

Contingency Approach to Management Accounting: Literary review

By

Suhail Nassir Al-Tamimi

Accounting Dept. College of Administration and Economics / University of Basrah, Iraq

E.mail: suhail.naser@uobasrah.edu.iq

Ali Hussein Madhi

Accounting Dept. College of Administration and Economics / University of Basrah, Iraq

E.mail: ali83.hussein0@gmail.com

Abstract

The study reviews the literature related to the contingency approach, in time series and in order of importance for the contingency variables studied in the literature. Contingency studies were tracked for the period from 1990 to 2020, by tracking these studies, some topics of interest during the given period have been critically identified, which will influence current and future studies, The studies presented the contingency approach as an approach to study organizational behavior affected by the contingency approach, and explain how these factors affect the design and functionality of organizations, including management accounting systems, The presence of control packages that change and evolve requires us to study that follow these changes and explain them and the extent of their impact on management accounting systems. The study concluded that the results were different and some of them misleading, and this can be explained by using different measurement indicators for an emergency variable from one study to another, and one of the most important reasons for this discrepancy is the choice of the questionnaire as a tool in most studies. The most important thing recommended by the study is to try to replace the narrow contingency approach related to the use of the questionnaire with a more clear and detailed approach, examining and evaluating monitoring systems and identifying appropriate methods for contingency studies, as well as taking into account that the matching principle is a real problem among several contingent factors in the upcoming studies to reach more results Accuracy, and put forward several studies of emergency in the environment of Iraq.

Keywords: Contingency Approach, Management Accounting.

Introduction

This study is an overview of contingency studies in management accounting. The literature review in the case of Iraq - in the current study begins, in chronological order, from 1990 to 2020., The contingency approach in management accounting research has replaced the previous approach, whereby the previous approach required appropriate management control systems and accounting systems regardless of unique circumstances.

Otley's study offered the opposite, as he sees that contingency theory is based on the lack of an appropriate system that is applied equally in all institutions and in all circumstances (Otley, 1980). In the study and study of the factors and circumstances surrounding the decision (Al-Attas, 2004). The contingency approach to organization is considered one of the old theories, as it was used in the fifties in the study (Dell, 1958), but the contingency approach was used in accounting in the seventies of the last century.

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It was borrowed from organization theories by accounting researchers for their awareness of the importance of studying the organizational context in the study and design of accounting systems (Al-Zayer, 1993).

Contingency theory represents the organizational behavior approach and attempts to provide explanations for the influence of contingency factors on the design of the organization's functions (Islam & Hu, 2012), and the theory represents the core of organizational behavior (Al-Tamimi, 2013).

Assuming that no one type of organizational structure applies equally to all organisations, organizational effectiveness depends on (the fit) between contingency factors, environmental variables and other variables (Islam & Hu, 2012).

The current study was characterized by a theoretical and critical method presented in the form of studied points to reach the best results related to the precautionary approach, so it began with a general concept, then criticism directed at the precautionary approach, then the studies were reviewed in chronological order and variables in the order of the most studied and ended with analysis, results and recommendations.

Purpose of the Study

The aim of this study is to review the accounting literature related to the contingency approach in general, and in Iraq in particular, as well as to identify all contingency variables that are fully studied and to provide a critical analytical viewpoint to help in future studies by identifying the variables that occur more appropriately and determinants of using each other.

The Concept of Emergency Theory

Contingency theory is a structural and rational model in organization theory. The main focus of contingency theory is that the environment in which an organization operates determines the best way to organize it (Betts, 1985).

Theorists position is that the best way to organize depends on the environment in which the organization is associated (Scott, 1992), while Gilbert identified two assumptions for contingency theory:

- There is no better way to organize.
- No method is equally effective.

Otley sees that the variables that fall under the control of the organization are not considered contingent variables, but rather one of the components of the organizational control "packages", with the exception of organizational goals as a contingent variable despite the different opinions of the book (Otley, 1980).

Contingency factors determine the optimal design of the organization, but there is no agreement among theorists about determining those factors that can be taken into account when studying the organization's systems (Abdul-Zahra, 2000).

The contingency approach to management accounting

A. *The prudential approach to management accounting research*

Chenhall believes that the contingency approach to accounting research is an important area of research and study (Chenhall, 2006).

