The Impact of Management Accounting Practices on Organizational Performance: A study based on Medium-Sized Businesses in Food and Beverage Sector in Gampaha District, Sri Lanka

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Abstract: *Organizations employ Management Accounting Practices (MAPs) to make critical decisions and compete in today's competitive global environment and the food and beverage sector is one of the main areas in the economy since it can possibly give an assortment of advantages to the economy such as providing a suitable source of employment, uplifting rural economies, foreign exchange earnings and so on. Food and beverage items must now be prepared in accordance with the technical norms, appropriate export market's standards, and under sanitary and environmental safety criteria.*

Due to the above requirements and also lack of knowledge for decision-making in the medium-sized food and beverage sector, the study aims to examine the impact of MAPs on the performance of food enterprises in Gampaha District, Sri Lanka. The research employs a quantitative methodology and a deductive approach. The conceptual framework for this study was constructed and designated as independent variables that have an impact on the performance of food businesses (dependent variable).

The findings from the study reveal that all the four variables: budgeting systems, costing systems, decision support systems, and performance evaluation systems significantly correlate with the performance of food businesses. Furthermore, recommendations are highlighted based on the finding of the research, which will substantially enrich the food businesses in Sri Lanka to develop more productively in the future.

Key words: Management Accounting, Management Accounting Practices, Food and beverage, Organizational Performance

I.   Introduction

The food and beverage sector is significant in all nations on account of its homegrown nature. It is one of the principal business sectors in Sri Lanka, adding to around 21% of GDP and utilizing 38% of the labor force (encyclopedia, 2011). Because of the progression of data innovation, most of the businesses, no matter what its nature, size, or structure they should compete in a highly competitive business climate in the new globalized economy. To exist in the corporate world, the administration staff or decision-making body should settle on fruitful administrative decisions. The branch of accounting concerned with providing data to managers in order for them to make the best business decisions is known as management accounting. According to Hapuarachchi (2019), after the garment industry and foreign worker remittances, the food and beverage sector rose significantly after the country achieved peace in 2009 and Sri Lanka is currently rated as the best country to visit by international tourist publication 'The Lonely Planet.' This sector too has ongoing challenges as a developing industry. According to Kelegama, (2014), customers could not get the best value for their money due to the influence of minimum price legislation on food businesses and highlighted the importance of adopting a realistic price-quality ratio.

According to Reid and Smith (2002) MAPs, in particular, serve as a critical information system in small food enterprises, where they play a vital role as an efficient knowledge system. Furthermore, the non-financial and financial data provided by MAPs enables organizations to better meet market competition, adapt to change, and thrive, resulting in increased performance. While good MAPs do not guarantee success, their absence or improper implementation can significantly erode a company's competitive advantages (Johnson, 2002). For many organizations that produce goods or services, conforming to such management systems has become a responsibility or a requirement. Another objective of the research conducted in this context is to determine the methods utilized and to measure the importance levels by food and beverage firms in terms of management accounting. As a result, food enterprises in the Gampaha District have been included in the study, and the data gathered from the business managers has been studied and evaluated. The primary goal of management accounting in an organization to collect, process, and disseminate data in order to assist management in carrying out their responsibilities. It is a process of identifying, analyzing, measuring, interpreting, and communicating information to fulfill the organization's objectives (Hilton and Platt, 2011). Management accounting provides managers with the tools they need to carry out their responsibilities. The information offered to managers by MAPs must be helpful and appropriate in carrying out their tasks. According to Gliaubicas (2011), the management accounting phenomenon becomes considerably more significant as businesses become more complicated and rivalry intensifies.

MAPs have been found as a positive driver of overall organizational success throughout the study. Even though MAPs are necessary to achieve optimal results and efficiency in any organization, food industry in Gampaha District is the main focus of this research due to its importance in the local economy. Gampaha District was chosen as the geographical area since it is one of most important districts in terms of economic and competitiveness (turnover, tourist presence, international investments and employment) (Wickramasinghe, 2021).

II.   Research Problem

The chosen food and beverage businesses are based in Gampaha District, Sri Lanka and they are well-known and fast expanding, to over 4 to 10 outlets across the country. A preliminary investigation is carried out with the restaurant managers and owners to understand how few fundamental MAPs, such as forecasting, variance analysis, and ratio analysis are recognized and practiced. Table 1 shows the results of the preliminary investigation, which included seven companies from the food and beverage sector.

