

## Management Accounting Practices in China: Current Key Problems and Solutions

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### Abstract

A management accounting system has been developing in China in the last three decades. In recent years China is quickly stepping into a market-oriented economy which requires many facets of its economy and society to be changed. Management accounting is one of the fields currently undergoing a rapid change. This paper introduces current management accounting practices in China. The focus is laid on management accounting practices in small and medium-sized enterprises (SMEs). It further discusses a few key factors and problems affecting the adoption and application of a management accounting system in China. For each of key problem suggested solutions are presented and discussed. It is foreseen that the quality of management accounting practices will be significantly improved in the near future in line with China's privatization and the open market process.

**Keywords:** management accounting, practice, China, problem, solution.

### Introduction

In the last three decades China has undergone significant restructuring towards a market-oriented economy system. This restructuring process does affect business operations of all firms especially those state-owned enterprises (SOEs) and joint ventures (JVs). It is widely argued that China's market-oriented economy system calls for modification and adaptation at all levels of many business, social and law systems (e.g., Bromwich and Wang, 1991; Perkins, 1994; Firth, 1996; Qiao, 1997). The ongoing privatization and market reform changes are also a reflection of China's access to WTO after 10 years. Among other changes management accounting is one field left behind in China without significant advances. Management accounting as a research field is well-developed in western economies. However, for many developing economics such as China, we know very little about current management accounting practices, the developing trend and the underlying problems (Skousen and Yang, 1988; Scapens and Yan, 1993; Lin *et al.*, 1998; O'Connor *et al.*, 2004). However, management accounting in China has played an

important role in assisting economic planning and implementation of state economic policies (Xiang, 1998). Therefore, there is an urgent need to look into current management accounting practices and problems in China. The purpose of this study is to identify key problems in the adoption and application of management accounting practices in China and to find possible solutions to these key problems. The proposed solutions are not only useful for China's management accounting system development but may also have significant implications for other transitional economies as well.

The remainder of the paper is organized in the following way. Part 1 is a literature review summarizing different factors that affect management accounting practices and changes in China. In part 2 a few key problems are identified in China's current management accounting practices and changes. Part 3 presents survey results and data analysis of management accounting practices in SMEs in China. In part 4 possible solutions to key management accounting problems are suggested and discussed. The last part is the conclusion that summarizes the findings in this paper with the outline for future research directions.

### 1. Factors that affect management accounting practices in China

In literature there are some research on factors that affect management accounting practices in China. These factors can be classified into cultural factors which emphasize a traditional management culture and norms (Liu and Zhang, 1996; Hoon-Halbauer, 1999; O'Connor *et al.*, 2004; Islam and Kantor, 2005; Chanegrih, 2008); economic factors which include a macroeconomic situation and market competition (Child, 1994; Lin *et al.*, 1998; Granlund and Lukka, 1998); host country factors which include the legislation system, political system, labour education level, competition level, etc. (O'Connor *et al.*, 2004; Jarvinen, 2006); firm factors such as size,

industry and age of JVs (Firth, 1996; Yang, 1999; O'Connor *et al.*, 2004; Buckley *et al.*, 2007); partner factors such as influences and experiences of host and foreign partners (Child, 1993; Yan and Gray, 1994; Firth, 1996).

In recent years a number of researchers examined factors that affect Chinese management accounting practices and changes in China's market-oriented economy. Wu *et al.* (2007) found that ownership structure (JV or SOE) is the most important determinant for the level of adoption of management accounting practices in a specific firm and the influence of management accounting techniques is less important in comparison with the ownership type. They also found that management accounting practices such as budgeting for controlling costs, profit and sales budgeting and target costing are perceived to be more beneficial for SOEs compared to JVs while responsibility accounting, which is traditionally associated with SOEs, and accounting for decision making is perceived to be less beneficial for SOEs compared with JVs. In a very recent article Wu and Boateng (2010) examined factors that make influencing changes in Chinese management accounting practices and found that the size and level of knowledge of senior managers influence changes in management accounting practices. However, the Chinese government was found to have very little influence on changes in management accounting practices of JVs and SOEs. These recent findings reflect significant economic and social changes that have happened in the last few years in Mainland China. For example, the influence of the Chinese government on management accounting practices may not be as big as in previous years due to further development of China's open market-oriented economy. As a result there is an urgent need to investigate recent management accounting practices, changes and advances in China. What are the main factors that have influence on these practices and changes? What are the key problems in management accounting practices and what are possible solutions to these problems?