Hofstede's classic fieldwork is considered one of the pioneering work in the field of management accounting research that adopts the contingency approach, as it was found that economic, technological and social considerations have a significant impact on the work of budget systems, as well as the study of cultural influences on management control systems, the theory was applied at the level of the sub-unit of behavior Regulatory (Islam & Hu, 2012).

Hayes examined the suitability of management accounting for measuring different organizational units in large organizations and found the main influence of contingency factors. He advocated the use of contingency theory in evaluating performance and subunits, and identified three contingency factors affecting subunits (Hayes, 1977):

- Internal factors.
- Connecting factors.
- Environmental factors.

Lamholtzf reviewed the policing literature from a supervisory point of view and presented three perspectives for the study of regulatory control:

- 1) Social Perspective: Focuses on the entire organization, the large components where the structural mechanisms, rules and policies are under control.
- 2) Management perspective: focuses on individuals and departments within the organization. The administrative control mechanisms at this level are plans, measurement, supervision, evaluation and feedback.
- 3) Psychological Perspective: Focuses on the goal and sets extrinsic and intrinsic criteria and rewards Either (otlye) presented two tracks for the development of emergency studies in management accounting (Al-Mousawi, 2005), (Otley, 1980):
 - Studies that did not use the contingency approach, but these studies showed direct or indirect contingency results.
 - Studies that used the intellectual emergency approach and studied the impact of some different emergency factors, whether in theoretical or field studies.

Through the above, it can be said that the precautionary approach to management accounting research has many advantages that focus on the work of individuals and departments inside and outside the organization, as it is considered a potential energy that contributes to improving and evaluating the performance of the organization.

The emergency approach to management accounting

Contingency theory in management accounting is based on two main assumptions (Al-Fadil, 1997), (Al-Mousawi, 2005):

- 1) There is no perfect design for accounting systems, the optimal design depends on the circumstances of the organization.
- 2) The organizational performance increases whenever there is compatibility between the accounting systems and the organizational structure.

There are many proposed models related to emergency approaches and control systems, but there are two models that should be focused on as suggested (Al-Zayer, 1993) in his study which are the model (otley, 1980) and the model (Flamholtz, 1983) that justifies this for two main reasons (Al-Zayer, 1993):

- The two models combine most of what the other theoretical models have called for.
- These two models determined the interrelationship between the accounting systems and the rest of the administrative control units and the extent of integration and congruence between these units.

Before that we must mention that (Gordon and Miller) tried to provide a comprehensive framework for the design of accounting systems by studying some of the specific needs of the company (Gordon and Miller, 1976), and this study can be considered the real beginnings. The interest of specialists in studying the relationship between the conditional curriculum and management accounting (Al-Attas, 2004).

As for (Al-Moussawi, 2005), it has been reported that (Water House & Tiessen, 1978) provided a more intuitive framework than the previous study in an attempt to determine the regulatory requirements for the types of contingency variables identified in the study.

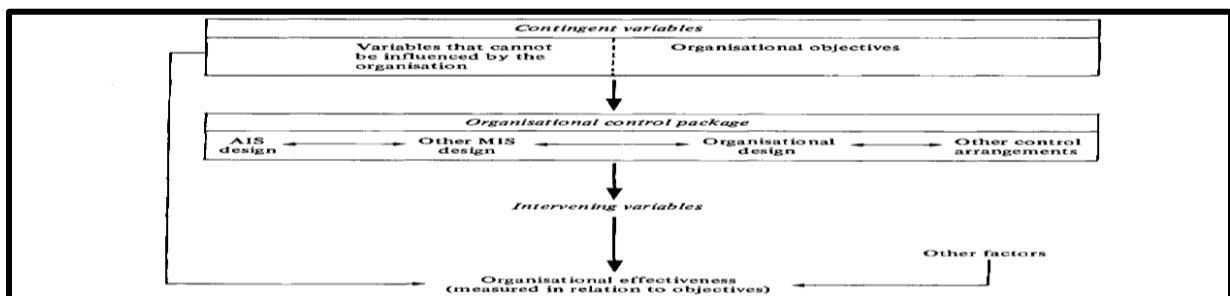
As for the Otley and Flamholtz models, they were more integrated than the previous models and became a reference for later studies, as shown:

Table 1: *Otley and Flamholtz models*

Utley	Flamholtz
<ul style="list-style-type: none"> ● Minimum Contingency Form. ● Contingency factors are those that the company cannot control. ● Accounting information systems is one of the company's strategies to deal with the environment. ● Studying accounting systems is not enough to understand the "packages" of control. ● The effectiveness of the organization is measured by the achievement of its objectives. ● Environmental uncertainty must be taken into account. 	<ul style="list-style-type: none"> ● Organizational Control Model. ● The organizational control system consists of subsystems: planning, measuring, processing, and performance appraisal. ● The process of control is more complex than traditional theorists in the accounting literature imagine. ● Accounting systems are not isolated but are part of control 'packages'. ● Environmental uncertainty must be taken into account.

