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IMPACTS OF ACCOUNTING METHODS IN GENERAL CORPORATIONS: CRITICAL REVIEW

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Abstract
Management accountants play a crucial role in advising top management and policymakers on financial matters to ensure the effective and efficient use of resources within an organization. The airline industry, both in the United States and globally, is characterized by intense competition, with a constant stream of new services and equipment innovations to meet evolving customer needs. Within airlines, management accountants are heavily involved in the budgeting process, which entails using historical and current data to make future financial decisions and plans. Budgeting is a vital financial management tool that helps ensure adherence to a business's operating policies and provides a framework for future operations. Additionally, management accountants in the airline industry analyze past and present performance to predict future operations, enabling companies to anticipate future needs and develop appropriate budgets.

Keywords: Accounting, accounting Methods, Air-company, Critical review.

Introduction

1-Introduction

The sales and marketing unit is often seen as crucial, but the finance and accounting unit is actually more important in today's business world. Many agency managers focus on sales and marketing, but the finance and accounting unit is considered the heart of business units globally. This lack of attention may be due to traditional management practices where owners only focus on apparent costs and consider everything they sell as profit. However, a well-functioning accounting unit would provide a different perspective, especially in light of the industry's growth and evolving technology. Traditional management systems are no longer sufficient in this changing landscape.

Only a few agencies have modern accounting and financial systems, which leads to a lack of acceptable reports. While travel agencies may appear profitable at first glance, applying accounting standards to them could reveal different results. This could bring transparency to their financial performance and help determine the profit margin of their products.

By implementing accounting standards, agencies can accurately calculate the total price of their products, enabling them to control costs and manage programs. This allows them to reduce the selling price while maintaining a high profit margin, thus remaining competitive in the market.

The task necessitates the presence of skilled professionals and appropriate resources that, when used together, can be impactful and beneficial. Additionally, this matter is enhanced by

the introduction of an internal audit department within businesses, a recent development in many thriving companies.

In recent times, there has been a lot of discussion in books and articles about the period of change in management accounting. Kaplan and Johnson (1987) noted that management accounting remained unchanged until the early 20th century, deviating from its original focus on providing reports for managers to make decisions, both financial and non-financial. However, in response to these criticisms, new management accounting techniques started to emerge in various industries. Johnson and Kaplan argue that the years 1825 to 1925 were the peak period for management accounting, but during this time, no new techniques or methods were introduced. (Wickramasingh and Alavataj, 2017). The course introduces several commonly used techniques, including activity-based techniques, strategic management accounting, and balanced scorecard. These techniques are specifically designed to align with modern technologies and management processes. Notably, comprehensive quality management, timely production systems, and the pursuit of a competitive advantage are highlighted as effective approaches for addressing the challenges of international competition. The performance outcomes of these techniques demonstrate their impact on all management accounting processes, shifting the focus from simply determining costs for valuation and financial control to actively creating value by enhancing resource utilization. Furthermore, the results suggest that the environment in which management accounting operates has undergone significant changes, influenced by any organizational structure and management method, as well as the advancement of information technology in competitive markets. (Johnson and Kaplan, 1987 cited by Kamal, 2015). The speech discusses the difficulties encountered by reporting units and the essential indicators needed for the advancement of management accounting techniques. It also explores the global evolution of management accounting methods, highlighting their distinct characteristics to gain a deeper insight into their development. (Kamal, 2015).

The text discusses the background of cost management techniques and their emergence. It highlights that in fully competitive markets, managers do not have a role in setting product prices. As a result, production reporting units need to focus on controlling costs to maintain profitability and survive in the market, both domestically and internationally. This is because costs are the only key lever that reporting units can control to ensure their survival in the competitive market. All expenses incurred by the reporting unit are under management decisions, making them controllable.

