

Implementing Activity Based Management: the Role of Organizational Values

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Abstract

This article deals with the adoption process of one of the most popular performance measurement systems, activity based costing and management (ABCM). The research object of the article is performance measurement system analyzed from organizational changes point of view disclosing the role of organizational values. Theoretical framework of this study is based on two approaches, namely contingency and complexity theories.

The first part of this article presents theoretical background and interpretations of performance measurement system and activity based costing, form of organizational values, contingency and complexity theories point of view. Main theoretical assumptions used for case study are formulated as well.

Results of the research (case study) in Lithuanian organizations are presented in the second part of this article. Presuming the fact that changes process must involve for quite a long time, research analysis is performed comparing two situations (2003-2004) and (2006).

Key words: activity based costing, performance measurement system, organizational values, contingency theory, complexity theory.

Introduction

Research problem and relevance Recent studies have disclosed the significance of management accounting as a stimulus for organizational change and progress and substantiated the benefit of performance measurement process not only for financial results. One of the most popular management accounting methods are activity based costing (ABC) and management (ABCM). ABC is, like any other information system, effective only to the extent that it is being actively used to make decisions. That is, ABC as a cost-reporting tool that is not being used by managers to review how things are done and how they could be done better is not likely to lead to the positive outcomes described above. As opposed to traditional cost measurement systems, the key to ABC

is in the kind of insights it allows managers to gain and in its application. ABC serves not only as a cost knowledge management tool but also as a process by which employees gain the opportunity to learn more about how the organization allocates resources and creates value.

On the other hand, efficiency and effectiveness of the ABCM depends on the organizations' ability to apply a theoretical descriptive method in practice, an ability to incorporate information in a decision making process, an ability to improve and change the systems according to changing external conditions and the internal potential of the organization. According to this aspect, one question arises: what factors impact success of a theoretical descriptive method implementation process and changes of a performance measurement system and what theories let us recognize, analyze and manage them.

The object of this article is the performance measurement system (PMS) the methodological basis of which is Activity based costing and management model.

Theoretical framework of this study is based in two approaches. Contingency theory is suitable to analyze in what way PMS fits to its internal and external environment. The purpose is to contribute to a better understanding of the factors that affect the adoption and use of PMS in organizations and the relationship between these factors and performance measurement practices. Contingency factor in this study is organizational values. Another theoretical approach used in this article is complexity theory. In the last decade complexity theory has been advocated as a way of helping to understand organizational change and innovation (Beeson and Davis, 2000; Burnes, 2005a; Grobman, 2005; Houchin and MacLean, 2005; Hudson, Smart, Bourne, 2001). Hence on the basis of complexity theory peculiarities of organizational adaptations should be disclosed.

The aim of this article is to disclose how organizational values impact activity based costing change process in the organization.

The methodology of the paper includes two main parts. The development of theoretical frame-

work is presented in the first parts. Research (case study) in a Lithuanian organization is presented in the second part of this article. Presuming the fact that changes process must involve for quite a long time, research analysis is performed comparing two situations (2003–2004) and (2006).

Theoretical background

Importance of ABC in an organization. Traditionally performance measurement is defined as the process of data identification, accumulation, measurement, interpretation and dissemination, the main aim of which is to provide information about value creation and ongoing improvement processes in the organization. Performance measurement system (PMS) is useful for data accumulation and transformation into valuable knowledge if organizational changing process is ensured. The most popular management accounting method is activity based costing (ABC) and management (ABCM).

Activity-based costing approaches emerged in the mid 1980s as an alternative measurement system to account for costs related to particular products, customers and activities. It was positioned as an alternative to traditional cost accounting systems (Kaplan and Norton, 1992). ABC offered an important advantage over traditional cost measurement approaches in that it accommodated businesses' growing need to manage an increasing variety of products, services and customers on a globally expanding scale and served as a way to control costs while at the same time functioning as a tool for managers trying to make operational and strategic decisions (Kaplan and Norton, 1992). Since its emergence over a decade ago, ABC has been adopted by numerous, mostly large, organizations and has established itself successfully not so much as a replacement for traditional accounting systems, which are still required for financial reporting purposes, but as a parallel and supplementary system facilitating managerial decision-making.

