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# The role of budgets in organizations facing strategic change: an exploratory study

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### Abstract

Recent attention in the general management literature has focused on mechanisms and processes used by organizations to respond and adapt to changes in their operating environment. There is, however, very little broad-based empirical research examining the role that management accounting control systems can play in shaping organizational change. Much of the empirical research to date has focused on the role of accounting as a diagnostic tool for assessing and rewarding managerial performance despite the recognition that accounting can serve as a dialogue, learning and idea creation machine (Burchell et al., 1980. *Accounting Organisations and Society* 5, 5â€“27). The purpose of this study is to explore how accounting can serve this alternative role. We use (Simons, R. 1990.) *Accounting Organisations and Society* 15, 127â€“143). interactive/diagnostic classification of management control systems to capture how accounting can be used as a learning machine in the formulation and implementation of strategic change. A

theoretical model is developed to examine the relationship between strategic change, style of budget use and performance. It is argued that an interactive style of budget use can mitigate the disruptive performance effects of the strategic change process. The data, collected from Chief Executive Officers in 63 public hospitals, provide results that are consistent with our expectations.



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<sup>8</sup> Peter Brownwell contributed to this paper prior to his death in March 1997.

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