An overview of the historical course of accounting innovations

In 1998, the International Society of Accountants defined management accounting before 1950 as a technical function necessary for achieving organizational objectives, with a focus on calculating production costs. At that time, production technology was relatively uncomplicated, involving a variety of processes. The costs of labor and materials were readily discernible, and manual operations played a key role in the production process. As a result, direct labor was used as a primary factor for allocating overhead costs to specific products. The overall cost of production was managed through budget control and financial considerations related to production processes. (Kamal, 2015)

Chandli (1977) stated that management accounting systems were initially introduced in the United States during the 19th century. These systems utilized a variety of accounting techniques, ranging from simple to complex. Cost accounting played a crucial role in determining both the direct labor costs and the overhead expenses associated with the transformation of raw materials into finished goods. Furthermore, the adoption of advanced accounting methods can also be traced back to this era.

Porter (1980) highlighted that in the early 19th century, certain American regions employed a range of advancements in cost accounting. The primary objective of these modern accounting systems was to effectively monitor and document cash outflows, thereby enabling management to access timely and precise expense reports.According to the word "transformation" which is caused by environmental changes and the decisions made in the environment, the needs also changed. In line with Chandley and Porter's belief, due to the emergence of transformation in the production process which is attributed to the Ford production unit, the field of transformations in management accounting can also be attributed to America (Kaplan (1987)

During the 19th century, cost accounting served not only to assess internal conversion processes, but also to evaluate the performance of lower-level managers. Proposals for internal accounting systems to evaluate costs, operational efficiency, and capital were also introduced during this time. Towards the late 19th and early 20th centuries, techniques that did not involve valuation were introduced to analyze productivity and the correlation between profit and product. These techniques had a significant impact on accounting methods in the 20th century, laying the groundwork for the development of standards to regulate material and labor costs. This period also saw the emergence of scientific management, which focused on gathering accurate information through employee efficiency. Additionally, the use of variance analysis of actual costs and standard costs for operational control was introduced. (Kamal, 2015).

Until 1950 AD, the pricing system remained unchanged, with the main changes occurring in production, leading to a need for adjustments in accounting practices. In the 19th century, experts in scientific management introduced new cost accounting methods to assess the effectiveness of financial and physical control in complex machinery companies and to gauge overall enterprise profitability. In the 1900s, managers focused more on capital efficiency and performance, with DuPont's management accounting method aiding in the evaluation of capital performance. This information assisted managers in allocating funds among economic activities and meeting new capital requirements.

Before World War I, DuPont utilized a wide range of management accounting techniques for planning and control, as outlined by Johnson and Kaplan (1987). The majority of cost accounting and management methods in use at that time had been developed during the 19th and early 20th centuries. DuPont had implemented accurate cost accounting systems to monitor costs across various areas before the war. This shows that the concepts and rationale behind activity-based costing for devising appropriate pricing methods were not novel.

The use of financial and non-financial information in management accounting has been a topic of significant interest in the past two decades. Johnson (1992) suggested that unit owners and managers have been utilizing non-financial information to oversee organizational operations. The concept of focusing on employees and customers as a long-term source of profit dates

back to before the 1950s. However, the need for management accounting information for planning and controlling decisions is a relatively recent development. Furthermore, a comparison between modern management accounting methods and those used before the 1950s demonstrates innovation in this field. It is argued that certain management accounting techniques have evolved from ideas that predate the 1950s, such as the balanced scorecard.

The emergence and introduction of management accounting techniques since the 1950s

During the early stages of the post-industrial era, strategic management emerged as a significant concept, marking the establishment of the strategic planning school in 1950. Briktopoulas asserts that the present state of management accounting can be attributed to the historical advancements made in the 1950s. (Wickramasinghe and Alavataj, 2017). In the 1950s and 1960s, the focus of management accounting shifted to supplying data for planning and control functions. During this period, as stated by the International Union of Accountants in 1998, management accounting was viewed as an activity carried out by management personnel, involving support for management staff and the utilization of technologies like decision analysis and responsibility accounting. Rather than considering strategic and environmental factors, management control became more centered on production and internal management. (Kader and Luther, 2004)

Management accounting serves as a reactive measure, pinpointing issues and operating as an integral part of the management control system. Over the years, more than 30 common management accounting and cost accounting techniques have been developed, with the majority of these innovations emerging in the past two decades. According to Haggerty (1997) and Smith (1999), significant progress in management accounting has been achieved since the 1950s, characterized by the introduction of various techniques and approaches.