In any event, if the information gathered in activity-based costing systems is used to analyze the organization's current activities and cost pools in an operational and a strategic manner. Using information operationally means continuous performance improvement, increase of efficiency and effectiveness, rational recourse spending. Strategic cost information management means analysis of different cost object profitability.

One caveat about ABC is that, like any other information system, it is only effective to the extent that it is being actively used to make decisions. That is, ABC as a cost-reporting tool that is not being used by managers to review how things are done and how

they could be done better is not likely to lead to the positive outcomes described above. As opposed to traditional cost measurement systems, the key to ABC is in the kind of insights it allows managers to gain and in its application. ABC's advantage over other information systems is that it provides insights that span traditional functional boundaries in the organization (Driver, 2001).

Summarizing it could be maintained that the prime goal of ABCM introduction was to solve the costing problems. But the most important advantage is the ability to solve performance improvement, reasonable cost management, customer evaluation, pricing problems, to measure and monitor value creation process and manage value creating drivers. ABC serves not only as a cost knowledge management tool but also as a process by which employees gain the opportunity to learn more about how the organization allocates resources and creates value. But this changing and learning process could be ensured according to organizational values. Values define the area of freedom for managerial action and subsequent organization performance. Values influence what people do and how they will do it.

While analyzing conditions of organizations recent external environment it becomes clear that introduction of ABCM time was opportune. On the other hand, it does not mean that all application cases were successful. Despite the continued widespread development and use of ABC and other performance measurement systems, a very important aspect is about the relevance of performance measurement systems in general in the information age (Pimentel, Major, 2006; Rautenstrauch, 2006). The key question is why some cases are successful and others are not. And what theories can help to shed more light to this phenomenon. An alternative approach to the better use of management models may be to re-explore the older models in light of the new understandings. However, findings from national studies demonstrate that the changing environment of organizational performance has a direct impact on changes in management accounting, which, in due turn, are realized in close connection with projects on re-organizing internal management systems. A key understanding here is that different theories can help to analyze changes of PMS and the way it fits to the organization's environment the best.

Complexity theory as a theoretical basis for change management. A theory which can explain changes of PMS in the organization is complexity theory. In some ways, complexity theory is an extension of General Systems Theory, which became the dominant model of organizational theory in the 1960s. The dominant paradigm for decades was reductionist, sug-

gesting that a system can be analyzed by understanding each of its parts and that there is a general linear relationship between inputs and outputs (Rooney and Hearn, 1999).

The space of complexity is the state, which the system occupies and which lies between order and chaos (Bechtold, 1997; Jenner, 1998; Tetenbaum, 1998). It is the state which embraces paradox; a state where both order and chaos exist simultaneously. It is also the state in which maximum creativity and possibility exist for the organization to realize and explore (Letiche, 2000; Macbeth, 2002).

Complexity theory suggests that there is a quasi equilibrium state, just short of the point where a system would collapse into chaos, at which the system maximizes its complexity and adaptability. This point is referred to in the literature as the edge of chaos. The edge of chaos is a useful construct to explain some of the apparent paradoxes of management (Brodbeck, 2002; Styhre, 2002). One of the paradoxes of management or organizations is that stability and flexibility are both seen as creating organizational effectiveness, even though these two constructs are opposites. Complexity theories reconcile this. Using this concept in the organizational context, organizations that are too stable fail to respond to changing conditions in the environment are at a competitive disadvantage, and eventually go belly-up. Organizations that are changing too much also disintegrate. Yet there is an optimal place between these two that promotes survival, the edge of chaos, where the organization is the most creative, promotes the most of learning and adaptation and, as paraphrased by Ralph Stacey, gets to the future before your competitors do (Smith, 2005, Burnes, 2005).

