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A contingency framework for management accounting systems research

J.H. Waterhouse ... P. Tiessen

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Abstract

This paper utilizes Contingency Theory to develop a model for the comparative analysis of organizations which permits us to identify possible control requirements of various organizational types and to address a number of related management accounting systems design issues. The model suggests that the structure of an organization is largely dependent on its context and that alternative structures create a need for different control mechanisms. By focusing on the control requirements of alternative structures, possible relationships between organizational structure and the efficient design of management accounting systems are then hypothesized.



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