on management accounting. On a per-article basis, grounded theory is the most cited (203.11 citations per article), followed by interview quotes, participation/observation & content analysis (65.54 citations per article). For the average citation rate per article, grounded theory (12.89 citations per article per year) is also the most cited primary data analysis technique, followed by PLS/SEM/path analysis (6.22 citations per article per year).

## 5. Conclusion and Discussion

### 5.1 Conclusions

#### 5.1.1 Culture As an Organizational Control

Culture in the management control system literature has been recognized as important and can be used as a control (Ahrens & Mollona, 2007; Dent, 1991; Efferin & Hopper, 2007). An organization is not only related to its size or type of operation but also its culture (Adamik, 2011). When setting performance targets, managers should consider how accounting can influence and be influenced by organizational culture, (Smith, & England, 2019).

The management control system is considered a passive tool that can provide information to assist in decision-making (Chenhall, 2003). Chenhall (2003) revealed that the relationship between management control systems and national culture is an extension of contingency-based research based on the proposition that different countries have different cultures so the management control systems used are also different. The existence of social norms and values inherent in the group will affect a person's behavior so culture is often associated with organizational control. One of the roles of culture in organizations is to be able to control employee behavior to match the company's values (Bromley & Sharkey, 2017; Chen, et al. 2020). A positive culture and a good culture will produce good behavior and attitudes.

Managers can control employee behavior through the establishment of an organizational culture or the provision of an appropriate incentive system (Bromley & Sharkey, 2017). Chen, et al. (2020) suggest that building effective cultural control can be done by selectively hiring employees who are by the company's values. Suddaby and Greenwood (2005) argue that the cultural dimension constrains social action. According to the perspective of institutional theory, budgeting can be used as a cultural perception that

reflects a way to understand and evaluate organizations (Carruthers, 1995; Carruthers & Espeland, 1991).

The results of our study indicate that research on culture in the management accounting literature is mostly related to organizational control, whether it is the implementation of control systems or culture itself that can be used as control. The relationship between culture and management control systems has been widely studied since the 1980s since the emergence of Hofstede's national culture. This study does not specifically discuss the relationship between culture and organizational control, but this study only provides information that there are still many researchers who research culture associated with organizational control/management control systems.

### **5.1.2. Trend Culture in Accounting Management Research**

In the last 20 years, there has been a shift in the trend of cultural research in management accounting literature where in the early 2000s many studies conducted research on Hofstede's national culture but in the last 10 years, there was limited research on Hofstede's national culture. This is due to the limitations and criticisms of Hofstede's national culture and the need for further research on the concept of culture. The emergence of Baskerville's (2003) criticism is one of the triggers for the reduction in research on Hofstede's national culture. Research on organizational culture is a growing area of organizational research where companies will increasingly emphasize their unique corporate identity, culture, and values (Bromley and Sharkey, 2017).

Henri and Wouters (2020) conducted a study to examine management control practices on product innovation decisions. This study controls the influence of contextual factors on product innovation, namely size, ownership, strategy, culture, and decentralization. The organizational culture in this study shows a conducive climate for innovation. This study measures organizational culture using the Institutional Performance Survey (IPS) in which respondents were asked to distribute 100 points among four types of ideal culture in each of the four cultural dimensions: institutional character, institutional leadership, institutional cohesion, and institutional emphasis.

Cultural variations such as preferences for how rewards and controls are allocated and effectiveness will then depend on the cultural area in which the company operates. Malmi, et al. (2020) conducted a study examining the influence of cultural regions on the interdependence between a delegation of authority and management control practices. This study identifies whether delegation and incentive contracts apply across cultural settings. This study identifies different cultural regions using the Global Leadership and Organizational Behaviour Effectiveness Research (GLOBE) study, which defines community culture based on religion, language, geography, ethnicity, and work-related values and attitudes. This study uses this measure because it extends from Hofstede's (1980) national culture. Hofstede's national culture focuses on cross-national variation whereas this study focuses on cultural regions.

In the last year, research has developed which shows that there is an influence of mindset on organizational-level variables such as culture, trust, commitment, and employee involvement (Canning et al., 2020; Keating & Heslin, 2015). Abernethy, et al. (2020) conducted research showing that a growth mindset regarding budgets can cover the gap between budget differences and increase innovation, flexibility, communication of strategic objectives, and shape culture scholar.

