

Management Accounting and Reporting from 2010 to 2020: a systematic review of the literature

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Submitted: 07 Oct 2022

Accepted: 14 Oct 2022

Published: 20 Oct 2022

Citation: Anabela Martins Silva, Amélia Ferreira da Silva, Albertina Paula Monteiro, Vera Sofia Pereira Sampaio (2022) Contribution Of Stereotaxic Biopsy in The Management of Brain Tumors: About 101 Cases. Sci Set J Economics Res 1 (1), 01-06.

Abstract

This paper identifies and characterizes the trends in scientific research published between 2010-2020 on management accounting and reporting. Given the range of scientific approaches under which the theme is studied, a systematic literature review was conducted. The sources of data collection were the Web of Science and SCOPUS database.

The results indicate that most articles on management accounting and reporting were published by journals of social and behavioral sciences fields, mainly in European countries. The big topic which stands out is role of accounting and management control in information disclosure process and auditing. Applied research approaches, such as the analytical models, clearly excel theoretical ones.

Despite the limitations and biases inherent to the methodology followed, this study is of great interest to academics who are or wish to investigate in this field, as well as to managers or accounting professionals who deal with accounting reporting within organizational contexts.

Keywords: Reporting, Management Accounting; Corporate Financial Reporting; Literature Review

Introduction

The current macroeconomic context, distinguished by a strongly competitive and uncertain environment, requires that organizations, particularly those that are more exposed to international markets, are able to project themselves into the future, in the short, medium and long term [1]. Hyper-competitive markets, global financial crises, unexpected factors such as COVID 19 and other complex political and social changes put a lot of pressure for organizations to develop their 'dynamic capability'. By doing so, organizations need huge diversity of information, both internal and external [2]. Managers need to have effective ascertainment and rigorous and systematic control of the company's cost profile and dynamics in order to be able to anticipate future challenges [3]. Indeed, according to Laguir et al. "the ability to collect, save and analyze considerable volumes of unstructured data, often reaching valuable insights that can create value and generate organizational competitiveness" [4]. However, organizations are not just users of information, there are also key informants. Moreover, the way organizations report and what they report can be extremely impactful for competitiveness.

Corporate reporting is extremely important for the companies' stakeholders, and it is through this report that companies disclose information about their situation and performance. In the

literature we can find three types of corporate reporting: financial, sustainability and integrated, which differ in the content of the information provided, in the audience, in the nature and in the function [5]. Reporting is one of the ways organizations expose what they stand for, what they seek to achieve, and what future actions they are willing to take [6]. Although corporate reports provide accounting information (financial and non-financial) and there is much research on the level, determinants and impacts of disclosure this type of information, with regard to the disclosure of information from management accounting, the research is not yet consolidated in the literature.

To better understand the state of the art in this research theme, this paper aims to characterize and identify trends in scientific research, published between 2010-2020, on *reporting and its relationship with management accounting*. Given the diversity of scientific approaches under which the topic is studied, and considering the different types of corporate reporting, a systematic literature review will be conducted using the Web of Science and SCOPUS database.

After this introduction, a general analysis of the state of the art is presented. It follows the methodology and procedures applied during data collection, selection and reviewing process. Then,

the results of the analysis of the scientific publications related to the subject under study will be presented and discussed. Finally, after the final considerations we address the main contributions and the limitations of this study.

Reporting

Companies, as open systems, influence and are influenced by their external environment. In this way, it is possible to assess the impact of their actions/activities on society in general. In other words, the macro-objective of companies transcends the achievement of profit and turns to the creation of value, leading managers' concerns to extend to the relationships they establish with all stakeholders in the business fabric.

Corporate reporting is of utmost importance to the stakeholders of companies, and it is through this that companies disclose information about their situation and performance. In addition, there is evidence that reporting provides a mechanism for organizations to understand who they are and what they seek to achieve, thereby guiding future actions toward achieving the set strategic goals [7]. Further, the pressure for disclosure can later be used as a process of engagement leading to transformation [5].

The importance of information reporting became evident with the financial and corporate scandals in the early 2000s, as they demonstrated how accounting and auditing failures resulted in corporate failures, destroying investor confidence and damaging capital markets. It is worthwhile to note these phenomena is not peculiar to just one country or a geographic region and it is not limited to one time period, it occurred in multiple countries over the time, as past hard experiences show [8]. In reaction to these scandals, there have been several advances in regulation and auditing to protect investors from possible future scandals and to prevent fraudulent financial reporting.