Good managers and organization leaders know when to change communication rules to move the organization to the edge of chaos (either away from chaos or away from stability) in order to promote organizational changes. Complexity theory deals with the nature of emergence, innovation, learning and adaptation (Keene, 2000). According to complexity theorists such as Stacey (1996) the concept of the organization moving from one stable state to another as a result of change is flawed. Our best use of complexity theory for understanding organization development may be as a metaphor giving us new insights, rather than trying to search for common principles across a variety of very different systems (Manson, 2001). Summarizing it could be maintained that complexity theory let us study the process of changes and answers the questions:

- In what way the organization at a particular moment deals with chaos and uncertainties?
- To what extent it seeks for stability and order?

- What contingent factor is most significant determining those peculiarities of changes?

Organizational values as contingency factor.

As mentioned, one of the theories, which help to analyze in what way PMS fits to the organization's internal environment is contingency theory. PMS studies are characterized by a contingency approach: each organization has to choose the most suitable system by taking into account some contingency variables such as strategy, objectives, structures, culture, technology, etc. In the literature on PMS many normative models are proposed. Following the criticism of traditional approaches, which were based on financial measures, in 1980s balanced and dynamic architectures were developed and analyzed. However, the literature reveals that little empirical research on the implementation and use of these architectures has been carried out. Furthermore, the factors that enable and constrain performance measurement have not been investigated (Garengo and Bititci, 2007).

In order to identify the contingency factors influencing PMS in organizations, an in-depth review of PMS literature was carried out (Garengo and Bititci, 2007). In order to find out the main contingency factors, the information collected through the literature review was aggregated using the categorical aggregation and interpretation technique, which brings instances together until something can be said about them as a group (Biazzo and Bernardi, 2003). Knowledge consists of building blocks and the aggregation technique can be used to arrange and assemble different sets of blocks for solving more complex problems, i.e. the categorization of properties through intuitive aggregation. Then, interpretation is applied to give a meaning to each group. From this, the following five contingency factors, that may influence the implementation and use of performance measurement, were identified by Garengo and Bititci (2007):

- *External environment* impacts on performance measurement can be investigated indirectly because environmental dynamics affect business strategy; consequently, it is enough to analyze the influence of strategy.
- In order to study *corporate governance structure* in organizations, two key dimensions have to be considered: the role of the board of directors and the influence of ownership on corporate governance. The nature of the corporate governance structure impacts the perceived value of a performance measurement system as a decision-making support tool. The role of the board of directors moves from a service role to a strategic one, when the composition of the board of directors moves from entrepreneurs who own and manage the company to a group of managers and external shareholders.

The owners do not manage the company and they have no influence on company governance. In this case the importance of PMS as a tool for supporting decision-making increases. When the owners manage the companies, PMS is not used or is used in the wrong way.;

- The relationship between PMS and *MIS* is advanced information system practices create a context that favors the use of a performance measurement system. When managerial practices and human behavior with respect to the *MIS* are advanced, there is a context that favors performance measurement, regardless of the level of investment in information systems (Garengo et al., 2005).
- The relationship between performance measurement and *strategy* also business models can be analyzed according to the model developed by Bititci and Martinez (2001), the value matrix. Companies start to use performance measurement to support changes in its business model.
- *Organizational culture* is defined as the deepest level of basic assumptions and beliefs that are shared by the members of an organization and considered to be one of the most stable and inertial factors in an organization. Consequently, changes in culture are often described as complex and part of a long process. *Management style* is defined as the practices adopted by leaders in decision making, management of information, relationships, motivation and management of subordinates (Stacey, 1996; MacIntosh and MacLean, 2001). Management style is considered to be one of the key aspects to understanding organizational culture (Quinn, 1984). PMS use promotes the introduction of an achievement culture and a consultative management style. During the implementation process an authoritative management style is required for the successful implementation of PMS. However, this is only a way to support the implementation process.

