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TOWARDS CONGRUENCE AND CONSISTENCY BETWEEN MANAGEMENT ACCOUNTING SYSTEM AND MODERN MANUFACTURING STRATEGIES: A FRAMEWORK OF RESOURCE-BASED ANTECEDENTS AND EFFECTIVENESS-BASED CONSEQUENCES

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ABSTRACT

This paper aims to propose a logical and effective framework to ensure that a Management Accounting System (MAS) automatically develops as to make it always congruent and consistent with any technical or managerial developments occur on the shop-floor , and at the same time to be an impulse to further developments to ensure the success of these developments through reducing the gap between what is happening on the shop-floor and what is being reported in the company's accounting reports. This study is based on a literature review addresses the issue of how can firms achieve conformity and consistency between a MAS and modern manufacturing strategies in general. It follows this research stream based on the contingency approach claiming that the MAS of an organization evolve overtime depending on firms' characteristics and contingencies reflecting from the particular situation of each organization . Therefore, the proposed framework has been established mainly on three key theoretical frameworks which are : the congruence model , contingency theory , and the resource-based view (RBV) . This framework can be viewed as a guidance tool for achieving lasting conformity between a MAS and any improvement initiatives , whether technical or managerial.The current study highlights the urgent need for new and more effective management accounting systems that should correspond with modern manufacturing strategies . It adds to the related literature by developing a logical framework based on three main theories for achieving conformity and consistency between a MAS and modern manufacturing strategies in general, which leads to desired consequences, thereby performance enhancement . This framework can be applied to any improvement initiatives to help managers in completing its transition process successfully, as it will assist in reducing or excluding the risk of failure because it early avoids obstacles that impede successful implementation of these initiatives.

KEYWORDS: Management Accounting Systems (MAS) , Conformity , Consistency , Modern Manufacturing Strategies , Congruence Model , Contingency Theory, Resource-Based View (RBV).

1. INTRODUCTION

Contemporary firms operate in a different environment from what it was in the past . Industrial business environment has experienced an unprecedented degree of changes over the past few decades, including radical changes in managerial approaches , and manufacturing technologies and processes . Furthermore, global markets have experienced increasing pressures from customers to obtain much more value represented in high quality , low cost , and on time delivery both of products and services (Ahuja and Khamba 2008) . In these circumstances, the transition to implement modern manufacturing strategies such as Just-in-Time (JIT), Total Quality Management (TQM), Lean Manufacturing Strategy (LM), and Total Preventive Maintenance (TPM) becomes essential to help companies improve their performance , achieve multiple benefits and new features for products and , accordingly, gain a strong competitive position (Simoes 2008 ; Fullerton and Kennedy 2009 ; Gharakhani 2011) .

Studies have pointed out that, although many companies have responded and implemented modern manufacturing strategies to keep pace with rapid changes , they failed and did not achieve their desired objectives (Balle 2005 ; Papadopoulou and Ozbayrak 2005; Darabi et al. 2012). Researchers have advocated that firms failure and not taking advantage of modern manufacturing strategies' benefits, was not due to a technical insufficiency in these strategies . That was rather because of various problems and obstacles. Most notably MAS did not evolve enough to reflect the developments in technical and operational aspects , which resulted in a gap between technical and operational activities that occur on the shop-floor, and what is being reported in the company's accounting reports (Fray et al. 1995 ; Nicolaou 2003 ; Fullerton and Wempe 2005 ; Fullerton and Kennedy 2009 ; Nordin et al. 2010 ; Camagu 2010 ; Jadhav et al. 2014; Akhil kumar 2014) . Many researches (e.g., Chenhall and Langfield-Smith 1998 ; Maskell and Baggaley 2004 ; Crandall and Main 2007 ; Brosnahan 2008) asserted that developments in modern manufacturing strategies alone will not be sufficient for a firm to achieve competitive advantages, unless accompanied by an appropriate development in a MAS , so as to ensure conformity and consistency between this system and those modern strategies. Accordingly , in order for companies to achieve a great success of modern manufacturing strategies implementation , the current study suggests a general framework that can assist companies in achieving conformity and consistency between modern manufacturing strategies and MAS which involves general components, taking into account that its components details may vary as a result of manufacturing strategies variation to be applied . The rest of this paper is organized as follows. Section 2 covers the literature review and the theoretical foundation of the research as a basis of the proposed framework . The research framework is illustrated in Section 3 . Finally, Section 4 includes conclusion .