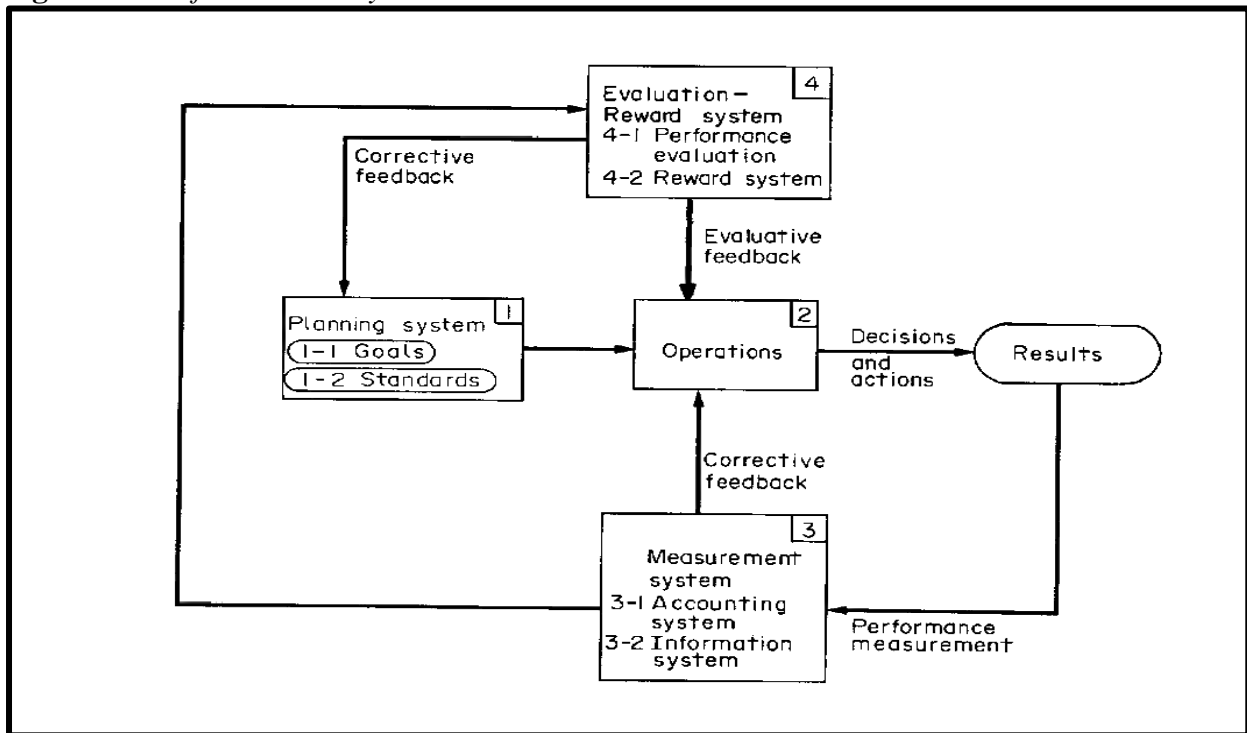
Source: (Zayer, 1993)

Fig1. *Contingency framework- Otley 1980*



Source: (Otley, 1980)

Fig 2: Model of the control system – Flamholtz, 1985



Source: (Flamholtz, 1983)

It is concluded from what has been presented that the model (Zayer), and (Otley), (Flamholtz), is one of the most suitable models for the contingency approach because they determined the relationship and congruence between units, as well as they collected all the points called for by other accounting systems, so these models from The most integrated models in the contingency approach in management accounting.

Criticisms of the contingency approach

The emergency approach provides some logic in designing institutional systems, but though there are criticisms directed at this approach, and criticism is directed at emergency studies, not ideas and assumptions of the same emergency approach (Al -Badran, 2000).

