

Constructs in Survey-Based Management Accounting and Control Research: An Inventory from 1996 to 2015

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ABSTRACT: This article presents an inventory of constructs measured in survey-based management accounting and control (MAC) research from 1996 to 2015. The inventory is intended to serve as a reference source for researchers to identify prior operationalizations of constructs of interest.

Keywords: survey method; management accounting; management control; construct measurement.

INTRODUCTION

This article provides an inventory of constructs measured in survey-based management accounting and control (MAC) research from 1996 to 2015. The starting point was the last year of the construct inventory presented in Kwok and Sharp (1998), who classified 181 constructs used in behavioral accounting research from 1990 to 1996.¹ Following Van der Stede, Young, and Chen (2005), we consider constructs in research articles published in eight leading accounting journals: *Accounting, Organizations and Society* (AOS), *Behavioral Research in Accounting* (BRIA), *Contemporary Accounting Research* (CAR), *Journal of Accounting and Economics* (JAE), *Journal of Accounting Research* (JAR), *Journal of Management Accounting Research* (JMAR), *Management Accounting Research* (MAR), and *The Accounting Review* (TAR). Articles are included in our sample if they meet the following four criteria: they examine MAC practices, they use the survey method as the primary means of data collection, they assess one or more constructs using perceptual measures, the data are obtained from a survey instrument designed by the researchers (i.e., studies using survey data from a third party, such as a consulting firm, are excluded), and the aim of the article is theory testing or theory building (i.e., descriptive articles are excluded). A summary of the number of survey-based articles across the eight journals is provided in Table 1.

In total, our inventory identifies 758 unique constructs that have been operationalized 1,555 times in 191 articles.² Of note is that most constructs (578; 76.3 percent) appear in just a single study, with the remaining constructs (180; 23.7 percent) appearing in two or more studies. The number of times that a construct has been measured over our sample period is shown in Figure 1.

The inventory of constructs is presented in Table 2. We have separated constructs into four categories depending on the object of measurement: (1) MAC practices and organizational design (Panel A), (2) psychological attributes and individual behaviors (Panel B), (3) performance and goal-related outcomes (Panel C), and (4) organizational characteristics and context (Panel D). The first column of Table 2 states the construct label. In some instances, researchers have used different labels to refer to the same theoretical concept. These constructs are combined under a single label in the inventory. The second column

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¹ Another useful resource for researchers that complements this article is the work of Schäffer (2007). He describes 230 constructs used in management control research prior to 2007, as well as reporting the measurement items and empirical assessments of reliability and validity reported in the studies that employ these constructs.

² We exclude single item measures that capture objective or factual information (e.g., number of employees as a measure of firm size). Objective or factual measures are those that refer to observable properties of a construct that can be externally verified. However, multiple item measures that contain one or more objective items are retained.

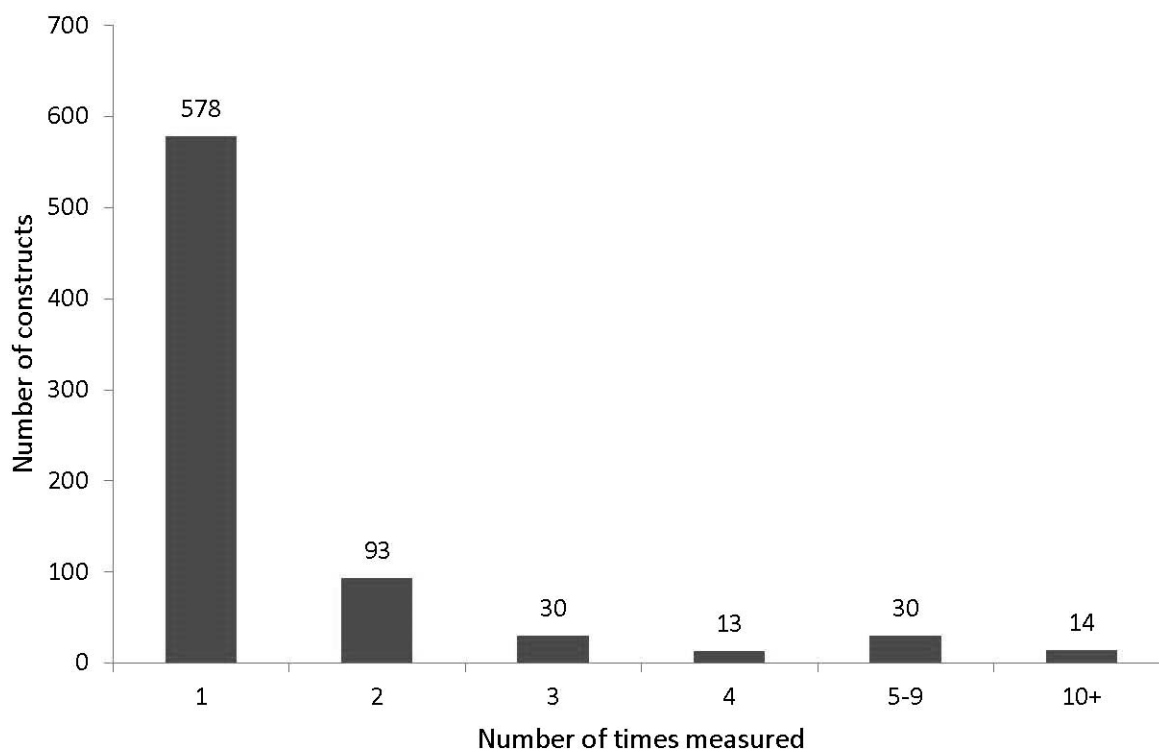
TABLE 1
Number of Articles by Journal

	Total Sample		1996–2005		2006–2015	
	n	%	n	%	n	%
<i>Accounting, Organizations and Society</i>	66	34.6	41	38.7	25	29.4
<i>Behavioral Research in Accounting</i>	20	10.5	9	8.5	11	12.9
<i>Contemporary Accounting Research</i>	6	3.1	1	0.9	5	5.9
<i>Journal of Accounting and Economics</i>	1	0.5	1	0.9	0	0.0
<i>Journal of Accounting Research</i>	2	1.0	0	0.0	2	2.4
<i>Journal of Management Accounting Research</i>	21	11.0	8	7.5	13	15.3
<i>Management Accounting Research</i>	65	34.0	44	41.5	21	24.7
<i>The Accounting Review</i>	10	5.2	2	1.9	8	9.4
Total	191		106		85	

reports the articles in which the construct has been measured, while the third column reports if the construct is original and if not, the primary source(s) of the existing and adapted measures as cited in the article.

The fourth column denotes the type(s) of indicators used in the operationalization of the construct (i.e., the first-order measurement model). Constructs measured using multiple items are classified as reflective or formative, while those with just

FIGURE 1
Number of Times MAC Constructs have been Measured Empirically



one item are labeled as a single item.³ Reflective indicators are manifestations of the construct, meaning that changes in the construct cause variation in the indicators. Formative indicators constitute the construct, meaning that changes in the indicators cause changes in the construct. The final column identifies the type of dimensions used in multidimensional constructs (i.e., the second-order or higher-order measurement model). Dimensions are categorized as superordinate, aggregate, or profile. Superordinate dimensions are manifestations of the construct, whereby a change in the higher-order construct will be reflected in changes to each dimension. Aggregate dimensions form the construct, such that a change in any one of the dimensions will result in a change to the higher-order construct. In a profile model, the higher-order construct is represented as discrete states that are formed from different combinations of the dimensions. For a more extensive discussion on measurement models, see [Bedford and Speklé \(2018\)](#) and [Bisbe, Batista-Foguet, and Chenhall \(2007\)](#).

To create the inventory, one author of this article independently coded each construct measure. The classification of indicator and dimension types is based, where possible, on the conceptual specification of the construct. However, the majority of articles in our sample do not explicitly discuss the choice of measurement model. In these cases, the measurement model is inferred from how the construct measure is treated empirically. The second author then validated the coding by reviewing the initial classifications against the conceptual specification and empirical treatment in each article. There were relatively few discrepancies, and most of these were the result of a coding error by one of the authors. In the few instances where there was ambiguity in how a construct measure should be classified, these were each effectively resolved through discussion between the authors.

We hope that this inventory of constructs will serve as a convenient reference source for researchers to identify prior operationalizations of constructs of interest, as well as closely related constructs, in the MAC literature.

³ Conceptually, single item measures can be operationalized using either reflective or formative measurement models ([Fuchs and Diamantopoulos 2009](#)). Additionally, two types of formative indicators have been distinguished in recent literature: causal-formative and composite-formative ([Bedford and Speklé 2018](#)). In the inventory we omit these distinctions as they have not been recognized in our sample of MAC research, and are difficult to infer in the absence of explicit conceptual reasoning.

TABLE 2

An Inventory of MAC Constructs 1996 to 2015

If a construct is measured in more than one article but with different measurement model specifications, we use superscript symbols in the adjacent cells in the construct's row to denote the type of indicators and dimensions used in each case. We also note instances where one or more of the articles use an original construct measure. For example, the first construct in Table 2 (ABC/ABCM adequacy of resources) is measured in three articles. All these articles refer to [Shields \(1995\)](#) as their source, but [Anderson and Young \(1999\)](#) measure the construct reflectively, whereas [Foster and Swenson \(1997\)](#) choose a formative specification, in addition to an alternative single item measure. [McGowan and Klammer \(1997\)](#) also use a single item measure.