2. Theoretical Foundation of The Proposed Framework Aspects

The proposed framework is based mainly on three key theories , or theoretical frameworks which are : The Congruence Model , Contingency Theory , and The Resource-Based View (RBV) . The current study provides a general form of the proposed framework, which can be applied to either modern manufacturing strategies or any new improvement initiatives . Previous studies indicated that, the success of modern manufacturing strategies requires a MAS that characterized by a set of components considered as conditional success determinants. These success determinants are 1- human resources practices ; 2 - an appropriate performance measurement system ; 3 - a proper reporting system ; and 4- an effective strategic cost management system .

The relationships among the framework components are dynamic and mutually reinforcing. The Congruence Model explains organizational alignment, Contingency Theory explains contextual adaptation, and the Resource-Based View clarifies the role of strategic resources and capabilities in enhancing MAS effectiveness. The components of this framework can be explained as follows (Fullerton and Kennedy 2009 ; Fullerton et al. 2013) :

2.1. The Congruence Model

The congruence model is the first aspect of the proposed framework, it helps to determine the characteristics of both an operating environment and an accounting system, which will be studied. It provides the primary theoretical basis for understanding the alignment relationships among "work," "individuals," "formal environment," and "informal environment," emphasizing that organizational effectiveness increases when these components operate in a mutually supportive and internally consistent manner.

This study will focus on the congruence model proposed by Nadler and Tushman (1980, 1997) . It views organizations as made up of components or

parts that interact with each other. These components exist in states of relative balance, consistency, or "fit" with each other. The different parts of an organization can fit well together and function effectively, or fit poorly and lead to problems, dysfunctions, or performance below potential. Congruence, is defined as '' the degree to which the needs, demands, goals, objectives, and/or structures of one component are consistent with those of the other'' (Nadler and Tushman 1997, 34) . The congruence model holds that internal consistency among components of '' work , individuals, the formal environment, and the informal environment '' is critical to achieve organizational fit (Fullerton et al. 2013) . The model assumes that the components must be in alignment , thus, changing one influences the other (Beehr et al. 2009 ; Roberts and Grover 2012 ; Fullerton et al. 2013 ; Almas Sabir. 2018) .

Based on related literature , a general form of the proposed framework was developed with its components and relationships between these components, so it can be used to achieve conformity and consistency between a MAS and any modern manufacturing strategies as presented in figure 1, as shown below. So the dynamic consistency between a MAS and modern manufacturing strategies generally can be explained by using the congruence model by focusing on its four components which are: work, individuals, the formal environment, and the informal environment .

2.1.1. Work

According to Nadler and Tushman (1997), work is what the organization is in business to do ; that is, the activities employees perform on a daily basis . So in accordance with the congruence model , the work is the basic activities of the modern manufacturing strategy which are performed daily by both human resources and internal units to support the company's strategy (Fullerton et al. 2013 ; Wyman 2012) . For the purpose of the current paper, work is referred to as the management accountants' work in accordance with the activities, practices and tools of modern manufacturing strategy as their work is a reflection of what is happening on the shop-floor . Therefore, if the management accountants' work in new manufacturing environment (informational flow) reflects immediately material flow which occurs on the shop-floor, it can be said that the information system compatible with the manufacturing system's work and supports the manufacturing strategy used .

2.1.2. Individuals

Individuals are the organization's employees who perform organizational tasks. The issue here is identifying the nature , characteristics , and the most critical aspects of the organization's employees (or members) that may potentially influence individual behavior (Nadler and Tushman 1980) . These critical aspects include employees' skills, beliefs , knowledge, preferences, perceptions , and characteristics that they are necessary to do their work , to make right decisions , and to perform appropriate and proper actions . The congruence model argues that efficiencies result when the characteristics of the individuals are congruent with the work of the organization (Nadler and Tushman 1980 ; Wyman 2012 ; Fullerton et al. 2013) .

