

Effects of Incentives and Manager Personalities on Firm Performance—Parameters of Management Accounting Information Quality (Palembang large-scale industrial survey)

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Abstract:

The purpose of this study was to determine the influence of motivation and personality of managers to the performance either directly or through the role of information quality of management accounting as a mediation variable. This research used survey methods with quantitative analysis by analyzing the correlation between the four variables. Scope of the research was to know the value of independent variable (motivation, personality), dependent variable (company performance), and mediation variable (quality of management accounting information) by connecting one variable with other variables through statistical numbers. The analytical method used statistical parametric with Smart PLS tool. The results confirmed that the motivation of management and personality was significantly influence the quality of management accounting information. On the other hand, the quality of management accounting information had a significant effect on company performance. The result of test to the parameter coefficient between manager's motivation and manager's personality toward information quality of management accounting showed that there was a significant positive effect. It also showed that the information quality of management accounting on the performance of the company showed a significant positive effect. It could be concluded that the information quality of management accounting could be the motivation of mediation and the manager's personality to the company's performance

Keywords: Motivation, Personality, Management Accounting Information, Corporate Performance

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Introduction

Most industries will undergo substantial changes, which will be influenced by customers, competitors, or supplier technology (Nguyen; 2011 Robin, 2007). This change will create continued pressure to tailor products and services to the changing needs of different customers (Bhide 1986; Ghemawat, 1986; Williams, 1992). It required attention for managers as a precondition for the achievement of organizational performance. A prerequisite needs motivation and personality to be

perceptual for information interpretation (Alen 2002). The use of managerial accounting information by managers is crucial, how they can interpret information for the overall activities of firms where they begin to act on information (Karlshaus 2000), (Hunold 2003) and (Sandt 2003). Managers must have a good perception of accounting information, management accounting, so that in decision-making supported by relevant information (Collier, 2003). The manager's

perception of management accounting information will be reflected from the information quality of management accounting generated and the high frequency of use of management accounting information in the implementation of the management function especially the planning and control functions (Dent 1991 Hedberg & Jonsson). Managers must have a good perception of accounting information, especially management accounting information, so that in decision-making supported by relevant information (Collier, 2003). The manager's perception of management accounting information will be reflected from the quality of management accounting information generated and the high frequency of use of management accounting information in the implementation of the management function especially the planning and control functions (Dent 1991 Hedberg & Jonsson). In terms of their position, they have the greatest capacity to influence the company's performance (Tripsas & Gveti 2000; Vandenbosch & Higgins 2007).

Much research on the relevance of motivation, personality and the existence of quality management accounting information in support of the implementation of management functions that will ultimately impact on the performance of the company through several measures such as Sievanen (1999) explains that management accounting information does not affect the performance of the company. Manager's perception about accounting accounting system does not directly affect company performance, Timothy et al (2002) explains work motivation has strong relation with company performance, while personality have indirect influence to company performance. Pamela (2015) examined that excellent work motivation on company performance. Azizi (2015) found that motivation is a variable affecting company performance, while

personality does not affect company performance. Fathimath (2015) recommends that personality impacts not only in the workplace but also on the environment to ensure that employees always generate good behavior and personality to improve organizational productivity and performance. Cillia (2016), explains the use of management accounting information affect the company performance

The advantage of the study was conducted as an effort to develop contingency theory in management accounting. The Contingency Theory assumed that there was one best way to organize/lead and that effective organizational style/leadership in some situations may not work for others, and the optimal organizational/leadership style depends on a variety of external and external constraints and best practices to set depending on the nature of the environment to which the organization should relate. According to Otley (1980), researchers should adopt a contingency approach to analyze and design control systems, particularly in the area of management accounting systems. Contingent factors in the context of organizational behavior, particularly in relation to human resources (leadership factors) with management control systems are relatively small (Chenhal 2003, 2007) and in leadership accounting literature less or less not getting the attention as they should (Abernethy et al., 2010). This study was conducted to fill the gap, in addition to provide empirical evidence against the framework of competence that has been compiled by COMA (2014). This study, conducted testing in order to develop system-based contingency theories through the structural interaction of job satisfaction and leadership was associated with organizational performance.