Panel A: Management Accounting and Control and Organizational Design Constructs

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
ABC/ABCM adequacy of resources	Anderson and Young (1999); Foster and Swenson (1997)*°; McGowan and Klammer (1997)°	Shields (1995)	Reflective/ Formative*/ Single item°	
ABC/ABCM adoption/implementation	Baird, Harrison, and Reeve (2004)^; Bjørnøenak (1997); Kallunki and Silvola (2008); Maiga and Jacobs (2006)	New^; Innes and Mitchell (1995); Krumwiede (1998)	Single item	
ABC/ABCM applications	Foster and Swenson (1997)	New	Formative	
ABC/ABCM champion	Foster and Swenson (1997)	Shields and Young (1989)	Formative	
ABC/ABCM change process	Foster and Swenson (1997)	Shields and Young (1989)	Formative	
ABC/ABCM continuous education	Foster and Swenson (1997)	Shields and Young (1989)	Formative	
ABC/ABCM culture	Foster and Swenson (1997)	Shields and Young (1989)	Formative	
ABC/ABCM implementation	McGowan and Klammer (1997)	New	Single item	
ABC/ABCM involvement				
ABC/ABCM implementation stage	Gosselin (1997)^; Krumwiede (1998)	New^; Cooper and Zmud (1990)	Single item	
ABC/ABCM implementation training	Chenhall (2004); Foster and Swenson (1997)*°; Krumwiede (1998); McGowan and Klammer (1997)^	New^; Shields (1995); Shields and Young (1989)	Reflective/ Formative*/ Single item°	
ABC/ABCM information accuracy/quality	Anderson and Young (1999); McGowan and Klammer (1997)°	New	Reflective/ Single item°	
ABC/ABCM link to control systems	Foster and Swenson (1997)	Shields and Young (1989)	Formative	
ABC/ABCM link to evaluation/compensation	Foster and Swenson (1997)*°; McGowan and Klammer (1997)°	Shields (1995); Shields and Young (1989)	Formative*/ Single item°	
ABC/ABCM link to quality initiatives	Foster and Swenson (1997)	Shields (1995)	Single item	
ABC/ABCM local management involvement and knowledge	Anderson and Young (1999)	New	Reflective	
ABC/ABCM management commitment	Foster and Swenson (1997)	Shields and Young (1989)	Formative	
ABC/ABCM non-accounting ownership	Krumwiede (1998)	Shields (1995)	Reflective	
ABC/ABCM number of purposes of use	Krumwiede (1998)	Shields (1995)	Formative	
ABC/ABCM objective clarity and consensus	Chenhall (2004); Krumwiede (1998)	Shields (1995); Shields and Young (1989)	Reflective	
ABC/ABCM objectives shared	McGowan and Klammer (1997)	New	Single item	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
ABC/ABCM objectives understood ex ante	McGowan and Klammer (1997)	New	Single item	
ABC/ABCM reasons for use	Kallunki and Silvola (2008)	Hussain, Gunasekaran, and Laitinen (1998); Shields (1995)	Single item	
ABC/ABCM top management support	Anderson and Young (1999); Chenhall (2004); Foster and Swenson (1997)*°; Krumwiede (1998); McGowan and Klammer (1997)°	Shields (1995); Shields and Young (1989)	Reflective/ Formative*/ Single item°	
ABC/ABCM union support	Anderson and Young (1999)	New	Reflective	
ABC/ABCM use	Cagwin and Bouwman (2002); Chenhall and Langfield-Smith (1998); Maiga and Jacobs (2008)	Innes and Mitchell (1995); Shields (1995); Swenson (1995)	Reflective	
Accountability use of performance measures	Artz, Homburg, and Rajab (2012)	New	Reflective	
Accountant participation in strategic decision making	Cadez and Guilding (2008)	Wooldridge and Floyd (1990)	Reflective	
Accounting decentralization	Indjejikian and Matějka (2012)	Indjejikian and Matějka (2006)	Reflective	Aggregate
Accounting department involvement in outsourcing	Lamminmaki (2008)	Lamminmaki, Guilding, and Pike (1996)	Reflective	
Accounting system sophistication in outsourcing (costing; long-term analysis)	Lamminmaki (2008)	New	Reflective	
Administrative controls (rules; position; committees; disease management; policies and procedures; meetings)	King and Clarkson (2015)	New	Reflective	
Adoption of management control practices (results; action; personnel)	Davila (2005)	New	Formative	
Advanced management accounting practices	Al-Omiri and Drury (2007); Baines and Langfield-Smith (2003)	Chenhall and Langfield-Smith (1998)	Reflective	
Advanced management practices	Perera, Harrison, and Poole (1997)	Chenhall (1993)	Reflective	
Alliance management controls (partner selection and management procedures; contractual outcomes; financial control; asset safeguards; exit agreements; informal controls)	Anderson, Christ, Dekker, and Sedatole (2014)	New	Reflective	
Application of the controllability principle	Burkert, Fischer, and Schäffer (2011)	New	Reflective	Aggregate
Appropriateness of non-financial versus financial performance measure use	Wiersma (2009)	New	Reflective	
Appropriateness of qualitative versus quantitative performance measure use	Wiersma (2009)	New	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Approval procedures	O'Connor, Chow, and Wu (2004); O'Connor, Vera-Muñoz, and Chan (2011)	Chow, Kato, and Merchant (1996); Gordon and Narayanan (1984)	Reflective	
Autonomy	Bedford and Malmi (2015)	Ito and Peterson (1986)	Reflective	
Balance of control levers	Bedford (2015)	Bisbe and Otley (2004); Henri (2006b); Widener (2007)	Reflective/ Formative	Aggregate
Behavioral/action control	Abernethy and Brownell (1997); Jermias and Gani (2004); Wiersma (2009) [^]	New [^] ; Hage and Aiken (1967)	Reflective	
Belief systems	Bedford (2015)*; Bedford and Malmi (2015)*; Widener (2007) [^]	New [^]	Reflective/ Formative*	
Benchmarking	Chenhall and Langfield-Smith (1998); Fullerton and McWatters (2002)	Itner and Larcker (1995)	Reflective	
Bottom-up data gathering techniques	Fullerton and McWatters (2002)	Itner and Larcker (1995)	Reflective	
Boundary systems	Bedford (2015)*; Bedford and Malmi (2015)*; Widener (2007) [^]	New [^]	Reflective/ Formative*	
BSC use	Chenhall and Langfield-Smith (1998); Hoque and James (2000) [^] ; Speckbacher and Wentges (2012) [^]	New [^] ; Joye and Blayney (1990)	Reflective/ Single item ^o	Aggregate~
BSC used for coordination	Wiersma (2009)	Doll and Torkzadeh (1998)	Reflective	
BSC used for decision-making	Wiersma (2009)	Doll and Torkzadeh (1998)	Reflective	
BSC used for self-monitoring	Wiersma (2009)	Doll and Torkzadeh (1998)	Reflective	
Budget culture	Anderson and Lillis (2011)	Marginson and Ogden (2005); Van der Stede (2000)	Reflective	Superordinate
Budget emphasis/rigidity	Chalos and Poon (2000)*; Collins, Holzmann, and Mendoza (1997) [^] ; Hansen and Van der Stede (2004); Lau and Tan (1998)*; Otley and Pollanen (2000); Subramaniam and Mia (2003); Van der Stede (2000) [^]	New [^] ; Brownell (1982); Brownell and Hirst (1986); Hopwood (1972); Otley (1978)	Reflective/ Formative*/ Single item ^o	
Budget frequency of forecasting	Sharma (2002)	New	Reflective	
Budget iterations	Hansen and Van der Stede (2004)	New	Single item	
Budget link to strategy	Hansen and Van der Stede (2004)	New	Single item	
Budget participation	Chong and Chong (2002); Chow, Shields, and Wu (1999); Comerford and Abernethy (1999); De Baerdemaeker and Bruggeman (2015); Hansen and Van der Stede (2004)*; Lau and Tan (1998); Lau and Tan (2006); Leach-López, Stammerjohan, and McNair (2007); Moores and Yuen (2001)*; Nouri and Parker (1996, 1998); O'Connor, Vera-Muñoz, and Chan (2011); Otley and Pollanen (2000); Parker and Kyj (2006); Venkatesh and Blaskovich (2012); Wentzel (2002); Wong-On-Wing, Guo, and Lui (2010)	Brownell (1982); Brownell (1985); Kenis (1979); Kren (1992); Merchant (1981); Milani (1975); Shields and Young (1993)	Reflective/ Single item ^o	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Budget preparation (operating budget; other budgets)	King, Clarkson, and Wallace (2010)	Jankala (2005)	Reflective	
Budget target difficulty	Hansen and Van der Stede (2004)	Dunk (1993); Kenis (1979)	Single item	
Budget targets	O'Connor, Chow, and Wu (2004); O'Connor, Vera-Muñoz, and Chan (2011)	Chow, Kato, and Merchant (1996)	Reflective	
Budget targets used for incentive determination	O'Connor, Chow, and Wu (2004); Fullerton and McWatters (2002)	Itner and Larcker (1995); Shields and Young (1993)	Reflective	
Budget used for communication	Sharma (2002)	New	Single item	
Budget used for control	Moore and Yuen (2001) ^o ; Sharma (2002)	Cress and Pettijohn (1985); Lyne (1992)	Reflective/ Single item ^o	
Budget used for forecasting	Sharma (2002)	Cress and Pettijohn (1985); Lyne (1992)	Reflective	
Budget used for performance evaluation	Sharma (2002)	Cress and Pettijohn (1985); Lyne (1992)	Reflective	
Bureaucratic MCS	Auzair and Langfield-Smith (2005)	Govindarajan and Fisher (1990); Ouchi (1977); Robbins and Barnwell (1989); Simons (1987)	Reflective	
Capital budget participation	Chalos and Poon (2000)	Milani (1975)	Reflective	
Capital budgeting	Moore and Yuen (2001) ^o ; Verbeeten (2006)	New	Reflective/ Single item ^o	
Capital budgeting non-financial measures	Chen (2008)	New	Reflective	
Change in MACS	Chanegrih (2008); Laitinen (2001); Libby and Waterhouse (1996) ^o ; O'Connor, Chow, and Wu (2004) ^o ; Williams and Seaman (2001, 2002)	New ^o ; Sulaiman and Mirchell (2005)	Formative	
Coercive use of MAS	Naranjo-Gil and Hartmann (2006)	Abernethy and Brownell (1999); Abernethy and Lillis (1995); Perera, Harrison, and Poole (1997); Reck (2001); Reed (1986)	Formative	Aggregate
Commonality of performance measurement information	Grafton, Lillis, and Widener (2010)	New	Formative	
Communication frequency	Mahlendorf, Kleinschmit, and Perego (2014)	Eldenburgh (1994); Pizzini (2006)	Reflective	
Communication of goals	Mahlendorf, Kleinschmit, and Perego (2014)	Eldenburgh (1994); Pizzini (2006)	Reflective	
Communication of quality goals	Maiga and Jacobs (2005)	Sim and Killough (1998)	Reflective	
Communication scope	Mahlendorf, Kleinschmit, and Perego (2014)	Eldenburgh (1994); Pizzini (2006)	Formative	
Competitor-focused accounting	Guidling (1999)	New	Single item	
Complexity of MA change	Chanegrih (2008)	Sulaiman and Mitchell (2005)	Single item	
Conflict resolution	Anderson, Hesford, and Young (2002)	New	Reflective	
Consequences of failing to achieve target	Gibbs, Merchant, Van der Stede, and Vargus (2004)	New	Reflective	
Consistency of financial language	Weissenberger and Angelkort (2011)	New	Reflective	
Contract complexity	Ding, Dekker, and Groot (2013)	Anderson and Dekker (2005); Luo (2002); Poppo and Zenger (2002); Reuer and Arino (2007)	Reflective	Superordinate