The purpose of criticism is to determine whether it has been overcome or taken into account in the studies presented, and the offer of criticism constitutes an incentive for research and analysis to arrive at a more correct emergency direction.

Criticisms of the components of the emergency approach

There is no agreement on the number and indicators of measurement., Most of the studies took into consideration the effect of a single contingency factor on the design of accounting systems and did not study the impact of many factors in an aggregated and overlapping manner, There is no overlap between many emergency variables and control systems that affect the design of these systems. (Al -Badran, 2002).

The contingency trend assumes a linear relationship between contingency variables and organizational controls, but most studies have proven otherwise, the contingency approach assumed that the relationship between congruence and effectiveness is a positive linear relationship, but studies have shown that it is an unclear relationship because there is no evidence to prove this (Abdul-Zahra, 2000).

Therefore, it can be said that one of the most important criticisms directed at the emergency components is that there is no written relationship between emergency variables and organizational control elements, as well as the absence of indicators to measure these components, which makes it difficult to agree on these indicators.

Criticisms of Emergency Research Methods

The descriptive approach represents an approach to emergency studies where a questionnaire is used, and it is possible to bias the respondent and the influence of the researcher through the method of formulating the questions, the lack of use of case studies and applied studies, the multiplicity of measurement indicators for some variables from one study to another, and the reason for formulating the content of the questionnaire (Al-Badran, 2002).

Survey of Accounting Research in the Emergency Curriculum

The generally accepted methods were used in the search for previous studies, and they are two methods.) As well as the National Insurance Company's library, and the result of this was to obtain some letters, letters and studies, especially unpublished ones.

As for the other way, it was through specialized search sites, scientific search engines, electronic libraries, as well as Iraqi universities and colleges and the digital repository of theses (www.iqdr.IQ) to help with keyword surveys, as well as Iraqi, as well as academic scientific journal sites (www.iasj.net) to help. In searching for and downloading files, two methods have been made, the first is to search for sources in the letters available under the hand, and the second is to use keywords where the word emergency was used, as well as add other keywords, which are the approach, theory, variables and factors to include emergency studies directly and essential taking into account Study period from 1990 to 2020.

An initial list of search results was generated for the above keywords, and studies were sorted based on title, date, and abstract to ensure relevance to the study.

Due to the entry of the emergency approach in other studies for other disciplines, many studies were excluded, as most of them were related to business administration and this process resulted in studies related to the emergency approach in Iraq.

We can mention that the exclusion and inclusion of studies came based on their relationship to the precautionary approach to management accounting, so it must be noted that the error is contained in the exclusion and inclusion process, and there are studies that we could not access for several reasons.

The Literature on the Emergency Approach in Iraqi Research

The chronological order of the studies was taken into account as mentioned below. The following is a review of the literature on the emergency approach in general and in Iraq in particular, as follows:

- a) Study: (Al-Zayer, 1993): It is a theoretical study that aims to define the precautionary approach by critically reviewing theoretical and applied studies to clarify the extent of their shortcomings by highlighting the components of the correct emergency approach to managerial accounting that can be. Approved in the future.
- b) Study: (Al-Fadil, 1997): This study was carried out in a sample of 34 Iraqi industrial companies, where the study sought to test the impact of contingent variables on the application of management accounting methods to prove the necessity of taking into account contingent variables when designing control systems. The questionnaire was