The purpose of the study was to provide empirical evidence of the influence of motivation and managers personality on the performance of companies directly and

indirectly (through the role of information quality management accounting) on large-scale industrial companies in industrial areas. Contribution result of this study was expected to contribute either to academia or education world and science by developing the theory on large-scale manufacturing companies, especially to measure the company performance. Besides, it gave inspiration for future researchers to be able to develop a comprehensive testing of the indicators of motivation, personality indicators and the role of management accounting comprehensively to the performance of the company, both financial performance and non-financial performance. The originality of research positioned information quality of management accounting as a mediating variable, as the development of contingency theory approached to maximize organizational control through the quality of management accounting information.

Literature Review

Contingency Theory, Motivation Theory Personality Theory

The contingency theory approach identified the optimal forms of organizational control under different operating conditions and tried to explain how the organization operating controls procedures. According to Otley (1980) researchers have applied a contingency approach for analyzing and designing control systems, particularly in the area of management accounting systems. Some researchers in the field of management accounting test to see the relation of contextual variables such as environmental uncertainty, task uncertainty, organizational structure and culture, strategy uncertainty with management accounting system design (Huczynski, 2001: 37). In achieving organizational performance required attention for managers as a prerequisite. A prerequisite needs motivation and personality to be perceptual for information interpretation

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(Lovell 1980; Huber 1991). If achieving a set goal required great effort, this goal presented a challenge for people to achieve it. Huczynski et. al (2001: 67) defines the motivation as follows: Motivation was the decision making process that the individual choose sued outcomes and sets in motion the behavior approach to acquiring them. Further Robbin translation Hadyana Pujaatmaka (1996: 198) defines motivation as "Willingness to expend high levels of effort toward organizational goals, conditioned by the ability of that effort to meet individual needs". Personality was generally interpreted as a person's psychological characteristics that determine his behavior patterns. Feist & Feist (2002) explains that the personality is specifically composed of the characteristics or disposition resulting in individual differences in behavior. Feist & Feist states, personality is the consistency of behavior over time, and consistency of behavior in various situations. Herriegel (1983: 64) describes personality as a set of relatively steady traits, trends, and temperaments that are partly shaped by heredity, social, cultural, and environmental factors. Allport (Feist, 2010b: 85) describes personality as the dynamic organization of individual psychophysical systems that determines the typical way of adapting to its environment. Meanwhile, according to Cattell (1965: 27), Koentjaraningrat (1980) in Alex Sobur (2009: 301) mentions the personality as the composition of the elements of reason and soul that determine the differences in the behavior or action of each individual human. While Atkinson et al. (1998: 202) argues that personality is all the different patterns of thought, emotion, and behavior and is a characteristic that determines the personal style of the individual and influences his interaction with the environment.

Quality Accounting Information Management and Company Performance and Measurement

Engineering Science and Technology

In order for accounting information presented in the form of a report that could be used as a basis for decision making, then the accounting department was required to be able to present relevant, accurate, and timely information. Hilton, et al (2000: 551) explains that quality accounting information must meet the following three characteristics: a). Relevance, information is relevant if it is pertinent to a decision problem. b) Accuracy, information that is pertinent to a decision problem must also be accurate. c) Timeliness. Relevant and accurate data are valuable only if they are timely, that is, available in time for a decision. Bambang Riyanto (2000: 270) explains that a company is said to be performing better if the situation is better than the previous situation or when compared to other similar companies. Company performance could be both qualitative and quantitative. The performance of a qualitative company was difficult to measure in units such as customer service, work discipline, product quality and so on, while quantitative company performance could be measured in units of measure such as the ratio figures commonly used in financial statement analysis, sales, total assets and amount of profit achieved by the company