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Contractual comprehensiveness	Caglio and Dittilo (2012)	Anderson and Dekker (2005)	Single item	Aggregate
Controllability filters	Chow, Shields, and Wu (1999)	New	Reflective	
Controller business unit focus	Indjejkian and Matějka (2006)	New	Reflective	
Cooperation behaviors (adaptability to change; information sharing; joint problem solving; restraint from the use of power)	Mahama (2006)	Heide and Miner (1992)	Reflective	
Cost control	Bedford and Malmi (2015)	Simons (1987)	Reflective	Single item ^o
Cost information	Al-Omiri and Drury (2007); Moores and Yuen (2001) ^o	New	Reflective/	
Cost information quality	Al-Omiri and Drury (2007)	New	Single item ^o	
Cost management—capital costs (efficiency investment; deferred maintenance; lease strategy)	Anderson and Lillis (2011)	New	Reflective	
Cost management—employee costs (hard cuts; incentive pay; soft cuts)	Anderson and Lillis (2011)	New	Reflective	Reflective
Cost management—materials and supplies (inventory management; source selection)	Anderson and Lillis (2011)	New	Reflective	
Cost management methods (internal; value chain; performance pay)	Anderson and Lillis (2011)	New	Reflective	
Cost system functionality (detail; classification; frequency; variance analysis)	Pizzini (2006)	Chenhall and Morris (1986); Eldenburg (1994); Karmarkar, Lederer, and Zimmerman (1990)	Reflective	
Cost system sophistication	Al-Omiri and Drury (2007)	Krumwiede (1998)	Single item	Reflective
Costing system use	Mahama and Cheng (2013)	Chenhall (2004)	Reflective	
Cross-functional integration	Davila (2000)	Zirger and Maidique (1990)	Single item	
Cultural controls (socialize; code of conduct; vision and mission; dress code; recruit; selection)	King and Clarkson (2015)	New	Reflective	
Customer accounting	Guiding and McManus (2002)	New	Single item	Formative
Customer performance goals	Sim and Killough (1998)	Daniel and Reitsperger (1992)	Formative	
Customer profiling	Dunk (2004)	New	Reflective	
Cybernetic controls (budgets; boundary; non-financial)	King and Clarkson (2015)	New	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Decentralization/decision rights/decision authority/delegation	Abemethy, Bouwens, and van Lent (2004, 2010, 2013); Abemethy, Dekker, and Schulz (2015)*; Bedford and Malmi (2015)*; Bouwens and van Lent (2007); Chalos and O'Connor (2004); Chen, Chen, Pan, and Wang (2015); Chow, Shields, and Wu (1999); Davila (2000); Fullerton and McWatters (2002); Gerdin (2005); Gosselin (1997); Grabner (2014); Indjekikian and Matějka (2012)~; Jansen, Merchant, and Van der Stede (2009); Jermias and Gani (2004); King and Clarkson (2015); King, Clarkson, and Wallace (2010); Kruis and Widener (2014); Libby and Waterhouse (1996); Maas and Matějka (2009); Moers (2006); Moores and Yuen (2001); O'Connor, Deng, and Luo (2006); Sandino (2007); Sharma (2002); Su, Baird, and Schoch (2015); Widener, Shackell, and Demers (2008); Williams and Seaman (2001) Maas and Matějka (2009)	Bruns and Waterhouse (1975); Gibbs, Merchant, Van der Stede, and Vargus (2004); Gordon and Narayanan (1984); Hage and Aiken (1967); Inkson, Pugh, and Hickson (1970); Khandwalla (1973, 1977); Killing (1983); Miller and Dröge (1986); Pugh, Hickson, Hinings, and Turner (1968, 1969)	Reflective/ Formative*/ Single item°	Aggregate~
Decision-making support of local management		New	Reflective	
Decision-facilitating/decision-making use of MACS	Abemethy and Vagnoni (2004); Arnold and Artz (2015)*; Artz, Homburg, and Rajab (2012)^	New^; Hansen and Van der Stede (2004); Swieringa and Moncur (1972)	Reflective/ Formative*	
Decision-influencing/decision-control use of MACS	Abemethy and Vagnoni (2004); Artz, Homburg, and Rajab (2012)^; Dossi and Patelli (2008)*	New^; Prahalad and Doz (1987); Swieringa and Moncur (1972)	Reflective/ Formative*	
Deliberate strategy formulation orientation	Cadez and Guilding (2008)	New	Reflective	
Detailed project objectives	Davila (2000)	New	Formative	Aggregate~
Diagnostic use of control	Bedford (2015)~; Bedford and Malmi (2015)~; Chong and Mahama (2014); Henri (2006b); Marginson, McAulay, Roush, and van Zijl (2014); Naranjo-Gil and Hartmann (2006); Su, Baird, and Schoch (2015); Widener (2007)	Abemethy and Brownell (1999); Vandenbosch (1999)	Reflective	
Disaggregated financial performance measures (revenue; cost) used for evaluation	Abemethy, Bouwens, and van Lent (2013); Bouwens and van Lent (2007)	New	Single item	
Disaggregated financial performance measures used for career-related decisions	Bouwens and van Lent (2007)	New	Single item	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Disaggregated financial performance measures used for incentive determination	Bouwens and van Lent (2007)	New	Single item	
Discounted cash flow techniques in capital budgeting	Chen (2008)	New	Reflective	
Dispersion of incentive compensation weights	Dekker, Groot, and Schoute (2013a)	New	Formative/ Single item	
Diversity of activities	Sandino (2007)	New	Reflective	
Divisional summary performance measures	Abernethy, Bouwens, and van Lent (2004) ^o ; Chen, Chen, Pan, and Wang (2015) ^o ; Keating (1997) [^]	New [^]	Reflective/ Single item ^o	
Dynamic tension	Henri (2006b)	Vandenbosch (1999)	Reflective	Aggregate
Eco-control	Henri and Journeault (2010)	Bennett and James (1998); Sharma (2000)	Reflective	Aggregate
Emphasis on the functional responsibility of controllers	Maas and Matějka (2009)	Indjekian and Matějka (2006); San Miguel and Govindarajan (1984)	Reflective	
Employee/team performance measures	Chenhall and Langfield-Smith (1998); Widener (2006)	Itner and Larcker (1995); Joye and Blayney (1990)	Reflective	
Employee empowerment	Fullerton, Kennedy, and Widener (2013) [^] ; Fullerton and McWatters (2002) ^{^o}	New [^]	Reflective/ Single item ^o	
Enabling perception of costing systems	Mahama and Cheng (2013)	New	Reflective	
Enabling use of budgeting (flexibility; global transparency; internal transparency; repair)	Chapman and Kihn (2009)	New	Reflective	
Enabling use of MAS	Naranjo-Gil and Hartmann (2006)	Abernethy and Brownell (1999); Abernethy and Lillis (1995); Perera, Harrison, and Poole (1997); Reed (1986); Reck (2001)	Reflective	Aggregate
Environmental information system	Pondeville, Swaen, and De Rongé (2013)	Chenhall and Morris (1986)	Reflective	
Environmental management practices	Henri and Journeault (2010)	Aragón-Correa (1998)	Reflective	
Environmental performance measure use	Lisi (2015)	Gerdin (2005); Itner and Larcker (2001); Perego and Hartmann (2009)	Reflective	
Environmental scanning	Moore and Yuen (2001)	New	Single item	
External preliminary competitive analysis	Maiga and Jacobs (2006)	El Nathana, Lin, and Young (1996)	Reflective	
Feedback quality of the supervisor	Hartmann and Slapničar (2009)	Steelman, Levy, and Snell (2004)	Reflective	
Feedback use of performance measures	Grafton, Lillis, and Widener (2010)	Bisbe and Otley (2004); Chenhall (2005); Itner, Larcker, and Randall (2003)	Reflective	
Feed-forward use of performance measures	Grafton, Lillis, and Widener (2010)	Bisbe and Otley (2004); Chenhall (2005); Itner, Larcker, and Randall (2003)	Reflective	
Financial performance measures	Hyvönen (2007); Itner, Larcker, and Randall (2003) ^{^o} ; Marginson, McAulay, Roush, and van Zijl (2014); Moores and Yuen (2001) ^o ; Naranjo-Gil and Hartmann (2006); Perera, Harrison, and Poole (1997); Widener (2006)	New [^] ; Abernethy and Lillis (1995); Chenhall and Langfield-Smith (1998); Fisher (1992); Scott and Tiessen (1999); Stivers, Covin, Hall, and Smalt (1998)	Reflective/ Formative [^] / Single item ^o	Aggregate~

