

Management control systems design within its organizational context: findings from contingency-based research and directions for the future.

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Accounting, Organizations and Society

Volume 28, Issues 2–3, February–April 2003, Pages 127-168

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[https://doi.org/10.1016/S0361-3682\(01\)00027-7](https://doi.org/10.1016/S0361-3682(01)00027-7)

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Abstract

Contingency-based research has a long tradition in the study of management control systems (MCS). Researchers have attempted to explain the effectiveness of MCS by examining designs that best suit the nature of the environment, technology, size, structure, strategy and national culture. In recent years, contingency-based research has maintained its popularity with studies including these variables but redefining them in contemporary terms. This paper provides a critical review of findings from contingency-based studies over the past 20 years, deriving a series of propositions relating MCS to organizational context. The paper examines issues related to the purpose of MCS, the

elements of MCS, the meaning and measurement of contextual variables, and issues concerning theory development. A final section considers the possibility that contingency-based ideas could encompass insights from a variety of theories to help understand MCS within its organizational context.



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