Table 1 – Results of the pilot study

The Name of the Food Industry	Nature of the business	Usage of basic MA practices (Eg: budgeting/variance analysis etc.)	The Purpose for which MA practices are used	Reasons for not adopting MA practices	Generated poor returns or losses in the past 4 years?	Dropping of sales growth in past 4 years?
A	Bar & Pub	Yes	For monitoring	-	No	No
B	Café	No	-	Lack of top management support	Yes	Yes
C	Bakery	No	-	Lack of a knowledgeable person	Yes	Yes
D	Pizza Restaurant	Yes	For future planning	-	No	No
E	Catering	No	-	Lack of resources such as computers	Yes	Yes
F	Dining Restaurant	No	-	Lack of awareness about the importance of MA practices	Yes	Yes
G	Fast Food	Yes	For problem identification	-	No	No

The application of MAPs differ throughout the food and beverage industries, as per the findings. Only three firms treated Management Accounting as a separate function and emphasized the importance of the Management Accountant's position in the business, while the others treated it as a component of Financial Accounting. Following further discussion with the management of the above-mentioned businesses, it was discovered that businesses that haven't implemented a single MAP have been experiencing excess cash or liquidity crises, inaccurate performance management, poor organizational effectiveness, low operating efficiency, and poor internal controls for the past four years. As a result, it is clear that the adoption of MAPs in Sri Lankan food and beverage enterprises with reference to the Gampaha region could be quite low, and that there is a significant performance disparity between those businesses that use MAPs and those that do not.

III.   Research objectives

To identify the key MAPs that are applicable for medium-sized organizations in the food and beverage sector.

To analyze the impact of MAPs on the performance of food and beverage companies.

To recommend steps that could be taken to improve the performance of food and beverage industry companies by improving the adoption of strong MAPs.

IV.   Significance of the Research

The research will aid in identifying concepts that can be used to build corporate strategies, how to maintain internal controls, planning and controlling it, efficient use of resources, and improve the execution of MAPs while making recommendations for the system's long-term implementation based on the findings, and arriving at a conclusion. Therefore, this study will contribute to the knowledge gap as no study of this nature has been conducted in Sri Lanka.

This study will also benefit decision-makers who plan to invest in food businesses in the future as it will provide them a better grasp of the methods and tools available to them in terms of cost management and effective decision-making, which will help them enhance their MAPs within the firm. Furthermore, the study intends to identify the Managerial Accountant's importance in comparison to the Financial Accountant and to raise awareness of the importance and utility of MAPs among all important stakeholders in the company, such as top executives, sales and marketing personnel, and owners.

V. Literature review

5.1 Management Accounting Practices (MAPs)

Management accounting is a field of accounting that serves as a link between business management and accounting, hence assisting in business management. Management accounting comprises a wide range of applications, including as product costing and budgeting, in this context; management accounting systems reflect the methodical use of management accounting to achieve certain goals and objectives (Chenhall, 2003). Management accounting practices (MAPs) are methods or methodologies used in management accounting to make investment and business decisions across a wide range of corporate operations or activities that are critical to any organization, whether they are for profit or not (Rufino, 2014).

Drury and others (1993), in their investigations of 303 production businesses attempted to discover which MAPs the businesses have employed. According to the findings of the survey, firms have adopted a wide range of approaches. Even if the results are consistent with the theory, there are some inconsistencies between the practice and the theory. Abdel-Kader and Luther (2006) investigated the MAPs of the food and beverage industries in England in another study. According to the findings of that survey, businesses continue to utilize traditional MAPs, but practices such as applying quality cost information, monitoring non-financial staff performance, and examining the strong and weak parts of the competent have increased. Finally, the researchers were able to point out that there are some discrepancies between theory and practice.

5.2 Performance of Food Businesses

Sales growth, profit growth, guest evaluation, and ability to respond to guest requests have all been recognized as elements that influence organizational performance. MAPs have a number of effects on the food and beverage industry's performance. Pellinen (2003) points

out that, despite the fact that there is a lot of study on MAPs in organizations, hotel/food enterprises pay less attention to budgeting, costing, and performance evaluation. As a result, this study attempts to conduct a critical examination in order to strengthen the theoretical foundation for four factors: costing, budgeting, performance evaluation, and decision support systems.