Hence PMS have to be implemented appropriately if it needs to be used to aggregate measures (Palmer, Parker, 2001; Troxel, Weber, 1990). The advantage of implemented performance measurement systems depends on the organization's ability to use the system and to incorporate generated information to decision-making process. The implementation of management accounting methods for performance measurement in the organization directly depends on specific needs for information in an individual organization (Bedford, Brown, Malmi, 2006). On the other hand, management needs for information could be determined by organizational values. According to this, it could be stated that organizational values are the main axis of ongoing processes and employees

relations in organization. Value choices are subjective interpretations of ethical principles and vary what society and individual managers prefer. Values define the area of freedom for managerial action and subsequent organization performance. Values influence what people do and how they will do it.

It could be stated that performance measurement system is useful in the organization if it is suitable with organizational values. We analyzed how different content of performance measurement system in different organizational values model is dominating. One values-based approach to measuring culture is that given by Quinn (1988), competing values model (CVM). He identified four cultures or models of organizing, reflecting what he saw as the four major models in organizational theory that were to form the basis of his "competing values" framework (Quinn, 1988).

A competing values model discloses four management models. The most resent management model is open system, which is based on nonlinear organizational relations and hence means that level of uncertainty is the highest. Human relations and older models of Taylorism hold more generally to certainty principles.

Two management models, known as the rational goal model and the internal process model, depict Taylor's views on management in detail. The first of these models is the rational goal model, based on the central idea that a firm should strive to make a profit. The basic assumption in this approach is that clear direction (from top management) leads to productive outcomes. Using this model, there is a continual emphasis on goal clarification, rational analysis, and intervention.

The second management model directly aligned with Taylorism is known as the internal process model. The internal process model is complementary to the rational goal model and came largely through the work on "professional bureaucracies" by Max Weber and Henry Fayol. The central idea in this model is that stability and continuity provide effectiveness and that routinisation leads to stability. The internal process model's emphasis is on defining responsibilities, measurement, documentation and record keeping. The model focuses on efficient workflow and coordination.

Tenets of the internal process model remain core to current performance measurement systems. For instance, in measurement system known as activity based costing (ABC), there is a focus on detailed documentation and record keeping that is expected to lead to improved allocation of resources. ABC operates in detailed documentation that traces direct and indirect costs from specific product or service lines

back to the activities involved in production. These activities of production are then linked with factors that “drive” them. The drives that result from this are believed to be input measures that correlate positively with needed resources (Palmer, Parker, 2001).

Summarizing it could be stated that contingency theory postulates that the effectiveness of the organization is contingent upon the elements of various subsystems, PMS is one such subsystem. Contingently theory is based on the premise that there is no universally appropriate performance measurement system which applies equally to all organizations in all circumstances. Organizational values determine the organization’s reaction to the environment, which means that organizational values influence management needs for information, that’s why an effect to performance measurement process have too. Organizational values are most suitable contingency factor to analyze PMS, because organizational values form the conditions for PMS and its changes. Analysis of PMS according to organizational values could be based on several indicators (Gimžauskienė, 2004): me-

asurement appliances (usable indicators at different levels), measurement base (characteristic planning features), position of estimator, valuable performance level, priorities of value creation and dispersion of strategic purposes into tactical targets.

Theoretical framework and development of the hypotheses The theories mentioned above let us claim that two factors are the most suitable for performance measurement system (activity based costing and management) changes: the level of uncertainty and organizational values. The greater environment uncertainty, the more difficult it is to prepare measures which could then become the basis of performance evaluation. On the other hand, organizational values determine the organization’s reaction to the environment, which means that organizational values influence management needs for information, that’s why an effect to performance measurement process have too.

According to complexity theory and organizational values four theoretical presumptions could be stated (Figure 1).