- used as an approach to data collection. He focused on emergency variables such as size, type of ownership, type of products, awareness of environmental uncertainty and educational qualifications. The study also reached a conclusion that affects emergency variables differently from one variable to another on the management accounting methods.
- c) Study: (Abdul-Zahra 2000): This study was conducted in a sample of two Iraqi industrial companies, the study tested the impact of the awareness of environmental uncertainty and organizational structure as emergency variables on the design of accounting information systems, and the study concluded that awareness of uncertainty has a positive relationship with accounting information systems Before the siege and negative after the siege and that the organizational structure did not affect the accounting information systems.
 - d) Study (Al-Badran, 2002): This study was in a sample of one Iraqi industrial company, where the researcher proposed a model for controlling sub-units using the balanced scorecard, and based on Otley's model for controlling and evaluating sub-organizational units, the case study was used as a research method Where the study aimed to propose a model for controlling and evaluating organizational units by studying the characteristics of sub-organizational units as contingent factors in addition to the objectives of those units, the study concluded that the objectives, characteristics and efficiency of organizational unit matching.
 - e) Study (Al-Mousawi and Saad, 2005): This study was carried out in a sample of 28 Iraqi industrial companies. The study aimed to identify the extent to which industrial companies use administrative accounting methods and the impact of the contingent variables proposed in the study on the use of those methods. The study identified a set of contingent variables. Academic qualification, ownership, external environment, interdependence, degree of formality, specialization, centralization, technology, and organization size.
 - f) Study (Al-Tamimi, 2013): This study was in a sample of two Iraqi educational institutions, namely, the research and development departments at the University of Baghdad and the University of Basra. The study aimed to clarify the impact of emergency variables on the performance of research and development in light of environmental uncertainty as a modified variable that affects the The relationship between variables In a case study, a questionnaire was used to measure the study variables and contingency variables were identified: strategy, organizational structure, size, financial aspect, and law. The study concluded that there is a positive relationship between contingent variables and research and development performance, in addition to a positive impact of the variable. rate on this relationship.
 - g) Study (Al-Tamimi et al., 2014): It is a study that falls in the same context and is derived from the previous study, but the modifying or influencing variable is government policy, and the effect of the modified modification. A variable in the relationship that has been proven by showing the performance of the government and its impact on research and development, where the development of government policy contributes to the development of the performance of institutions in general and research and development in particular.
 - h) Study (Al-Khalaf and Al-Jabbar, 2015): In a sample of one Iraqi company, the study aimed to show the impact of the proposed internal and external emergency factors in choosing contemporary management accounting methods and their impact on decision-making. The study identified a set of emergency variables, namely "the intensity of competition, and technology Environmental uncertainty, environment, human resources, strategy, centralization and decentralization, privatization, and

formalities”, which is an applied study that used a questionnaire to measure its variables in addition to observations and interviews. During which identify the most responsive and most appropriate methods.

- i) Study (Al-Masoudi and Al-Husseini, 2019): This study was in a sample of one Iraqi company, it aimed to clarify the importance of relying on the emergency approach in management accounting in addressing the problems facing the work of administrative accounting systems and making their performance. More effective and efficient through the methods of relying on the theory of contingency to apply the appropriate methods for managing and calculating the costs of products in the economic units. , The study concluded that it is necessary to choose the accounting methods and techniques compatible with the emergency situation in their work to achieve the goals faster.
- j) Study (Omar, 2019): This study was carried out in a sample of Iraqi banks, numbering 9 commercial banks, aimed at identifying and studying some emergency variables and their impact on the performance of accounting systems and their impact on the quality of accounting information, a field study that adopted the descriptive analytical approach through a questionnaire distributed On a sample of workers inside banks and a sample of the study, and identified a set of emergency variables: work environment, technology, management and size, and their impact on accounting information. The study reached results indicating the impact of emergency factors in different ways on accounting information systems.

Independent Contingency Variables

The contingency variables were arranged according to the most studied and the contingency studies under study were used as follows:

a) Size

The volume was mentioned in five out of 10 and represents 56% of Iraqi studies after excluding theoretical studies. Size was defined as the elements that express the basic components and their main activities (Al-Mousawi, 2005), as well as the change in the number of company members (Al-Khalaf and Al-Jabbar, 2015), (Terren & Mills, 1995, Omar provided a definition that divides the organization into large, medium and small, depending on a set of criteria, number of workers, amount of capital, or money, or according to the criteria of sales volume, or volume. Production, number of branches and legal entities (Omar, 2019(There are several ways to measure the size of the organization, including profits, sales volume, assets, stock valuation and employees (Al-Masoudi and Al-Hussaini, 2019(ُBedian sees that size is still a multi-dimensional concept and not a comprehensive concept in terms of definition and measurement, which led to the different standards of standards adopted in the study or measurement of its impact on the company and its components (Bedian, 1986). One of the writers believes that the accurate measurement of size should be in accordance with the accounting standards that classify institutions into large, medium and small according to the total assets and number of employees during the year (Propalic, 2013 We can see the different definitions given by the respective studies, which leads to different criteria and thus different results of the studies, although in one environment and most of the studies were about the industrial sector, and there were three studies out of five studies on the effect of volume on management accounting techniques and methods One study used techniques indirectly, and one study used accounting information systems as a dependent variable, another study proved that the effect is unequal, and another study demonstrated the effect of volume on management accounting methods and techniques, while the other two studies concluded that size affects the study variables.