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Financial performance measures used for career-related decisions	Bouwens and van Lent (2007)	New	Single item	
Financial performance measures used for evaluation	Abernethy, Bouwens, and van Lent (2013) ^o ; Bouwens and van Lent (2007) ^o ; Keating (1997) ^o ; Lau and Scully (2015); Moores and Yuen (2001) ^o ; Van der Stede, Chow, and Lin (2006) ^o ; van Veen-Dirks (2010) and Bouwens and van Lent (2007) ^o ; Indjejikian and Matějka (2012); Indjejikian, Matějka, Merchant, and Van der Stede (2014); van Veen-Dirks (2010)	New ^o ; Abernethy and Lillis (1995); Perera, Harrison, and Poole (1997)	Reflective/ Formative ^o / Single item ^o	
Financial performance measures used for incentive determination	Moers (2006)	Abernethy and Lillis (1995); Abernethy, Bouwens, and van Lent (2004); Bouwens and van Lent (2007); Gupta and Govindarajan (1986); Perera, Harrison, and Poole (1997)	Reflective/ Single item ^o	
Financial versus non-financial performance measures used for incentive purposes	Chen, Chen, Pan, and Wang (2015)	Itner, Larcker, and Rajan (1997); Larcker (1981)	Reflective	
Firm-level performance measure weight	Chen, Chen, Pan, and Wang (2015)	Abernethy, Bouwens, and van Lent (2004); Gibbs, Merchant, Van der Stede, and Vargus (2004)	Single item	
Formal accounting controls	Chenhall, Kallunki, and Silvola (2011)	Khandwalla (1972)	Reflective	
Formal authority	Abernethy and Vagnoni (2004)	Govindarajan (1988)	Reflective	
Formal environmental MCS	Pondeville, Swaen, and De Rongé (2013)	New	Reflective	
Formal procedures	O'Connor, Chow, and Wu (2004); O'Connor, Vera-Muñoz, and Chan (2011)	Chow, Kato, and Merchant (1996); Gordon and Narayanan (1984)	Reflective	
Formality of performance evaluation	Hartmann and Slapničar (2009 ^o , 2012)	New ^o	Formative	Superordinate
Formalization	Gerdin (2005) ^o ; Gosselin (1997)	Robbins (1983); Van de Ven and Ferry (1980)	Reflective/ Single item ^o	
Formula bonus completeness	Gibbs, Merchant, Van der Stede, and Vargus (2004)	New	Single item	
Frequency of management accounting information exchanges	Caglio and Dittillo (2012)	New	Formative	
Frequency of reporting customer performance measures	Sim and Killough (1998)	Daniel and Reitsperger (1992)	Reflective	
Frequency of reporting efficiency performance measures	Carr, Mak, and Needham (1997)	Daniel and Reitsperger (1991)	Reflective	
Frequency of reporting quality performance measures (financial; non-financial)	Carr, Mak, and Needham (1997); Fullerton and McWatters (2002); Sim and Killough (1998)	Daniel and Reitsperger (1991)	Reflective	
Functional participation in PMS design	Artz, Homburg, and Rajab (2012)	New	Single item	
Functional strategic decision influence	Artz, Homburg, and Rajab (2012)	Abernethy and Vagnoni (2004)	Formative	
Goal incongruent measures	Kruis and Widener (2014)	Speklé and Verbeeten (2014)	Reflective	
Horizontal surveillance	Widener, Shackell, and Demers (2008)	Scott and Tiessen (1999)	Reflective	
Human resource management	Chenhall and Langfield-Smith (1998)	Miller, De Meyer, and Nakane (1992)	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Implementation of measurement alignment techniques (BSC, EVA, formal business model)	Itner, Larcker, and Randall (2003)	New	Single item	
Incentives based on quality measures	Maiga and Jacobs (2005)	Itner and Larcker (1995); Spreitzer and Mishra (1999)	Reflective	
Incentives reflective of strategic causal model	Burney, Henle, and Widener (2009) [^] ; Burney and Widener (2013)	New [^]	Reflective	
Informal authority	Abernethy and Vagnoni (2004)	Succi, Lee, Alexander, and Johnson (1998)	Reflective	
Informal environmental MCS	Pondeville, Swaen, and De Rongé (2013)	New	Reflective	
Information media	Marginson (2006)	New	Reflective	
Information relevance	Caglio and Dittillo (2012)	New	Single item	
Information sharing	Chalos and Poon (2000); Parker and Kyj (2006) [^]	New [^] ; Denison, Hart, and Kahn (1996)	Reflective	
Information system control use	Nicolaou, Sedatole, and Lankton (2011)	New	Reflective	
Information system coordination use	Nicolaou, Sedatole, and Lankton (2011)	New	Reflective	
Initial MCS (basic; cost; revenue; risk)	Sandino (2007)	New	Formative	
Integrated PMS used for performance evaluation	Lee and Yang (2011)	Hoque and James (2000)	Reflective	Aggregate
Integrating systems	Chenhall and Langfield-Smith (1998)	Miller, De Meyer, and Nakane (1992)	Reflective	
Integrative liaison devices	Bedford and Malmi (2015)	Abernethy and Lillis (1995)	Formative	
Interactive use of control	Abernethy and Brownell (1999) [^] ; Abernethy, Bouwens, and van Lent (2010); Bedford (2015) ^{*~} ; Bedford and Malmi (2015) ^{*~} ; Bisbe and Otley (2004) [~] ; Chong and Mahama (2014); Davila (2000) [°] ; Henri (2006b); Janke, Mahlendorf, and Weber (2014); Marginson, McAulay, Roush, and van Zijl (2014); Naranjo-Gil and Hartmann (2006, 2007); Su, Baird, and Schoch (2015); Widener (2007)	New [^] ; Vandenbosch (1999)	Reflective/ Formative [*] / Single item [°]	Aggregate~
Internal cost management	Fayard, Lee, Leitch, and Kettinger (2012)	New	Formative	
Internal preliminary competitive analysis	Maiga and Jacobs (2006)	Elmathan, Lin, and Young (1996)	Reflective	
Inter-organizational cost management	Fayard, Lee, Leitch, and Kettinger (2012) [*] ; Windolph and Moeller (2012)	New	Reflective/ Formative [*]	
Interpersonal interactions	Poon, Pike, and Tjosvold (2001)	New	Reflective	
Inventory tracking	Fullerton, Kennedy, and Widener (2013)	New	Reflective	
Investment appraisal methods	Abdel-Kader and Dugdale (1998)	New	Single item	
Involvement in managerial decision-making	Coad (1999)	Sathe (1982)	Reflective	
Job-relevant information	Burney and Widener (2007); Chong and Chong (2002); Leach-López, Stammerjohan, and McNair (2007); Williams and Seaman (2002)	Hollenbeck, Williams, and Klein (1989); Kren (1992)	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Long-term criteria for performance evaluation	Moores and Yuen (2001)	New	Single item	
Management and control of supplier relationships (integrated; action; operational results; financial results; social)	Johansson and Siverbo (2011)	New	Reflective	
Management by exception	Coad (1999)	Bass (1985)	Reflective	Aggregate
Management control archetype (boundary versus exploratory)	King and Clarkson (2015)	New	Reflective	
Management control emphasis	King and Clarkson (2015) [^] ; O'Connor, Chow, and Wu (2004) [^] ; O'Connor, Vera-Muñoz, and Chan (2011)	New ^A	Formative	
Management control information use (customer; cost; design; time; resources; profitability)	Davila (2000)	New	Reflective	
Manufacturing performance measures	Chenhall (1997)	Daniel and Reitsperger (1991)	Reflective	
Manufacturing systems innovations	Chenhall and Langfield-Smith (1998)	Miller, De Meyer, and Nakane (1992)	Reflective	
Market-oriented contracting	Johansson and Siverbo (2011)	New	Reflective	
MAS aggregation	Bouwens and Abernethy (2000); Moores and Yuen (2001) ^o	Chenhall and Morris (1986)	Reflective/ Single item ^o	
MAS broad scope	Bouwens and Abernethy (2000); Chong (1996); Fisher (1996); Moores and Yuen (2001) ^o ; Naranjo-Gil and Hartmann (2007)	Chenhall and Morris (1986)	Reflective/ Single item ^o	
MAS design characteristics	Abernethy and Vagnoni (2004)	Doll and Torkzadeh (1988)	Reflective	Aggregate
MAS information (detail, frequency)	Gerdin (2005)	New	Formative	
MAS information use (benchmarking and monitoring)	Mia and Clarke (1999)	New	Reflective	
MAS integration	Bouwens and Abernethy (2000); Moores and Yuen (2001) ^o	Chenhall and Morris (1986)	Reflective/ Single item ^o	
MAS timeliness	Bouwens and Abernethy (2000); Fisher (1996); Moores and Yuen (2001) ^o	Chenhall and Morris (1986)	Reflective/ Single item ^o	
MAS used for performance evaluation	Naranjo-Gil and Hartmann (2006)	Reed (1986); Reck (2001)	Reflective	
MAS used for resource allocation	Naranjo-Gil and Hartmann (2006)	Reed (1986); Reck (2001)	Reflective	
MAS used to support strategy (cost leader; differentiation)	Jermias and Gani (2004)	Chenhall and Langfield-Smith (1998); Innes and Mitchell (1995)	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Measure diversity	Bedford and Malmi (2015)*; Dekker, Groot, and Schoute (2013a)~; Dossi and Patelli (2008)*; Hartmann and Slapničar (2012)*; Henri (2006a); Hyvönen (2007); Ittner, Larcker, and Randall (2003)*^; Lillis and van Veen-Dirks (2008)~; Scott and Tiessen (1999)^*; Van der Stede, Chow, and Lin (2006)*	New^; Abernethy and Lillis (1995); Hoque and James (2000); Perera, Harrison, and Poole (1997); Stivers, Covin, Hall, and Smalt (1998)	Reflective/ Formative*	Aggregate~
Mentor support (career development; psychosocial)	Hall and Smith (2009)	Viator (2001)	Reflective	
Non-financial performance measures	Ittner, Larcker, and Randall (2003)^*~; Naranjo-Gil and Hartmann (2006); Perera, Harrison, and Poole (1997)	New^; Abernethy and Lillis (1995); Perera, Harrison, and Poole (1997)	Reflective/ Formative*	Aggregate~
Non-financial performance measures used for career-related decisions	Bouwens and van Lent (2007)	New	Single item	
Non-financial performance measures used for decision-making	Baines and Langfield-Smith (2003)	Chenhall and Langfield-Smith (1998)	Reflective	
Non-financial performance measures used for evaluation	Abernethy, Bouwens, and van Lent (2013)^; Bouwens and van Lent (2007)^; Lau and Moser (2008)^~; Lau and Scully (2015); van Veen-Dirks (2010)	New^; Abernethy and Lillis (1995); Perera, Harrison, and Poole (1997)	Reflective/ Single item^o	Aggregate~
Non-financial performance measures used for incentive determination	Bouwens and van Lent (2007)^; Fullerton and McWatters (2002); Indjejikian and Matějka (2012); Indjejikian, Matějka, Merchant, and Van der Stede (2014); van Veen-Dirks (2010)	New^; Abernethy and Lillis (1995); Abernethy, Bouwens, and van Lent (2004); Bouwens and van Lent (2007); Gupta and Govindarajan (1986); Ittner and Larcker (1995); Perera, Harrison, and Poole (1997)	Reflective	
Non-traditional results controls	Widener (2004)	Balkcom, Ittner, and Larcker (1997); Balkin and Gomez-Mejia (1990); Ittner and Larcker (1995); Simons (1987)	Reflective	Superordinate
Objective non-financial performance measures	Van der Stede, Chow, and Lin (2006)	New	Formative	
Objective performance measures	O'Connor, Deng, and Luo (2006)	New	Reflective	
Open-book accounting	Windolph and Moeller (2012)	New	Reflective	
Operational performance measures	Widener (2006)	Abernethy and Lillis (1995); Perera, Harrison, and Poole (1997)	Single item	
Organic/mechanistic communication and decision processes	Bedford and Malmi (2015); Chenhall, Kallunki, and Silvola (2011); Ylinen and Gullkvist (2014)	Chenhall and Morris (1995); Covin, Slevin, and Heeley (2001); Leifer and Huber (1977); Khandwalla (1972)	Reflective	
Organic/mechanistic structure	Kalagnanam and Lindsay (1999)^; Lee and Yang (2011)~	Chenhall and Morris (1995); Gordon and Narayanan (1984); Gosselin (1997); Keller, Slocum, and Susman (1974)	Reflective	Aggregate~/ Superordinate^#

