



Babeş-Bolyai University, Cluj-Napoca
Faculty of Economics and Business Administration
Accounting and Audit Department



Summary of the Ph.D. Thesis

THE MANAGEMENT OF ACCOUNTING DEPARTMENTS IN ROMANIAN COMPANIES

Scientific supervisor:
Prof. Dumitru **MATIŞ**, Ph.D

Ph.D. Candidate
Marius **DEAC**

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Accounting departments, accounting information system, internal control system, multiple contingencies theory, internal or external factors of influence for the accounting department, the accounting information system and internal control system

INTRODUCTION

Although in the last 20 years numerous studies have been conducted on various contingent factors and their effect on organization's information system or internal control system, most of these were carried out in countries with a developed economy, and on organizations which activate in a highly competitive environment.

There has been little research on how these internal and external factors are affecting the accounting information system of organizations from Eastern Europe.

Studies on the development of accounting system, carried out in countries in Central and Eastern Europe, and mainly published in journals such as Management Accounting Research and The European Accounting Review tend to suggest that the organization of accounting within organizations in this geographical area is still in an early stage of development.

During 1994-2010, Management Accounting Research has published two articles on the theme of management accounting in Central and Eastern Europe, namely an article that describes the organization of accounting in a joint venture between two organizations from Eastern Europe and Western Europe (Southworth, 1994) and an article about the organization of management accounting in a organization from Hungary (Vamos, 2000).

"The European Accounting Review" has published a series of articles analyzing the development of financial accounting and auditing in countries like Poland, Hungary, Romania, Czech Republic, etc..

A few studies are focusing on the accounting information system and management accounting

in a series of organizations from Poland (Sobanska & Wnuk, 1999; Szycha, 2001), Estonia (Haldma, 1997; Haldma & Laats, 2002) and Serbia (Cadez & Guilding, 2008)

The focus on financial accounting is explained by Haldma and Laats (Haldma, Laats, 2002), as an effort in all the countries in this geographical region to develop their financial accounting system and a limited interest in the development of management accounting.

A possible explanation of this fact is these countries' transition from a planned economy to a market economy, from a noncompetitive market to an increasingly competitive environment (Haldma, Laats, 2002).

Worldwide, there are also only a small number of studies that use contingency theory in the examination of accounting information system of organizations operating in countries with emerging economies. Such studies were conducted in countries such as India (Anderson & Lanel, 1999) and South Africa (Luther & Longen, 2001).

In our opinion, there is a need to continue and expand these studies because the organization of accounting, accounting information system and internal control, viewed through the perspective of theories such as contingency theory has not been studied enough in countries with emerging economies.

This study is based on the following assumption: two organizations will have an identical accounting department, accounting information system, internal control system only if these organizations are identical in every respect and act in an identical environment.

One can not define an "optimal" organization of accounting, since it would be useful only to a particular organization which acts in a defined environment.

The study starts from the following objectives:

- to determine the influence of organization size on the size of the accounting department, on the accounting information system and on it's internal control system;
- to determine the influence of the relationship between departments on the accounting department and on the accounting information system;

- to determine the influence of the organization structure on the complexity of the accounting department, on the accounting information system and on the internal control system;
- to determine the influence of the degree of involvement of the accounting department staff in the process of adopting and implementing decisions on the complexity of this department, on the accounting information system and internal control system
- to determine the influence of the type of business strategy on the complexity of the accounting department, on accounting information system and on internal control system;
- to determine the influence of the market share strategy on the complexity of the accounting department, on accounting information system and on internal control system;
- to determine the influence of organization's product and services differentiation strategy on the complexity of the accounting department, on the accounting information system and on the internal control system;
- to determine the combined influence of organization structure and the relationship between departments on the accounting information system;
- to determine the influence of environmental uncertainty on the organization of internal control;
- to determine the influence of internal controls on the effectiveness of internal control;
- to determine the influence of accounting information system, internal control system and its effectiveness on the performance of the organization;
- to determine the influence of accounting information system and internal control system on the size and complexity of accounting departments;

This paper is an attempt to find answers to these questions to help accounting department managers in understanding their department:

- the factors that determined its size and complexity,
- the relationship between the accounting department and accounting information system and internal control system,
- the relationship between these subsystems and the performance of the organization.

RESEARCH METHODOLOGY

This scientific approach is mainly based on multiple contingencies theory. This theory has its origins in the mid 1960s when it was called "Structural contingency theory" by supporters of Organization Theory.

This theory suggests that previous theories such as Weber's bureaucracy (Weber, 1996) or Taylor's Scientific Management Theory (Braicu, 2006) are no longer valid as there is no optimal organizational structure that can be applied to all businesses. It also states that the organization of an enterprise is the result of the influence of a number of factors and the particularities of the environment in which it operates.

This approach is best described by Syilagzi and Wallace (Syilagyi & Wallace, 1980): "The approach in terms of contingency theory attempts to explain inter-relationships within and between organizational subsystems and between organizational system seen as an entity and the environment. "

This theory is explicitly or implicitly based on a number of assumptions:

- the existence of a "match" between the contingent variables (for example between accounting information system and organization size). The better the match between these variables, the better will be the performance of the organization.
- rationality as the base of the actors' actions. This hypothesis implies that organizational actors always act in order to enhance the organization's performance.
- there is a deterministic context (eg organization external environment). This deterministic context can not be influenced by the actions of managers and is not under their control.
- there is a linear model of interaction between the contingent variables. Most studies based on the theory of multiple contingencies use statistical methods for data processing and in particular linear regression model.

On the other hand, the accounting department, as a subsystem of an organization, must be approached in terms of systems theory. This requires a unique vision and comprehensive overview of the entire organization, viewed as a cybernetic system. The main feature of this

systemic approach is the emphasis placed on studying the interaction between system elements.

Because of this systemic approach of the accounting departments, they will be treated in this study through the main organizational subsystems with which they interact. In this context, the research has taken into consideration the following subsystems:

- ***the accounting information system*** - this is the main component of the organization that reflects the quality of the management of an organization's accounting department. The activity of the accounting department staff may be assessed through the quality of information of the accounting information system. Moreover, accounting information system is probably the main contingent variable affecting the size and complexity of accounting departments.
- ***internal control system*** - the main objective of internal control system, effectiveness and efficiency of operations, reliability of internal and external reporting, compliance with laws, regulations and internal policies makes it an important contingent factor for the accounting departments.