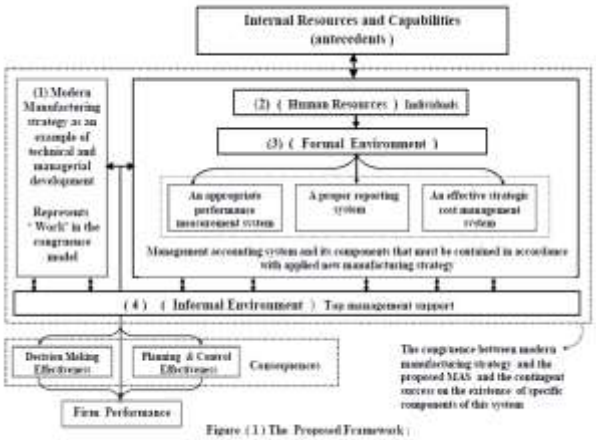

Figure (1) The Proposed Framework :
A general form of the framework for achieving conformity and consistency between management accounting system and modern manufacturing strategy applied

2.1.3. The Formal Environment

The formal environment includes an organization's structures, processes, methods, and procedures that are explicitly and formally developed to get individuals to perform tasks consistent with organizational strategy , and to help them achieve strategic alignment (Nadler and Tushman 1980 ; Fullerton and Kennedy 2009 ; Wyman 2012 ; Fullerton et al. 2013) . In the current paper , a general perception of appropriate formal environment's components for modern manufacturing strategies can be developed and may consist of : an appropriate performance measurement system ; a proper reporting system ; and an effective strategic cost management system as depicted in figure 1.

2.1.4. The Informal Environment

The informal environment consists of unwritten and non formalized practices and processes that are embedded in the beliefs and values of the organization (Wyman 2012). Despite these practices

and processes are usually implicit and unwritten, they influence a good deal of behavior (Nadler and Tushman 1980) . Because a number of aspects of the informal organization have a particularly critical effect on behavior, they need to be considered . For the current paper's purpose , it is assumed that top management support for changing manufacturing strategies, and developing the MAS represents the informal environment . Nadler and Tushman (1980) pointed out that the behavior of leaders is a critical component of the informal environment. Besides , prior researches provided ample support for the notion that top management commitment is crucial element in the successful implementation of new business practices (e.g., Ramarapu et al. 1995 ; Cua et al. 2001 ; Samson and Terziovski 1999 ; Powell 1995 ; Kaynak, 2003; Parks 2003).

Based on the foregoing , it can be concluded that , the success of manufacturing strategy depends on the management accounting system's compatibility (with its components presented in figure 1) with that strategy, which occurs in turn when there are qualified and skilled individuals available, and they do their work in a way makes the MAS (the informational flow) immediately reflects what is happening on the shop-floor (the material flow) , and at the same time stimulate further development. This can be achieved through a combination of managerial and cost techniques (which reflect the firm's formal environment), beside a vigorous support from top management (which reflects firm's informal environment).

2-2. Contingency Theory

The contingency theory represents the second aspect of the proposed framework . It explains why the design and effectiveness of MAS components depend on contextual variables such as manufacturing strategy, organizational structure, technological complexity, and environmental uncertainty. Therefore, the relationships among framework components are not universal but vary according to firm-specific circumstances. The contingency approach to the design of management accounting system is predicated upon the idea that there is no universally relevant accounting system that equally applies to all enterprises in all circumstances (Emmanuel et al. 1990 ; Fisher 1995; Otley 1980; Yang et al. 2026). Therefore it aims to determine the specific features of the accounting system, which linked to certain circumstances and then clarify how to achieve appropriate alignment among them . It suggests that when the specific circumstances of an enterprise change, a MAS should be acclimatized if it is to remain effective (Jones 1985 ; Xu et al.2026). In other words, there is no satisfactory accounting system in general but there is a system that interacts with the company's surrounding variables. This means that there is no perfect design for a MAS and the best design depends on the circumstances where the company works. Contingency variables have clarified why accounting systems have been different from one situation to another. When the compatibility between the accounting system and organizational structure and other contingent variables increases, the organization performance will also increase. Therefore, MAS designers should take care of the effect of these variables on this system (Abugalia 2011 ; Nguyen et al.2023) .