When studying the development of MAPs, many studies in contingency-based research have emphasized the role of external and internal factors as explanatory variables. The contingency theory in management accounting illustrates situational elements and illustrates how the management accounting system is dependent on them in actual operations (Ismail, 2010). According to Otley (1980) contingency theory reflects on how organizational context elements such as technology and the environment influence effective organizational structures/performance. This theory examines the impact of contextual elements (such as the technology, external environment structure, culture, size, and strategy) on the structure of an organization and, as a result, on the design of the information system of management accounting. The technology and size factors are mainly incorporated into the costing system since technology helps to reduce human errors, track and minimize theft, minimize waste, and thus result in the reduction of cost which ultimately will increase the performance.

5.3 Relationship between MAPs and Organizational Performance

MAPs assist managers in making critical decisions about a company's future. Traditional procedures with a short-term financial focus and contemporary techniques with a long-term financial and non-financial focus give the ideal circumstances for long-term business sustainability. MAPs have become more sophisticated as a body of knowledge in recent years. In this study the top management has been able to engage in proactive planning and make more informed judgments as a result of this. Through this study it was proved that in today's dynamic and extremely competitive market arena, food organizations that do not employ advanced MAPs are clearly at a disadvantage. Specially food firms must be market-oriented, focusing on changing consumer preferences and changing competition at the same time and also must be "strategic-focused," proactive, and creative. Hilton (2005) outlined five ways in which MAPs might have an impact on business performance. They are: i) providing information for decision-making and planning, as well as proactively participating as part of the management team in the decision-making and planning process, ii) assisting managers in directing and controlling operational activities, iii) motivating managers and other employees toward the organization's goals, iv) measuring the performance of activities, subunits, managers, and other employees within the organization, and v) assessing the organization.
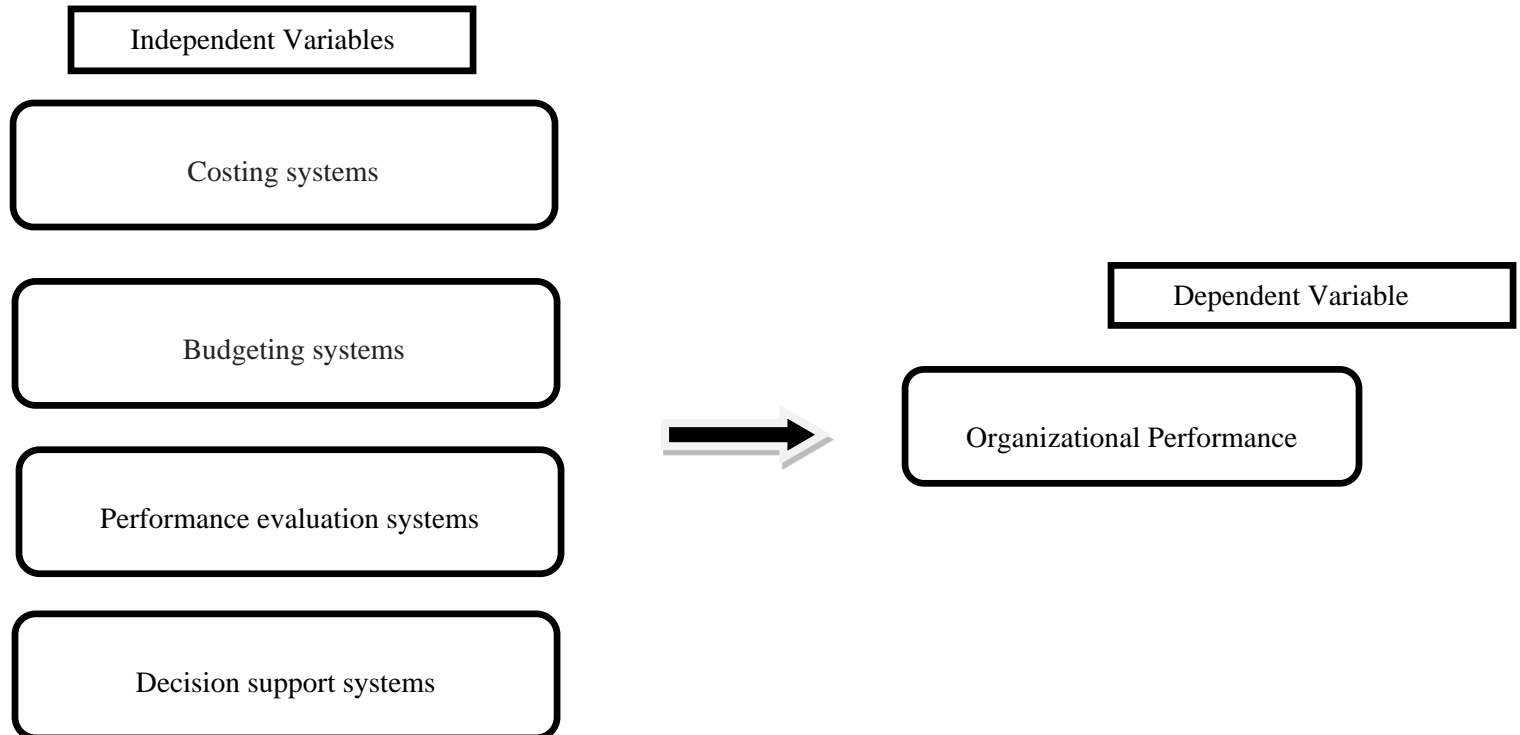
VI.   Methodology