## **2. Key problems of management accounting practices and changes in China**

The emergence of western management accounting concepts and practices in China can be dated back to the end of the 1970s and the beginning of the 1980s when China opened its door to the world and adopted the so called "reform and open" policy. Since then management accounting practices have been steadily developing in China. However, as Yang (1999) pointed out, that even prior to economic reforms in 1980 management accounting practices and cost

accounting were important methods for measuring SOEs' performances under the centrally planned economy. During the first 15 years of the founding of the People's Republic of China (1950–1965), two notable developments that occurred in management accounting practices were build-up cost accounting systems for different industries and implementation of cost management techniques. Yang indicated that management accounting techniques, such as responsibility accounting, were widely employed in SOEs and documented in the Chinese accounting literature. Management accounting practices on cost accounting and budgeting were applied in SOEs in China between the 1950s and the 1970s and they played an important role in the centrally planned economy. Nevertheless, it is until 1980 that western management accounting concepts and practices started to be adopted slowly in China. Significant advances of western management accounting concepts and practices in China happened in the last decade because during the last decade China entered the WTO and had a tremendous economic growth. Furthermore, China is evolving towards a market-oriented economy system. These macroeconomic processes and changes will require corresponding changes from management accounting practices particularly in SOEs and JVs.

During the past three decades China has been developing its management accounting system in most SOEs and JVs. In recent years the focus of management accounting has shifted from traditional cost accounting and budgeting to value-based management and strategic management accounting. Despite of the development of a steady management accounting system there are a number of problems in practices. A few key problems are identified and discussed below.

### **2.1. Limitations of management accounting theory and practices**

It is generally agreed that there is no comprehensive and consistent management accounting theory in the world so far. Indeed, management accounting embraces knowledge and theories from many disciplines such as behaviour science, economics and information science. Many discrete branches of management accounting pose challenges in adoption and application, for example: Which management accounting theory or technique should be used? Which one is more superior to the other? It is also difficult to quantify values and information in management accounting for decision making and strategic management purposes. In contrast, financial accounting as the field of a consistent theory and framework for quantitative analysis. A discrete and

qualitative nature of management accounting leads to underestimate its role in management and decision making in China. The Chinese accounting community tends to emphasize the role of financial accounting instead of management accounting in budgeting and decision making. Furthermore, the Chinese business environment is different from many other countries. For example, the compound interest is generally used in western accounting practices but in China a single interest is generally used in firms. Therefore management accounting theories and models need to be modified before their applications in the unique Chinese business environment.

## **2.2. Lack of attention and application of a management accounting system**

Even in recent years management accounting has not been widely used across China, it is mainly used in SOEs and JVs in coastal open cities of China. In western and inner parts of China and private firms management accounting is seldom used. Management accounting is not emphasized from both the government and firm perspectives (Yang, 1999). Many government officials and firm managers do not understand the importance and benefits of using management accounting systems. Accounting professionals also lack education in management accounting and many do not have necessary knowledge and skills to do management accounting practices. There is also a lack of necessary software to support management accounting calculations and decision making.