According to the contingency approach and based on previous studies, it can be said that the success of modern manufacturing strategies is contingent on the existence of a MAS which is characterized by a set of features and components determined by the circumstances of each company or case , which can be depicted according to the current study in the presence of (human resource practices , an appropriate performance measurement system , a proper reporting system , an effective strategic cost management system) which are shown in figure 1.

2.3. Resource-Based View (RBV)

The resource-based view (RBV) represents the third aspect of the proposed framework . It clarifies how internal resources and organizational capabilities function as strategic antecedents that support the development of an effective MAS and contribute to sustainable competitive advantage and enhanced firm performance. It regards the firm as a bundle of resources and capabilities, and assumes a heterogeneous distribution of these resources and capabilities across firms that persists over time (BarNir 2012 ; Battistella , Biotto, and De Toni 2012 ; Abdou .2025). Taking this assumption, academics suggest that when firms have resources and capabilities which are valuable, rare, inimitable and non-substitutable (VRIN), they can use them to implement value creation strategies that can lead to a sustainable competitive advantage (Barney 1991; Peteraf and Barney 2003 ; Abobakr al. 2022). Thus, a firm's resources and capabilities can lead to value creation through the development of a competitive advantage (Ireland , Hitt, and Sirmon 2003 ; Xu et al.2026). Nevertheless, merely possessing these resources and capabilities does not guarantee the creation of value nor the development of a competitive advantage (Priem and Butler 2001).

Firms must therefore accumulate, combine and exploit their resources to create value (Sirmon and Hitt 2003 ; Ditkaew 2023 ; Ahmad et al. 2025).

The resource-based view (RBV) is utilized in the current paper to clarify and interpret company's internal resources and capabilities , which can be considered as antecedents that help in supporting and increasing the effectiveness of the MAS , as well as to clarify the consequences of these constructs . It is worth mention that , despite a company may have tremendous resources , it should select suited internal resources and capabilities which it considers as antecedents for the success of the proposed MAS , without which the suggested MAS may be a minor. Besides , a company have to set consequences that it needs to reach according to its urgent priorities .

3. RESEARCH FRAMEWORK

The proposed framework, as shown in figure 1, builds on the congruence model , the contingency theory , and the resource-based view (RBV) , and relevant literature discussed in the previous section . This framework depicts the relationships among MAS , manufacturing strategy in general , internal resources and capabilities that influence MAS leading to consequences , and firm performance as a result of all these relationships .

The proposed framework is intentionally designed as a flexible and contingency-based model rather than a rigid universal structure. Accordingly, firms operating in different industrial contexts may operationalize the framework by aligning Management Accounting System (MAS) components with the specific manufacturing strategy and organizational environment of each industry. For example, In lean manufacturing environments, firms may emphasize real-time operational reporting, waste-reduction measures, value-stream costing, and non-financial performance indicators to support continuous improvement initiatives. In high-technology and innovation-oriented industries, greater attention may be directed toward strategic cost management tools, innovation performance metrics, cross-functional information sharing, and flexible decision-support systems. In process and continuous-production industries, operationalization may focus on process efficiency measures, quality-control reporting systems, preventive maintenance indicators, and integrated planning and control mechanisms. In service-oriented or hybrid manufacturing-service settings, the framework may be adapted by emphasizing customer-value measures, responsiveness indicators, and strategic performance measurement systems that support service quality and operational flexibility.

3.1. Internal Resources and Capabilities (antecedents)

Internal resource refers to a stock of available factors owned or controlled by a firm ; and capability refers to the strategic application of competencies used and deployed to accomplish given firm objective (Tontiset and Jirapan 2012) . Resources and capabilities may be its tangible and intangible assets that are a firm' specific and difficult to imitate resources that firm can use to conceive and implement their strategies for enhanced competitive advantage and firm performance (Isik et al. 2008 ; Peteraf and Barney 2003) .