Popular culture is also a one of discussion that is quite attractive to accounting

researchers for this several decades. Popular culture has permeated contemporary society (Jeacle, 2017). This culture permeates social media and affects almost every aspect of the private and public sphere. Its influence is also not limited to Western culture, but also the world globally. Globalization has made the spread of popular culture borderless (Storey, 2003). We live in a world where Korean dramas can be enjoyed by Americans and American songs can be liked by people in Southeast Asia. The phenomenon of popular culture has prompted researchers to explore the effect of popular culture on management accounting. The Management Accounting Research journal has created a special issue that focuses on exploring the role of accounting in managing popular culture and the effect of this culture.

### **5.1.3 The Debate, Knowledge Gaps and Recommendations for Further Studies**

In general, culture can be used as management control, but different cultures can use different management controls (Bhaskaran & Sukumaran, 2007; Chow, Shields, & Wu, 1999; Schneider, 1988). Therefore, an appropriate control system is needed according to culture. The results of previous studies show inconsistent and insignificant results on the use of certain control systems (Malmi, et al. 2020). However, Malmi, et al. (2020) can show that cultural regions can influence the interdependence of management control practices. The results also show that the interdependence between delegation and incentive contracts is limited to the Anglo-cultural region. Future research needs to identify the influence of management control practices on the cultural region of Asia.

Abernethy, et al (2020) explained that managers can use budget information to adapt to a changing environment and shape culture by communicating it and strengthening organizational priorities. Managers who have the belief to continue to learn and develop (Growth mindset/GMS) use budgets to be more innovative and flexible and can be used to communicate strategic goals to shape school culture (Abernethy, et al. 2020). However, there is no empirical test that examines the relationship between budget and culture. Future research needs to identify the influence of budget on organizational culture.

Heinicke, et al., (2016) suggest the need to investigate the relationship between culture and control were given the important role that belief control has as a major integrating mechanism. Heinicke, et al., (2016) also stated that to get a better understanding of how the four control levers work together it is necessary to examine the results of these controls.

Kilfoyle, Richardson, and MacDonald (2013) uncover the concepts of informal accounting systems and vernacular accounting. Vernacular accounting is an accounting and control system that organizational actors self-generate in the context of their work and are not formally approved in the organizational hierarchy. Vernacular accounting systems represent symbols and artifacts that are part of a culturally inculcated task group routine. Culture is not only in the programming of the mind but can be manifested in symbols and artifacts. The existence of vernacular accounting can make it easier for groups to understand complex problems and provide a medium through which multiple agents can contribute to the objectification of the social construction of problems. Future research can examine the extent of the role of culture in vernacular accounting whether the accounting system needs to be changed according to its culture or how, or the extent to which the organization understands and can solve problems.

Cheung, Myers, and Mentzer (2010) suggest that national cultures may no longer be relevant to organizations due to globalization. Based on the 'cross-cultural pollination' argument (eg Bird and Stevens 2003), they explain that national values converge, creating

new universal values and thereby reducing differences between national cultures. Future research can examine whether globalization reduces the influence of national culture on management accounting practices. This will be a major change regarding the cultural literature on management accounting.

Chenhall (2008) explains that in developing horizontal accounting, a closer dialogue is needed between management accountants and supporters of the horizontal organization. This then presents a challenge and some commentators have noted the lack of cross-fertilization of ideas between management accounting and other disciplines. There is a need for studies that can explain organizational subcultures that can lead to diversity and continuity of organizational control practices (Ahrens & Mollona, 2007).

## **5.2 Results and Discussion**

This study analyses research in the last 20 years that discusses culture and identifies research gaps. Although research on culture has been widely studied by previous researchers, there are still research gaps that can be used in future research. This study shows that in the last 20 years, there has been a shift in the trend of cultural research in the management accounting literature where in the early 2000s it focused on Hofstede's national culture but in the next few years research began to conduct research on organizational culture and develop the concept of Hofstede's national culture. One of the triggers for this shift in trend is Baskerville's (2003) criticism of the limitations of Hofstede's national culture.

The results of this study also show that culture is often associated with organizational control or management control systems where it is known that culture can be used for control. However, in light of the intensification of globalization, further empirical research should investigate whether this conclusion remains true in the future.

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