

Organizational Change and Development in Management Control Systems

Process Innovation for Internal Auditing and Management Accounting

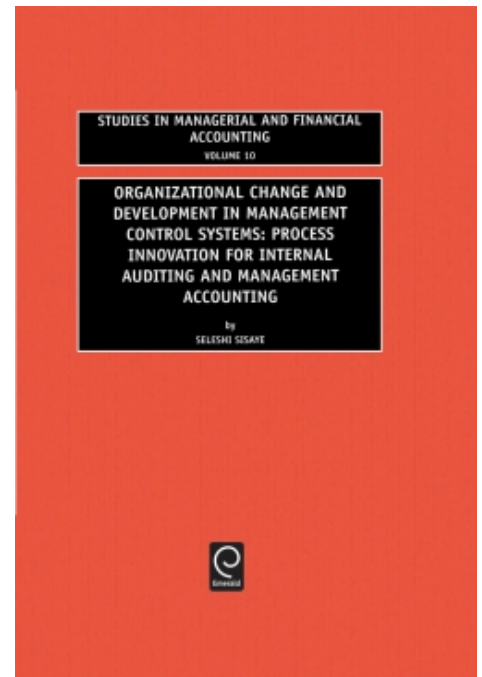
Studies in Managerial and Financial Accounting

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About the Book

This text applies sociological approaches to organizational change and development to explain process innovation and diffusion in internal auditing and management accounting systems. While management accounting reports have emphasized the measurement of quality and improved organizational performance, the extent to which process innovation strategies of total quality management (TQM) and reengineering have been integrated into behavioral accounting research has been limited. The book broadens quality and process innovation research by incorporating theories from organizational development, systems analysis, organizational learning, contingency theory, population ecology and collaborative management. In doing so, it integrates the study of TQM and reengineering into management accounting, internal auditing and control systems. TQM and process reengineering are presented as specific process innovation approaches, which can bring about either incremental or radical organizational change and development in management control systems, particularly in internal auditing and accounting control systems.



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