

CHANGES IN THE ROLE OF MANAGEMENT ACCOUNTANTS FOLLOWING THE INTRODUCTION OF ERP SYSTEMS

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ABSTRACT

In recent times ERP systems have found their way into corporate world and brought great opportunities to improve effectiveness and efficiency of business processes. Thus ERP systems contribute considerably to the evolving role of management accountants. Although international research has taken up the field of ERP systems as well as of management accountants, there is still little research on ERP systems and management accountants. Therefore the present study sheds light on the changing role of management accountants following the implementation of ERP systems. In reference to an extended Austrian survey and the theoretical concept of social role, this quantitative study shows that tasks of management accountants expand whereas management accounting jobs remain unchanged following the implementation of ERP systems.

Keywords: *Enterprise systems, ERP systems, management accountants, role, quantitative survey*