Accounting literature (e.g., Chenhall 2004 ; Krumwiede and Suessmair 2005 ; Krumwiede and Suessmair 2008 ; Tontiset and Jirapan 2012) pointed out that there are many internal resources and capabilities that firms can use . In this study, specific resources and capabilities have not been identified in the proposed framework because it is a general one, and therefore the company has to choose resources and capabilities that fit with and support both the MAS and the manufacturing strategy applied . It can be said, on the one hand , whenever a firm chooses the internal resources and capabilities appropriate to the firm's internal environment workings , it will be more likely to increase the success and effectiveness of the MAS associated with the manufacturing strategy used . On the other hand , the presence of a successful and compatible MAS , with a strong support to internal resources from top management , may help increase the effectiveness of these resources . So the relationship between firm's internal resources and capabilities and MAS proposed, is mutual and continuous relationship, each affects the other which is depicted by the two-way arrows as shown in figure 1 .

3.2. Management Accounting System's Components to be Congruent with the Manufacturing Strategy

The researcher agrees with point of views (e.g., Maskell and Baggaley 2004; Callen 2005 ; Kennedy and Widener 2008 ;Thien and Hung 2023) that see as long as a change has occurred in the manufacturing systems, a parallel change in MAS must be accompanied to make it always congruent with manufacturing environments' developments, so as to provide accurate and immediate information which accurately reflect what is happening on the shop-floor and encourage for further developments . It is

therefore necessary to amend and develop MAS , so that it should have the components that help in supporting modern manufacturing strategies , which leads to performance enhancement, and then strengthens the company's competitive position (Oldham and Tomkins 1999 ; Sprinkle 2000 ; Fullerton and Mcwatters 2002 ; Fullerton , Mcwatters ,and Fawson 2003 ; Baines and Langfield-Smith 2003 ; Nicolaou 2003) .

Illustrative applications of the proposed framework can be observed across different manufacturing contexts, including lean manufacturing, Just-in-Time systems, Total Quality Management environments, and technology-intensive industries. In a lean manufacturing environment, the framework may be operationalized through the adoption of value-stream costing, visual performance reporting, real-time operational measures, and employee empowerment practices to support waste elimination and continuous improvement. In a Total Quality Management (TQM) context, firms may utilize non-financial quality indicators, continuous feedback reporting systems, and cross-functional performance measures to ensure congruence between accounting information and quality improvement initiatives. In Just-in-Time (JIT) production systems, the framework may support operational synchronization by emphasizing timely reporting systems, inventory reduction metrics, and simplified accounting procedures that reflect shop-floor activities more accurately. In technologically advanced manufacturing settings, firms may apply integrated strategic cost management systems and digital performance dashboards to support rapid decision-making and operational flexibility.

Studies and practical experience (Fullerton and Kennedy 2009 ; Fullerton et al. 2013 ; Nguyen andVo. 2025 ;Thuc 2025) have indicated that the success of new manufacturing strategies depends on the presence of certain components of the MAS as illustrated in the proposed framework . Theses components can be illustrated as follows:

3.2.1. Human Resources Practices

There are many human resources practices a company can apply to support manufacturing strategies . According to the congruence model and the proposed framework , these practices represent a constituent elements of the management accounting system, because these are one of the controls that are related to advanced manufacturing strategies addressed by the accounting literature (Lui et al. 2006 ; Kennedy and Widener 2008) .

Previous studies (e.g., Ugboro and Obeng 2000 ; Fullerton and Mcwatters 2002 ; Kennedy and Widener 2008; Ariail et al. 2024) have shown that under the implementation of modern manufacturing initiatives such as Just- In - Time (JIT) and Total Quality Management (TQM), companies encourage their employees to solve problems , improve the process flow, and make quality decisions, which means that modern manufacturing initiatives are directly related to human resources practices . Some also (Herrenkohl et al. 1999 ; Kennedy and Widener 2008; Fullerton and Kennedy 2009) see the more encouraging employees to attend programs and training workshops to acquire skills and expertise needed to make effective decisions, the more the willing they are to participate and provide feedback with ideas and proposals to introduce innovative new products that may achieve a competitive advantage , which would result in achieving organizational fit and firm's objectives . To sum up , employees who believe they have the necessary skills and knowledge to be empowered in their actions and decision-making , they will enable congruence between one of the management accounting system's elements ''human resources'' and ''work'' posed by modern manufacturing strategy, as illustrated in figure 1.