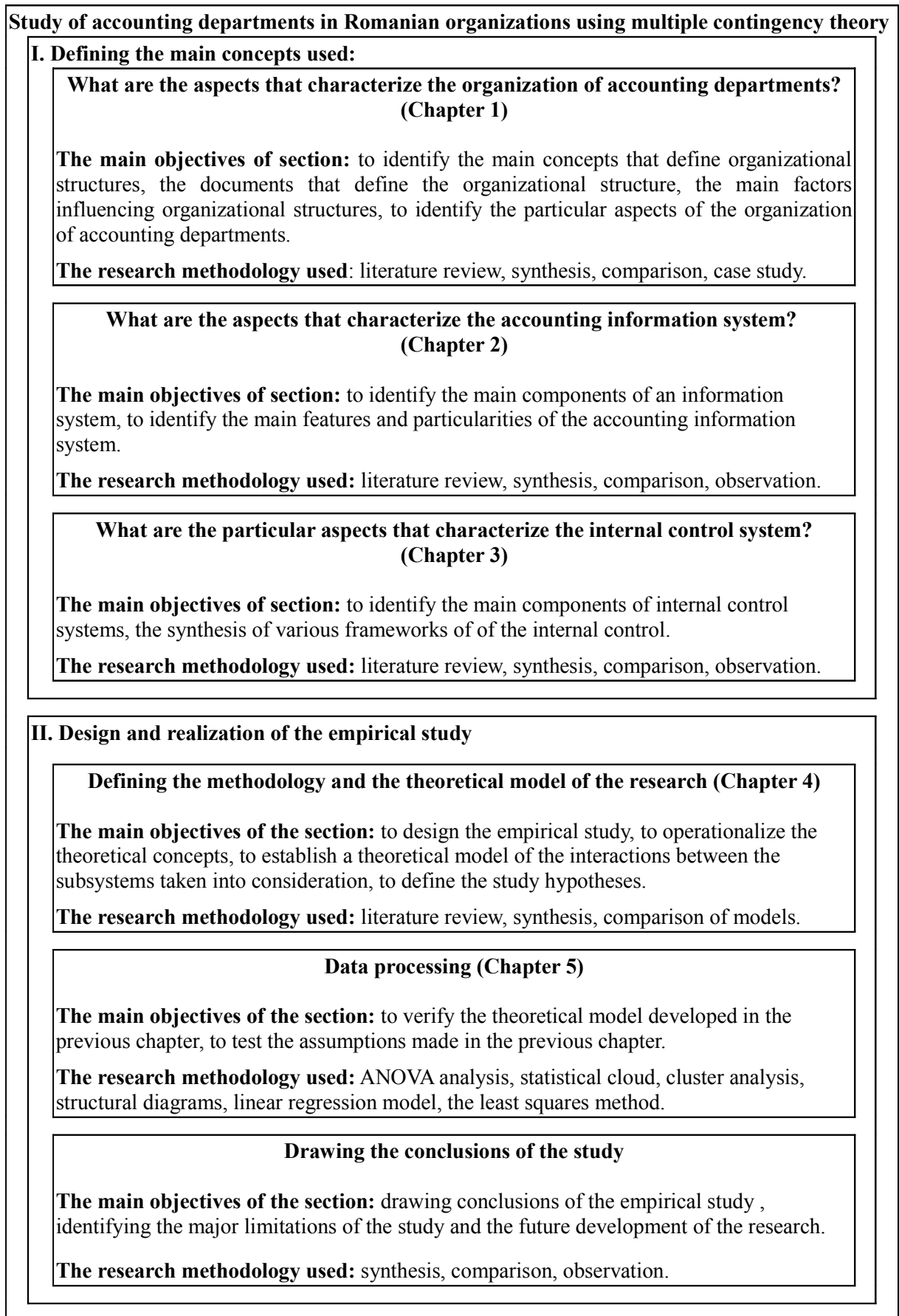
It should be noted that the two systems are not operating independently of each other. For example, the information and communication component of internal control subsystem uses accounting information system channels and flows.

This overlap of the two subsystems is the reason the following interchangeable terms are used in the literature to describe the information system (Chenhall, 2003):

- Management Accounting
- Management Accounting System
- Management Control System
- Accounting Control System
- Organizational Control

Based on these considerations, the following structure of this scientific approach has been established (Figure 1).

Figure 1. The general structure of the study



BRIEF PRESENTATION OF THE PHD. THESIS CHAPTERS

CHAPTER 1. THE MANAGEMENT OF ACCOUNTING ACTIVITIES

The main objective of this chapter is to outline a conceptual framework for the field under study, namely the design, organization and management of accounting departments. The main concepts that define the organization and organizational structures were presented (such as: structural and functional organization, the components of organizational structures, the types of organizational structures, the stages and principles of organizational structure design, the documents that define the organizational structure). The particular aspects of the accounting department organization and a conceptual model to organize an accounting department (a model developed and adapted from Bragg (Bragg, 2002:17)) were also addressed.

The end of this chapter describes a small exploratory case study regarding the way accounting departments in several organizations in Romania are organized. The main conclusion of this study is that there are a variety of ways of organizing these departments, which supports one of the prerequisites of the study described in Chapters 4 and 5, namely that the two organizations will have a the same organizational structure of the accounting departments only if those organizations are identical in every way and act in an identical environment.

These findings justify the approach of the organization and management of accounting departments through the multiple contingency theory, a theory which considers that the organization of this department is the result of the influence of a series of internal or external factors.

CHAPTER 2. THE ACCOUNTING INFORMATION SYSTEM

The approach of the study subject through the multiple contingencies theory starts from the premise that the optimum organization is achieved when a congruent match is made between the subsystems of the organization and between these subsystems and the internal and external factors of influence. In this context, it was considered that the accounting information system and internal control system are the main subsystems that interact with the accounting department.

The main objective of Chapter 2 is to define accounting information systems starting from the more generalized notion of information systems. To this end, concepts such as the main components, the role and functions, and the factors that influence information systems were addressed.

These concepts were subsequently applied to the more narrow concept of accounting information systems, trying to define their particularities such as the main information holders, information flows and procedures.

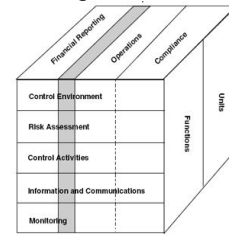
CHAPTER 3. THE INTERNAL CONTROL SYSTEM

The objective of the third chapter is to define the concept of internal control, and to separate it from the broader concept of management control. To define the concept of internal control, a series of frameworks such as Integrated Framework (COSO), Control Guide (COCO) and the Combined Code were analyzed.

The three internal control frameworks define the concept of internal control in a similar way as consisting of the following components (Figure 3.1.)