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Organization design practices	Baines and Langfield-Smith (2003)	Chenhall and Langfield-Smith (1998); Miller, De Meyer, and Nakane (1992)	Reflective	
Organizational structure type (functional, divisional, matrix)	Hansen and Van der Stede (2004)	New	Single item	
Output/results control	Hartmann and Slapničar (2012) [^] ; Jermias and Gani (2004)	New [^] ; Chenhall and Langfield-Smith (1998)	Reflective	
Parent company communication	Chalos and O'Connor (2004)	Parkhe (1993)	Reflective	
Participative performance evaluation	Chow, Shields, and Wu (1999)	New	Reflective	
Partner selection criteria	Ding, Dekker, and Groot (2013)	Dekker and Van den Abbeele (2010); Michell and Fitzgerald (1997)	Reflective	Superordinate
Performance appraisal effectiveness (comprehensiveness)	Cravens, Oliver, Oishi, and Stewart (2015)	Chenhall (2005); Hall (2008)	Reflective	
Performance-based pay/incentives	Abernethy, Bouwens, and van Lent (2013); Abernethy, Dekker, and Schulz (2015); Bedford and Malmi (2015); Chalos and O'Connor (2004); Chong and Eggleton (2007); Chow, Shields, and Wu (1999); Coad (1999); Dekker, Groot, and Schoute (2012, 2013) [°] ; Grabner (2014); Indjejikian, Matějka, Merchant, and Van der Stede (2014) [°] ; Mahlendorf, Kleinschmit, and Perego (2014) [°] ; O'Connor, Deng, and Luo (2006); Shields, Deng, and Kato (2000); Sim and Killough (1998) [°] ; Speckbacher and Weniges (2012) [°] ; Widener, Shackell, and Demers (2008)	Balkin and Gomez-Mejia (1990); Bass (1985); Bushman, Indjejikian, and Smith (1996); Daniel and Reitsperger (1992); Shields and Young (1993); Slater and Olson (2000); Snell (1992)	Reflective/ Single item [°]	
Performance evaluation style	Vagneur and Peipert (2000)	Brownell (1982, 1985); Hopwood (1972); Odley (1978)	Formative/ Single item	
Performance feedback on quality	Maiga and Jacobs (2005)	Daniel and Reitsperger (1992)	Reflective	
Performance measure properties (accuracy)	Kominis and Emmanuel (2007)	New	Single item	
Performance measure properties (completeness)	Woods (2012)	Moers (2006); Gibbs, Merchant, Van der Stede, and Vargus (2004); Anderson, Dekker, and Sedatole (2010)	Reflective	
Performance measure properties (controllability [financial; non-financial])	Gibbs, Merchant, Van der Stede, and Vargus (2004) [°] ; van Veen-Dirks (2010)	Abernethy and Lillis (1995); Perera, Harrison, and Poole (1997)	Reflective/ Single item [°]	
Performance measure properties (functional specificity)	Artz, Homburg, and Rajab (2012)	New	Reflective	
Performance measure properties (manipulability)	Gibbs, Merchant, Van der Stede, and Vargus (2004) ^{^°} ; Woods (2012)	New [^] ; Moers (2006); Gibbs, Merchant, Van der Stede, and Vargus (2004); Anderson, Dekker, and Sedatole (2010)	Reflective/ Single item [°]	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Performance measure properties (noise)	Indiejikian, Matějka, Merchant, and Van der Stede (2014) ^o ; Woods (2012)	Moers (2006); Gibbs, Merchant, Van der Stede, and Vargus (2004); Anderson, Dekker, and Sedatole (2010)	Reflective/ Single item ^o	
Performance measure properties (precision)	Abemethy, Bouwens, and van Lent (2004) ^o ; Moers (2006)	New	Reflective/ Single item ^o	
Performance measure properties (reliability)	Artz, Homburg, and Rajab (2012)	New	Reflective	
Performance measure properties (sensitivity)	Abemethy, Bouwens, and van Lent (2004) ^o ; Moers (2006) ^o ; Woods (2012)	New ^o ; Gibbs, Merchant, Van der Stede, and Vargus (2004); Anderson, Dekker, and Sedatole (2010)	Reflective/ Single item ^o	
Performance measure properties (short-term focus)	Gibbs, Merchant, Van der Stede, and Vargus (2004)	New	Single item	
Performance measure properties (verifiability)	Moers (2006)	New	Reflective	
Performance measurement system (resource management; clinical/academic management)	Abemethy and Lillis (2001) ^o ; Chung, Harrison and Reeve (2009)~	New ^o	Reflective	Aggregate~
Performance measures (miscellaneous) used for evaluation	Abemethy, Bouwens, and van Lent (2013)		Single item	
Performance measures intensity of use	Dekker, Groot, and Schoute (2013a)	Abemethy, Bouwens, and van Lent (2004); Bouwens and van Lent (2007)	Reflective	
Personnel/cultural control	Widener (2004); Wiersma (2009) ^o	Abemethy and Brownell (1999)	Reflective	
Planning controls (long-range planning; short-range planning)	King and Clarkson (2015)	New ^o ; Snell and Dean (1992)	Reflective	
PMS/ESS attention-focusing use	Henri (2006a); Vandenbosch (1999) ^o	New ^o	Reflective	
PMS/ESS legitimizing use	Henri (2006a); Vandenbosch (1999) ^o	New ^o	Reflective	
PMS/ESS monitoring/score-keeping use	Henri (2006a); Vandenbosch (1999) ^o	New ^o	Reflective	
PMS/ESS problem-solving use	Vandenbosch (1999)	New	Reflective	
PMS complexity	Kruis and Widener (2014)	New	Single item	
PMS comprehensiveness	Hall (2008, 2011)	New	Reflective	
PMS design influence of manager	Kruis and Widener (2014)	New	Reflective	
PMS design participation	Dossi and Patelli (2008)	New	Single item	
PMS development stage	Lee and Yang (2011)	Speckbacher, Bischof, and Pfeiffer (2003)	Single item	Profile
PMS exploratory use	Speklé and Verbeeten (2014)	New	Reflective	Aggregate
PMS importance for control	Kruis and Widener (2014)	New	Single item	
PMS incentive provision	Speklé and Verbeeten (2014)	New	Reflective	Aggregate
PMS link to rewards	Dossi and Patelli (2008)	New	Single item	
PMS operational use	Speklé and Verbeeten (2014)	New	Reflective	Aggregate
PMS strategic decision-making use	Henri (2006a)	Brockmann and Simmonds (1997)	Reflective	
PMS use	Mahama (2006)	New	Reflective	Aggregate
PMS used for compensation and promotion	Abemethy, Bouwens, and van Lent (2010)	New	Reflective	
PMS used for strategic target setting	Speckbacher and Wentges (2012)	New	Single item	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Pre-action reviews	Bedford and Malmi (2015)	New	Formative	
Process improvement	Chenhall and Langfield-Smith (1998)	Miller, De Meyer, and Nakane (1992)	Reflective	
Product life cycle cost analysis	Dunk (2004)	New	Reflective	
Productivity/efficiency performance measures	Callen, Morel, and Fader (2005, 2008); Widener (2006) ^o	New	Formative/Single item ^o	
Professional independence	Coad (1999)	Sathe (1982)	Reflective	
Provision of relative performance information (frequency; scope*)	Mahlendorf, Kleinschmit, and Perego (2014)	Eldenburg (1994); Pizzini (2006)	Reflective/Formative*	
Quality/team performance-based incentive determination	Fullerton and McWatters (2002); Scott and Tiessen (1999) [^]	New [^] ; Durden, Hassel, and Upton (1999); Ittner and Larcker (1995)	Reflective	
Quality controls (top management support; process improvement; quality training; statistical controls; accreditation; close customer and supplier relationships; quality measurement; employee empowerment)	Carr, Mak, and Needham (1997); Chenhall and Langfield-Smith (1998); Moores and Yuen (2001) ^o ; O'Connor, Chow, and Wu (2004) [^]	New [^] ; Miller, De Meyer, and Nakane (1992); Powell (1995)	Reflective/Single item ^o	
Quality performance goals	Sim and Killough (1998)		Formative	
Quantity of management accounting information exchanged	Caglio and Dittilo (2012)	Daniel and Reitsperger (1992)	Formative	
Reasons for participative budgeting	Shields and Shields (1998)	New	Single item	
Reasons for subjective adjustments of objective evaluation measures (favoritism; future focus [^] ; manager influence activities [^] ; supervisor influence activities [^])	Woods (2012)	New [^] ; Tziner, Latham, Price, and Haccoun (1996)	Reflective	
Reasons to budget (operational planning; performance evaluation; communication of goals; strategy formation)	Hansen and Van der Stede (2004)	New	Single item	
Resistance to MA change	Chanegrih (2008)			
Responsibility accounting	Moores and Yuen (2001)	Shields (1995)	Single item	
Return performance measures	Keating (1997) [^] ; Widener (2006)	New	Single item	
Return performance measures used for career-related decisions	Bouwens and van Lent (2007)	New [^] ; Abernethy and Lillis (1995); Perera, Harrison, and Poole (1997)	Reflective	
Return performance measures used for evaluation	Abernethy, Bouwens, and van Lent (2013); Bouwens and van Lent (2007) [^]	New	Single item	
Return performance measures used for incentive determination	Bouwens and van Lent (2007)	New	Single item	
Revenue-based output performance measures	Widener, Shackell, and Demers (2008)	New	Reflective	
Rewards and compensation controls	King and Clarkson (2015)	New	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Rigid versus flexible use of evaluations	Wiersma (2009)	New	Reflective	
Rolling budgets use	Hansen and Van der Siede (2004)	New	Single item	
Scope of management accounting information exchanges	Caglio and Dittillo (2012)	New	Formative	
Selection	Abernethy, Dekker, and Schulz (2015); Bedford and Malmi (2015)	Snell (1992)	Reflective	
Short-term versus long-term incentive determination	Bedford and Malmi (2015)	New	Single item	
Simplified strategic reporting system	Fullerton, Kennedy, and Widener (2013)	New	Reflective	
SMA use	Cadez and Guilding (2008)	Cravens and Guilding (2001); Guilding and McManus (2002)	Reflective	Superordinate
Social control	Bedford and Malmi (2015)	Kober, Ng, and Paul (2007); Ouchi (1979)	Reflective	
Socialization	Bedford and Malmi (2015) [^] ; Chalos and O'Connor (2004); Mahama (2006)	New [^] ; Chow, Shields, and Wu (1999); Pascale (1985)	Reflective/Reflective/ Formative [*]	
SPMS design	Bisbe and Malagueño (2012)	Gimbert, Bisbe, and Mendoza (2010)	Reflective	Aggregate
SPMS integration	Chenhall (2005)	New	Reflective	
SPMS link to evaluation	Burney and Widener (2007)	New	Reflective	
SPMS link to strategy	Burney and Widener (2007)	New	Reflective	
SPMS technical validity	Burney, Henle, and Widener (2009)	McGowan (1998)	Reflective	
Standardization	Bedford and Malmi (2015); Dekker, Groot, and Schoute (2013a) ^o	Abernethy and Lillis (1995); Gerdin (2005); Ruekert and Walker (1987); Simons (1987)	Reflective/Single item ^o	
Strategic decision array (size; variety)	Bisbe and Malagueño (2012)	Dean and Sharfman (1996); Gimbert, Bisbe, and Mendoza (2010); Prahalad and Doz (1987); Sinha (1990)	Formative	
Strategic plan understood by employees	Fullerton and McWatters (2002)	Itner and Larcker (1995)	Reflective	
Strategic planning	Bedford and Malmi (2015); Chenhall and Langfield-Smith (1998); Moores and Yuen (2001) ^o ; O'Connor, Vera-Muñoz, and Chan (2011) [^] ; Su, Baird, and Schoch (2015)	New [^] ; Brews and Hunt (1999); Covin, Slevin, and Heeley (2001); Miller and Friesen (1984)	Reflective/ Single item ^o	
Strategic planning participation	Bedford and Malmi (2015) ^o ; De Baerdemaeker and Bruggeman (2015) [^]	New [^] ; Shields and Young (1993)	Reflective/ Single item ^o	
Structural autonomy	Abernethy and Lillis (2001); Chung, Harrison, and Reeve (2009)	Abernethy and Lillis (2001); Govindarajan (1988)	Reflective	
Structural complexity	Gerdin (2005)	Miller and Dröge (1986); Van de Ven and Ferry (1980)	Formative	
Structuring of activities	Chow, Shields, and Wu (1999); Moores and Yuen (2001)	Gordon and Narayanan (1984); Khandwalla (1977); Miller and Friesen (1983, 1984); Pugh, Hickson, Hinings, and Turner (1968, 1969)	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Subjective performance evaluations (of non-task-related performance)	Grabner (2014)	Van der Stede, Chow, and Lin (2006)	Reflective	
Subjective performance measures	Van der Stede, Chow, and Lin (2006)	New	Formative	
Subjective versus objective incentive determination	Bedford and Malmi (2015); Gibbs, Merchant, Van der Stede, and Vargus (2004); Indjejikian and Matějka (2012); Indjejikian, Matějka, Merchant, and Van der Stede (2014)	Abemethy, Bouwens, and van Lent (2004); Bouwens and van Lent (2007); Gupta and Govindarajan (1986); Simons (1987)	Single item	
Superior's ability to detect slack	De Baerdemaeker and Bruggeman (2015)	Onsi (1973)	Reflective	
Superior's budgetary expectations	Marginson and Ogden (2005)	New	Reflective	
Supplier/vendor performance measures	Fullerton and McWatters (2002)	Durden, Hassel, and Upton (1999)	Reflective	
Supplier selection	Johansson and Siverbo (2011)	New	Single item	
Supply chain management practices	Dekker, Sakaguchi, and Kawai (2013b)	Mahama (2006)	Reflective	Superordinate
Target/standard setting participation (financial; non-financial)	Scott and Tiessen (1999) ^{*,*} ; Shields, Deng, and Kato (2000) [*]	New [^] ; Shields and Young (1993)	Reflective [°] / Single item [°]	
Target difficulty	Arnold and Artz (2015); Gibbs, Merchant, Van der Stede, and Vargus (2004) [°] ; Indjejikian, Matějka, Merchant, and Van der Stede (2014) [°] ; Kominis and Emmanuel (2007) [°]	Hirst and Lowy (1990); Indjejikian and Matějka (2006); Kenis (1979)	Reflective/ Single item [°]	
Target flexibility	Arnold and Artz (2015)	Van der Stede (2001)	Formative	
Target setting use of information (external benchmarking; future planning; internal benchmarking; past performance)	Dekker, Groot, and Schoute (2012)	New	Reflective	
Target specificity	Dekker, Groot, and Schoute (2012)			
Target tightness	Dekker, Groot, and Schoute (2012)	New	Single item	
TCO-based review and reward	Chow, Shields, and Wu (1999); Shields, Deng, and Kato (2000)	Kenis (1979); Merchant and Manzoni (1989); Simons (1988)	Reflective	
TCO functional management	Wouters, Anderson, and Wynstra (2005)	New	Reflective	
TCO commitment	Wouters, Anderson, and Wynstra (2005)	New	Reflective	
TCO top management support	Wouters, Anderson, and Wynstra (2005)	New	Single item	
Team involvement (intra-departmental; inter-department)	Scott and Tiessen (1999)	New	Reflective	
Team-based structures	Chenhall and Langfield-Smith (1998); Dekker, Groot, and Schoute (2013a) [°]	Abemethy and Lillis (1995); Miller, De Meyer, and Nakane (1992)	Reflective/ Single item [°]	
Tight budgetary control	Johansson and Siverbo (2014) [^] ; Van der Stede (2001) [^] ; Ylinen and Gullkvist (2014)	New [^]	Reflective	Superordinate [#]
Tight control	Bedford and Malmi (2015) [^] ; Chow, Kato, and Merchant (1996) [~]	Van der Stede (2001)	Reflective/ Formative [*]	Aggregate~
Time horizon	Abemethy, Bouwens, and van Lent (2013)	Lawrence and Lorsch (1967); Merchant (1990)	Single item	

