

Foreword

The starting point of Marcus Heidmann's dissertation thesis is the insight that managers need to identify and understand strategic issues in order for their companies to successfully cope with strategic change. Information from management accounting systems (MAS) can be helpful in this process – as long as MAS are defined as formal systems that provide information from the internal as well as the external environment. Consequently, the desire to better understand the role of these systems in the process of strategic sensemaking comes to mind. It is even intensified when considering the impression from management accounting practice that the tool box of controlling – especially the traditional one, used in day-to-day management – rather impedes strategic sensemaking.

Due to the explorative nature of the research questions, and the objective of studying strategic sensemaking in its natural setting, the empirical approach of this dissertation is based on a multiple-case study design und generates an array of interesting findings.

Heidmann shows, for example, that managers do not primarily use MAS to identify strategic topics – a fact that is explicitly or implicitly assumed in most studies on strategic sensemaking: instead, they use management accounting systems to search for additional information that help them to make sense of these issues. In addition, the study at hand underlines the relevance of communication several times. This is true for the communication processes in the context of adaptation and preparation of management accounting systems as well as for their actual use.

Ekkehard Kappler's plea for an intensified consideration of communication processes is thus impressively confirmed in the work of Heidmann. Furthermore, Gidden's idea of the interaction between structure and agency is nicely illustrated when Heidmann hints at the link between interactive use and system design which facilitates and enables the former.

In summary, Heidmann proposes three guiding principles for the design of management accounting systems:

- The use of systems as a platform for communication.
- the regular system adaptation and

- the provision of an adequate interaction between managers.

Moreover, this dissertation thesis is a rich source of interesting results that encourage further thought and hopefully stimulate future scientific work.

Utz Schäffer