- Control environment
- Risk assessment
- Control activities
- Information and communication
- Monitoring

Figure 3.1: Components of Internal Control



(From: Public Company Accounting Oversight Board
http://www.pcaobus.org/Standards/Interim_Standards/images/AU319.13.gif)

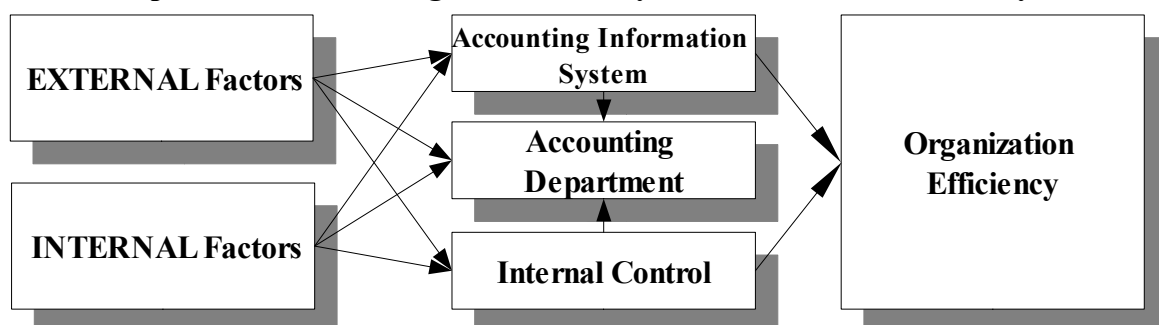
The definition of the effectiveness of internal control is based on the internal control objectives as defined by CoCo control framework:

- Effectiveness and efficiency of operations;
- Reliability of internal and external reporting;
- Compliance with laws, regulations and internal policies.

CHAPTER 4. THE THEORETICAL MODEL OF RESEARCH

This study is based on the theory of multiple contingencies, and aims to explore how various internal and external factors are affecting the organization of accounting departments, the accounting information system and the internal control system. It also studies whether the accounting information system or the internal control system influence the efficiency of the organization. Schematically, these influences are represented in Figure 4.1.

Figure 4.1. Schematic representation of interactions between the accounting department, accounting information system and internal control system



Organizational subsystems viewed as dependent variables were analyzed through the following aspects:

- ***Accounting Department***
 - the size of the department - the average number of permanent employees;
 - the complexity of the accounting department - was addressed by the degree of horizontal and vertical differentiation. The vertical differentiation was estimated through the number of hierarchical levels of these departments, while horizontal differentiation was estimated through the number of functions within these departments.
- ***Accounting information system*** was modeled in terms of its components:
 - financial accounting
 - management accounting
 - operational reports
- ***Internal control system*** has been conceptualized in terms of its main components (the model is an adaptation of an instrument developed and used by Jokipii (Jokipii, 2006)):
 - Control environment
 - Risk assessment
 - Control activities
 - Information and communication
 - Monitoring
- ***Effectiveness of internal control*** was evaluated using the following criteria:
 - Efficiency and effectiveness
 - Relevance, accuracy and timeliness of financial and managerial information
 - Compliance with laws and regulations
- ***Organization performance*** was analyzed in terms of relative performance compared to industry average using the following criteria:
 - Return on invested capital
 - Customer satisfaction
 - The development of new products and services

The following contingent factors were taken into account:

- ***The size of the organization*** - has been analyzed in terms of their number of permanent employees. To normalize this variable it was replaced with the base 10 logarithm of the number of employees (Merchant, 1984, Robbins, 1990);
- ***The relationship between departments*** – the degree in which a department depends on other departments to carry out its tasks. (reciprocal or sequential dependencies)
- ***Organizational structure*** - was analyzed according to the following features:
 - ***degree of formalization*** of the organization - refers to the degree of standardization of models in the organization by formal rules, policies and procedures (Gosselin, 1997; Hull et al. 1982).
 - ***organization size***
 - ***the complexity of the organization*** - seen as the extent of vertical differentiation - the number of hierarchical levels within the organization (Miller & Dröge, 1986, Van de Ven & Ferry, 1980)
 - ***the degree of decentralization*** of the organization – the hierarchical level of the of decision making authority in the organization (Gupa et al. 1997:513; Gosselin, 1997: 111)
 - the grouping of departments within the organization - in terms of how the activities are grouped (by the main functions of the organization or by the product (or group of products) (Abernethy & Lillis, 1995))
- ***the involvement of accountants in the process of decision making and implementation*** - quantified on the five phases of making and implementing decisions (adapted from Wooldridge and Floyd's, 1990)
- ***organization's business strategy*** - using the prospector, defensive, reactor type of strategy as introduced by Miles and Snow in 1978 (Miles & Snow, 1978)
- ***the organization's market share strategy*** - is based on building-collecting typology (Gupta & Govindarajan, 1984)
- ***product and services differentiation strategy*** – the typology is based on product differentiation - cost (Porter, 1980)
- ***the uncertainty of external environment*** – the management perception on the relative predictability of five external factors (Chenhall, 2003, Hamel & Prahalad, 1994, Cooper, 1995)

CHAPTER 5. A PRESENTATION OF THE EMPIRICAL STUDY

Chapter 5 describes data processing in order to test the hypotheses made in the previous chapter.

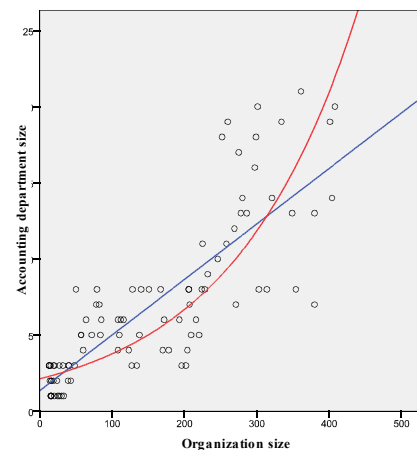
Hypothesis 1 (H1): There is a positive relationship between the size of the organization and the size of the accounting department, the accounting information system and the internal control system.

H 1.1. There is a positive relationship between organizations size and the size of the accounting departments.

Two regression models (ie linear and exponential) were considered. The exponential model is a better approximation of the experimental values.

Changes in the variable “size of the accounting department” are explained in a proportion of 67.1% by the variation in organization size.

Figure 5.30. The influence of organization size on the accounting department size



As organization size increases, the size of the accounting department tends to grow at a faster rate than the size of the organization.

Table 5.39. The relationship between the size of the organization and the type of accounting information system

H 1.2. Large organizations are relying in a greater extent on the accounting information system than small organizations.