Several studies on reporting have identified the straight relationship existing between management control and the degree of disclosure of information. For instance, the work of Héroux and Henri shows that a growing number of studies focus on the role of management control in corporate reporting, more specifically, on understanding its role when the object of control is composed of information that must be disclosed outside the organization [9]. The results suggest that environmental uncertainty and stakeholder orientation influence the extent to which management control is used in corporate reporting and is positively associated with the quality of the information disclosed. Also Espejo and Daciê advocate for the key role of management control in covering internal and external information needs in order to overcome current deficiencies and cease to be a potential barrier to investment [10].

On the other hand, Nassereddine and Ahmad describe the evolution that management accounting has undergone [11]. The authors argue that although historically oriented towards the dimension of economic and financial performance, management accounting has evolved towards the integration of standards related to the control, measurement and management of environmental performance reporting.

Other authors relate the degree of information disclosure with corporate governance. Under this topic, Honggowati, Rahmawati, Aryani, and Probohudono identified several research opportunities, namely the influence of board size, the proportion of independent directors and the degree of ownership [12]. Also, Uyar et al., explore the relation of corporate governance with accounting, financial reporting and the budget plan, concluding that these have a positive impact on the level of corporate governance [8].

Several studies explore the need for reporting to compensate for the lack of existing information on the impact that sustainability practices have on the company's business and activity. Examples are the works of Moreno, and Scarpellini, Marín-Vinuesa, Aranda-Usón & Portillo-Tarragona, among others [13-14]. Ferdous, Adams and Boyce, and Nigri & Baldo, suggest that the emergence of this new approach is mainly due to two factors: the increase in legislation on the targets that companies have to meet in terms of environmental, social and economic impacts; and society's expectations regarding companies' performance and their disclosure [15-16].

Truant, Corazza and Scagnelli, identify increased institutional pressure on companies to disclose non-financial information, particularly regarding sustainability reports [17]. To minimize the risks associated with this exposure, there have been changes in sustainability reporting policies, examples of which are the European Non-financial Disclosure Directive (2014/95/EU); the standards issued by the American Sustainability Accounting Standard Board (SASB); the GRI Standards issued by the Global Sustainability Standards Board (GSSB) under the auspices of GRI; and the International Integrated Reporting Council (IIRC) framework.

In general, the literature of the last 10 years allows us to identify two lines of research concerning reporting. One line of research addresses the contribution of management accounting, particularly management control, as tools for controlling, measuring and disclosing financial and non-financial information. From this premise, the need for management accounting to evolve in order to respond to the new information needs of stakeholders (e.g., managers, investors and consumers), who are the ones that increasingly attribute more importance to other types of information, such as information on the environmental and social practices of companies. In this context, there is the re-adaptation of some already existing performance evaluation systems such as the Balanced Scorecard applied to sustainability development (SBSC) and the KPI's.

Another line of research focuses mainly on risk management. The lack of standardization of the information that should or should not be disclosed may lead some companies to expose themselves in a negative way, thus influencing their financial balance.

Methodology

The systematic literature review (SLR), despite being a research methodology with origins in the medical sciences, had, after the year 2000, an expressive growth as a research methodology in

other areas of knowledge [18]. This methodology is very useful in integrating the knowledge on a given subject since it covers the literature in a non-biased way and answers a specific question [19]. Moreover, it is a replicable and transparent process and synthesizes available evidence from the literature [20-21].

Systematic Reviews require the application of very clear and explicit methodological procedures. Currently, researchers have practical guidelines to develop this type of study, namely the Cochrane Handbook; the Preferred Reporting items for systematic reviews and meta-analyses (PRISM). The application of these procedures to the social sciences requires important adaptations.

Our research question is formulated in the following terms: what are the trends in reporting research, in terms of topics and methodologies?

The data sources used are the electronic database: Web of Science and SCOPUS. The data collected are limited to articles published in journals indexed in these database. All papers published in conference proceedings, all unpublished papers, and papers published in journals not available in the selected databases are excluded.

An initial exploratory search is done on google academia to try out search words, various combinations are tried, and for each combination the results are analyzed to see which combination of words resulted in the most articles that specifically address the reporting issue. The combinations with the best results were:

- "management accounting" and "reporting";
- "corporate financial reporting".

