



An Organizational Learning Approach to Process Innovations: The Extent and Scope of Diffusion and Adoption in Management Accounting Systems (Hardback)

By -

Emerald Group Publishing Limited, United Kingdom, 2012. Hardback. Book Condition: New. 230 x 156 mm. Language: English . Brand New Book. In times of economic turbulence, an organization's ability to learn from its environment and adopt innovations enhances its competitive advantage as well its ability to improve its performance. This book focuses specifically on the contribution learning and innovation in management accounting can contribute to the success of the organization. However, all management accounting innovations may not be successful. The success of an innovation is contingent upon whether the learning and implementation processes have been properly integrated. When they are not, an innovation that has been successful in one organization may fail in another. An integrative framework is developed for studying management accounting process innovations. The framework draws on theories from organizational sociology. It focuses on the impact of the innovation on the organization along two important dimensions. First, to what degree does the innovation alter the organization's management accounting system (labeled as extent)? Second, what portion of the organization is affected by the change (labeled as scope)? We classified these dimensions on a continuum ranging from high or low. This yields a 2x2 contingency framework. The book...

Reviews

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