Small organizations seem to use only simple accounting information systems. Both

Organization size	The type of accounting information system			Total
	Simple	Developed	Complex	
Small	27 (7,9)	0 (12,2)	0 (6,9)	27 (27,0)
Medium	0 (6,6)	18 (10,6)	5 (5,8)	23 (23,0)
Large	0 (12,5)	24 (20,2)	19 (11,3)	43 (43,0)
Total	27 (27,0)	42 (42,0)	24 (24,0)	93

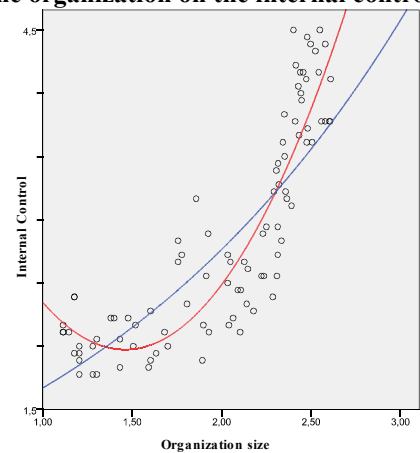
medium and large organizations are using developed and complex accounting information systems. There is a better representation of complex information systems as organization size increases.

H 1.3. Large organizations are relying in the greater extent on internal control than small organizations.

The variation of internal control score are explained in a proportion of 71% by the variation of the size of the organization.

As organization size increases, the score of internal control decreases but from a certain level of organization size, it grows faster than the size of the organization.

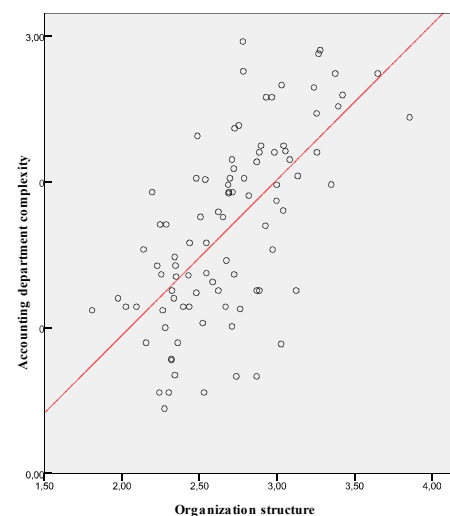
Figure 5.42. The influence of the size of the organization on the internal control



Hypothesis 2 (H2): Organizations with sequential dependencies between departments will have larger accounting departments and better accounting information systems than organizations with reciprocal inter-dependencies.

The type of interdependence between departments does not seem to affect significantly the accounting department size or the accounting information system of the organizations included in this study.

Figure 5.32. The relationship between organization structure and the complexity of the accounting department



Hypothesis 3 (H3): There is a positive relationship between organizational structure and the complexity of the accounting department, the accounting information system and internal control system.

H 3.1. There is a positive relationship between organization's structure and the complexity of accounting departments.

The linear model best fits the experimental values. Changes in the accounting department complexity are explained in a proportion of 42.7% by the variation of organization structure.

As the complexity of organization increases, the complexity of the accounting department has a tendency to grow somewhat faster than the complexity of the organization.

H 3.2. Simple units will use simple accounting information systems.

H 3.3. Lateral units will tend to use mostly complex accounting information systems.

H 3.4. Functional units will prefer the use of developed or complex accounting information systems.

Table 5.41. The relationship between organization structure type and the accounting information system

Table cells presented in gray background represent combinations of accounting information systems and types of units where there are significant deviations from expected frequencies.

We note a complete lack of complex accounting information systems in simple units, these types of units are characterized by inter-personal communication and reduced communication formalization. Simple units seem to use simple accounting information systems. Functional units tend to use complex accounting information systems while lateral units favor developed accounting information systems.

Organization type	Accounting information system type			Total
	Simple	Developed	Complex	
Lateral units	0 (7,8)	20 (12,2)	7 (7)	27 (27)
Functional units	0 (8,4)	12 (13,1)	17 (7,5)	29 (29)
Simple units	27 (10,7)	10 (16,7)	0 (9,5)	37 (37)
Total	27 (27)	42 (42)	24 (24)	93

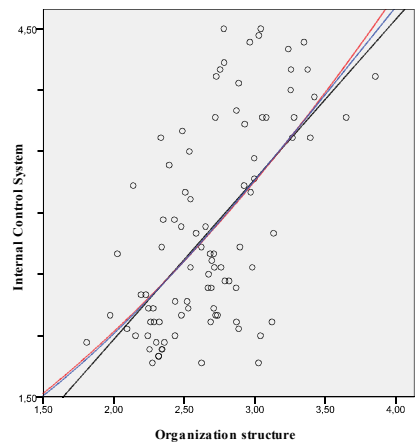
H 3.5. Organizations with a mechanistic structure rely more on internal control than organic organizations.

Three regression models (linear, quadratic, and cubic) were analyzed. The linear model fits best the experimental values.

Changes in internal control variable score are explained in a proportion of 37.5% by the variations in organization structure score.

As an organization is more complex and more formalized, the internal control will be more developed. The better an organization fits the structure of a mechanistic organization the better will be its internal control score.

Figure 5.43. The relationship between organization's structure and internal control



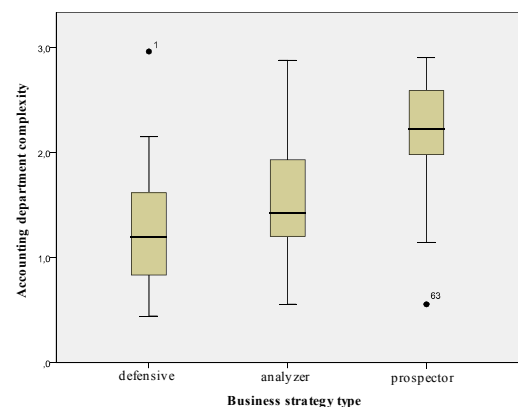
Hypothesis 4 (H4): There is a positive relationship between the degree of involvement of accounting departments staff in the process of decisions adoption and implementation and the complexity of the accounting departments, accounting information system and internal control system.

The involvement of accounting department staff in the process of decision adoption and implementation does not seem to have a significant influence on any of the considered organizational subsystems.

Hypothesis 5 (H5) Organizations with a prospector strategy will have a more complex accounting department and rely in a greater extent on accounting information system and internal control system than organizations with other strategies.

H 5.1. Organizations with a prospector strategy type will have a more complex accounting department than organizations with other strategies.

Figure 5.34. The influence of business strategy on the accounting department complexity



The mean, minimum and maximum values for the indicator that quantifies the complexity of the accounting department on the three business strategies are shown in Figure 5.34.