(continued on next page)

TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Top management support of management accounting change	Chanegrih (2008)	Krumwiede (1998); Shields (1995)	Single item	
Traditional results/accounting controls	Abemethy and Brownell (1997) [^] ; Chenhall and Langfield-Smith (1998); Widener (2004) [#]	New [^] ; Joye and Blayney (1990)	Reflective	Superordinate [#]
Transfer pricing autonomy	Chen, Chen, Pan, and Wang (2015)	Abemethy, Bouwens, and van Lent (2004); Gordon and Narayanan (1984); Kren (1992)	Formative	
Transparency of performance-rewards link	Kominis and Emmanuel (2007)	New	Single item	
Trust-oriented contracting	Johansson and Siverbo (2011)	New	Reflective	
Type of cost contract (fixed total cost, fixed cost time/materials based)	Homburg and Stebel (2009)	New	Single item	
Type of cost contract (variable cost)	Homburg and Stebel (2009)	New	Reflective	
Unit grouping type (product, function)	Gerdin (2005)	Abernethy and Lillis (1995)	Single item	
Value stream costing	Fullerton, Kennedy, and Widener (2013)	New	Single item	
VBM sophistication	Burkert and Lueg (2013)	New	Reflective	Superordinate
Vertical differentiation	Gosselin (1997); Laitinen (2001)	Hull and Hage (1982)	Single item	
Vertical hierarchy influence in setting budgets	Chalos and Poon (2000)	Giroux, Mayper, and Daft (1986)	Reflective	
Vertical surveillance	Widener, Shackell, and Demers (2008)	Engel, Gordon, and Hayes (2002); Fischer and Pollock (2004)	Reflective	
Visual performance measure information	Fullerton, Kennedy, and Widener (2013)	New	Reflective	
Voice	Hartmann and Slapničar (2012)	New	Reflective	
Waste and inefficiency performance measures	Fullerton and McWatters (2002)	Durden, Hassel, and Upton (1999)	Reflective	
Working capital management (customer credit; stock management; cash management)	Howorth and Westhead (2003)	New	Reflective	

(continued on next page)

TABLE 2 (continued)

