Management Accounting Reports in Small Businesses: Frequency of Use and Influence of Owner Locus of Control and Goals

Jeffrey F. Shields, Joyce M. Shelleman

Abstract

This study examined small business use of management accounting reports available in QuickBooks® accounting software. Results from a sample of 128 small businesses, predominantly microbusinesses, reveal that the use of most reports is relatively infrequent. Findings support the hypotheses that business owner personal attributes of an internal locus of control and the goal of attaining intrinsic rewards are significant predictors of report use. Implications of the findings for practice and QuickBooks training are discussed.

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PDF

Refbacks

- There are currently no refbacks.