6.1 The conceptual framework and operationalization of concepts

The formulated research question is: "What are the MAPs that affect the performance of medium-sized food and beverage businesses in Gampaha District?
The conceptual model is generated with the support of literature review and the hypotheses are developed accordingly.

Figure 1 – Conceptual Framework

H1$_1$: Adoption of Costing systems has a significant and positive influence towards the performance of medium-sized food and beverage firms

H2$_1$: Adoption of Budgeting systems has a significant and positive influence towards the performance of medium-sized food and beverage firms

H3$_1$: Adoption of Performance evaluation systems has a significant and positive influence towards the performance of medium-sized food and beverage firms

H4$_1$: Adoption of decision support systems has a significant and positive influence towards the performance of medium-sized food and beverage firms

Operationalization helps removing the ambiguity of written work by defining all relevant variables in a way to be objectively measured as depicted in table 2

Table 2 – Operationalization of variables

	Variables	Indicators
Independent Variables	Costing Systems	Menu Costing Costing per portion Food costing per serving
	Budgeting Systems	Sales Budget Production Budget Cash Budget Material Utilization Budget
	Performance Evaluation Systems	Growth of sales Profitability measures Standard costing Number of customers complains
	Decision Support Systems	Cost-volume profit analysis Customer life time value analysis Inventory control models Product/Customer profitability analysis
Dependent Variable	Organizational Performance	Quality food & beverage Quality of service Customers' overall satisfaction Customer/Employee retention Reduction in food cost per head

VII.   Research Design & Data Collection

The researcher has followed the sequence and made choices in methodology as elaborated by the "research onion" model of Saunders et al. (2006). It is assumed that MAPs such as costing and budgeting systems are broadly accepted concepts that affects organizational performance. Thereby, an objective ontology underpins this study. Such studies generally require a structured approach with quantitative analysis. As a result, a positivism philosophical view is held. This research involved testing hypothesis developed based upon theories, pilot study and empirical research. Therefore, this study follows a deductive approach.

A survey involves addressing a large sample through mostly structured data collection instruments such as questionnaires. Therefore, a survey will be most appropriate for this research to collect the data required to test hypothesis in a structured manner. The survey strategy suggested above is best supported with a structured questionnaire, which will generate quantitative data to statistically test. As a result,

this study follows a quantitative mono method. This study was planned to conduct the survey only once and collect the data within a two-week duration. This was sufficient to test the research hypothesis. Therefore, this is a cross sectional study. The primary data collection was done via a Likert scale-based questionnaire, which was created as an online survey using Google Forms and will be distributed through social network and email.

