Mapping Management Accounting and Trust
An extended literature review

av

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Abstract


More than three decades ago the notion of trust was introduced into the management accounting (MA) literature, and a growing stream of empirical papers elaborating on the relation between MA controls and trust signals the importance and vitality of this research area. However, a closer look at the literature shows that while major insights have been made, there is also considerable confusion around both research models and the meanings of key concepts. Accordingly, the time seems opportune to conduct an extended and critical review of the legacies of this literature. More precisely, the aims of the study are to (i) analyze how MA and trust have been conceptualized and related to each other; (ii) identify weaknesses and knowledge gaps in the literature; and, (iii) based on these, suggest how the literature may be synthesized and developed in the future.

In so doing, this thesis analyses 37 empirical studies focusing specifically on the association between MA and trust. Overall, two key findings emerge from the analysis. A first key finding is that the area can be characterized as fragmented. More specifically, many different terms are used to denote similar concepts, and vice versa. The literature is also characterized by different levels of analysis, and different, potentially conflicting research models. The literature is also underpinned by different theoretical perspectives, of which some have conflicting assumptions.

The second key finding is that there are several knowledge gaps and weaknesses in the literature. For example, while a majority of studies shows that MA is a factor affecting trust, MA itself is oftentimes left unexplained. Also, many studies conceptualize trust from the perspective of only one party in a relationship, and the questions of how and why MA and trust (co)develops and emerges over time are largely unaddressed. Furthermore, while researchers have empirically studied both personal trust and system trust, respectively, no one has modelled how they may be interrelated.

Based on these findings, a model is proposed which not only synthesizes the extant literature, but also identifies new, potentially important associations between different MA and trust factors. The model—consisting of twelve propositions—also theorizes how these factors affect each other over time. The thesis concludes with a number of suggestions for how to develop this research area in the future.

Keywords: Management accounting, trust, system trust, control, performance evaluation, interorganizational relationships.

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