3.2.2. The Formal Environment

The congruence model shows the firm's formal environment, which represents the second component of the MAS according to the proposed framework , includes a range of elements mentioned before, which are :

3.2.3. An appropriate performance measurement system

The existence of an appropriate system for measuring, monitoring and evaluating performance is one of the formal environment's elements of the proposed MAS, which helps employees in clarifying their work and coordinating their activities , in order to achieve firm's strategic objectives (Wyman 2012) . The appropriate measurement system can make complex information simple by providing shop-floor workers with current and easy-to-use performance measurements that communicate real-time results (Cardinaels 2008) . This helps a firm in achieving on-time connection, and sharing essential information and key performance indicators (KPIs) ,which leads to on-time delivery of quality products that meet customer specifications and demands (Maskell, Baggaley, and Grasso, 2012) . Using qualitative data, Kennedy and Widener (2008) conclude that the

lean manufacturing strategy – as a modern manufacturing strategy - is related to a proper performance measurement system comprised of operational measures critical to the achievement of the manufacturing strategic objectives . Thus, it is expected that having a transparent and timely measurement system linked to strategic objectives, will facilitates the congruence between the formal environment "appropriate measurement system" and ''work'' posed by modern manufacturing strategy, as illustrated in figure 1

3.2.4. A proper reporting system

A proper reporting system is another element of the formal environment's elements of the MAS according to the proposed framework . Consistent with the commonly accepted notion that management accounting practices support a firm's strategy (e.g., Langfield-Smith 1997), the congruence model suggests that formal practices must be arranged in order to meet work demands (Nadler & Tushman, 1980) . Accounting literature indicated that the continuation of reporting about management accounting information in ways that were used in the past does not fit with modern manufacturing strategies for several reasons, most notably building a complex system of data collection and reporting that is difficult to understand (Maskell and Kennedy, 2007). Maskell and Baggaley (2004) recommended the need to change and develop the form of accounting reports to disclose company's performance goals, plans and strategies , and abandon the reports which were appropriate for the past circumstances . In modern manufacturing environments employees must be given correct information in a timely manner to help them in identifying and eliminating waste and obstacles to flow. Hence, in this circumstances it is expected the congruence between the formal environment " a proper reporting system" and ''work'' posed by modern manufacturing strategy can be achieved , as illustrated in figure 1

3.2.5. An effective strategic cost management system

Strategic cost management system (SCM) represents the third element within the formal environment's elements of the MAS according to the proposed framework. Cost management is one of contemporary management accounting techniques that provide useful cost information to enhance strategic decision making and operate more efficiently in fierce competitive environment (Foster and Swenson 1997; Sulaiman et al. 2005; Ditkaew 2023 ; Nagirikandalage et al. 2026) . For instance, cost management information has yielded most significant benefits useful for product decision, such as pricing , value-adding or deleting , redesigning , and outsourcing ; helpful for product profitability analysis such as, making operational improvements, planning budgeting , and performing evaluation (Lawson et al. 2009). The congruence and integration between strategic cost management system and modern manufacturing strategies is extremely important so as to achieve the maximum value for customers on the one hand , and to reduce or eliminate waste on the other hand . A study of Tontiset and Jirapan (2012) aimed to examine the effect of successful strategic cost management on firm performance of electronics manufacturing businesses in Thailand . The results indicate that successful strategic cost management has a positive significant effect on firm performance . Hence, the researcher expects the congruence between the formal environment " strategic cost management system" and "work" posed by modern manufacturing strategy can be achieved , as illustrated in figure 1