Table 1 summarizes the results of the data collection process.

Table 1: Data source and results

| Database 2010-2020 | SCOPUS | Web of Science | Total without overlap |
|--|--------------------|--------------------|-----------------------|
| "Management accounting and reporting" | | | |
| Initials | 23 articles | 79 items | |
| After 1st selection criterion (title) | 12 items | 29 items | |
| After 2nd selection criteria (abstract) | 12 Articles | 24 Articles | |
| After 3rd selection criteria (full article) | 12 items | 24 Articles | 27 articles |
| "Corporate financial reporting" | | | |
| Initials | 8 items | 14 items | |
| After 1st selection criterion - title | 5 items | 9 items | |
| After 2nd selection criterion - abstract | 5 items | 8 items | |
| After 3rd selection criterion - full article | 5 items | 8 items | 10 Articles |
| TOTAL | 17 Articles | 32 Articles | 37 Articles |

The combinations used for the search, "management accounting" and "reporting" and "corporate financial reporting," yielded a total of 124 articles, including overlaps. The number of articles obtained using the words "management accounting" and "reporting" (102) were much higher than those obtained with the words "corporate financial reporting" (22). Interestingly, we also find that the Web of Science database has a much wider range of articles (93) than SCOPUS (31).

After extracting the initial results list, a selection of articles is made based on the title. This first selection allows for the exclusion of articles that dealt exclusively with issues related to accounting issues, in its broadest sense, or that are within the scope of the mandatory accountability to which economic activities are subject. The universe of the study was reduced to 55 articles, including overlaps.

Reading the abstracts is the second step in determining the articles that will be used in the systematic literature review. Interestingly, only 6 articles are excluded at this stage of the search, and there is no significant difference between the articles selected based on the title and the articles selected after reading the abstract in any of the databases.

In the final reading process of the full articles, some articles are eliminated for the following reasons: four articles were not accessible, one did not meet the selection criterion; and one article was conference proceedings.

In the end, there were 12 articles common to the results of the two research strategies applied, leaving a universe of 37 articles for analysis according to Appendix I - List of articles analyzed.

Thereafter, the articles are analyzed qualitatively, following a categorization that allows us to answer the following research questions:

- What topics are covered?
- Which methodologies are applied?

Presentation and discussion of results

This research allowed us to verify the dissemination of the theme at a global level, with studies carried out in almost every continent, with Europe (17), Asia (9), and South America (6) standing out.

Of the studies conducted in European countries, particularly in the European Union, the countries with the largest representa-

tion are Italy (3), the United Kingdom (3), Spain (2), Poland (2), and the rest in Central European countries. In Asia, Bangladesh (2), China (2), and Malaysia (2) stand out. In South America, Brazil stands out with all 6 studies. This evidence proves that a great deal of research is focused on countries where the level of corruption is very high, given the concern and need for investors, and other stakeholders, to have access to reliable and transparent information and to successfully make decisions.

The low representation of countries from Africa and North America suggests that the level of political and financial stability of a country influence, at opposite extremes of course, the research needs with regard to the reporting topic. On the one hand, countries where health and public health issues are still a problem are less concerned, as a matter of priority, with the topic under study. On the other hand, countries like the USA, where the level of confidence in the political and financial system is high and where investors recognize greater transparency and reliability of information, do not show interest in studying the subject in depth. As evidenced in chart 1, most publications on reporting and management accounting appear in journals in the social and behavioral sciences (13). Journals in the field of accounting published only 8 articles on this subject. In the period under review, several journals published more than one article: Sustainability published 4 articles [13,22-24]. the journal *Procedia - Social and Behavioral Sciences* with 2 published articles as well as the *Comparative Economic Research Journal*; and *The IEB International Journal of Finance* [25-30]. Also *Procedia Economics and Finance Journal* and *Accounting & Finance* had 2 publications respectively [10, 31]. It is curious to note the presence of 6 publications in journals of engineering systems and technology.