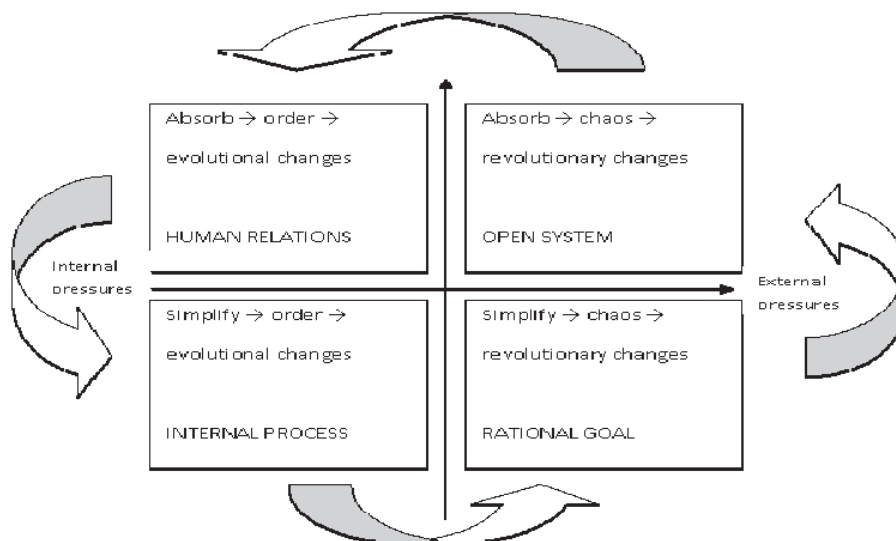


Fig. 1. Organizational values and PMS changes matrix

If dominate to rational goal model characteristic values, it means an organization would like to simplify the changes of the environment but would balance on the state of chaos, will try to change according to the changing environment and the changes probably would be revolutionary.

If dominate to open system model characteristic values, it means an organization at last would like to absorb the changes of the environment but will still balance on the state of chaos, could try to change according to the changing environment and the changes probably would be revolutionary.

If dominate to human relations model characteristic values, it means an organization would like to

absorb the changes of the environment and would like to seek the order, that’s why the changes probably would be evolutionary.

If dominate to internal process model characteristic values, it means an organization would like to simplify the changes of the environment and would like to seek the internal order that’s why the changes probably would be evolutionary.

Based on those theoretical presumptions it could be stated that the higher implementation level of activity based costing leads to the more evident values of internal process, the internal process model’s emphasis is on defining responsibilities, measurement, documentation and record keeping, shortly, the model

focuses on efficient workflow and coordination. Activity based costing (ABC) also focuses on detailed documentation and record keeping in order to lead to improved allocation of resources. Analysis of PMS according to organizational values could be based on several indicators (Gimžauskienė, 2004): measurement appliances (usable indicators at different levels), measurement base (characteristic planning features), position of estimator, valuable performance level, priorities of value creation and dispersion of strategic purposes into tactical targets.

Research method and results

In order to point out the changing relations between ABC and organizational values qualitative research was performed. This choice was determined because of the potential of qualitative data to get a deeper insight in to organizational process while implementing and using performance measurement system.

Research method. Case study was performed in a Lithuanian organization disclosing relations between organizational values and performance measurement system changing level. A choice of the organization for case study was determined by such kind of criteria: organization's size, implementation level of both management accounting conceptions, reasons to adopt management accounting conceptions. Assessment of performance measurement system was performed using interview method. Respondents were chosen from different management levels. This choice was determined presuming that an objective situation could be disclosed summarizing information and opinion from different management levels. This ensures objective view of functional systems' integration and availability at different management levels. Respondents of lower management level also the top manager were interviewed using a structured questionnaire. Organizational values were analyzed according to competing value model, a research tool which could be used to identify dominating organizational values by six principles it was established:

- Dominating characteristics show indicators of the organizational environment. The organization could be identified according to this indicator;
- Management style shows the most suitable management type for the organization. According to this indicator it could be stated who will be the leader of changing process;
- Personnel management shows the main point of employees' relations. If readiness for change is ensured, so this indicator will help to analyze changing manager characteristics and the most suitable form of relations;

- Estimating values could be identified according to the most important connecting chain in the organization. This indicator shows what orientation could be found in changing process.
- Strategic orientation and critical keys to success show who creates value and influences clear changing process and desirable results.