4. THE INFORMAL ENVIRONMENT

As mentioned before the informal environment includes various unwritten practices that are rooted in firm's beliefs and values . In the current study , top management support for changing manufacturing strategies , and developing the MAS represents the informal environment . In a dynamic environment, top leadership must be an enthusiastic and active agent of change to motivate and reassure workers of the appropriateness of new techniques (Garcia-Morales et al. 2012) . Achanga et al. (2006) found that excellent management and leadership are important factors that lead to a successful implementation of modern manufacturing strategies. Without this continuing support and commitment of top management , employees will doubt the importance of the new strategy, and then their motivation to apply it will decline . Studies investigating TQM (e.g., Powell 1995 ; Ugboro and Obeng 2000) and JIT (e.g., Fullerton and McWatters 2004 ; Wafa and Yasin, 1998) affirm the importance of top management commitment for achieving success in implementing advanced manufacturing technologies . Wyman (2012) further explains that even though companies may have the correct strategy and vision in place, if managers cling to practices that are out of sync with visionary transformations, congruence will be inhibited and progress will be limited . In general, in order to achieve success, it must haunted any

changes of strategy and culture of the company initially focused efforts of top management (Kaynak 2003).

Based on the foregoing , the researcher expects that firms that have greater top management support of changing and developing manufacturing strategies and MAS , are more likely to achieve greater success , and this results from achieving congruence and consistency between firm's informal environment " top management support " and "Work" posed by modern manufacturing strategy, as illustrated in figure 1 .

4.1. Consequences of the Congruence between Management Accounting System and Manufacturing Strategies

It was pointed out before, that the two-way arrows in the proposed framework shown in figure 1 reflects a mutual and continuous two-way relationship between the proposed MAS and the manufacturing strategy applied in the company. This means that there must be a consistency and a close correlation between what is happening on the shop-floor and what is expressed in accounting . Then what is expressed in accounting reflects the realistic environment again through feedback information to the decision-makers to be constantly familiar with any new developments occur in business environment , then the MAS starts to provide the necessary information to deal with such developments and so on . The consequences of this interdependence will be success of implemented manufacturing strategy and achievement the desired benefits of its implementation on the one hand, and increasing management accounting system's effectiveness on the other hand. Based on prior studies , it is expected that the mutual conformity relationship between the proposed MAS and the manufacturing strategy in general leads to consequences that may vary from one situation to another according to the management accounting system's components , the manufacturing strategy used , and the firm's desired priorities to be achieved . This study assumes both of planning and control effectiveness, and decision making effectiveness express these consequences as illustrated in Figure 1, which can be explained as follows :

4.2. Planning and Control Effectiveness

Planning and control effectiveness refers to firm that can succeed in planning in order that firm can be smoothly operated (Garrison et al., 2008). Planning involves developing goals and preparing budgets to achieve firm objectives in the end, firm can increase revenues or cut expenses (Garrison et al., 2008) . Moreover, control effectiveness refers to firm that emphasizes on follow up planning, and controlling budget and resources . Control involves the steps taken by management to achieve the goals set down at the planning stage (Garrison et al., 2008) . Literature revealed that successful strategic cost management has a significant effect on planning and control effectiveness (Anand 2004 ; Pierce 2006 ; Guan et al. 2009).

With respect to the relationship between planning and control effectiveness and firm's performance , related literature indicated that planning and control effectiveness is associated with firm's performance (Tontiset and Jirapan, 2012). Firm's performance refers to the company's organizational performance which can be measured by several ways , such as customer satisfaction, return on investment, product quality, total revenue growth and market share, and others (Robin 1992 ; Krumwiede and Suessmair 2008 ; Cadez and Guilding 2008) . Corresponding to, prior researches found that successful budgeting application has a significant effect on firm performance (Haldma and Laats 2002 ; Cadez and Guilding 2008 ; Dunk 2011 ; Tontiset and Jirapan 2011). Corresponding to Caricofe (1982), Guan et al. (2009) suggested that planning and control effectiveness can enhance firm performance . Hence it is expected that Firms that have a MAS (involves human resource practices , an appropriate performance measurement system , a proper reporting system , an effective strategic cost management system) to make it in line with the manufacturing strategy, are more likely to achieve greater effective planning and control and superior performance.

