

Contents

Index of figures.....	XVII
Index of tables	XIX
Index of abbreviations	XXIII
Index of symbols	XXVII
1 Introduction	1
1.1 Motivation and research questions	1
1.2 Outline of the study.....	5
1.3 Scientific positioning	7
2 Fundamentals on cost accounting in German MNCs	10
2.1 Characterization of multinational companies	10
2.2 Objectives of cost accounting.....	11
2.3 Design of cost accounting systems	15
2.3.1 Systematization and complexity of cost accounting.....	15
2.3.2 Cost type accounting	18
2.3.3 Cost center accounting	21
2.3.4 Cost object accounting	23
2.3.5 Summary	26
2.4 Standardization of cost accounting systems	27
2.4.1 Conceptualization.....	27
2.4.1.1 Definition of cost accounting standardization	27
2.4.1.2 Process of cost accounting standardization.....	31
2.4.1.3 Degree of cost accounting standardization.....	33
2.4.1.4 Summary.....	35
2.4.2 Advantages and disadvantages of standardization	36
2.4.2.1 Advantages of cost accounting standardization	36
2.4.2.2 Disadvantages of cost accounting standardization.....	38
2.4.2.3 Summary.....	40
2.5 Performance of cost accounting systems.....	41

3	State of research.....	43
3.1	Design of cost accounting systems	44
3.1.1	Case study research	44
3.1.2	Survey research	46
3.1.3	Mixed methods research	53
3.2	Standardization of management accounting instruments	54
3.2.1	Case study research	54
3.2.3	Survey research	57
3.3	Summary and implications	58
4	Theory and hypotheses development.....	60
4.1	Theoretical foundation	60
4.1.1	Principal-agent theory.....	60
4.1.2	Contingency theory	61
4.2	Theoretical framework and basic hypotheses.....	64
5	Research design	69
5.1	Qualitative case study research.....	70
5.2	Quantitative survey research	73
5.3	Mixed methods approach	75
5.4	Summary	79
6	Qualitative analysis.....	80
6.1	Case company selection and description	80
6.1.1	Case selection criteria.....	80
6.1.2	Description of cases	81
6.2	Data collection and analysis.....	84
6.2.1	Data collection.....	84
6.2.2	Characteristics of interviews.....	88
6.2.3	Qualitative content analysis	89
6.3	Empirical results	91
6.3.1	Context of cost accounting in German MNCs	91
6.3.1.1	Multinational environment and philosophy	91
6.3.1.2	Organizational structure and benchmarking.....	94
6.3.1.3	ERP system and databases for cost accounting.....	96

6.3.1.4	Role of accountants and cost accounting objectives	98
6.3.1.5	Summary and discussion	100
6.3.2	Design of cost accounting systems	102
6.3.2.1	Systematization of cost accounting	102
6.3.2.2	Cost type accounting.....	104
6.3.2.3	Cost center accounting.....	106
6.3.2.4	Cost object accounting.....	109
6.3.2.5	Cost accounting complexity and national particularities ...	112
6.3.2.6	Summary and discussion	117
6.3.3	Standardization of cost accounting systems.....	120
6.3.3.1	Comprehension and measurability of standardization	120
6.3.3.2	Degree and process of standardization	122
6.3.3.3	Advantages and disadvantages of standardization.....	125
6.3.3.4	Implementation process and acceptance	127
6.3.3.5	Summary and discussion	132
6.4	Implications and hypotheses refinement	134
6.4.1	Implications for the quantitative analysis	134
6.4.2	Hypotheses refinement	135
6.4.2.1	Internal context	135
6.4.2.2	External context	137
6.4.2.3	Group context.....	138
6.4.2.4	Performance of cost accounting systems	142
7	Quantitative analysis	145
7.1	Sample selection, questionnaire and data collection	145
7.1.1	Sampling of subunits	145
7.1.2	Outline of the questionnaire	146
7.1.3	Data collection and response rates	148
7.2	Construct measurement.....	151
7.2.1	Formative measurement.....	151
7.2.2	Operationalization of constructs	152
7.2.2.1	Cost accounting complexity	152
7.2.2.2	Cost accounting standardization.....	154

7.2.2.3	Cost accounting performance	159
7.2.3	Operationalization of context factors	160
7.2.4	Operationalization of controls	163
7.3	Methods of data analysis	164
7.3.1	Descriptive statistics and mean comparisons	164
7.3.2	Multivariate regression analysis	167
7.4	Empirical results	168
7.4.1	Cross-case analysis	168
7.4.1.1	Complexity of cost accounting systems	168
7.4.1.1.1	Cost type accounting	168
7.4.1.1.2	Cost center accounting	172
7.4.1.1.3	Cost object accounting	178
7.4.1.1.4	Summary and score aggregation	185
7.4.1.2	Standardization of cost accounting systems	186
7.4.1.2.1	Formal standardization	186
7.4.1.2.2	Factual standardization	193
7.4.1.2.3	Summary and score aggregation	200
7.4.1.3	Performance of cost accounting systems	201
7.4.2	Cross-national analysis	202
7.4.2.1	Complexity of cost accounting systems	202
7.4.2.2	Standardization of cost accounting systems	205
7.4.2.3	Performance of cost accounting systems	207
7.4.3	Explicative analysis	209
7.4.3.1	Univariate and bivariate analysis	209
7.4.3.1.1	Evidence on the independent variables	209
7.4.3.1.2	Correlation analysis	220
7.4.3.2	Regression analysis	224
7.4.3.2.1	Complexity of cost accounting systems	224
7.4.3.2.2	Standardization of cost accounting systems	227
7.4.3.2.3	Performance of cost accounting systems	230
7.4.4	Summary and discussion	232

8	Conclusions	236
8.1	Main findings and implications	236
8.2	Limitations	242
8.3	Avenues for future research	244
	Appendices	247
	References.....	255