Panel B: Psychological and Individual Behavior Constructs

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Affective conflict	Chenhall (2004)	Jehn (1994)	Reflective	
Affective organizational commitment	De Baerdemaeker and Bruggeman (2015); Hall and Smith (2009)	Allen and Meyer (1990); Meyer and Allen (1997)	Reflective	
Autonomous budget motivation	De Baerdemaeker and Bruggeman (2015)	Gagné, Chemolli, Forest, and Koestner (2013)	Reflective	
Autonomous extrinsic motivation	Wong-On-Wing, Guo, and Lui (2010)	New	Reflective	
Autonomy	Mahlendorf, Kleinschmit, and Perego (2014)	Spreitzer (1995)	Reflective	
Budget adequacy	Nouri and Parker (1998)	New	Reflective	
Budget commitment	Marginson and Ogden (2005)	New	Reflective	
Budget goal commitment	Chong and Chong (2002)	Kren (1992)	Reflective	
Cognitive conflict	Chenhall (2004)	Jehn (1994)	Reflective	
Controlled extrinsic motivation	Wong-On-Wing, Guo, and Lui (2010)	New	Reflective	
Cost consciousness	Abernethy and Vagnoni (2004)	Shields and Young (1994)	Reflective	
Disagreement in budgetary performance evaluation style	Choo and Tan (1997)	Brownell (1982); Hopwood (1972)	Reflective	
Distributive fairness	Chen, Chen, Pan, and Wang (2015); Wentzel (2002)	Magner and Johnson (1995)	Reflective	Aggregate
Distributive justice	Burney and Widener (2013); Burney, Henle, and Widener (2009)	Colquitt (2001)	Reflective	
Expectations of budget-goal attainment	Marginson and Bui (2009)	New	Reflective	
Expectations of empowerment	Marginson and Bui (2009)	New	Reflective	
Expectations of innovation	Marginson and Bui (2009)	New	Reflective	
Experienced empowerment	Marginson and Ogden (2005)	New	Reflective	
Goal commitment	Wentzel (2002)	Latham and Steele (1983)	Reflective	
Idealized influence	Coad (1999)	Bass (1985)	Reflective	
Impression management intentions	Webb, Jeffrey, and Schulz (2010)	New	Reflective	
Individual consideration	Coad (1999)	Bass (1985)	Reflective	
Inspirational motivation	Coad (1999)	Bass (1985)	Reflective	
Intellectual stimulation	Coad (1999)	Bass (1985)	Reflective	
Interpersonal fairness	Lau and Scully (2015)	Colquitt (2001)	Reflective	
Interpersonal trust	Lau and Tan (2006)	Read (1962)	Reflective	
Intrinsic motivation	Wong-On-Wing, Guo, and Lui (2010)	New	Reflective	
Leadership style (consideration; initiating structure)	Abernethy, Bouwens, and van Lent (2010); Marginson and Ogden (2005) ^a ; Moores and Yuen (2001)	New ^a ; Miller and Friesen (1983, 1984); Stogdill and Coons (1957)	Reflective	
Learning orientation	Coad (1999)	Ames and Archer (1988); Dweck and Leggett (1988); Sujian, Weitz, and Kumar (1994)	Reflective	
Locus of control	Fisher (1996)	Rotter (1966)	Formative	
Managerial motivation (effort)	Kominis and Emmanuel (2007)	Lawler and Porter (1967)	Single item	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Manager's work-related values for innovation	Subramaniam and Mia (2003)	Windsor and Ashkanasy (1996); O'Reilly, Chatman, and Caldwell (1991)	Reflective	Superordinate [#]
Mental model building	Hall (2011)	New	Reflective	
Mental model confirmation	Hall (2011)	New	Reflective	
Open-mindedness	Poon, Pike, and Tjosvold (2001)	New	Reflective	
Organizational citizenship behaviors	Burney, Henle, and Widener (2009); Burney and Widener (2013)	Williams and Anderson (1991)	Reflective	
Organizational commitment	Anderson and Young (1999); Chong and Eggleton (2007) [#] ; Chow, Harrison, McKinnon, and Wu (2002); Cravens, Oliver, Oishi, and Stewart (2015); Lau and Moser (2008); Nouri and Parker (1996, 1998); Parker and Kyj (2006) [#] ; Subramaniam and Mia (2003); Wong-On-Wing, Guo, and Lui (2010)	Meyer and Allen (1984); Mowday, Porter, and Dubin (1974); Mowday, Porter, and Steers (1982); Mowday, Steers, and Porter (1979); Piercy, Cravens, Lane, and Vorhies (2006); Porter, Steers, Mowday, and Boulian (1974)	Reflective	Superordinate
Organizational political behavior (general; going along to get ahead; pay and promotion policies)	Lau and Scully (2015)	Kacmar and Carlson (1997)	Reflective	
Organizational turnover intentions	Hall and Smith (2009)	Viator (2001)	Reflective	
Perceived organizational support	Mahlendorf, Kleinschmit, and Perego (2014)	Eisenberger, Huntington, Hutchison, and Sowa (1986)	Reflective	
Performance orientation (comparative; mistakes and ability)	Coad (1999)	Ames and Archer (1988); Dweck and Leggett (1988); Sujian, Weitz and Kumar (1994)	Reflective	
Procedural fairness	Chen, Chen, Pan, and Wang (2015); Lau and Moser (2008); Lau and Scully (2015); Lau and Tan (2006); Wentzel (2002)	Colquitt (2001); Leventhal (1980); Magner and Johnson (1995); McFarlin and Sweeney (1992)	Reflective	Superordinate
Procedural justice	Burney and Widener (2013); Burney, Henle, and Widener (2009); Hall and Smith (2009); Hartmann and Slapničar (2009 [^] , 2012)	New [^] ; Colquitt (2001); Leventhal (1980); Moorman (1991)	Reflective	
Process clarity	Hall (2008)	Sawyer (1992)	Reflective	
Professional identification	Mahlendorf, Kleinschmit, and Perego (2014)	Hekman, Bigley, Steensma, and Hereford (2009a, 2009b)	Reflective	
Professional orientation	Comerford and Abernethy (1999)	Miller and Wager (1971)	Reflective	
Propensity to create budgetary slack	Nouri and Parker (1996)	Onsi (1973)	Reflective	Superordinate
Propensity to remain with organization	Chow, Harrison, McKinnon, and Wu (2002)	Ketchand and Strawser (1998)	Single item	
Psychological capital	Venkatesh and Blaskovich (2012)	Luthans, Avolio, Avey, and Norman (2007); Parker (1998); Scheier and Carver (1985); Snyder, Symptom, Ybasco, Borders, Babyak, and Higgins (1996); Wagnild and Young (1993)	Reflective	
Psychological contract	Burney and Widener (2013)	Rousseau (1995)	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Psychological empowerment	Hall (2008); Hall and Smith (2009); Mahama and Cheng (2013); Marginson, McAulay, Roush, and van Zijl (2014)	Spreitzer (1995)	Reflective	Superordinate
Receptiveness to new information	Wiersma (2009)	New	Single item	
Rewards expectancy	Anderson and Young (1999)		Reflective	
Role ambiguity	Burkert, Fischer, and Schäffer (2011); Burney and Widener (2007); Fisher (2001); Maas and Matějka (2009); Mahlendorf, Kleinschmit, and Perego (2014); Marginson (2006); Marginson and Ogden (2005); Marginson, McAulay, Roush, and van Zijl (2014); Parker and Kyj (2006)	Gregson, Wendell, and Aono (1994); Kahn, Wolfe, Quinn, Snoek, and Rosenthal (1964); Rizzo, House, and Lirtzman (1970)	Reflective	
Role clarity	Hall (2008)	Sawyer (1992)	Reflective	Aggregate~
Role conflict	Burkert, Fischer, and Schäffer (2011); Burney and Widener (2007); Comerford and Abernethy (1999); Fisher (2001); Maas and Matějka (2009); Marginson and Bui (2009)~	Gregson, Wendell, and Aono (1994); Kahn, Wolfe, Quinn, Snoek, and Rosenthal (1964); Rizzo, House, and Lirtzman (1970)	Reflective	
Role involvement	Emsley (2005)	New	Reflective	
Self-efficacy	Burney and Widener (2013)	Bandura (1977)	Reflective	
Shared organizational values	Anderson and Young (1999)		Reflective	
System goal orientation	Comerford and Abernethy (1999)	Abernethy and Stoelwinder (1991)	Reflective	
Team cohesion	Anderson, Hesford, and Young (2002)		Reflective	
Tolerance for ambiguity	Hartmann and Slapničar (2012)	MacDonald (1970)	Reflective	
Trust in superior	Burkert, Fischer, and Schäffer (2011); Hartmann and Slapničar (2009); Lau and Scully (2015)	Read (1962)	Reflective	
Type A behavior pattern	Fisher (2001)	Jenkins, Zyzanski, and Rosenman (1979)	Reflective	
Type B behavior pattern	Fisher (2001)	Vickers (1975)	Reflective	
Value of job outcomes (extrinsic; intrinsic)	Kominis and Emmanuel (2007)	Ferris, Dillard, and Nethercott (1980); Ross and Ferris (1981)	Formative	

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TABLE 2 (continued)