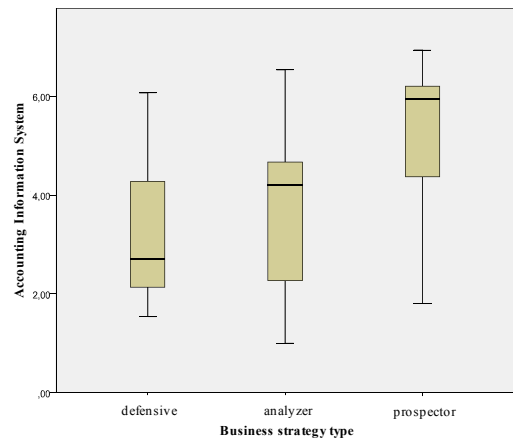
The average complexity of the accounting department is higher for organizations pursuing a prospector strategy compared to other strategies.

H 5.2. Organizations with a prospector-type strategy are relying on a greater extent than organizations with other strategies on accounting information system.

The influence of business strategy on accounting information system is shown in Figure 5.39.

Figure 5.39. The influence of business strategy on the accounting information system

Organizations which have adopted a prospector strategy type have an higher average value for the variable that estimates the complexity of the accounting information system than organizations with a different strategy.



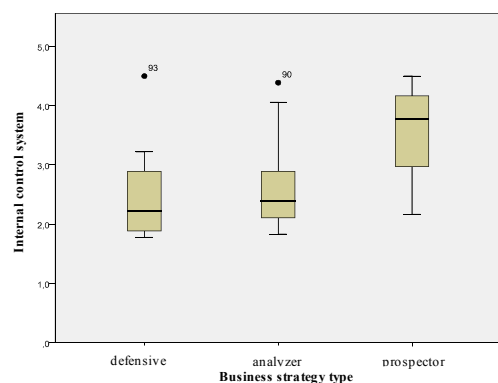
We conclude that organizations with a prospector strategy will have a more developed accounting information system than organizations which have adopted a defensive or analyzer strategy.

H 5.3. Organizations with a prospector strategy are relying on a greater extent on internal control than organizations with other strategies.

The minimum, maximum and mean values for the variable that quantifies the internal control for different business strategies are shown in Figure 5.45. The influence of business strategy on Figure 5.45.

Figure 5.45. The influence of business strategy on the internal control system

Organizations which have adopted a prospector business strategy have a significantly better internal control system than those who have adopted other business strategies.



Hypothesis 6 (H6): Organizations with a strategy aiming to maintain their current market share will have a more complex accounting department and are relying on a greater extent on accounting information system and internal control systems than organizations that have adopted other strategies.

Organizations that have adopted a strategy to maintain their current market share have an higher average for the variables that quantify accounting department complexity, accounting information system or internal control system than organizations that have adopted other strategies. But the differences are not statistically significant. We therefore conclude that none of the considered subsystems are affected by the type of organization strategy regarding market share.

Hypothesis 7 (H7): Organizations with a products and services differentiation strategy through price will have a more complex accounting department and are relying on a greater extent on accounting information system and internal control system than organizations that have adopted other strategies.

Empirical data seem to indicate that organizations which have adopted a products and services differentiation strategy through quality or characteristics have higher values for the indicators that quantify the complexity of the accounting department, accounting information system, or internal control. Student's t test reveals, however, that these differences are not statistically significant. We therefore conclude that none of the subsystems considered are affected by the type of differentiation strategy pursued by the organization.

Hypothesis 8 (H8): Functional units with sequential inter-dependencies between departments will tend to use complex or developed information systems while functional units with reciprocal inter-dependencies will use simple accounting information systems.

The differences between observed and expected frequencies are not high enough to clearly support the hypothesis H8.

Hypothesis 9 (H9): Organizations operating in an uncertain external environment rely on a greater extent on internal control than organizations operating in an stable environment.

Predictability of the external environment does not seem to have a significant influence on the internal control system.

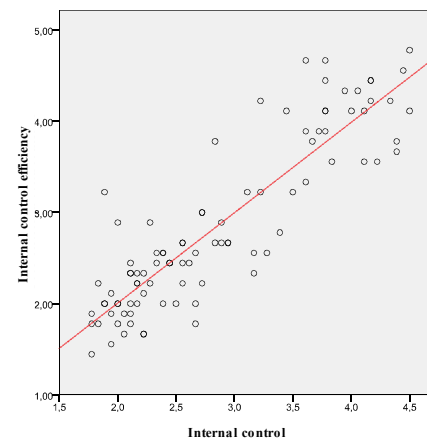
Hypothesis 10 (H10): There is a positive relationship between internal control structure and efficiency.

The influence of internal control system on the variable that characterizes the efficiency of internal control is shown in Figure 5.49.

Changes in internal control efficiency score are explained a proportion of 78.6% by changes in internal control score.

We conclude that - in general - there is a positive relationship between the organization of internal control and it's efficiency.

Figure 5.49. The relationship between internal control system and internal control efficiency



Hypothesis 11 (H11) There is a positive relationship between accounting information system, internal control system, its efficiency and organizational performance.

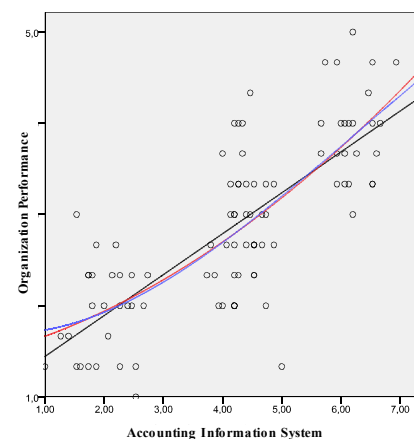
H 11.1. There is a positive relationship between accounting information system and organization performance.

The influence of the variable that quantifies the accounting information system on organization performance is shown in Figure 5.50.

The variations of the variable that quantifies organization performance are explained in a proportion of 59.1% by the variation in the score of accounting information system.

We conclude that, in general, there is a positive

Figure 5.50. The influence of the accounting information system on organization performance



relationship between accounting information system and organization's performance.

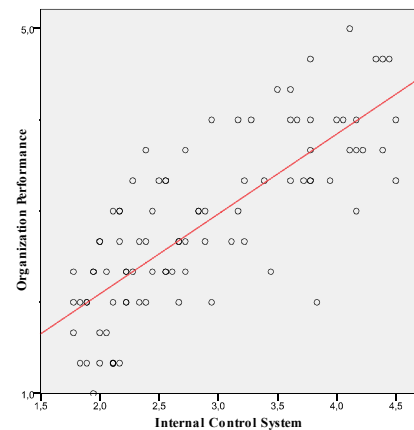
H 11.2. There is a positive relationship between the internal control system and organization performance.

The influence of internal control system on the organization performance is shown in Figure 5.51.

Changes in organization performance variable are explained in a proportion of 59.9% by the variation of the internal control variable.

Generally there is a positive relationship between organization's internal control system and its performance.