Linkage of Motivation and Personality of Manager and Management Accounting Information to Company Performance

Huber (1991), Managers must have a good perception (motivation and personality) of accounting information, especially management accounting information, so that in decision-making supported by relevant information. Perceptions of managers of management accounting information would be reflected from the quality and high frequency of user management accounting information in the implementation of management functions, especially the functions of planning and control. (Dent 1191; Hedberg & Jonsson). In terms of their position, they have the

greatest capacity to influence the company's performance (Tripsas & Gavetti 2000; Vandenbosch & Higgins 1996). Supriyono (1991: 19) the quality of management accounting information depends on those who have an interest in the information, the more they are able to plan and design the information then the benefits of it will contribute in accordance with the needs of the company. The structure between research variables based on the research paradigm was as followed:

H. 1. Motivation managers positively affected the company performance

H. 2. Personality managers positively affected the company performance.

H. 3. Motivation managers positively affected information quality of management accounting

H. 4. Personality managers had a positive effect on information quality of management accounting

H. 5. The quality of accounting information had a positive effect on company performance

H. 6. Motivation, the personality of managers positively affected the performance thro quality of accounting information as a mediation variable

RESEARCH METHODOLOGY

The design approach of this research was descriptive quantitative with the aim to test the relevance of contiguous constraints on the manufacturing company. Researcher gave question with likert scale with strongly disagree point 1 and strongly agree / agree point 6. Target population in this research was all big scale industries in Palembang city. The characteristic large-scale industrial companies in Palembang city with the total assets was above Rp. 200,000,000,000, - excluding land and buildings. Large industry was an industry with more than 200 employees. The entire population would be examined as many as 35 top managers (Top Manager) for 25

companies. The analytical method used statistical parametric with Smart PLS tool. Prior analysis, the first test data included Outer Model with Convergent Validity which then proceed to testing Inner model

Outer Model

Sugiyono (2012: 352), the validity is the degree of accuracy between the data that occurs on the object of research with data that can be reported by researchers. Thus valid data was "no different" data between data reported by the researcher with actual data occurring on the research object. The questionnaire could be said to be valid if the question in a questionnaire was able to reveal something that would be measured by the questionnaire. So the validity was to measure whether the question in the questionnaire we had created that could really measure what we wanted to measure. According to Ghazali and Latan (214: 41), Convergent Validity of the model with reflective indicators can be seen from the correlation between the indicators with the construct score. Constructs with loading factor value was > 0.5 which meant that all constructor indicators were valid. Validity testing was done by using the tool statistics program, with criteria 1). If the value of outer loading was above 0.5 then the item statement was valid. 2). If the outer value of loading was below 0.5, then the item was not valid.

Reliability Test using Composite Realibility

Sugiyono (2012: 354), reliability test with respect to degree of consistency and stability of data or findings. In a positivistic (quantitative) view, a data was declared to be reliable if two or more researchers in the same object produced the same data, or the same researcher in different times produced the same data, or a group of data when split into two showed no different data. Reliability testing was performed on valid statements to determine the extent to which the measurement results remain consistent when re-measured in the same group with the same measurement tool. This statistical technique was used for the test with composite reliability with the help of the PLS Program. According to Ghazali and Latan (214: 41), the composite realibility value generated by all constructs is very well above 0.7. Basic decision-making Reliability test was: 1). composite reliability > 0.5 (construct reliable) 2). composite reliability < 0.5 (construct unreliable).