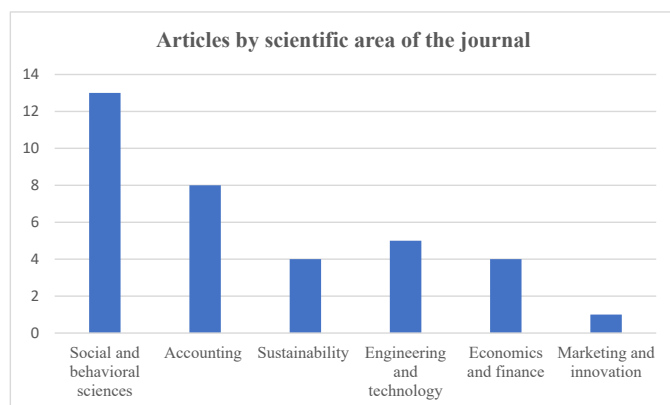


Chart 1: Distribution of articles by scientific area of the journal

To classify the articles into research topics, we adapted the categories created by Hesford, Van der Stede and Young (2006) in a literature study on management accounting research.



Chart 2: Research topics

In classifying the papers in terms of research methodologies, we also followed the categorization suggested by Hesford, Van der Stede, Young (2006). As shown in graph 3, of the 37 articles selected, one of the most used types of study is the analytical model, since 9 works of this type were identified. It should be noted that most of these studies are applied to listed companies. Moreover, it quite common, these studies explore the relation of the attributes of corporate governance (number, gender, ownership) with the level of disclosure.

The archival papers (9) refer mainly to studies that analyze regulatory standards, projects and social funds, namely, the European Social Fund (ESF) and transparency awards.

Among the 8 papers that use questionnaires, the ones that analyze behavioral and cultural dimensions of management accounting, especially those associated with management control, stand out.

The case study is used in 7 papers. Only 2 of these papers use the multiple case study method. The issue of sustainability reporting and its interconnection with management accounting is heavily addressed in these studies. Topics such as sustainable management accounting system, sustainable KPI's and sustainability reporting are analyzed.

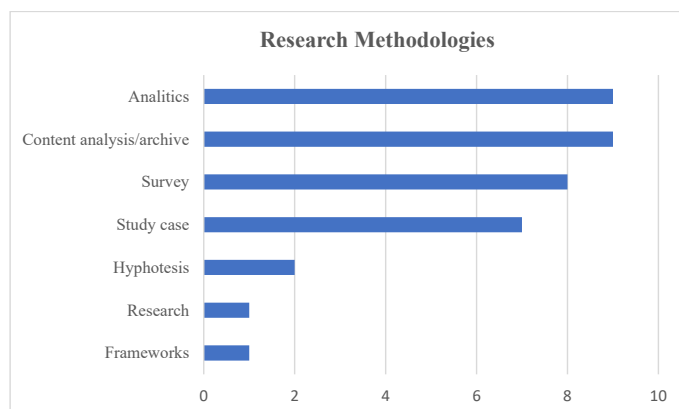


Chart 3: Research methodologies

Figure 1 summarizes, in the form of keywords, the content of the abstracts of the 37 articles analyzed, using the Word Cloud Generator. Despite the limitations that this analysis model presents, it is curious to note the wide variety of terms in the accounting

area that it suggests. This situation is due to the fact that the studies found are from various parts of the globe, with very different economic, political and social realities.

One can, however, verify that the main terms meet the theme under study and all its possible correlations with aspects of the business reality: reporting and its connection with accounting; reporting and its connection with management accounting; the various types of reporting; among others.



Figure 1: Word cloud resulting from the content analysis

Final considerations

Reporting is extremely important for all stakeholders, and it is through this tool that companies disclose information about their situation and performance, and it is also one of the ways in which organizations expose what they represent, what they seek to achieve and what future actions they are willing to take [6]. This article seeks to identify trends in scientific research on reporting and its relationship with management accounting, published in the last 10 years. Given the specificity of the topic under study, we chose to conduct a systematic literature review in the bibliographic database: Web of Science and SCOPUS.

The content analysis performed to the 37 articles showed that the contribution of management accounting to the transparency of disclosure information and performance measurement of companies with sustainable practices are the big question on the topic. This fact is in line with the increased importance that the theme of sustainability has had among investors and other stakeholders, increasing the interest of companies in disclosing and thus gaining competitiveness.

The different types of reports are also a topic, particularly the sustainability and integrated report, apart from the financial one, which in most cases is already mandatory.

One of the limitations of this research relates to the methodology used, since the search criteria allowed collecting a small number of articles, which makes it impossible to perform a meta-analysis, since the selected articles are highly diversified and, therefore, the results cannot be statistically integrated. Therefore, it is not possible to generalize the results obtained in this study.