Figure 5.51. The influence of internal control system on organization performance



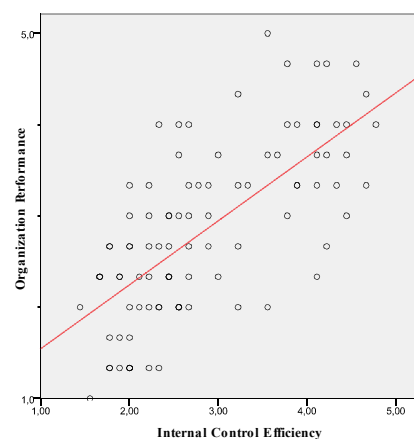
H 11.3 There is a positive relationship between the internal control system efficiency and organizational performance.

Figure 5.52. illustrates the relationship between the efficiency of internal internal control system and the performance of the organization.

Changes in organization performance variable are explained in a proportion of 47.3% by the variation of the effectiveness of internal control.

Generally there is a positive relationship between effectiveness of organization's internal control system and its performance.

Figure 5.52. The influence of internal control efficiency on organization performance



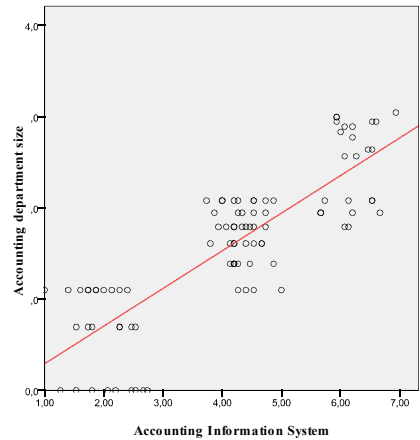
Hypothesis 12 (H12): There is a positive relationship between the accounting information system / internal control system and the size / complexity of the organization's accounting department.

H 12.1 There is a positive relationship between accounting information system and the size of the organization's accounting department.

The influence of accounting information system on accounting department size is shown in Figure 5.53.

The variations of the accounting department size variable are explained in a proportion of 69.3% by the variation of the variable that quantifies the accounting information system. It can be concluded that, overall, a complex accounting information system leads to a larger accounting department.

Figure 5.53. The influence of the accounting information system on accounting department size



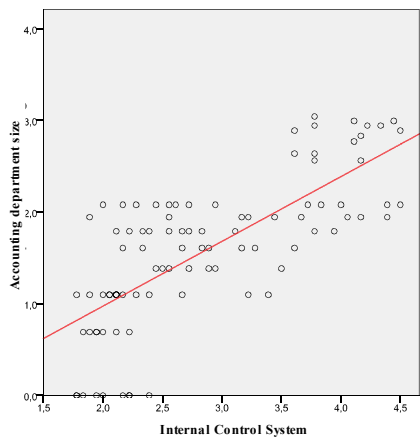
H 12.2 There is a positive relationship between internal control system and the size of the organization's accounting department.

The graphical representation of the relationship between the variable that quantifies the internal control system and the accounting department size is shown in Figure 5.54.

Changes in accounting department size variable are explained in a proportion of 54% by variations of internal control variable.

The size of the accounting department is explained better by the variation of accounting information system than by internal control system.

Figure 5.54. The influence of the internal control system on accounting department size

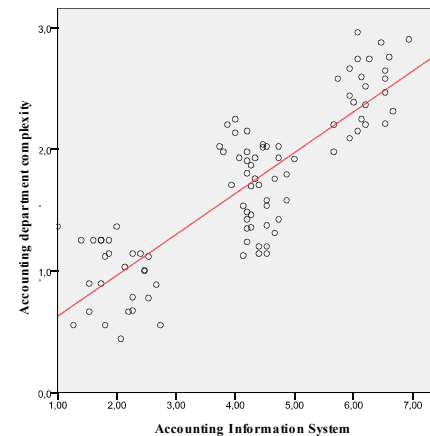


H 12.3. There is a positive relationship between the accounting information system and the complexity of the organization's accounting department.

The graphical representation of the relationship between the accounting information system and the complexity of the accounting departments is shown in Figure 5.55.

Changes in the accounting department complexity variable are explained in a proportion of 72.3% by the variations of the variable that quantifies the accounting information system.

Figure 5.55. The influence of the accounting information system on accounting department complexity



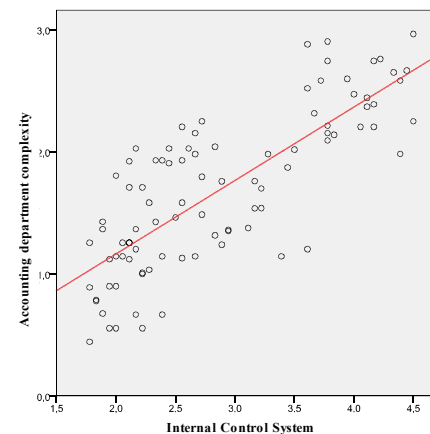
H 12.4. There is a positive relationship between the internal control system and complexity of the organization's accounting department.

The influence of the variable that quantifies the internal control system on the complexity of the accounting departments is shown in Figure 5.56.

Changes in the complexity of the accounting department variable are explained in a proportion of 61.5% by the variation of internal control variable.

Changes in the accounting department complexity are explained in greater extent by the variation of the accounting information system than by the variations of internal control.

Figure 5.56. The influence of the internal control system on accounting department complexity



CONCLUSIONS, LIMITATIONS AND PROSPECTS OF RESEARCH

This study started from some questions about how the organization's internal and external factors are affecting the organization of accounting department, accounting information systems and internal control system, how these subsystems influence each other and their effect on organizational performance.

A summary of the hypotheses of this study and the obtained results is presented in Table 6.1.