## **2.3. Lack of systematic case development and study**

Some good cases have happened in the Chinese management accounting history, such as the internal budgeting system of Daqing oil field in the 1970s, the internal bank system within firms in Jilin province in the 1980s and the internal cost system of Handan Iron & Steel Co. Ltd. in the 1990s. However, these very successful cases for the application of a management accounting system did not receive much attention among the accounting community and no systematic study has been done on these cases. As a consequence, very little knowledge about Chinese management accounting practices has been obtained from these successful cases. In the Chinese accounting literature, there is also a lack of good management accounting case studies and consequent knowledge generation from these cases.

## **2.4. Lack of management accounting professionals**

In today's China, accounting as a major study is one of the most popular majors in Chinese

universities. However, accounting education is generally focused on financial accounting only. There is an imbalance between financial and management education as well as the number of professionals in these two fields. Taken one example, in one of the top Chinese economics universities, Shanghai University of Finance and Economics, among 14 accounting professors only one is from the management accounting field and all the others are professors in financial accounting (SHUFE School of Accounting, 2012). In fact, even in the curricula of the accounting major, the majority of accounting courses is financial accounting courses. Therefore it is of strategic importance to have more management accounting education and professionals in China in order to lead strategic planning and management at a firm level and even across industries.

## **3. Research method and data analysis**

In this research a questionnaire survey was used to collect data concerning use of a management accounting system in SMEs in China. The questionnaire survey was conducted in summer 2012 in Tongzhou district, Nantong city, Jiangsu province, China. This area has 899 SMEs, which consist of 560 modern textile firms, 208 machinery and electronics firms, 68 shipping firms, 21 food processing firms and 42 new energy firms. In the survey 173 firms were chosen according to different locations in the region, namely 102 firms from the development zone, 45 - from Jinsha town and 26 from Xiting town, all located in Tongzhou district of Nantong city.

To ensure reliability and credibility, only accountants who possess professional accounting qualifications were chosen as respondents. The survey was conducted via either e-mail communication or in face-to-face interviews. Face-to-face interviews were found to be more responsive than e-mail communication. Among 173 surveyed firms, 127 responded, the response rate - 73.4%. The number of respondents under 35 years old accounted for 35% of all respondents. 94% of respondents had work experience of over 5 years, the longest work experience of respondents was about 28 years. In the research, there were 101 modern textile firms and they accounted for 58.38% of all surveyed firms. The rest 72 firms were engaging in machinery and electronics, food processing and new energy industries.

Comparing with large corporations SMEs have a relative weaker usage of a management accounting system and practices. This was evidenced by the following survey results. To the first question "What MA tools or where MA practices are used in your firm?" the results are shown in Table 1.

Table 1

### Usage of a management accounting system and practices in SMEs in China

MA tools or application areas	Number of answers	Percentage
Internal financial analysis	78	61%
Cost-profit analysis	72	57%
Capital investment	70	55%
Products pricing	22	17%
Responsibility accounting	10	8%
Comprehensive budgeting	9	7%
Activity-based costing	6	4.7%
Others (inventory)	3	2.4%
Unanswered	15	11.8%

From Table 1 we can see that most firms (61%) use management accounting for the purpose of internal financial analysis which is consistent with the fundamental role of management accounting. Cost-profit analysis (57%) is the second area where many firms use management accounting. Capital investment decision is the third area (55%) where firms use management accounting. Other applicable areas include product pricing, responsibility accounting, comprehensive budgeting, activity-based costing and other fields such as inventory. From the table we know that the application of management accounting in SMEs in China is in the very traditional areas of management accounting such as cost-profit analysis and capital investment decision analysis and

applications in other areas are rather limited.

To the second question “Does your capital investment decision process involve accountants?” 89 firms (70%) said Yes and 38 firms (30%) said No. To the third question “What methods are used in capital investment decision making?” it was found that accounting rate of return (41.42%), payback period (37.38%), net present value (14.15%), and internal rate of return (5.5%) were the four main methods used.

To the fourth question “What are the possible factors that hinder the application and development of a management accounting system in China?” we received the following answers as shown in Table 2.

