

# Management accounting reports in small businesses: Frequency of use and influence of owner locus of control and goals

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## 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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organization(s). Locus of control explains the ways in which people. assign accountability for actions that occur in their lives. The individuals themselves can control some of their. connecting I-E locus of control and female entrepreneurs. This inquiry revisits the broadly studied concept of locus. of control as it relates to women entrepreneurs. According to Kaufmann [1995], an internal locus of control has been. linked empirically to entrepreneurial activity. Nelson, G. "Locus of control for successful female small business proprietors." *The Mid-Atlantic Journal of. Business*, 27(3), 1991, 213-224.

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internal locus of control appears to be a primary characteristic of individuals who act as change agents in an attempt. to upgrade themselves, their group or their