b) Environment

Despite the identical environments and the type of companies studied, this difference can be modified to the method of defining the technique or method. Some studies have identified management accounting tools as a method or idiomatic method, and technology is the set of methods, and the method is the method or approach and this proves that it has the same meaning except that A tool is what helps or is used to accomplish a task, this difference appeared as well as the different periods of the research studied, Since the study approach is contingency, the internal and external environment must be studied, contingency factors and appropriate methods must be identified, and it can be said that one of the most important reasons for the other difference is the use of the questionnaire to measure variables. McNally & Hock presented a study in all industrial enterprises registered in the New Zealand stock exchange that there is a strong relationship between the size of the enterprise using management accounting methods, as the study indicated that the largest enterprise is often the most used management accounting method (McNally & Hock, 1980). The variable of company size has traditionally become a contingent variable commonly used in connection with the development of management accounting with the development of large-sized organizations, hierarchical structure, and diversified activities (Al-Attas, 2004). External environment: 4 out of 9 studies presented the environment variable as an emergency variable in 45% of the studies. Some studies combined the environment variable with the environmental uncertainty variable, and with regard to the models (Otley and Flamholtz), they confirmed the consideration of the environmental uncertainty variable in contingency studies, which confirms their urging to use it as an independent variable, see (Chenhall, 2003) that environmental uncertainty and risks do not It provides a comprehensive description of the environment, as well as its various definitions, which makes it necessary for us to treat them as two different independent variables, The company is an open system to deal with the environment and does not work from a vacuum, but works within a variety of environments and forms and multiple components, that many environmental factors affect the functioning of the company, so the survival and continuity of the company requires that the company can adapt and interact with environmental variables (Robbins, 1990), The elements of the environment can be divided into the following: (Al-Masoudi and Al-Husseini, 2019).

- External environmental factors: all the elements outside the organization's boundaries that have the ability to affect all or part of it.
- Internal environmental factors: all the elements that exist within the boundaries of the institution and can affect all or part of it.

Al-Badran sees that environmental factors are the result of the influence of the environment and occur in isolation from the work carried out by the organization (Al-Badran, 2002), and it can be said that they also affect the work of the organization. According to the contingency approach, the environment is one of the most important variables that explain the differences in management accounting systems (Al-Attas, 2004), Studies have concluded that the environment variable is affected either by a certain percentage or by a significant effect, and no study has denied the impact of the environment on management accounting systems. One of the variables that fall within the variables of the competitive environment, which was defined (Kandwalla, 1972) as a conflict in the market, where price, product, marketing and distribution are all factors that constitute competition. Firms face intense and intense competition in light of the current global changes, not just national ones, and firms wishing to survive and compete in the competitive market have to compete with the best firms (Kaplan & Norton, 1996).

Some researchers see that there is a direct relationship with environmental uncertainty

because the competitive environment creates degrees of uncertainty, which is one of the images that prove that emergency factors are interrelated and intertwined. One of the studies presented the competition variable as an emergency variable in isolation from the environment and proved its impact on management accounting systems.

c) Technology:

4 studies out of 9 presented this variable as an emergency variable with a percentage of 45%, which indicates the importance of this variable for researchers in the emergency approach. The studies of Otley, Tizen and Al-Moussawi confirmed that the technology factor is one of the contingency variables that affect the design of management accounting systems. Management accounting systems depend in terms of simplicity and complexity on the classification of the technology used, from small or large technology packages, and a relatively sophisticated management accounting information system requires high technology to perform the tasks (Al-Masoudi and Al-Husseini, 2019), Technology or technology means the knowledge, tools, and methods used to transform the inputs of the facility into products, including the mechanisms and skills of the workers and the laboratory procedures used.

The study (Woodward, 1965) is one of the first emergent studies that dealt with the impact of the technology factor, as it showed that successful organizations that use different techniques are characterized by administrative organizational characteristics that affect the design of administrative accounting systems. At the present time, and due to the rapid technical developments, the technological variable has become one of the important variables in the study of emergencies that must be focused on. The results of the Iraqi studies came from an impressive degree to a high degree of impact.

The difference in the results of the studies is due to the same differences mentioned in the previous variables, as most studies did not evaluate the technological techniques before the study and determine the impact of the study or not and the extent to which it is related to the institutional systems, but rather moved towards measuring the impact of those technologies on their causes.