As future research we suggest extending the search to other bibliographic reference databases and using other keywords. It may also be interesting to conduct an analysis of the profile of authors

who research in this area. In addition, future research can be developed in order to identify objectives and results of the study, as well as lines for future research to guide researchers in finding the way forward in management accounting and reporting research.

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APPENDIX I - LIST OF ANALYZED ARTICLES

| NO. | Title | Data Sources | |
|-----|---|--------------|--------|
| | | WoS | SCOPUS |
| 1 | Accountability in an Independent Regulatory Setting: The Use of Impact Assessment in the Regulation of Financial Reporting in the UK | X | X |
| 2 | Accounting information and managerial work | X | |
| 3 | Adopting XBRL in Italy: Early evidence of fit between Italian GAAP taxonomy and current reporting practices of non-listed companies | | X |
| 4 | An Evaluation Model for Financial Reporting Supply Chain Using DEMATEL-ANP | X | X |
| 5 | Assessment of the impact of business activity in sustainability terms. Empirical confirmation of its determination in Spanish companies | X | X |
| 6 | Conflicts of Interests in the Accounting Reporting Area of European Social Fund Financed Operations in Romania | X | |
| 7 | Corporate financial risk analysis according to the constructal law: Exploring the composition of liabilities to assets | X | |
| 8 | Corporate governance and corporate accruals: The situation in Bangladesh | X | |
| 9 | Corporate Governance and Strategic Management Accounting Disclosure | X | |
| 10 | Corporate life cycle research in accounting, finance and corporate governance: A survey, and directions for future research | X | X |

| | | | |
|----|---|---|---|
| 11 | Corporate social responsibility reporting-a Stakeholder's perspective approach | X | X |
| 12 | Can Internal Discourses be Sustained without Management Accounting Support? A Case Study in the Auto Parts Sector | X | |
| 13 | Dynamic capabilities and environmental accounting for the circular economy in businesses | | X |
| 14 | Environmental reporting in the enterprise and related issues | | X |
| 15 | How do we assess the quality of corporate financial reporting? | X | |
| 16 | Impact of the accounting information system on corporate governance: Evidence from Turkish non-listed companies | X | X |
| 17 | Institutional drivers of environmental management accounting adoption in public sector water organizations | X | |
| 18 | Intangible assets accounting and reporting issues | X | |
| 19 | Integrated management approach towards sustainability: An Egyptian business case study | X | |
| 20 | Management accounting practices among Chinese enterprises | | X |
| 21 | Management control and web-based corporate reporting: an empirical exploratory study | X | |
| 22 | Measuring the Performance of Local Government Entities and Analysis of their Managers' and Personnel's Information Needs in the Context of New Public Management Abstract | X | X |
| 23 | Organization of Management Accounting Information in the Context of Corporate Strategy | X | |
| 24 | Performance Outcomes of Strategic Management Accounting Information Usage in Malaysia: Insights from Electrical and Electronics Companies | X | |
| 25 | Project management and presentation of information in financial statements - company performance measurement or project performance measurement | X | |
| 26 | Reducing information asymmetry from the management control perspective: Discussion of practices in transparent companies | X | X |
| 27 | Integrated reporting and the financial information format to highlight the value creation of the pilot program companies | X | |
| 28 | Sustainability and risk disclosure: An exploratory study on sustainability reports | X | X |
| 29 | Sustainability reporting and performance measurement systems: How do small- and medium- sized benefit corporations manage integration? | X | X |
| 30 | The effect of auditor's industry specialization on the quality of financial reporting of the listed companies in tehran stock exchange | | X |
| 31 | The financial reporting consequences of proximity to political power | X | |
| 32 | The impact of integrated information systems on management accounting: Case of Croatia | X | X |
| 33 | The Influence of Corporate Governance and Firm Characteristics on the Timeliness of Corporate Internet Reporting By Top 95 Companies in Malaysia | X | |
| 34 | The quality of carbon management accounting reporting as a financial barrier to clean development mechanism projects development | X | |
| 35 | The role of management accounting systems in sustainable and development strategies | X | |
| 36 | The role of the board in voluntary disclosure | X | |
| 37 | Use of management reports and performance of sales managers in an insurance company | X | |