Questions about organizational values were included in the last part of the questioner, where respondents had to list indications of different organizational values. A dominating type was chosen according which values indicators were displayed the most it means average was the highest. An objective opinion was checked with quantitative interview also according to the organization's mission, values and artifacts.

The level of ABC implementation was estimated by making presumption that it depends on the knowledge of the conception and implementation experience (*full system, partly implemented system, implemented but not used system, failed to implement, known but not implemented, unknown system*). Respondents marked the most suitable situation for their organization

In ABCM case respondents ought to check in what parts of value chain they measure costs and performance. In order to evaluate availability of information for decision making and determine the features of PMS changes to use the system respondents were asked to mark the areas where they usually use it.

Conclusions and interpretation were made comparing the results of organizational learning and changes in performance measurement system. Presuming the fact that implementation process must involve for quite long time span (continuous systems improvement) case study analyses will be performed comparing two situations (2003–2004) and (2006).

Results and interpretation. Case study organization is a Bank, member of international group, operating in retail and corporate banking in Lithuania. Research of performance measurement system was performed since May of 2003 till February of 2004. At this time four respondent of different management levels were interviewed (manager of customer service center in Vilnius; expert of financial analysis and planning department in Vilnius; CEO of Klaipeda region and member of Directors board in Vilnius). In order to point out the changing role of performance measurement system through organizational learning, the same research was performed since June of 2006 till September of 2006. At this time expert of financial analysis in Kaunas; CEO of Kaunas region; manager of customer service center in Kaunas and Director of private client finance were interviewed.

Changes in organizational values. Resuming

results from 2003–2004 analysis, it could be stated that different management level managers understand the organization in different ways. Two respondents described the organization as a rational goal model, one thought that the organization belongs to human relations model and the others thought that organization is an open system.

The smallest average was found in internal process model (total average 1.75) and this means that the organization was not bureaucracy at that time. Values characteristic to other models were found much more (total averages 2.38, 2.83, 3.13). According to the fact that even two respondents marked rational goal model values, it could be stated that dominate to this model characteristic values. On the other hand, it is logical that in different departments different values are dominating.

Our case study purpose was to find out values characteristic to all the organization. Higher management level respondents marked rational goal model values, so it would be purposive to follow this opinion. This conclusion could be made according to objective facts (collected data and indirect observations).

- Direct confirmation of this conclusion is collected data: respondents' opinion average shows that this model results are not less than 3 while maximum is 4. This means that rational goal model indicators are characteristic to the analyzed organization.
- Indirect indicators, which show that a rational goal model is dominating, are social stated values – organization believes, the organization's that resolute performance and international recognition are a result of high technical standards and quality.
- Organization's mission declares trying to create organizational value by recognizing customer needs and by offering the most suitable financial

solutions. Flexible reaction to opportunities and openness to innovations could improve orientation to the external environment. In other words these activities are characteristic to a rational goal model.

- On the other hand, the mission of the organization declares that the organization can reach the best results with a strong employee motivation system. Other-wise, according to highest hierarchy level manager's opinion found out in an informal interview, the most important purpose is development, while problems of the employees would be solved in the future. Resuming, it could be stated that values characteristic to human relations model are not the most important priority.
- Resuming this, let us make a conclusion that values characteristic to human relations model are desirable because this opinion was declared in the questioner by the manager of the highest hierarchy level.