In the 1950s, several pioneering management accounting and cost accounting innovations were introduced, including discounted cash flow, comprehensive quality management, Kasum chart, and optimal transfer pricing.

Discounted cash flow

Discounted cash flow is a method used to assess the potential value of investment opportunities in a business. It involves evaluating the benefits of an investment based on the available cash flows and determining its present value.

Total Quality Management

The comprehensive quality management approach evaluates quality improvement based on the customer's perspective and consistently leads to better performance of the reporting unit. Quality enhancement encompasses efficiency enhancement and is an ongoing process with no definite conclusion (Hilton, Maher and Selto, 2006). Despite being an age-old concept since the dawn of humanity, the industrial revolution and the shift to mass production in the 18th century sparked discussions about employing scientific approaches in quality control. Consequently, the evolution and implementation of quality control in its present state can be attributed to the responses of the early 20th century (Khadem, 2017)

Kasum chart

The Kasum chart is a method of statistical quality control that employs a sequential approach. It includes a cumulative sum control chart with decision limits based on the current values of chart parameters. The horizontal axis of the chart displays the samples, while the vertical axis shows positive and negative values for the cumulative total. (quoted from the site: jmp)

Optimal transfer pricing

Transfer pricing seeks to determine the price of goods transferred between departments within a company in order to assess the performance of each department based on its profitability.

In the 1960s, management accounting saw several new developments including the introduction of computer technologies, zero-based budgeting, decision analysis, critical goal planning, and goal-based management.

Computer technology

Computers have become increasingly important due to their ability to process information quickly and accurately, as well as their space-saving capabilities. This has resulted in their widespread use in various activities, including accounting, due to the benefits they offer in terms of time and cost efficiency. This development can be considered a significant advancement in technology.

Zero-based budgeting

The zero-based budgeting method is one of the budgeting techniques, particularly in developed nations. To address budgeting issues, this strategy was put forth in general reporting units; according to this strategy, budget expenditures must be justified in light of activities, production processes, etc. Put another way, the zero-based budgeting approach forces managers to assess the need for certain activities and services by substituting zero for the previous year's budget. In this way, the efficacy and efficiency of the activity implementation method are also analyzed. (Wikramasingh and Alavataj, 2017)

Decision tree

One of the most effective and popular tools for classification and forecasting is the decision tree, which is essentially a flowchart in the shape of a tree structure. There are sets of questions in the decision tree, and as to respond to one, will raise another. A brief series of questions is sufficient to predict the new record category if they are asked clearly and accurately. The decision tree is divided into two phases: the stage of tree creation and growth, and the stage of tree pruning. One of the more modern data mining techniques that has advanced significantly in recent years is the decision tree. The decision tree has several uses, including the creation of predictive models and the discovery and extraction of knowledge from databases. One of the most effective and widely used tools for forecasting and classification is the decision tree. (Chalaki and Yousefi, 2013)

Management based on goals

In 1954, Peter Drucker put forth the initial proposal for goal-based management. Based on the effort's objective, management plans are made with an emphasis on the operation's outcomes. According to Drucker, the company now requires a management structure that directs teamwork and combines individual and group objectives. (Salehi and Ali Azizi, 2017). According to Morrissey , goal-based management is the challenge of consulting the entire organization when setting goals and making plans to reach them. This is done to present a positive combination between individual and organizational goals and ensure that the organization gets the results it needs through the efforts of its members.

Information economy, agency theory, just-in-time manufacturing, strategic business units, portfolio management, material resource planning, and re-engineering are a few of the advancements in cost accounting and management that occurred in the 1970s. (Wickramasinghe and Alavataj, 2017)

Information economy

Information and communication technology has quickly taken over human life today. The significant influence of technology on the economy is evident. The portion of information that uses information technology to increase productivity and profit is known as the "information economy."(Yagoubi, 2012)

Representation theory

The relationship between the employer and the agent is described by agency theory. An agency relationship, broadly speaking, is a contract whereby one or more employers appoint a person or people as a representative to carry out services on their behalf; the representative's ability to make decisions and determines how these services are carried out. (Rezazadeh, 2017) (Jensen and McLing, 1976).

