
Study regarding the impact of cultural factors on management accounting systems

Flavius-Andrei GUINEA,
Bucharest University of Economic Studies,
E-mail: flavius.guinea@cig.ase.ro

Abstract

The objective of the study to investigate the less clear aspects of the cultural influences on the objectives-setting process and on the procedures for the adoption and implementation of a management accounting system. To achieve this objective, the study uses a research methodology which is mainly qualitative, with insertions of field research findings generated by the author. Cultural factors and the environment in which an entity operates affect the strategic objectives of management accounting systems. The key contribution of the study is that it identifies significant evidence that an entity's the strategic objectives of may vary depending on national and cultural characteristics. It is stated that there are numerous factors that may explain these variations, but all of them are governed by the cultural dimension. Inevitably, Romanian entities are placed in a specific cultural context. The study identifies the specific cultural dimensions and how they influence the process of defining goals within management accounting systems. National management accounting systems currently lie in relatively conflictual area generated by the permanent confrontation of local values and mentality with the effect of international convergence. The reflections presented in the study are a starting point for identifying, analysing and reconciling all the factors that crystallized or erode a modern and efficient system of management accounting.

Keywords: Managerial accounting, culture, national differences, setting objectives.

JEL Classification: M41

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