Inner Model Evaluation

The path diagram consisted of two structural equations, where X1 and X2 were exogenous variables and Z and Y were endogenous variables. Structural Equation could be seen as follows:

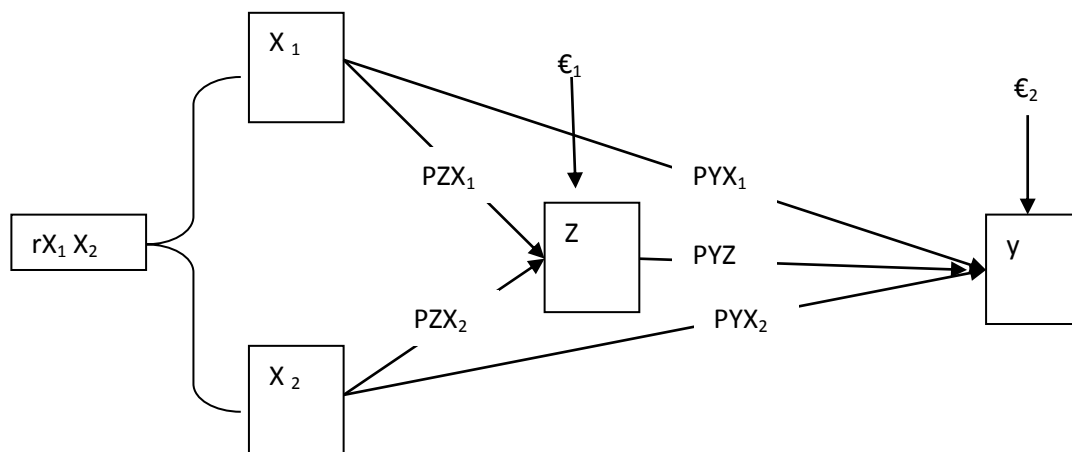


Figure 1. Structural Equations

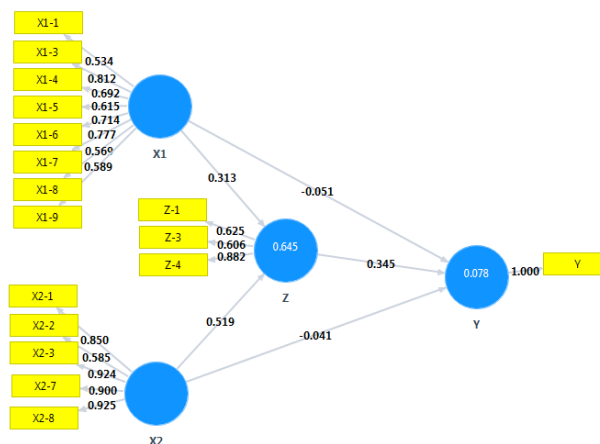
Simple Linear Regression (in Jonathan Sarwono, 2007), used to test hypothesis, the equation used as followed: Substructure 1: $Z = PZX_1 + PZX_2 + \epsilon_1$, Substructure 2 : $Y = PZX_1 + PZX_2 + PYZ + \epsilon_2$ Where: Y: Company Performance, X_1 : Manager Motivation, X_2 : Personality Manager, Z: The Role of Information Quality Management Accounting, ϵ_1, ϵ_2 : Error Ghozali (2014), in assessing structural model with PLS, we can see the R Square value for each endogenous latent variable as the predictor force of the structural model. The change in R-Square values could be used to explain the effect of certain exogenous latent variables on endogenous latent variables whether they had substantive influence. R-Square value 0.75; 0.5; 0.25 m showed that the model was strong, moderate, and weak. Hypothesis testing was done by t count and t table. This study examined the effect of exogenous variables on endogen on

endogenous variables with t-table ($\alpha = 0,05$) equal to 1,96.

Discussion result

Outer Loading

X_1 variable had 9 indicators, X_2 had 10 indicators, Z had 6 indicators, and Y had 1 indicator. Based on the assessment of the outer loading of each variable, the X_1 -2, X_2 -4, X_2 -6, X_2 -9, X_2 -10, Z-2, Z-5, and Z-6 indicators should be excluded from the model because they had less loading outer than 0.5. The model would be re-estimated by removing the indicator with an outer loading less than 0.5. After re-estimation, there were indicators that had outer loading less than 0.5 that was X_2 -5. Thus, the model would be re-tested by removing the indicator. After re-estimation, all indicators had loaded outer loading more than 0.5. Outer loading values were met so that all variables met the validity requirements.