Based on the indicators generated in the operationalisation of variables of the conceptual framework, the questionnaire included questions to understand the MAPs utilized in respondents' food enterprises as well as questions on MAP implementation. The questions about the conceptual framework were presented on a 5-point Likert scale, with 5 indicating strongly agree and 1 indicating strongly disagree. The Data analysis was conducted using SPSS (Statistical Package for the Social Sciences) software for gathered numerical data with descriptive statistics, correlation analysis and simple linear regression analysis.

VIII.   Findings

After evaluating the validity and reliability of the measures, as well as demographics, descriptive statistics, and hypothesis testing, the responses received through the structured questionnaire are thoroughly studied in different segments.

Table 4 - Analysis of demographic factors

Variable	Characteristics	N	%
Gender	Male	91	46.00%
	Female	107	54.00%
Age	20-30	58	29.30%
	30-40	60	30.30%
	40-50	37	18.70%
	50-60	25	12.60%
	Over 60	18	9.10%
Marital Status	Single	73	36.90%
	Married	122	61.60%
	Other	3	1.50%
Highest Educational Level	Ordinary or Advance Level	65	32.80%
	Diploma	34	17.20%
	Bachelors	61	30.80%
	Masters	32	16.20%
	Phd	6	3.00%
Type of food business	Bar & Pub	30	15.20%
	Café	50	25.30%
	Bakery	37	18.70%
	Restaurant	42	21.20%
	Catering	39	19.70%
No. of Employees	Less than 20	161	81.30%
	20-40	29	14.60%
	40-50	8	4.00%

	Below 100,000	22	11.10%
Monthly Turnover	100,000 – 200,000	39	19.70%
	200,000 – 300,000	50	25.30%
	300,000 and above	87	43.90%
	Less than 3 years	61	30.80%
Years of operation	3-5 years	62	61.30%
	More than 5 years	75	37.90%
	Yes	165	83.30%
Following MA practices	No	4	2.00%
	May be	29	14.60%
	Yes, Always	47	24.00%
Are those Practices effective in the company	Yes, in the long run	67	34.20%
	Yes, in short run	77	39.30%
	No, Never	5	2.60%
	Follow competitor	34	17.20%
	Save cost	75	37.90%
Reason for using MAPs withing the organization	Easy to use	20	10.10%
	Increase production	66	33.30%
	Not in use	2	1.00%
	not used properly due to high cost	1	0.50%

According to the above table most of the food business owners were found to be in the age range of 30 to 40 years which amounts to 30.3%. More than 60% of the sample were married and they were mostly educated up to Advanced or Ordinary exam levels (61.60% and 32.80% respectively) and 30.8% of the sample were accounting graduates. Most of the employees or owners are employed (25.30%) in a Café business and many food businesses are earning more than LKR 300,000 income per month (43.9%). The analysis of the demographics reveal that many food businesses are using MAPs to save their costs (37.90%) and many of them are using them in the long run (34.20%).

8.2 Analysis of quantitative data collected through 5 point Likert scale

8.2.1 Testing the reliability and validity of data

Initially, a factor analysis was conducted to test uni-dimensionality of variables and to analyze reliability and validity of data. The sample taken for the study is based on the hundred and ninety- seven (197) responses of food businesses in Gampaha District. "Rotated Component Matrix" (table 5) shows how variables are merged together as groups, as the outcome of the analysis of the factor loadings. The indicators of each factor are numbered. For example, the questions under costing systems are presented through CS1 to CS5.

Table 4 - Factor Analysis

	Component			
	1	2	3	4
CS1	0.942			
CS3	0.862			
CS2	0.837			
CS4	0.823			
CS5	0.774			
BS4		0.880		
BS3		0.861		
BS1		0.826		
BS2		0.813		
PES4			0.938	
PES5			0.919	
PES1			0.837	
PES2			0.750	
PES6			0.721	
PES3			0.627	
DSS1				0.956
DSS5				0.909
DSS2				0.882
DSS3				0.848
DSS4				0.804

Table 4, illustrates that all of the highlighted indicators carries a value greater than that of 0.5. Field (2013), has identified that a value greater than 0.5 is accepted. As a result, all of the highlighted factors were deemed strong and approved.