One of the reasons for evaluating technology is to determine the degree of technological complexity used, its compatibility with production processes, the control method used in it and the types of processes used. Environmental Uncertainty: (Galbraith, 1973) gave a definition of environmental uncertainty regarding the difference between the total information an organization must possess and the amount of information it possesses to accomplish tasks, and this indicates that it is one of the environmental measures. (Downey, 1975) stated that environmental uncertainty represents a set of dimensions related to the environment and is a measure of it and affects other variables.

Al-Tamimi (2013) also presented three sources for the concept of environmental uncertainty resulting from his follow-up to this concept, which are as follows:

- External environment.
- Task properties.
- Interdependence.

While (Al-Masoudi and Al-Husseini, 2019) see that uncertainty is related to unknown future events, and (Chinhal, 2003) classified environmental variables within environmental uncertainty into:

- Troubled environment.
- Hostile environment.
- Environmental diversity.
- The complexity of the environment.

It is believed that it is difficult to predict the possible changes in the environment (Chenhall, 2007), which means that the environmental uncertainty exposes the enterprise to the difficulty of future planning, and this is exposed to some extent with what has already been mentioned in the previous definitions.

When reviewing the presented studies, we see that the environmental uncertainty variable is of medium importance, as it was presented through only 3 studies, in addition to that there is a fourth study that tested the environmental uncertainty variable as a modified variable or an influential variable in the emergency relationship, which is what previous theorists called for and what they called often used in their theoretical studies to account for environmental uncertainty. From emergency studies.

(Otley, 2014) sees among the variables used in the emergency studies of the organizational structure that the environmental uncertainty variable has received a great deal of attention in management accounting studies, which justifies this for the following reasons:

- 1) It has produced some of the strongest contingency studies in the regulatory literature.
- 2) Increased uncertainty over time, due to the emergence of the international economy and more inclusive competition.
- 3) About measurement, conceptual environmental uncertainty is more readily considered as an indicator for inclusion in interviews and questionnaires.

Some Iraqi studies presented results that showed the impact of environmental uncertainty as an emergency variable on management accounting systems from a large impact to a severe impact, and most studies dealt with it as an emergency variable, and with regard to the foregoing, the theoretical suggestions for treating it as a modified variable. Or influencing the contingent relationships between independent contingency variables and other dependent variables, which we have not seen in most studies, as they are considered important factors that are likely to affect the design and use of organizational systems.

d) Strategy

Determined by (Horngren, 2006) how the company can exploit its ability in light of the opportunities available in the market to achieve its objectives. It has been defined (Al-Tamimi, 2013) as the long-term direction and scope of an organization, bringing advantage to the organization by being prepared in a challenging environment. (Miles & Snow, 1978) Strategy categorized into four organizational types:

- Prospectors
- Defenders
- Analyzers
- Reactors

While (Porter, 1980) divided it into three strategies:

- Cost leadership
- Differential
- Concentration

Gupta & Govindarajan, 1984), presented an approach based on the strategic sequence of tasks:

- Builds
- Crop
- Catch
- stripping

(Johnson & Scholes, 2005) categorized strategy into three levels:

- Corporate level strategy
- Business level strategy
- Operational level strategy

The study (Al-Tamimi 2013) indicated that "emergency theoretical studies, especially in the field of management accounting research, showed the impact of environmental factors on the company's strategies." Is it an independent contingency variable? What is the mechanism for determining that? From what was previously presented, it is concluded that all the studies presented reached the impact of the strategy on management accounting systems despite the different degrees of impact according to different criteria. Returning to the above questions, did the researchers take into account that the strategy variable is influential or affected and that it was studied as an emergency variable, and based on the foregoing It did not take into account environmental considerations and their impact on the company's strategic environment.

e) Organizational Structure

Despite the importance of the organizational structure variable, it was presented in two studies as an emergency variable. A literature review on organizational structure shows how contingency theory and organization theory consider organizational structure to be an important factor in the study and design of organizations and the relationship between organization and the environment (Al-Tamimi, 2013), Miles defined organizational structure as appraisal and allocation of work and methods of coordination and control (Miles, 1980), Whereas (Chenhall, 2003) defined it as the formal specifications of the different roles of the members of the institution or the tasks of groups to ensure the implementation of the activities of the institution, as the structural arrangements affect the efficiency of the work and motives of individuals and control systems.

