

A Future Studies Approach to Identifying and Macro Analyzing the Trends Influencing the Future of Management Accounting from the Perspective of Professions and Businesses

J. Babajani (Ph. D.)^{1*} and A. Khanka (Ph. D.)²

Received: 2017/11/14

Revised: 2018/02/06

Accepted: 2018/02/09

Abstract

Introduction: Businesses are increasingly developing and the essentials of survival in such highly competitive environment is making right and timely decisions requiring accurate, relevant, reliable and timely information. Hence, management accounting, as one of the main fundamentals of providing information needed for management, should be should keep up with developments.

Method: This study is exploratory survey and it is applied in terms of purpose and is mixed based on data. The statistical population consisted of all faculty members and Ph.D. students of accounting, members of Iranian Accounting Management Association, and experts in management accounting. To identify the driving forces of management accounting over the next 20 years, initially experts' panel, an open-ended questionnaire and an interview with experts were administered and then fuzzy Delphi method was used for the final consensus. Experts were selected through judgmental snowball sampling and theoretical saturation. To analyze the results of the Delphi method, the binomial test and fuzzy Delphi were applied.

Results: According to the results, increasing demand for management accounting and balancing financial accounting against management accounting are the most significant and effective driving forces in the future. It is expected that management accounting finds its real status in the future and the same occurs for driving forces of rising customers' expectations, customer orientation and an increase in the number of management accounting experts. All identified driving forces apart from bureaucracy and flattery-based administrative system were confirmed by the experts.

Conclusion: In general, experts believe that the management accounting develops no appropriate status. It is suggested that officials and activists as well as all role-playing people should plan and attempt for improving the future of management accounting regarding the driving forces presented in this study.

Keywords: Businesses, Driving Forces, Future Study, Management Accounting, the Future of Management Accounting.

¹ Professor of Accounting, Allameh Tabataba'i University.

² Ph.D. in Accounting, Allameh Tabataba'i University and Visiting Assistant Professor from Gonbad Kavous University.

* Corresponding author; Email: jafar.babajani@gmail.com