Table 6.1. The Summary of the empirical study hypotheses

Hypothesis No.	The hypothesis	The results	Observations
Hypothesis 1 (H1):	<i>There is a positive relationship between the size of the organization and the size of the accounting department, the accounting information system and the internal control system.</i>		
H 1.1.	There is a positive relationship between organizations size and the size of the accounting departments.	confirmed	<ul style="list-style-type: none"> changes in the variable “size of the accounting department” are explained in a proportion of 67.1% by the variation of organization size. as organization size increases, the size of the accounting department tends to grow at a faster rate than the size of the organization.
H 1.2.	Large organizations are relying in a greater extent on the accounting information system than small organizations.	confirmed	<ul style="list-style-type: none"> small organizations seem to use only simple accounting information systems. Both medium and large organizations are using developed and complex accounting information systems. there is a better representation of complex information systems as organization size increases.
H 1.3.	Large organizations are relying in the greater extent on internal control than smaller organizations.	confirmed	<ul style="list-style-type: none"> as organization size increases, the score of internal control decreases but from a certain level of organization size it grows faster than the size of the organization. This can be explained by the diminishing personal control of entrepreneurs in small and medium organizations with the increase in organization size once the organization reaches a certain size, personal control of the entrepreneur becomes inappropriate and a formal control is introduced, based on rules, procedures, job descriptions. This explains the increase in internal control variable once a certain size of the organization is exceeded.
Hypothesis 2 (H2):	<i>Organizations with sequential inter-dependencies between departments will have larger accounting departments and better accounting information systems than organizations with reciprocal inter-dependencies.</i>		

Table 6.1. The Summary of the empirical study hypotheses

Hypothesis No.	The hypothesis	The results	Observations
H 2.1.	Organizations with sequential dependencies between departments will have larger accounting departments than organizations with reciprocal inter-dependencies.	unconfirmed	<ul style="list-style-type: none"> The differences between observed and expected frequencies are not high enough to support this hypothesis.
H 2.2.	Organizations with sequential dependencies between departments will have a better accounting information systems than organizations with reciprocal inter-dependencies.	unconfirmed	<ul style="list-style-type: none"> The differences between observed and expected frequencies are not high enough to support this hypothesis.
<i>Hypothesis 3 (H3):</i>	<i>There is a positive relationship between organizational structure and the complexity of the accounting department, the accounting information system and internal control system..</i>		
H 3.1.	There is a positive relationship between organization's structure and the complexity of the accounting departments.	confirmed	<ul style="list-style-type: none"> changes in the accounting department complexity are explained in a proportion of 42.7% by the variation of organization structure. as the complexity of the organization increases, the complexity of the accounting department has a tendency to grow somewhat faster than the complexity of the organization.
H 3.2.	Simple units will use simple accounting information systems.	confirmed	
H 3.3.	Lateral units will tend to use mostly complex accounting information systems.	confirmed	
H 3.4.	Functional units will prefer the use of developed or complex accounting information systems.	confirmed	<ul style="list-style-type: none"> functional units tend to use complex accounting information systems while lateral units favor developed accounting information systems.

Table 6.1. The Summary of the empirical study hypotheses

Hypothesis No.	The hypothesis	The results	Observations
H 3.5.	Organizations with a mechanistic structure rely more on internal control than organic organizations.	confirmed	<ul style="list-style-type: none"> as an organization is more complex and more formalized, so will be the internal control system. The better an organization fits the structure of a mechanistic organization the higher will be it's internal control score.
<i>Hypothesis 4 (H4):</i>	<i>There is a positive relationship between the degree of involvement of accounting department staff in the process of decisions adoption and implementation and the complexity of the accounting department, accounting information system and internal control system.</i>		
H 4.1.	There is a positive relationship between the degree of involvement of accounting department staff in the process of decisions adoption and implementation and the complexity of the accounting department.	unconfirmed	<ul style="list-style-type: none"> a possible explanation of this result is that survey respondents may be tempted to show a higher degree of involvement in decision making and implementation
H 4.2.	There is a positive relationship between the degree of involvement of accounting department staff in the process of decisions adoption and implementation and the accounting information system.	unconfirmed	<ul style="list-style-type: none"> a possible explanation of this result is that survey respondents may be tempted to show a higher degree of involvement in decision making and implementation
H 4.3.	There is a positive relationship between the degree of involvement of accounting department staff in the process of decisions adoption and implementation and the internal control.	unconfirmed	<ul style="list-style-type: none"> a possible explanation of this result is that survey respondents may be tempted to show a higher degree of involvement in decision making and implementation
<i>Hypothesis 5 (H5):</i>	<i>Organizations with a prospector strategy will have a more complex accounting department and rely in a greater extent on accounting information system and internal control system than organizations with other strategies</i>		

Table 6.1. The Summary of the empirical study hypotheses

Hypothesis No.	The hypothesis	The results	Observations
H 5.1.	Organizations with a prospector strategy type will have a more complex accounting department than organizations with other strategies.	confirmed	<ul style="list-style-type: none"> there is a significant difference between the complexity of accounting department of organizations pursuing a prospector strategy than other business strategies.
H 5.2.	Organizations with a prospector-type strategy are relying on a greater extent than organizations with other strategies on accounting information system.	confirmed	<ul style="list-style-type: none"> there is a significant difference between the accounting information system of organizations pursuing a prospector strategy than other business strategies.
H 5.3.	Organizations with a prospector strategy are relying on a greater extent on internal control than organizations with other strategies.	confirmed	<ul style="list-style-type: none"> there is a significant difference between the internal control systems of organizations pursuing a prospector strategy than other business strategies.
Hypothesis 6 (H6):	<i>Organizations with a strategy aiming to keep the current market share will have a more complex accounting department and are relying on a greater extent on accounting information system and internal control systems than organizations that have adopted other strategies.</i>		
H 6.1.	Organizations with a strategy aiming to keep the current market share will have a more complex accounting department than organizations that have adopted other strategies.	unconfirmed	<ul style="list-style-type: none"> organizations aiming to preserve their current market share have a higher average of the indicator that characterizes the complexity of accounting department than organizations that have adopted other strategies, but the difference is not statistically significant.
H 6.2.	Organizations with a strategy aiming to keep the current market share are relying on a greater extent on accounting information system than organizations that have adopted other strategies.	unconfirmed	<ul style="list-style-type: none"> organizations aiming to preserve their current market share have a higher average of the indicator that characterizes the accounting information system than organizations that have adopted other strategies, but the difference is not statistically significant.

Table 6.1. The Summary of the empirical study hypotheses

Hypothesis No.	The hypothesis	The results	Observations
H 6.3.	Organizations with a strategy aiming to keep the current market share are relying on a greater extent on internal control than organizations that have adopted other strategies.	unconfirmed	<ul style="list-style-type: none"> organizations aiming to preserve their current market share have a higher average of the indicator that characterizes the internal control system than organizations that have adopted other strategies, but the difference is not statistically significant.
Hypothesis 7 (H7):	<i>Organizations with a products and services differentiation strategy through price will have a more complex accounting department and are relying on a greater extent on accounting information system and internal control system than organizations that have adopted other strategies.</i>		
H 7.1.	Organizations with a products and services differentiation strategy through price will have a more complex accounting department than organizations that have adopted other strategies.	unconfirmed	<ul style="list-style-type: none"> experimental data seem to indicate just the opposite, but the difference is not statistically significant.
H 7.2.	Organizations with a products and services differentiation strategy through price will have a more complex accounting information system than organizations that have adopted other strategies.	unconfirmed	<ul style="list-style-type: none"> experimental data seem to indicate just the opposite, but the difference is not statistically significant.
H 7.3.	Organizations with a products and services differentiation strategy through price are relying on a greater extent on intern control than organizations that have adopted other strategies.	unconfirmed	<ul style="list-style-type: none"> experimental data seem to indicate just the opposite, but the difference is not statistically significant.