On time production

The Toyota factory and the Japanese island of Nagoya are where just-in-time or lean production initially emerged. This emergence was brought about by the Japanese government's pressing need to produce cars domestically at the time. Tai Chi Ohno came to the conclusion that Japan was unable to implement mass production based on his observation of Ford's production line while visiting America. Since they felt that this production method was wasteful. Thus, he along with E. A. J. Toyota has a reputation for being among the leaders in the development of lean or modern production methods, which aim to create a new production paradigm free of pointless activities.

After conducting a well-known study on the global auto production system and summarizing their findings in the well-known book "The car that changed the world: The story of lean production," Womack, Jones, and Rowes named the Toyota system "lean production.".

As per extant literature, the objective of executing just-in-time or lean production involves eliminating all non-value-adding activities while considering the desirability of quality. This approach consistently prioritizes continuous improvement and operational simplification. (Meshbaki, 2015)

Portfolio management

Portfolios, also known as stock portfolios, are collections of financial assets that include securities (such as debt and capital bonds), cash equivalents like bank deposits, and deposits in investment funds. Portfolio management is one of the key responsibilities of asset management units. To put it another way, these units identify opportunities and threats, as well as strengths and weaknesses, when choosing capital and debt at a given risk level. They also work to improve efficiency in terms of stock portfolio composition and policy, as well as the creation of a proportionality between investment and goals.

Re-engineering

Re-engineering entails a thorough analysis of the organization using a process-oriented methodology, as well as a thorough diagram of the conditions and relationships between activities and the processes themselves. It also entails the estimation of costs and resources as well as the duration of each activity, as well as the modification and optimization of these relationships through the application of new techniques and information technology. (Taqvi Fard et al., 2011) One way to increase competitiveness is to reduce or eliminate non-value-added activities through the use of re-engineering as a business process.

Introductions to management accounting techniques during the years 1980 to 1989

The 1970s global recession that followed the oil price shock and the early 1980s increase in global competition both put Western markets in jeopardy. The rapid advancement of technology that has impacted many facets of the industrial sector has coincided with an increase in competition. Robotics and computer-controlled processes, for instance, have frequently resulted in lower costs and higher quality. The kind and volume of data that managers could access also underwent a significant transformation with the introduction of personal computers and other computing advancements. Designing, maintaining, and interpreting information systems became crucial for effective management as a result. (Kamal, 2015)

The challenge of keeping up with global competition was overcome by implementing new production and management strategies and simultaneously controlling costs by cutting down on resource waste in business operations. Employee empowerment was the main method used to accomplish this. Information was needed in this setting, and the reporting unit's management choices were dispersed. As the main sources of this data, management accountants have the difficult task of making sure that the right data—which comes from process analysis and cost management technologies—is available to assist managers, staff members, and management accountants at all levels. To summarize, the innovations in cost accounting and management during the 1980s include value-added management, theory of constraints, activity-based pricing, objective-based pricing, general integration, and benchmarking. (same source)

Activity-based pricing

A turning point in the history of management accounting and the emergence of new management accounting techniques emerged in 1987, according to the missing link theory and

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the criticisms leveled at the conventional valuation system. as the engine powering contemporary management accounting. (Wickramasink and Alavataj, 2017). The introduction of a target-based pricing system was thus made possible by the requirement for operational information regarding costs. This pricing system is one of the newer ones that can determine each activity's price rate and use it to set a price. (Wickramasink and Alavataj, 2017) As a result, each activity in this pricing model inherits from the circle's activity rate based on the services that each circle provides.

Goal-based pricing

Objective-based pricing is a strategic management process that lowers costs in the early phases of product planning and design, according to the body of existing literature. The management of future product prices is the main goal of this strategy. (Eshaghi, 2017) Goal-based pricing, as defined by Cooper (1999), is the process of determining a product's production factors in order to maximize profit on sale. (Eshaghi, 2017)

Theory of Limits

The Goldrat continuous improvement approach is the source of the bottleneck theory, also known as the limitation theory (Sajadi and Sufi, 2017). "The limitation of each system determines the power of that system" is how put the theory of each system's limitations. Making the best use of production constraints and bottlenecks forms the foundation of the theory of constraints. According to this system, production systems within linked processes' production units are like links in a chain. Thus, when the weakest link in a chain gets stronger, the chain gets stronger overall. When the production capacity of various circles is not equal and balanced, a limitation or bottleneck occurs. (Sajadi and Sufi, 2017)

Benchmarking

The process of continuously comparing a reporting unit's operations with those of similar reporting units that are in a better position than the compared unit is known as benchmarking, also known as optimization. (Navidi Neko and Nourizad, 2013). Stated differently, this strategy aims to help the reporting unit become a better version of itself by taking the top units in the competition pyramid as an example.