Composite Reliability

Outer models were also seen from the composite reliability of the indicator blocks that measured constructs or variables. After re-estimation by eliminating invalid and reliable indicators, all variables had composite reliability values above 0.5, so it could be concluded that all construct indicators were reliable or met the reliability test. Composite

Reliability X_1 0.864, X_2 0.925, Z 1,000 whereas Y: 0.753.

Inner Model

The larger the independent variable described the dependent variable so that the stronger the structural equation. R Square Z: 0.645 whereas Y: 0.578.

Parameter Estimation and Path Significance Test

To test the proposed hypothesis, it could be seen t-statistic value after done the data processing. The limit to reject and accept the proposed hypothesis was that if t value exceeds the t-table value ($\alpha = 0.05$) of 1.96

and the suitability of influence hypothesis (negative or positive), then the hypothesis would be accepted or rejected the null hypothesis (H_0).

Table I : Parameter Estimation and Path Significance Test

	Original Sample	Sample Mean	Standard Error	T Statistics
X1→Y	0,051	0,121	0,423	0,121
X1→Z	0,459	0,164	0,210	2,186
X2→Y	0,041	0,215	0,412	0,098
X2→Z	0,519	0,486	0,174	2,984
Z→Y	0,508	0,257	0,222	2,288

4.5. Hypothesis Test Results

The result of the test to the parameter coefficient between X1 to Y showed that there was a positive effect of 5.1% (ie based on original sample X1 → Y with value 0.051) but not significant at ($\alpha = 0,05$) with statistical value 0,121 (below 1, 96). It could be concluded that managerial motivation had no significant effect on company performance. The results showed rejection of hypothesis 1 (H_1). The result of the test to the parameter coefficient between X2 to Y showed that there was a positive effect of 4.1% (ie. based on the original sample X2 → Y value of 0.041) but not significant at ($\alpha = 0.05$) with a statistical value of 0.98 (below 1.96). It could be concluded Manager's personality had no significant effect on company performance. The result of the research showed the rejection of hypothesis 2. The test result to the parameter coefficient between X1 to Z showed that there was a positive effect 45.9% (ie. based on original sample X1 → Z value 0.459) and significant at ($\alpha = 0,05$) with the statistical value was 2,186 (above 1,96). It could be concluded that manager motivation had significant effect on the information quality of management accounting. The results showed the acceptance of hypothesis 3 (H_3). Thus the hypothesis was accepted. It meant that the increasing motivation could improve the information quality of management accounting that generated company. This was consistent

with Huber's explanation that managers might have good perceptions of accounting information, especially management accounting information, so that decision-making was supported by relevant information. These results were also in line with those described by Dent Hedberg & Jonsson who said that managers' perceptions of management accounting information would be reflected in the information quality of management accounting resulted and the high/low frequency of the used of management accounting information in the implementation of management functions, especially the planning and controlling functions.

Based on the results of regression, it was known that motivation had a positive and significant influence on the information quality of management accounting. Hence the hypothesis H_3 was accepted. It meant, the increase of motivation might improve the information quality of management accounting. The test results on the parameter coefficient between X2 to Z showed that there was a positive influence of 51.9% (ie based on the original sample X2 → Z value of 0.519) and significant in ($\alpha = 0,05$) with statistical value 2,984 (above 1,96). Manager's personality had a positive and significant influence on the information quality of management accounting. H_5 hypothesis was accepted. It meant, the better the manager's personality would be able to improve the information

quality of management accounting. It could be concluded that the manager's personality had a significant effect on the information quality of management accounting. The results showed the acceptance of hypothesis 4. The test results confirmed the results of research that conducted by Bouwens (2000), his research on the influence of managerial personality regarding the characteristics of management accounting information where their research results provide evidence that the perception of managers indirectly influence the characteristics of information management accounting system.