Table 2

### Possible factors that hinder the application and development of MA in China

Factors	Number of answers	Percentage
Firm leaders think little of MA	89	70%
Unsuitable for internal economic environment	67	53%
Unmatchable with financial accounting practices	65	51%
The immature nature of current MA systems	46	36%
Unprofessional accountants	17	13%
Other factors	---	---

In Table 2 a number of factors that hinder the application and development of a management accounting system in China were identified. 70% of the firms replied that if firm leaders do not show interest in a management accounting system and practices then there will be no applications of management accounting at all. Therefore management interest and knowledge is the key driver for the application

of a management accounting system. The result is consistent with the findings of Wu and Boateng (2010). 53% of firms mentioned that a management accounting system may not be suitable for the current internal economic environment and 51% were worried that current management and financial accounting practices are unmatchable. 36% of the firms did mention an immature nature of the current

management accounting system. 13% replied that a lack of the adoption of a management accounting system is due to incapability of professional accountants. The results clearly show the most significant factors that hinder the application and development of a management accounting system and practices in China.

#### **4. Solutions to key problems in management accounting practices and changes in China**

China is undergoing a rapid change with regard to its economy system and it is on the way to develop an open and market-oriented economy system. Management accounting is such a field that must be changed accordingly. After identification of the major problems in Chinese management accounting practices through literature study and questionnaire survey, hereby we propose and discuss some solutions to the existing key problems.

##### **4.1. Development of a Chinese management accounting system**

Although western countries have a well-developed management accounting system and a lot of research findings on management accounting theories and practices, most developing or transitional economies are still in the middle of the way to develop their management accounting systems. There is still a big room for China to develop its management accounting system and practices. In fact, in the above questionnaire survey we found that the western management accounting system fails to meet the internal and external needs of the Chinese business environment. It is important not to copy the western system directly because China has its unique economic and business environment. Instead, the western system should be modified to suit the needs of Chinese users, for example, how to treat the compound interest is quite different in China. In developing a unique Chinese management accounting system the focus should be laid on the establishment of a comprehensive management accounting framework in order to evaluate what real benefits management accounting can bring while making strategic decisions and management.

##### **4.2. A combination of theory and practice**

It is important to combine both theory and practice in management accounting. For this purpose an association of management accounting professionals can be established in China. The members can be from both academia and industry to enrich interaction and discussion between people good in theory and practice. In addition, some typical management accounting cases should be developed,

analysed and concluded for knowledge generation and sharing. These cases can be used as a template for management accounting practices in China and they can also be used for teaching and training management accounting students and professionals.

##### **4.3. Modification of management accounting contents**

Traditionally management accounting in China focuses on cost accounting and budgeting in the manufacturing sector. In the future the focus should be shifted to strategic management accounting theory and practice development. There should be a clear distinction between financial and management accounting in terms of contents. The contents of management accounting thus must be adjusted accordingly. For example, management accounting should include more practice-oriented contents such as case studies and first-hand knowledge and experiences from strategic management and control. The aim of management accounting should be to maximize the values of a firm and employees in total. A firm's short-term objectives should be linked with its long-term objectives. Financial measurements and non-financial measurements should be combined to give a comprehensive and reliable evaluation. A future management accounting system should also emphasize the role of users in the planning and management process. It is desired to be a user-centred system.

##### **4.4. Management accounting training**

Wu and Boateng (2010) pointed out that the level of management accounting knowledge of senior managers influences the adoption and change of management accounting systems. The finding was also validated in the questionnaire survey conducted in this study. Therefore there is a great need to train senior managers of different firms. In addition, the percentage of management accounting courses must be increased in university education especially in accounting curricula in which financial accounting courses currently are dominating. In order to maximize the number of management accounting professionals the system of certified management accountants can be established. The overall aim is to increase the level of management accounting knowledge among students, managers, accounting professionals and government officials.