As for (Flamholtz, 1983) organizational structure is considered the second component of comprehensive control systems - after culture - as control, and stated what Otley presented that the organization can be considered a control process that occurs when a group of people feel the need to identify to achieve purposes that require their joint work. The human element is the first nucleus for the formation of the organizational structure.

It should be noted that there are variables intertwined with the organizational structure, according to what was presented by some studies, while some studies see elements or characteristics according to the mentioned studies, which are:

A study (Flamholtz, 1983) presented the dimensions of organizational structure:

- Central or decentralized
- Occupational specialization
- The degree of integration

- The extent of control

Where (Al-Attas, 2004) presented the characteristics of the organizational structure:

- The degree of decentralization
- Bonding

(Al-Tamimi, 2013) Presentation of the characteristics of the organizational structure:

- Formalize
- Fusion
- Center
- Complication

Based on the foregoing, the dimensions or characteristics presented above were studied as independent contingent variables that affect management accounting systems after stripping them from the organizational structure. Other variables in the organizational structure lead to different results from one study to another. The two studies also concluded that there is a significant impact of the organizational structure on management accounting systems, which was expected, given that management accounting systems are part of the organizational control packages and the organizational structure, and it cannot be work in it. isolation from them.

The variables associated with the organizational structure variables, namely formality, allocation, centralization and interdependence were presented as independent emergency variables with two studies for each variable only in one study presented as a variable within the organizational structure, and most of the studies came with results that proved their impact on management accounting systems from medium to high impact.

f) The other variables were single, as there is one study for each variable, which allows the inability to compare and affects the management accounting systems.

Conclusions

It should be noted through what was presented in the current study based on targeting the studied variables and not targeting each study separately. And analyzes us mention in the following points:

1. Studies in the precautionary approach have proven what the previous theoretical studies have concluded in that they did not bring anything new and did not overcome previous criticisms and judgments.
2. Applied studies cannot be generalized due to their different results, different environments and the fact that they discuss a specific case in each organization, but they can be guided by it.
3. In the two mentioned models, which represent most of what the previous models came up with, they emphasized taking into account environmental uncertainty in all emergency studies, and this is what we did not witness in a large percentage of studies.
4. The lack of most studies to evaluate the performance of control systems to identify the determinants of applying methods and techniques before studying them.
5. The results of studies differ according to the measures of one variable due to the method of designing the questionnaire as well as the mood of the respondent.

6. It must be taken into account that the environment determines the optimal method of use, and the company does not need to apply all techniques and methods of administrative accounting at the same time.
7. The basis of the work of the emergency approach is congruence and compatibility, we did not see this in the presented studies, and we did not focus and do not notice this important factor, which is the basis for the work of the emergency theory, which is what institutional systems seek to match the technologies used with their work environment.
8. The internal and external emergency factors were not identified, and some studies went to study the different sectors and reached unified results for all these sectors, as each sector has its own currency environment.
9. We did not see a specification of the influencing emergency variables or even the preparation of the variables and the importance of some variables over others. Inference is the difference in the variables because each variable is related to a study case or study problem due to the difference in the objective, the nature of the field, and environmental differences.
10. Most of the studies were linked to control systems with no focus on performance evaluation in general and financial performance in particular, as emergency studies lacked an emergency study of financial performance.
11. Through the application of previous studies to the theoretical reality, a gap appeared in the practical aspect, and this can be explained by the diversity of the use of accounting systems in practice due to the different methods and techniques used.
12. At the local and regional level, most emergency studies lack these numerous studies and were specific and few, and this can be explained as mentioned in (Al-Badran, 2002, Al-Tamimi, 2013), which is the inability of researchers to deal with such research due to the multiplicity of variables and phenomena studied.

Recommendations

1. In future studies, it must be emphasized that control packages are complex and interrelated systems that cannot be reduced to one or two variables.
2. A specific form of congruence should be discussed in future studies.
3. Focusing on the internal and external factors in studies that depend on the emergency approach or trying to distinguish between these factors.
4. Not to separate management accounting systems from management and control systems, as they are an integral, influential and affected part of them.
5. The effectiveness of the organization is in achieving its goals, and this is what must be paid attention to in emergency studies.
6. Attempting to reach a more detailed and accurate approach away from the narrow approach based on questionnaires.
7. Serious endeavor to continue and present several emergency studies to fill the gaps related to the precautionary approach, which are long to try to lay the theoretical foundations put forward by researchers and theorists in the accounting field to help identify the differences and contradictions in the accounting field. Results.

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