Resuming 2003–2004 research results it could be stated that in the analyzed organization values characteristic to rational goal model are dominating and changes will be found in the future because values characteristic to human relations model are desirable.

Some changes in organizational values were found in 2006 research: the smallest average was found in open system model (total average 2.17). Values characteristic to human relations, rational goal and internal process models were found much more (total averages 2.38, 2.75, 2.42). According to the fact that even two respondents marked rational goal model values, it could be stated that dominate to this model characteristic values (like in the first (2003–2004) research). On the other hand, evaluation of four sets of values are not so different in 2006 than in 2003–2004. It means that the organization became more balanced.

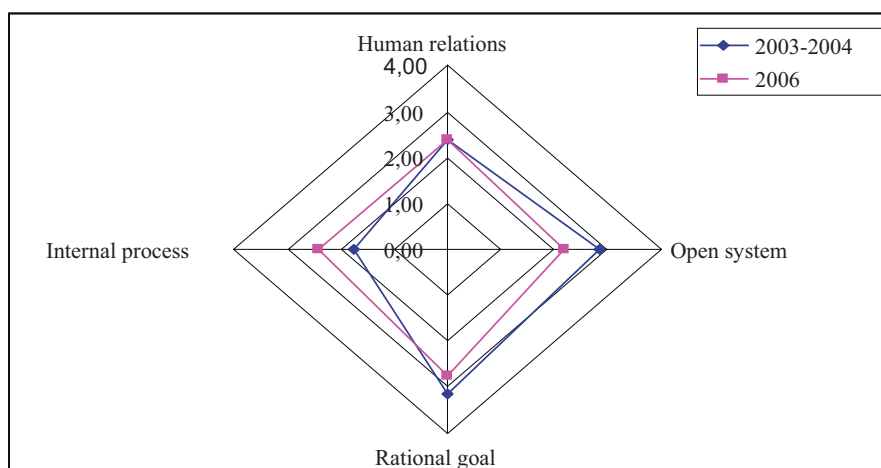


Fig. 2. Changes in organizational values in 2003–2004 and 2006

Changes in ABC. Consideration about ABCM implementation was started in the Patron Company in 1997. The implementation project was problematic because of organization structure changes, continual introduction of new products, complicated allocation of IT costs and too complex structure of activities. Till 2004 ABCM was used for costing in the Patron Company only. The functioning system had a lot of disadvantages, namely, disproportional allocation of IT expenses, unclear identification of cost objects (*products, services and distribution channels*), the system was applied in retail banking only. The activity based costing implementation project in Lithuania was started in 2003. A new project group was set up in order to meet the goal to apply ABCM for EVA calculations and IT expenses allocation for business units, bank products and customers groups from 2004.

In 2003 we started analysis with the expert of the financial analysis department. The respondent declared ABC as a partly implemented system while in the second research (2006) the expert of the financial analysis department declared ABC as full implemented. At this point it could be maintained that there are a lot of changes in performance measurement system (*costs and performance are measured in wider range of activities*) and this proves that management needs for information are satisfied using performance measurement systems much more. According to the result, it could be maintained that there are relations between performance measurement and organizational values. Respondents declared full implementation of ABCM. ABCM is most suitable for the organization with internal process values. Results of analysis show obvious difference: values characteristic to internal process were evaluated 1.75 in 2003–2004 and 2.42 in 2006.

Summarizing it could be stated that ABCM is implemented successfully. On the other hand, they are not fully integrated. This conclusion has been made because we have noticed absence of communicational relations between the top and lower management levels (the lower level does not know about the systems). Those changes were passed in quite short time and organizational values played an important role. According to the situation that change of values average characteristic to internal process model were more expressed, it could be maintained that the organization became more bureaucratic. According to this analysis, it could be maintained that the organization became more formal and this process could be influenced by organizational values.

