

Customer Accounting Information Usage and Organizational Performance

Hamzah Al-Mawali^a, Yuserrie Zainuddin^b, Noor Nasir Kader Ali^c

^aSchool of Management, Universiti Sains Malaysia, Penang, Malaysia

^bFaculty of Manufacturing Engineering and Technology Management, Universiti Malaysia Pahang, Pahang, Malaysia

^cSchool of Business, Universiti Sains Malaysia, Penang, Malaysia.

ABSTRACT

Over the last two decades, the importance of management accounting systems (MAS) has been highlighted by both academics and practitioners. Many authors (Chenhall and Morris, 1986; Mia and Chenhall, 1994) have argued that MAS provide the managers with vital information to assist them in enhancing the quality of decisions they make, and improving their organizational performance (Downie, 1997; Mia and Patiar, 2001). However, although MAS play a very important role in the organization by providing useful information for decisions maker, it has been criticized since it is historically rather than future oriented, internal rather than external oriented (Drury, 2007; Simons, 1990). Therefore, conventional management accounting practices have failed to meet the requirements of contemporary business environment, as well as, they are not sufficient to maintain organizations' long-term competitiveness (Mia and Patiar, 2001).

DOI: 10.1108/17515631211264096