4.3. Decision Making Effectiveness

Decision making effectiveness refers to an assessment to what extent a decision maker achieves the purpose for making a decision such as sourcing , changing process and product design , pricing and product mixing , and other economic decisions (Pizzini 2006 ; Lawson et al. 2009) . For instance, manager's ability to manage depends on good decision making made through the most efficient course of action to achieve a specified objective. To make appropriate choices, manager needs cost information quality related to alternative solutions (Barfield et al. 1997). Cost management literature indicated that successful cost management has a significant influence on decision making effectiveness. For instance, (Swenson 1995 ; Shields 1995 ; Chenhall 2004 ; Maelah and Lbrahim 2007)

found that strategic cost management supported the strategic and operational decisions such as sourcing, changing process, product design, and pricing and product mixing. Moreover, cost management information can support decision making effectiveness such as product rationalization, developing new products, and acquisition decisions (Pizzini 2006 ; Lawson et al. 2009).

With respect to the relationship between decision making effectiveness and firm performance, related literature indicated that decision making effectiveness is associated with firm performance. For instance, (Anderson and Lanen 1999 ; Pizzini 2006 ; Cadez and Guilding 2008) found that effective decision making from cost information is used primarily to enhance firm performance. Chenhall (2003) suggested that decision making effectiveness could enhance the potential of firm performance. Kennedy and Affleck-Graves (2001), and Taba (2005) found that relevant cost information will enable to make better decision for instance, using Activity-Based Costing assists in decision-making improvement and performance enhancement . Hence it is expected that Firms that have a MAS (involves human resource practices , an appropriate performance measurement system ; a proper reporting system ; a precise and effective strategic cost management system) to make it in line with the manufacturing strategy, are more likely to achieve greater effective decision-making and superior performance.

On the other hand , focusing on the impact of the relationship between the MAS and the manufacturing strategy on firm performance . It is expected that the correspondent relationship between the MAS -with its proposed components- and the manufacturing strategy has a direct impact on a firm performance, as shown in figure 1. Previous studies (Chenhall 2004 ; Pierce 2006 ; Agbejule and Saarikoski 2006 ; Krumwiede et al. 2007 ; Cadez and Guilding 2008 ; Tontiset and Jirapan 2012) have found that successful strategic cost management, which is one of the formal environment's elements of the MAS, had a significant impact on the firm performance measured by the extent to the success in cost control , the extent to the development of new products, and the extent to the development of internal processes .

5. CONCLUSION

This paper contributes to theory as well as practice. These contributions are addressed as follows :

5.1. Theoretical Contributions

This paper aims to gain a vivid understanding of how can firms achieve conformity and consistency between a MAS and modern manufacturing strategies generally . This research provides important expanding on previous knowledge and relevant literature of understanding the way in which management accounting system changes responding to the changes of manufacturing strategies. Three principal theoretical frameworks, the congruence model , the RBV of the firm and contingency theory, are used to explain both the antecedents and consequences of the congruence between a MAS and modern manufacturing strategies . Moreover, this paper focuses on the general components of MAS which should be congruent with the implemented manufacturing strategy . These potential general components will be human resources practices , an appropriate performance measurement system , a proper reporting system , and an effective strategic cost management system that can enhance the planning and control, decision making effectiveness, and firm performance. In addition, this paper integrates the internal resources and capabilities which may affect the MAS . Furthermore, this paper addresses the importance of the correspondent relationship between the MAS and the manufacturing strategy relative to the firm performance .

5.2. Managerial Contributions

This paper helps managers identify and justify key components of the MAS that may help firm's success. Managers should effectively manage and utilize the components of the MAS to sustain and succeed. In the challenge of manufacturing strategies implementation, managers should implement an appropriate performance measurement system , a proper reporting system , and an effective strategic cost management system that provide the important cost information for decision making such as sourcing , product pricing and mix , producing design , and profitability. Top management should also plan to expand their supporting and commitment to changes in manufacturing strategies and MAS to continuously increase firm performance levels.

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