Table 6.1. The Summary of the empirical study hypotheses

Hypothesis No.	The hypothesis	The results	Observations
Hypothesis 8 (H8):	Functional units with sequential inter-dependencies between departments will tend to use complex or developed information systems while functional units with reciprocal inter-dependencies will use simple accounting information systems.		
H 8.1.	Functional units with sequential inter-dependencies between departments will tend to use complex or developed information systems	unconfirmed	<ul style="list-style-type: none"> the differences between observed and expected frequencies are not high enough to clearly support the hypothesis.
H 8.2.	Functional units with reciprocal inter-dependencies will use simple accounting information systems.	unconfirmed	<ul style="list-style-type: none"> the differences between observed and expected frequencies are not high enough to clearly support the hypothesis
Hypothesis 9 (H9):	<i>Organizations operating in an uncertain external environment rely on a greater extent on internal control than organizations operating in a stable environment.</i>		
H 9.	Organizations operating in an uncertain external environment rely on a greater extent on internal control than organizations operating in a stable environment.	unconfirmed	<ul style="list-style-type: none"> a possible explanation for this result is the timing of this study, one of economic crisis that has disrupted the perception of respondents on the predictability of the external environment.
Hypothesis 10 (H10):	<i>There is a positive relationship between internal control structure and its efficiency.</i>		
H 10.1.	There is a positive relationship between internal control structure and its efficiency.	confirmed	
Hypothesis 11 (H11)	<i>There is a positive relationship between accounting information system, internal control system, its efficiency and organization performance.</i>		

Table 6.1. The Summary of the empirical study hypotheses

Hypothesis No.	The hypothesis	The results	Observations
H 11.1.	There is a positive relationship between accounting information system and organization's performance.	confirmed	<ul style="list-style-type: none"> the variations of the variable that quantifies organization's performance are explained in a proportion of 59.1% by the variation in the score of accounting information system.
H 11.2.	There is a positive relationship between the internal control system and organization's performance.	confirmed	<ul style="list-style-type: none"> changes in the variable that quantifies organization's performance are explained in a proportion of 59.9% by the variation of the internal control variable.
H 11.3	There is a positive relationship between the internal control system efficiency and organization's performance.	confirmed	<ul style="list-style-type: none"> changes in the variable that measures organization's performance are explained in a proportion of 47.3% by the variation of the effectiveness of internal control.
Hypothesis 12 (H12):	<i>There is a positive relationship between the accounting information system / internal control system and the size / complexity of the organization's accounting department.</i>		
H 12.1	There is a positive relationship between accounting information system and the size of the organization's accounting department.	confirmed	<ul style="list-style-type: none"> the variations of the accounting department size are explained in a proportion of 69.3% by the variations of the variable that quantifies the accounting information system a complex accounting information system leads to a larger accounting department.
H 12.2	There is a positive relationship between internal control system and the size of the organization's accounting department	confirmed	<ul style="list-style-type: none"> changes in accounting department size are explained in a proportion of 54% by variations of the variable that measures the internal control. the size of the accounting department is better explained by the variation of accounting information system than by internal control system
H 12.3.	There is a positive relationship between the accounting information system and the complexity of the organization's accounting department	confirmed	<ul style="list-style-type: none"> changes in the accounting department complexity are explained in a proportion of 72.3% by the variations of the variable that quantifies the accounting information system.

Table 6.1. The Summary of the empirical study hypotheses

Hypothesis No.	The hypothesis	The results	Observations
H 12.4.	There is a positive relationship between the internal control system and complexity of the organization's accounting department	confirmed	<ul style="list-style-type: none">• changes in the complexity of the accounting department are explained in a proportion of 61.5% by the variation of internal control variable.• changes in the accounting department complexity are explained in greater extent by the variation of the accounting information system than by the variations of internal control.

THE MAIN LIMITATIONS OF THE STUDY

The main limitations of this study is the relatively small number of companies included because of the low participation rate (28.70%). This makes these conclusions difficult to be generalized. On the other hand, the study population consists of enterprises which have their office in Cluj county or surrounding area and it is possible that the results may not be representative of the entire business environment in Romania.

The study is based on the theory of multiple contingencies. This is why it is prone to the same criticism as its underlying theory:

- the theory of multiple contingencies and this study implicitly assume that the organizational actors always act to achieve the objectives of the organization, which is not always the case.
- the theory of multiple contingencies and hence the present study imply the existence of a deterministic context which can not be influenced by the actions of managers and is not under their control. The main criticism that can be brought in this regard is the fact that the strategies pursued by organizations are not contingent factors but an attempt by management to influence the environment in which organizations operate.

- this study uses the theory of multiple contingencies from a mediating perspective. A future research direction could be addressing the subject of this study from a moderating perspective.

This study used instruments for measuring variables largely taken from previous studies. This increases the rigor of theoretical model and ensures comparability of research results. On the other hand, the use of variables derived from the literature have the disadvantage that, using typologies already established, it may overlook recent developments in the economic reality.

Another limitation of this study, which is derived from the instruments used, is the relative attractiveness of certain responses. For example, respondents may be tempted to reply that the organization is pursuing a prospector strategy instead of a defensive one.

RESEARCH PERSPECTIVES

The main directions of future research are derived from the limitations of this study:

- expanding the sample to include a larger number of national organizations;
- reprocessing the data obtained in this study from a moderating perspective of the multiple contingency theory;
- a limitation of this study is that some influences, especially in regard to the accounting department, are considered to be direct. A possible future development direction of the study is to determine the nature of these influences (direct / indirect);
- in the case of the instruments that shown drawbacks, it is possible to expand this study with control questions for the answers which can be attractive to respondents.
- creating a typology of economic entities in Romania, in terms of influence factors and the degree of development of the subsystems discussed in this study, similar to that undertaken for organizations in Serbia by Cadez & Guilding (Cadez & Guilding, 2008)
- in the pretesting phase of the questionnaire, the uncertainty of the external

environment has proved to be an important factor influencing the internal control subsystem. The study hypothesis regarding this factor has not been confirmed, one possible explanation being the economic context which has disrupted the respondents' perception on the predictability of the external environment. It would be interesting to repeat the study when Romania will come out of economic crisis and to compare the data obtained.

- in recent years, worldwide, there is a growing interest for the study of how contingency factors affect strategic management accounting. A possible further development of this study would be to cover this aspect of accounting information systems.

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