##### **4.5. Development of management accounting software**

Probably one of the obstacles for management accounting development in China is a lack of proper software to do the job. Yet in financial accounting

there are numerous softwares developed for different tasks and purposes. Therefore it is of vital importance to design and develop powerful softwares for strategic management accounting calculation, control, planning and decision making. These softwares should focus on value creation and decision making at a system level.

## Conclusions

This paper discusses current management accounting practices in China and factors that affect these practices and changes. A questionnaire survey was conducted in this study to identify current management accounting practices and problems for SMEs in China. It was found that the application and development of a management accounting system are quite limited in China, particularly in the SME sector. A firm's management interest in and knowledge of management accounting is the key enabler to further develop China's management accounting system. Other key problems include a lack of proper management accounting tools and softwares and management accounting professionals. After identification of the key problems in current management accounting practices in China solutions to these key problems are suggested and discussed. In line with China's continuous development towards privatization and a market-oriented economy, a management accounting system and practices are undergoing a significant change. It is concluded that China should develop its own management accounting system based on a well-developed western management accounting system to incorporate unique regulations and features of the Chinese business environment. For this purpose China should modify the existing management accounting courses and contents for both theory teaching and practice-oriented training. Management accounting training should be extended to all relevant players in the system including students, senior managers, accounting professionals and government officials. In order for a management accounting system to work more efficiently it is also necessary to develop proper software to enable value-based strategic management and decision making.

Nevertheless, the development of a management accounting system in China is a huge and challenging task and requires a lot of resources, therefore it has a long way to go. However, in line with China's market-oriented economy development and modernization of its legal system China will surely develop a unique and efficient management accounting system in the near future. The quality of management accounting practices will thus be improved in the future.

For future research directions it would be necessary to do an exploratory case study or a number

of case studies on current management accounting practices and changes in China. In addition to traditional cases in the manufacturing sector, cases from the service sector can also be used. The purpose of an exploratory case study is to identify uncertainties in management accounting practices for firms and organizations operating in China and to generate the best knowledge and solutions to uncertainties. The research findings will have significant implications for senior managers, accounting professionals and Chinese government policy makers. The findings may also have implications for other transitional economics in developing their management accounting system and practices.

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### Pratiques en matière de comptabilité de gestion en Chine: problèmes et solutions principaux courants

#### Résumé

Cet article présente les pratiques en matière de comptabilité de gestion en Chine et identifie les problèmes et solutions principaux dans l'application de système de comptabilité de gestion. L'accent est mis sur les pratiques en matière de comptabilité de gestion dans les petites et moyennes entreprises (PME). Les principaux problèmes sont identifiés par l'étude de la littérature et par la conduite d'une enquête de questionnaire auprès 127 entreprises. On le constate que l'application et le développement de système de comptabilité de gestion sont tout à fait limités en Chine, en particulier dans le secteur des PME. L'intérêt de la gestion et la connaissance des entreprises sur la comptabilité de gestion sont un catalyseur clé de continuer à renforcer le système de comptabilité de gestion chinois. D'autres problèmes principaux incluent un manque de bonnes outils de comptabilité de gestion et de logiciels et de professionnels appropriés de la comptabilité de gestion. Après avoir identifié les principaux problèmes dans les pratiques courants en matière de comptabilité de gestion en Chine, des solutions à ces problèmes clés sont suggérées et discutées. Celles-ci incluent:

1. Formation du système de comptabilité de gestion chinois-- Il est important pour la Chine de ne pas copier le système de gestion de la comptabilité occidentale directement parce que la Chine dispose de son propre environnement économique et commercial uniquement. En revanche, le système occidental devrait être modifié pour répondre aux besoins des utilisateurs chinois, par exemple la façon de traiter l'intérêt composé est tout à fait différente en Chine. L'accent est mis sur les pratiques en matière de comptabilité de gestion. Lors de l'élaboration d'un système unique de comptabilité de gestion chinois, l'accent devrait être mis sur d'établir un cadre complet de

comptabilité de gestion afin d'évaluer les avantages réels que la comptabilité de gestion peut apporter, et de prendre des décisions et de gestion stratégiques.