The questionnaire and measures were deemed appropriate because all of the variables were classified separately. Statistical tests were used to assess the reliability and construct validity of the study, including convergent and discriminant validity tests. Validity refers to the degree to which an idea can be accurately measured in a quantitative research (Heale, 2015). Convergent validity analyzes the degree to which a measure is connected with other measures that it is theoretically supposed to correlate, while discriminant validity assesses whether latent constructs that should not correlate with each other are actually not related.

To assess convergent validity, the Kaiser-Meyer-Olkin (KMO) test, Bartlett's test of sphericity, Average variance extracted (AVE), and Composite reliability (CR) were used. The following is a quick description of the threshold limits that apply to the measurements described by Fornell and Larcker (1981): Value of KMO: Ranges from 0 to 1, with a value larger than 0.5 meeting the minimal criterion for satisfying the decision criteria, and the higher the value, the better. The inter-item correlations within each dimension are tested using Bartlett's test of sphericity. For the correlations to deviate substantially from an identity matrix, the p value of the significance test must be less than 0.05.

Average Variance Extracted (AVE): A measure of a latent variable's shared or common variance, with a value greater than 0.5 to be legitimate. Composite Reliability (CR) is a measure of internal consistency which considers the items' variable factor loadings. To be considered acceptable, CR levels must be greater than 0.7. Internal consistency of measures is calculated using Cronbach's coefficient alpha, while inter-item consistency dependability is evaluated using Cronbach's coefficient alpha. Cronbach's alpha coefficient should be more than 0.7 to be considered satisfactory.

Table 6: Results of the convergent analysis and reliability analysis

Variables	Dimensions	KMO (>0.5)	Bartlett's test of Sphericity (<0.05)	Average Variance Extracted (>0.5)	Composite Reliability (>0.7)	Cronbach's Alpha (>0.7)
Independent Variables	Analysis cost system	0.893	$X^2 = 882.144$ Sig Level = 0.000	0.721	0.928	0.942
	Analysis of Budgeting system	0.848	$X^2 = 757.892$ Sig Level = 0.000	0.714	0.909	0.945
	Analysis of performance evaluation system	0.906	$X^2 = 1026.626$ Sig Level = 0.000	0.650	0.916	0.941
	Analysis of decision support system	0.889	$X^2 = 971.552$ Sig Level = 0.000	0.776	0.945	0.949
Dependent Variable	Organization performance	0.884	$X^2 = 962.060$ Sig Level = 0.00	0.828	0.960	0.948

The findings show that all of the variables match the minimal threshold limit, indicating that the decision criteria are met. According to Fornell & Larcker (1981), for discriminant validity to be satisfied, the value of the Average Variance Extracted (AVE) of each dimension must be greater than the squared correlation coefficient the dimension has with other dimensions.

Table7: Discriminant validity statistics

		Analysis cost system	Analysis of Budgeting system	Analysis of performance evaluation system	Analysis of decision support system
Analysis cost system		AVE 0.721			
Analysis of Budgeting system	Pearson Correlation	0.601	AVE 0.714		
	Squared Correlation	0.362			
Analysis of performance evaluation system	Pearson Correlation	0.642	0.582	AVE 0.650	
	Squared Correlation	0.413	0.339		
Analysis of decision support system	Pearson Correlation	0.534	0.660	0.648	AVE 0.776
	Squared Correlation	0.285	0.436	0.421	

Source: Developed by researchers

According to the statistics in table 7, each component has an AVE greater than the squared correlation it has with other constructs, indicating that discriminant validity is good. As a result of the reliability and validity assessments, the research questionnaire is highly acceptable in terms of achieving the research objectives.

8.3 Descriptive analysis of the independent and dependent variables

To determine the extent to which MAPs are used in food businesses, the independent and dependent variables were descriptively analyzed. The Univariant Analysis of all variables is performed with the goal of studying the variables in a unidimensional approach.

