

## Foreword

The starting point of Patrick Heinemann's dissertation thesis is the importance of management accounting information (MAI) in organizational settings. In this context, Heinemann assumes that it is not sufficient for companies to solely provide managers with access to accounting systems and the corresponding data points. It is rather the use of MAI by individual managers that he considers to be a critical factor in deter-

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mining managerial performance.

Following a behavioral perspective, Heinemann distinguishes the use of MAI for learning and the use of MAI for influencing purposes. While some research findings on the use for learning exist, survey-based empirical findings on the use of MAI for influencing are scarce. Therefore, Heinemann investigates how supervisors' proposed uses of MAI for influencing affect subordinates' organizational commitment and job performance. The author hereby distinguishes the use of management accounting information for influencing ex-ante ("UEA") – i.e., for influencing other actors in the context of collective decision-making processes – and for influencing ex-post ("UEP") – i.e., for influencing other actors on the basis of finalized decision-making processes.

In the context of a large German utility firm, Heinemann shows a significant and positive effect of UEA and a significant and negative effect of influencing UEP on the organizational commitment of subordinated managers. In other words, while a more participative use of MAI by means of UEA significantly increases subordinates' commitment, a more authoritative use of MAI through UEP has the opposite effect.

While the predicted direct effects of the use of MAI on the performance of subordinated managers were not corroborated, managers' organizational commitment mediates the respective performance effects. Thus, the observed relationships between different informational influence strategies and performance seem to be more complex than what a larger part of prior publications suggests when assuming direct relationships. Heinemann explains this finding within the specific context of the investigated company. Situated in a technical environment, the enforcement of decisions already made with the help of management accounting information seems to have a negative effect on managerial commitment and – indirectly – performance.

Finally, Heinemann looks into the potential moderating influence of supervisors' power bases, selected subordinates' characteristics (job locus of control and job self-efficacy), as well as task uncertainty. Here, as well as in the other parts of his study, Heinemann provides highly interesting findings, which may serve as a stimulus for future research.

Utz Schäffer