The result of test to the parameter coefficient between Z and Y shows that there is a positive influence of 50.8% (that is based on the original sample value $Z \rightarrow Y$ with value 0,508) and significant at ($\alpha = 0,05$) with statistical value 2,288 (above 1,96). It can be concluded that the quality of management accounting information has a significant effect on company performance. The results show acceptance hypothesis 5. This means that the quality of management accounting information directly affect the company's performance. This is not in line with the research conducted by Sievanen who found that management accounting information does not affect the performance of the company. It will remain consistent with the results of research conducted by Bouwens & Abernethy who found that management accounting information has an indirect effect on company performance. Similarly disclosed by Faisal where the results of this study indicate that there is an indirect influence of variable use of management accounting information confronted with business unit performance. As revealed by Mulyadi that the group of performance indicators one of them is the use of information for the organization and reporting the results formally from the organization. This means that the quality of accounting information is a necessary

part to determine the objectives to be achieved company

The results of the test on the parameter coefficients between X1 and X2 on Z (Hypotheses 3 and 4) show that there is a significant positive effect, and Z on Y (hypothesis 5) shows there is a significant positive effect. Can be summed up the quality of management accounting information can be a mediation motivation and personality of managers on the performance of the company. The results show acceptance of hypothesis 6. This means the role of information management should provide useful and accurate information for managers so that it can motivate to provide improved corporate performance. The test results are so different from the direct effect of personality to the positive performance of 4.1% (ie based on the original sample $X2 \rightarrow Y$ value of 0.041) but not significant at ($\alpha = 0.05$) with a statistical value of 0.98 (below 1, 96). This shows the information presented by management accounting is able to contribute to the personality of a manager. This is in line with the theory that personality is a relatively stable set of characteristics, tendencies, and temperaments that are partially shaped by heredity, social, cultural, and environmental factors. Personality is a characteristic or characteristic or style or characteristic character of ourselves that comes from the formations we receive from the environment, for example, the family in our childhood as well as our innate limbs. So the so-called personality is actually a mixture of things that are psychological psychological and also physical. This means that to test the hypothesis H6 received, there is influence to change the manager's personality to performance through the role of management information quality is very big. Likewise, if viewed in total these two variables have a contribution worth $X2 \rightarrow Z$ is 51.9% while $Z \rightarrow Y = 50.8\%$. As for the motivation of company performance

through the role of management accountable information quality contribute $X1 \rightarrow Z$ value is 45,9% while $Z \rightarrow Y = 50,8\%$. in improving the company's performance has an indirect effect.

Sources of information was a process for generating useful financial and operating information for managers who would ultimately affect their perceptions (motivation and personality) to carry out daily company activities and decision-making. As Supriyono explained that the information quality of management accounting depends on those who are interested in the information, the more they are able to plan and design the information then the benefits of it will contribute in accordance with the needs of the company. The statement of the results of the above was directly influence that was supported by the theory of Homgren which states the main purpose of management accounting information is to present the reports of a particular business unit or organization for the interest of internal parties in order to carry out the management process which includes planning and decision making.

Conclusion

Result of test to coefficient of parameter between $X1$, $X2$, to Y showed that both motivation and personality of manager had an insignificant effect to company performance. Result of test to coefficient of parameter between $X1$, $X2$ to Z could be concluded that both motivation and personality of manager had a significant effect to the information quality of management accounting. Whereas the test result to the parameter coefficient between Z to Y showed that there was a positive influence of 50.8% (ie. based on the original value sample $Z \rightarrow Y$ with value 0,508) and significant at ($\alpha = 0,05$) with statistical value 2,288 (above 1,96). It could be concluded that the information quality of management accounting had a significant effect on company performance. The role of information

quality of management accounting shown on the test results on the parameter coefficient between $X1$ and $X2$ to Z that showed that there was a significant positive effect, and Z to Y showed no significant positive effect. It could be concluded that the information quality of management accounting could be a mediation motivation and personality of managers on company performance.

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