Introduction of management accounting techniques since the 1990s (other schools, post-industrial era)

Global industries faced uncertainty and major, unanticipated advancements in production and information processing technology once more in the 1990s. For instance, the development of electronic commerce was facilitated by the growth of the World Wide Web and associated technologies, which also highlighted the difficulty of competing on a worldwide scale. Management accountants place a strong emphasis on adding value through the application of acquired technologies, which supports organizational innovations, shareholder value, and customer value drivers.. (Kamal, 2015)

An International Union of Accountants statement from 1998, depicted in Figure 1, explained the four stages of evolution of management accounting. The primary distinction among the

third, fourth, and second phases is the shift from information dissemination to resource management, specifically waste reduction (phase three) and value creation. (stage four) (Aifak, 1998)
Information is viewed as a resource alongside other organizational resources, and maximizing resources to generate value and cut down on waste are highly prioritized. Because information is readily available to management at the appropriate time, management accounting in its third and fourth stages is therefore regarded as the primary component of the management process. In modern organizations, using resources to create value is an essential component of the management process. Cost accounting and management accounting innovations from the 1990s can be reengineered, along with business processes, quality function deployment, outsourcing, profit sharing, core competencies, competition based on time and organization, and learning, claim Haggerty (1997) and Smith (1998). (Kamal, 2015)
Major cost accounting and management techniques have been documented by reviewing innovations in cost accounting and management over the past 20 years. These techniques include balanced scorecards, local information systems, activity-based costing, activity management, life cycle valuation, target valuation, and strategic management accounting. (Kamal, 2015).

Factors determining the evolution of management accounting

Different factors were proposed by scholars to determine changes in management accounting; however, the majority of these cases were associated with the competitive economic period of the 1990s and global competition. The state of the economy in which managers and accountants operate is critical and significant. Markets and consumers will receive more attention if there is perceived to be greater competition. The most significant shift is the recent progress made in information technology. Organizational life has been significantly impacted by the last 30 years' rapid advancements in technology. The nature of work has changed significantly as a result of the increased use of computers, particularly secretarial work and information flow within the company. There have also been additional significant alterations made to the organizational structure. For instance, while there was a wave of mergers and acquisitions in America in the 1970s that resulted in the creation of collective companies, organizations in the 1990s underwent a change in direction. These and other changes in organizational structure, technology, and competition have all had a significant impact on the nature of management accounting, particularly in the way traditional accounting techniques are applied today. (Kamal, 2015).

Managerial accounting in European and Latin American countries

In a study, Birkelt (1998) discovered that the way management accounting crystallizes in European nations varies. Activity-based pricing's consumption range, which serves as a gauge of adherence to contemporary methods, appears to be very strong in Belgium and England and very weak in Denmark and Germany. Particularly well-liked in England are activity-based cost control and cost reduction strategies. Merely 17 percent of Belgian companies are driven to cut expenses. Activity-based pricing is not regarded as a pricing tool in France. The overwhelming majority in Sweden, France, Germany, and Greece are in favor of full pricing.

Variable pricing plays a colorful role in Italy and Spain and is a common practice in Flanders and Denmark. One of the key drivers of valuation in management accounts in Finland is the tax law's requirement that shares be valued using a variable valuation method. (Kamal, 2015) Carmona and Alvarez (1994) found that 63 percent of the Spanish manufacturing units they studied reported making significant changes to their management accounting systems in response to the new business environment. The only country with a formal structure for management accounting is England, which is home to the Certified Institute of Management Accountants.