Table 8: Univariant Analysis of all variables

Measure	Costing Systems	Budgeting Systems	Performance Evaluation Systems	Decision Support Systems
N: Valid	197	197	197	197
Mean	4.5025	4.2766	4.4036	4.1523
Median	5.0000	4.25	4.5	4.2
Mode	5.0000	5.0000	5.0000	5.0000
Std. Deviation	0.66012	0.73989	0.62429	0.79305
Skewness	-1.317	-0.796	-0.94	-1.009
Range	3.00	3.00	3.00	4.00
Minimum	2.00	2.00	2.00	1.00
Maximum	5.00	5.00	5.00	5.00

As seen in the table above, the majority of the participants in the study agreed with the independent variables, with median values ranging from 4 to 5 and a mode value of 5.00. The decision support systems, which indicated a minimum value of 1.00, provoked "disagreement" from a number of participants. The variables' mean values range from 4.15 to 4.50 which indicate that the majority of responses are above the neutral level, meaning that respondents have a favorable opinion of MAPs.

8.4 Hypotheses Testing

The Correlation Analysis was used to analyze the direction and strength of the relationship between the independent and dependent variables, and the Multiple Regression Analysis was used to estimate the extent of the impact.

Table 9: Hypothesis Analysis

Hypothesis	Variable	Pearson Correlation		Regression Analysis		Result of the Hypothesis
		Pearson Coefficient	Significance	R Square	Significance	
H1	CS	0.601	0.000	0.360	0.000	Accepted
H2	BS	0.582	0.000	0.360	0.000	Accepted
H3	PES	0.648	0.000	0.360	0.000	Accepted
H4	DSS	0.541	0.000	0.360	0.000	Accepted

According to table given above in the interpretations of correlation values budgeting systems and decision support systems have moderate correlation, whilst costing systems and performance evaluation systems have high correlation as shown in the above table.

Furthermore, the said table indicates that all correlation values are in the threshold limit which is below the significance value of 0.01. This implies that there is a positive relationship among the independent variables: costing systems, budgeting systems, performance evaluation systems, decision support systems and the dependent variable: organizational performance.

Below stated is the proposed equation for the regression.

Impact of MAPs on organizational performance in food businesses = 1.260 + 0.189 (Mean of Budgeting Systems) + 0.242 (Mean of Decision Support Systems)

IX.   Conclusion

The results of Management Accounting experts' perceptions on MAPs in the registered medium-sized food business in Gampaha District, Sri Lanka, are experimentally evaluated in this study. This study identified the four types of MAPs such as costing systems, budgeting systems, performance evaluation systems, and decision support systems. The utility of MAPs is evaluated in this study, and it was discovered that MAPs had a significant impact on food company performance. The level of productivity, the pace of sales growth, and the rate of operating profit growth are all strongly linked to MAPs. This study examines the lesser participation of top management in the implementation of MAPs, as well as the cost and time constraints that these businesses confront.

Most businesses, according to the responses, have a good attitude about MAPs and agree with the value and significance of the MAPs indicated in the survey. The study investigated the specific extent of use of a range of specific MAPs detailing the extent of use of 17 management accounting techniques under four broad headings of MAPs. The results confirm that majority of the food firms use management accounting techniques. Financial-based management accounting techniques such as menu costing, food costing per serving, and product profitability analysis were widely used by these medium sized food enterprises.

X.   Implications and Recommendations

To acquire a valid set of responses, a sample of small food businesses should be included. This would enable differences based upon size to be clearly identified and highlight the effect of contingent factors in different contexts. This, however, may be difficult because small food businesses without MAPs are far less likely to complete the questionnaire, thereby skewing the results. Alternatively, a case study approach could be used to highlight differences and the reasons behind them in a more thorough context, allowing for identification of how and why MAPs are used or not used. In this sense, it is necessary to describe, comment on, and apply the goals such as indicating strategical decisions and formulating the business strategy (1), planning long, medium, and short-term activities (2), determining the capital structure and funding this structure (3), designing rewarding strategies for top management and shareholders (4), and informing decisions about the activity. Management accountants in those companies must shift their focus away from administrative and operational accounting and move toward strategic accounting. Their positions were regarded as less important than those of their peers. To improve the quality of management accounting information, they must promote the use of modern or sophisticated management accounting solutions. They should take into account a number of elements that could influence the changes, including technology for large-scale businesses and quality demand for medium-scale businesses. Apart from that, it must collaborate closely with accounting education in order to prepare students to be certified management accountants in the hospitality industry as well. Accounting curriculum should be updated to reflect accountants' changing roles. Accounting education must prepare students to deal with the fast-changing company environment so that they can always provide managers with current management accounting information.

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