2. La combinaison de la théorie et de la pratique -- Il est important de combiner la théorie et la pratique dans la comptabilité de gestion. À cette fin une association des professionnels de comptabilité de gestion peut être établi en Chine. Les membres peuvent être du milieu universitaire et de l'industrie pour enrichir l'interaction et la discussion entre les personnes bonnes dans la théorie et la pratique. En outre, on devrait développer, analyser et conclure quelques cas typiques de comptabilité de gestion pour la génération et le partage de la connaissance. Ces cas peuvent être employés comme calibre pour des pratiques en matière de comptabilité de gestion en Chine et ils peuvent également être employés pour enseigner et former des étudiants et des professionnels de comptabilité de gestion.

3. Une modification du contenu de comptabilité de gestion - traditionnellement la comptabilité de gestion en Chine se concentre sur la comptabilité des coûts et la budgétisation dans le secteur de fabrication. À l'avenir le foyer devrait être décalé à la théorie de comptabilité de gestion stratégique et au développement de pratique. Il devrait y avoir une distinction claire entre la comptabilité financière et gestionnaire en termes de contenu. Le contenu de la comptabilité de gestion doit être ajusté ainsi en conséquence. Par exemple la comptabilité de gestion devrait inclure plus de contenu pratique-orienté tel que des études de cas et la connaissance et des expériences de première main de gestion et de commande stratégiques. Le but de la comptabilité de gestion devrait être de maximiser les valeurs d'une société et des employés au total. Les objectifs à court terme d'une entreprise devraient être liés

avec ses objectifs à long terme. Des mesures financières et les mesures non financières devraient être combinées pour donner une évaluation complète et fiable. Le futur système de gestion de la comptabilité devrait également souligner le rôle des utilisateurs dans la planification et le processus de gestion. On le désire pour être un système utilisateur-centré.

4. Formation de comptabilité de gestion - il y a un grand besoin de former les cadres supérieurs de différentes sociétés. En outre, le pourcentage des cours de comptabilité de gestion doit être augmenté dans l'éducation d'université, particulièrement dans les programmes d'études de comptabilité dans lesquels les cours de comptabilité financière dominent actuellement. Afin de maximiser le nombre de professionnels de comptabilité de gestion, un système des comptables de gestion certifiés peut être établi. Le but général est d'augmenter le niveau de la connaissance de comptabilité de gestion parmi des étudiants, des directeurs, des professionnels de comptabilité et des fonctionnaires de gouvernement.

5. Développement de logiciel de comptabilité de gestion - probablement un des obstacles pour le

développement de comptabilité de gestion en Chine est le manque de logiciel approprié pour faire le travail. Pourtant dans la comptabilité financière il y a de nombreux logiciels développés pour différents besoins et des buts. Par conséquent il est d'importance essentielle pour concevoir et développer les logiciels puissants pour le calcul, la commande, la planification, et la prise de décision stratégiques de comptabilité de gestion. Ces logiciels devraient se concentrer sur la création de valeur et la prise de décision au niveau de système.

Néanmoins, le développement du système de la comptabilité de gestion en Chine est un énorme et provocant tâche et il exige beaucoup de ressources, donc il a beaucoup de chemin à faire. Cependant, en conformité avec le développement de l'économie orienté vers le marché de la Chine et sa modernisation de son système légal, la Chine développera sûrement système unique et efficace de la comptabilité de gestion dans un avenir proche. La qualité des pratiques en matière de comptabilité de gestion sera améliorée ainsi à l'avenir.

**Mots-clés:** comptabilité de gestion, pratiques, Chine, problème, solution.

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