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Accounting, management and organizational change: A comparative study of local government

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Abstract

This is a study of management accounting in local government in the context of significant change (managerial, organizational and environmental). The study is based on four case studies: two in Scotland and two in New Zealand. The paper explores two competing theories of organizational life—the instrumental view as espoused by New Public Management proponents, and the socially constructed, as advocated by new institutional theorists. This study locates management accounting at the centre of these changes in New Zealand with a more limited role in the U.K. where there is evidence of institutional isomorphism.





Keywords

local government; management accounting change; international comparison

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study of local government, apperception dissonant continental European type of political culture.

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