Change management accounting in China

The Chinese government first unveiled its economic reform plan in the late 1970s, which marked the beginning of the shift in management accounting practices in China. One major factor driving this change has been the delegation of decision-making authority from the government to the reporting unit, as well as the expansion of this authority. Additionally, benchmarking became popular when Chinese reporting units started to identify and link cost factors to the best performance in the cutthroat market. Julo Feltrizel [16] in China successfully implemented a cost management system, as demonstrated by Johns and Xiao (1999). These expenses were determined by taking into account market competition as well as the subsequently defined responsibilities of various responsibility centers.
According to Adhikari and Wang (1995), the division of sales yield (CU), cost-to-volume, and profit analysis is a common separation in Western management accounting that is more prevalent in Chinese reporting units. Chinese managers now have a straightforward yet effective tool for evaluating the impact of different operating decisions on cost and efficiency thanks to these two disaggregations. Chinese reporting units are still using the CM approach and CVP analysis more often as planning and control tools. (Adhikari and Wang, 1995)

Management accounting change in Australia

Some carried out in-depth research over a three-year period by reading professional journals, attending conferences, and attending workshops on the innovations in cost accounting and management that are new in Australia. These innovations include activity-based pricing, balanced scorecard technique, and performance measurement. economic added value, goal-based pricing, benchmarking, strategic management, risk management, comprehensive quality management, re-engineering, and added value concepts. Australian managers have been exposed to the latest techniques in cost accounting and management accounting through conferences, workshops, and professional journals. However, the introduction of new cost accounting and management accounting techniques in Australia has been achieved through a great deal of seminars, workshops, conferences, and publications; nevertheless, the rate of emergence of these innovations in management accounting is lower than that of the earlier traditional methods. The following are some examples of how these new techniques are being adopted by Australian businesses: a ranking of target pricing, production life cycle analysis, activity-based pricing, and activity-based management. (Adhikari and Wang, 1995).
This classification was compared by Chanhal and Longfit (1998) with a few traditional cost accounting and management accounting techniques, including capital budgeting, budgeting

analysis for financial position planning, and return on capital performance evaluation. They found through a comparative study that other nations, including America and Europe, have even lower adoption rates of contemporary advanced techniques than Australia. (Kamal, 2015) (Chenhall and Longfit, 1998). Furthermore, Askarani and Smith (2003) discovered that by late 2002, just 19% of Australian organizations that had previously collaborated with CPAs had adopted and put into practice objective-based pricing. Prior to this, goal-based pricing was only accepted at a rate of less than 14%, according to Chenhall and Longfit's (1998) research. The acceptance of goal-based pricing appears to follow a similar pattern internationally, according to other studies on the subject. As an illustration, Lance [17] et al. (1995) in England discovered that goal-based pricing is generally adopted at a rate of less than 14%. (Kamal, 2015).

Conclusion

The information provided by management accounting is essential for making decisions. The company's group of management accountants is responsible for its success. Nevertheless, in addition to keeping a strong management accounting system, the organization should not discount the necessity of adding knowledge management and business information tools to the already-existing management accounting tools. They must incorporate these tools into their accounting system. When the organization has access to this data, it will help with timely and better decision-making. A company's competitiveness is determined by the caliber and promptness of its decisions. The field of management accounting is still young. Prior to the events of the last 20 years, this issue was largely ignored in favor of financial accounting. As a result, management accounting has emerged as a distinct and specialized field from financial accounting. There have been more innovations in cost accounting and management accounting in the last two decades than in the first two, indicating that the lack of innovation in these fields over the previous two decades has not been a concern. In support of this view, Kaplan (1994) noted that we saw a significant advancement in innovation in management accounting theory and practices during the 1980s and 1990s.

There has not really been anything new in management accounting over the last 50 years. A portion of these responsibilities has not altered over the past 50 years, but management accounting has evolved from a practical to a professional responsibility. In actuality, management accounting has played a role in this change. Over the latter half of the 1800s, there was a significant shift in management styles. Issues like the environment changed because of how quickly technology advanced. Every decision was made at the top of the management hierarchy, which served as a command and control system. Structures for decentralized reporting and decision-making were also created. Because there are so many options and challenges for organizations these days, management accountants must act and collaborate in some capacity as a team.

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