Conclusions

1. According to theoretical prepositions, it could be stated that changes of performance measurement system needs to be analyzed according to different theoretical assumptions.

The organization needs to fit its changing environment. In order to fit the environment the organization needs to adapt all systems, performance measurement too, to changing environmental conditions. This aspect could be analyzed according to contingency theory. But contingency theory could not answer the questions when the organization needs to change and what factors influence effective management of those changes. Change management could be analyzed according to complexity theory.

2. According to theoretical prepositions it could be stated that organizational values are the most suitable contingency and complexity factor to analyze PMS changes.

Management needs for information could be determined by organizational values. According to this it could be stated that organizational values are the main axis which stimulate need to get new information in the organization. PMS is one of the systems in the organization which give important information in a decision making process. But PMS need to change according to the changing environment, reaching to have useful information all the time. Hence organizational values form conditions for PMS and its changes and it could be stated that organizational values are the most important contingency and complexity factor analyzing PMS changes process.

3. Theoretical prepositions and results of the case study let us maintain that changes of organizational values might influence the integration level of modern management accounting conceptions.

Changes in organizational values (internal process model became more dominate and this means that the organization became more bureaucratic) show that should be changes in ongoing organizational processes and systems, such as ABC. According to the fact that values characteristic for internal process models are dominating in the analyzed organization we find out that ABC is quite fully implemented and PMS changes are in progress.

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Veikomis grįsto valdymo diegimas: organizacijos vertybių kontekste

Santrauka

Vykstantys globaliniai pokyčiai keičia organizacijos vertę kuriančių veiksmų pobūdį, o tai lemia jų vertinimo ir valdymo problemą. Dėl šios priežasties šiuolaikinėje verslo aplinkoje vis didesnę svarbą įgauna veiklos vertinimo sistema. Viena iš naujausių ir populiariausių veiklos vertinimo sistemų yra veikomis grįsta kaštų apskaita (ABC) ir valdymas (ABCM). Labai svarbu nagrinėti veiklos vertinimą iš pokyčių pozicijos, kadangi organizacija turi nuolat tobulėti ir reaguoti į naujas technologijas. Greita reakcija ir lankstumas versle gali būti pasiekiami tik tada, kai sprendimai bus grindžiami laiku gauta ir adekvačia informacija bei žiniomis, kurių pagrindą formuoja organizacijoje vyraujančios vertybės.

Šio straipsnio tyrimo objektas yra veiklos vertinimo sistema. Darbo metodologinį pagrindą sudaro veikų kaštų apskaitos ir valdymo koncepcija. Straipsnyje siekiama iširti organizacijos vertybių įtaką pokyčių procesui diegiant ir tobulinant veikų kaštų apskaitos sistemą veiklai vertinti.

Tyrimo metodologija yra pagrįsta dviem teorinėmis prielaidomis. Kontingencinė teorija yra dažniausiai pasitelkiama analizuojant veiklos vertinimo sistemą, tačiau ji neatsako į visus klausimus, susijusius su veiklos vertinimo sistemos pokyčiais ir jų valdymu. Todėl veiklos vertinimo procesas turi būti analizuojamas remiantis skirtingomis teorijomis. Kita teorija yra kompleksškumo teorija. Veiklos vertinimo sistemos analizė šių teorijų aspektu leido išskirti du susijusius kintamuosius, leisiančius atvejo analizės būdu tirti ABCM sistemos įdiegimo lygį. Tai yra neapibrėžtumo lygis ir organizacijos vertybės.

Pirmoje straipsnio dalyje suformuluotos pagrindinės teorinės tyrimo prielaidos. Antroje dalyje aptariamas Lietuvos organizacijoje atliktas kokybinis tyrimas ir jo rezultatai. Siekiant įvertinti veiklos vertinimo sistemos pokyčius, buvo lyginamos dvi organizacijos situacijos: 2003–2004 metų ir 2006 metų. Šiuo aspektu buvo atlikta analizė.