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**MATTERS OF CONCERN: HYPE OF SUPPLY-CHAINS AND HOPE OF  
MANAGEMENT ACCOUNTING**

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**ABSTRACT**

**Purpose:** The concern of this paper is epistemological. It explores whether and how the emerging post-bureaucratic forms in organisations have presented a new organizational ontology and developed “matters of concern” among the researchers regarding the suitability of prevailing management accounting practices. Focusing on management accounting within supply-chains, the paper aims to unpack the researchers’ concerns over the ambiguity of management accounting roles therein.

**Methodology:** This is based on a state-of-art review. It evaluates the researchers’ “matters of concern”, highlights the discursive effects of supply chains on the conventional wisdom of management accounting and articulates how researchers have raised the issues of ambiguity being imposed on management accounting’s calculative regimes.

**Findings:** Researchers focus not only on the issues within management accounting per se but on the complexities embedded in the supply-chains and the reciprocal presence between management accounting and such complexities. The “matters of concern” have been raised around seven interrelated aspects: supply-chain relationships, performance measurement and management control, decision-making, trust, supply-chain risk, reverse logistics, and sustainability. These were taken to speculate an ambiguity the roles of management accounting and create a “condition for possibility” for revisiting the “relevance lost” thesis of management accounting.

**Originality** – This articulates a space for an epistemological debate about the knowledge progress through raising the issue of ambiguity of management accounting with respect to the new post-bureaucratic forms.

**Keywords:** Supply-chain, Management accounting, Inter-firm relationships, Inter-firm accounting, Matters of concern.