Panel C: Performance and Goal-Related Constructs

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
ABC/ABCM financial benefit/change	Cagwin and Bouwman (2002); Chenhall (2004)	Krumwiede (1996, 1998)	Single item	
ABC/ABCM implementation satisfaction	McGowan and Klammer (1997)	New	Single item	
ABC/ABCM success	Anderson and Young (1999); Cagwin and Bouwman (2002) ^o ; Foster and Swenson (1997)~	Innes and Mitchell (1995); Krumwiede (1997); McGowan and Klammer (1997); Shields (1995); Swenson (1995)	Reflective/ Single item ^o	Aggregate~
ABC/ABCM usefulness for cost management	Anderson and Young (1999); Chenhall (2004)	New	Reflective	
ABC/ABCM usefulness for product planning	Chenhall (2004)	New	Reflective	
Alliance performance	Nicolaou, Sedatole, and Lankton (2011)	New	Formative	
AMT benefits	Abdel-Kader and Dugdale (1998)	New	Single item	
AMT implementation problems	Abdel-Kader and Dugdale (1998)	New	Single item	
Auditor job performance	Fisher (2001)	Choo (1986)	Reflective	
Budget performance/quality	Hansen and Van der Stede (2004) ^o ; Poon, Pike, and Tjosvold (2001); Wentzel (2002) ^o	New	Reflective/ Single item ^o	
Budget satisfaction	Hansen and Van der Stede (2004)	Swenson (1995)	Reflective	
Budgetary slack	De Baerdemaeker and Bruggeman (2015); Van der Stede (2000) [^]	New [^] ; Dunk (1993)	Reflective	
Capital budgeting satisfaction	Chen (2008)	Howell, Brown, Soucy, and Sneed (1987); Swenson (1995)	Single item	
Controllarship impact on management decisions	Weissenberger and Angelkort (2011)	Spillecke (2006)	Reflective	
Controllarship output quality	Weissenberger and Angelkort (2011)	Bauer (2002)	Reflective	
Cost improvement	Maiga and Jacobs (2008)	New	Reflective	
Cost information relevance	Pizzini (2006)	New	Formative	Aggregate
Cost information usefulness	Pizzini (2006)	New	Single item	
Customer performance	Hyvönen (2007); Sim and Killough (1998)	De Meyer, Nakane, Miller, and Ferdows (1989); Govindarajan (1988); Govindarajan and Fisher (1990); Innes and Mitchell (1995); Joye and Blayney (1990); Lynch and Cross (1991); Miller, De Meyer, and Nakane (1992)	Reflective	
Customer satisfaction	Maiga and Jacobs (2005)	Ahire and Dreyfus (2000); Sim and Killough (1998)	Reflective	
Cycle-time improvement	Maiga and Jacobs (2008)	New	Reflective	
Data misreporting	Maas and Matějka (2009)	New	Formative	
Decision usefulness of cost information	Baird, Harrison, and Reeve (2004); Krumwiede (1998)	Brown, Booth, and Giacobbe (2004); Estrin, Kantor, and Albers (1994)	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Departmental performance	Mahlendorf, Kleinschmit, and Perego (2014) [^] ; Williams and Seaman (2002)	New [^] ; Van de Ven and Ferry (1980)	Reflective	
Dysfunctional effects (manipulation of performance measures; short-term emphasis)	Chow, Kato, and Merchant (1996)	Merchant (1985, 1990)	Formative	
Employee performance	Burney and Widener (2013)	Williams and Anderson (1991)	Reflective	
Employee retention	Cravens, Oliver, Oishi, and Stewart (2015)	Bluedorn (1982); Cameron, Mora, Leutscher, and Calarco (2011)	Reflective	
Environmental performance	Henri and Journeault (2010); Lisi (2015)	Judge and Douglas (1998); Sharma and Vredenburg (1998)	Reflective	
ESS enabling competitiveness	Vandenbosch (1999)	New	Reflective	
Existing capabilities	Grafton, Lillis, and Widener (2010)	New	Reflective	
Financial performance	Chapman and Kihn (2009); Chenhall (1997); Henri (2006b); Henri and Journeault (2010); Indjejikian, Matějka, Merchant, and Van der Stede (2014) ⁹ ; Maiga and Jacobs (2005, 2008); Moores and Yuen (2001); Perera, Harrison, and Poole (1997)	Govindarajan (1984); Govindarajan and Fisher (1990); Swamidass and Newell (1987)	Reflective/ Single item ^o	
Group productivity	Poon, Pike, and Tjosvold (2001)			
Innovativeness	Ylinen and Gullkvist (2014)		Reflective	
In-role performance	Burney, Henle, and Widener (2009)	Shields, Deng, and Kato (2000)	Reflective	
Job performance	Kominis and Emmanuel (2007); Parker and Kyj (2006) [*] ; Shields, Deng, and Kato (2000) [^] ; Venkatesh and Blaskovich (2012) [*]	Williams and Anderson (1991)	Reflective	
Job satisfaction	Choo and Tan (1997); Chow, Harrison, McKinnon, and Wu (2002); Cravens, Oliver, Oishi, and Stewart (2015); Fisher (2001); Hall and Smith (2009); Leach-López, Stammerjohan, and McNair (2007); Otley and Pollanen (2000)	Shields, Deng, and Kato (2000)	Reflective/ Formative [*]	
	Choo and Tan (1997); Lau and Tan (2006); Otley and Pollanen (2000) [~] ; Shields, Deng, and Kato (2000)	Behrman and Perreault (1984); Cameron, Mora, Leutscher, and Calarco (2011); Churchill, Ford, and Walker (1974); Rusbult and Farrell (1983); Weiss, Davis, England, and Lofquist (1967)	Reflective	
Job-related tension/stress	Emsley (2005)	Kahn, Wolfe, Quinn, Snoek, and Rosenthal (1964)	Reflective	Aggregate [~]
Management accountant innovativeness	Widener (2007)	Barbera, Baxter, and Birkett (1999); Bigoness and Perreault (1981); Chenhall and Langfield-Smith (1998)	Formative	
Management attention	King and Clarkson (2015); Sandino (2007) ^o	New	Reflective	
Management control effectiveness/usefulness		New	Formative/ Single item ^o	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Managerial performance	Abernethy, Bouwens and van Lent (2013) [^] ; Abernethy and Brownell (1997) [°] ; Burkert, Fischer, and Schäffer (2011) [°] ; Burney and Widener (2007); Chalos and Poon (2000); Chong (1996) [°] ; Chong and Chong (2002) [°] ; Chong and Eggleton (2007) [°] ; Choo and Tan (1997) [°] ; Chow, Harrison, McKinnon, and Wu (2002); Hall (2008, 2011); Lau and Moser (2008) [°] ; Lau and Tan (1998) [°] ; Leach-López, Stammerjohan, and McNair (2007); Marginson and Bui (2009); Marginson and Ogden (2005); Marginson, McAulay, Roush, and van Zijl (2014); Nouri and Parker (1998) [°] ; Otley and Pollanen (2000) [°] ; Wentzel (2002); Wong-On-Wing, Guo, and Lui (2010) [°]	New [^] ; Govindarajan and Gupta (1985); Mahoney, Jerdee, and Carroll (1963, 1965)	Reflective/ Formative*/ Single item [°]	
Managerial time orientation	Van der Stede (2000)	Merchant (1990); Otley (1978)	Single item	
Manufacturing performance improvements	Callen, Morel, and Fader (2008)	New	Formative	
Market performance	Chapman and Kihn (2009)	Govindarajan (1984); Govindarajan and Fisher (1990)	Reflective	
New capabilities	Grafton, Lillis, and Widener (2010)	New	Reflective	
Opportunistic buyer behavior	Windolph and Moeller (2012)	Gundlach, Achrol, and Mentzer (1995)	Reflective	
Organizational/business unit performance	Abernethy and Brownell (1999) [°] ; Artz, Homburg, and Rajab (2012); Baines and Langfield-Smith (2003) [°] ; Bedford (2015); Bisbe and Otley (2004) [°] ; Cadez and Guilding (2008)~; Chenhall and Langfield-Smith (1998) [°] ; Grafton, Lillis, and Widener (2010); Hansen and Van der Stede (2004); Hoque and James (2000); Jermias and Gani (2004) [°] ; King and Clarkson (2015) [°] ; King, Clarkson, and Wallace (2010); Lamminmaki (2008); Lee and Yang (2011); Mia and Clarke (1999) [°] ; Sandino (2007) [°] ; Speklé and Verbeeten (2014); Su, Baird, and Schoch (2015); Vagneur and Peiperl (2000) [°] ; Van der Stede, Chow, and Lin (2006); Widener (2007)	Govindarajan (1984, 1988); Govindarajan and Fisher (1990); Govindarajan and Gupta (1985); Gupta and Govindarajan (1984); Hoque and James (2000); Kaynak and Kara (2004); Merchant (1985); Steers (1975); Van de Ven and Ferry (1980); Vorhies and Morgan (2003)	Reflective/ Formative*/ Single item [°]	Superordinate~
Organizational outcomes (efficiency; effectiveness)	Abernethy and Lillis (2001) [^] ; Chung, Harrison, and Reeve (2009)	New [^]	Reflective	
Patient satisfaction	King and Clarkson (2015)	Shortell, Rundall, and Hsu (2007)	Reflective	
Pay satisfaction	Gibbs, Merchant, Van der Stede, and Vargus (2004) [^] ; Jansen, Merchant, and Van der Stede (2009)	New [^]	Reflective	
Perceived budgeting and information system success	Chapman and Kihn (2009)	New	Reflective	
Perceived collective efficacy	Chong and Mahama (2014)	Salanova, Llorens, Cifre, Martínez, and Schaufeli (2003)	Reflective	
Perceived helpfulness of competitor-focused accounting	Guilding (1999)	New	Single item	

(continued on next page)

TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Perceived managerial merit of customer accounting	Guilding and McManus (2002)	New	Single item	
Perceived usefulness of information	Mahlendorf, Kleinschmit, and Perego (2014)	Legris, Ingham, and Colletrette (2003)	Reflective	
PMS failure	Kruis and Widener (2014)	New	Reflective	
PMS satisfaction	Itner, Larcker, and Randall (2003)	New	Reflective	
Production performance improvements	Kalagnanam and Lindsay (1999)	New	Single item	
Project performance	Davila (2000)*; Yinen and Gullkvist (2014)	Shenhar and Dvir (1996); Shields, Deng, and Kato (2000)	Reflective/ Formative*	
Quality performance	Maiga and Jacobs (2005) ^A , 2008; Sim and Killough (1998)	New ^A ; Lynch and Cross (1991)	Reflective	
Relationship performance	Mahama (2006)	Gainey and Klaas (2003)	Reflective	
Relative cost improvement	Maiga and Jacobs (2006)	Gatignon and Xuereb (1997)	Single item	
Satisfaction with costing system	Cagwin and Bouwman (2002)	Swenson (1995)	Single item	
Satisfaction with decision support	Indjekian and Matějka (2006)	New	Reflective	
Self-reported individual performance	Cravens, Oliver, Oishi, and Stewart (2015)	Behman and Perreault (1984); Brown and Peterson (1994); Cravens, Ingram, LaForge, and Young (1993); Cross, Brashear, Rigdon, and Bellenger (2007); Piercy, Cravens, and Morgan (1997); Piercy, Cravens, Lane, and Vorhies (2006); Saxe and Weitz (1982)	Reflective	
Social responsibility performance	Chapman and Kihn (2009)	Govindarajan (1984); Govindarajan and Fisher (1990)	Reflective	
Strategy implementation effectiveness (cost reduction; flexibility)	Naranjo-Gil and Hartmann (2006)	Govindarajan (1988); Gupta and Govindarajan (1984)	Reflective	
Success of management accounting changes	Chanegrih (2008)	Sulaiman and Mitchell (2005)	Single item	
Supplier relationship satisfaction	Windolph and Moeller (2012)	Jap and Ganesan (2000)	Reflective	
Task performance	Mahama and Cheng (2013)	Kathuria and Davis (2001)	Reflective	
TCO information adequacy	Wouters, Anderson, and Wynstra (2005)	New	Reflective	
TCO initiative success	Wouters, Anderson, and Wynstra (2005)	New	Reflective	
Team performance	Chong and Mahama (2014); Scott and Tiessen (1999) ^A	New ^A ; Kathuria and Davis (2001)	Reflective/ Single item ^o	
Transfer pricing effectiveness	Chen, Chen, Pan, and Wang (2015)	New	Reflective	

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TABLE 2 (continued)

Panel D: Organizational Characteristics and Contextual Constructs

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Culture				
National				
Individualism	Lau and Tan (1998)	Hofstede (1980)	Formative	
Power distance	Lau and Tan (1998)	Hofstede (1980)	Formative	
Organizational				
Chinese management norms	O'Connor, Chow, and Wu (2004)	New	Reflective	
Closed versus open system culture	Chow, Harrison, McKinnon, and Wu (2002)	Hofstede, Neuijen, Ohayv, and Sanders (1990)	Reflective	
Competing values (group, development, hierarchical, rational)	Anderson and Lillis (2011); Henri (2006a, 2006b)~	Cameron and Quinn (2006); Krakower and Niwa (1985)	Reflective	Aggregate~
Innovation culture	Baird, Harrison, and Reeve (2004)	O'Reilly, Chatman, and Caldwell (1991)	Reflective	
Job versus employee oriented culture	Chow, Harrison, McKinnon, and Wu (2002)	Hofstede, Neuijen, Ohayv, and Sanders (1990)	Reflective	
Outcome orientation culture	Baird, Harrison, and Reeve (2004)	O'Reilly, Chatman, and Caldwell (1991)	Reflective	
Pragmatic versus normative	Chow, Harrison, McKinnon, and Wu (2002)	Hofstede, Neuijen, Ohayv, and Sanders (1990)	Reflective	
Professional versus parochial culture	Chow, Harrison, McKinnon, and Wu (2002)	Hofstede, Neuijen, Ohayv, and Sanders (1990)	Reflective	
Relational social norms	Windolph and Moeller (2012)	Gundlach, Achrol, and Mentzer (1995)	Reflective	
Results versus process oriented culture	Chow, Harrison, McKinnon, and Wu (2002)	Hofstede, Neuijen, Ohayv, and Sanders (1990)	Reflective	
Tight versus loose culture	Baird, Harrison, and Reeve (2004); Chow, Harrison, McKinnon, and Wu (2002)	Hofstede, Neuijen, Ohayv, and Sanders (1990); Merchant (1985)	Reflective	
Workplace culture (positive environment)	Cravens, Oliver, Oishi, and Stewart (2015)	New	Reflective	

Environment				
Change/variability/turbulence	Abemethy, Bouwens, and van Lent (2013); Anderson and Young (1999); Artz, Homburg, and Rajab (2012)*; Baines and Langfield-Smith (2003); Bedford and Malmi (2015)*; Dekker, Groot, and Schoute (2012, 2013); Dekker, Sakaguchi, and Kawai (2013b); Ding, Dekker, and Groot (2013); Sharma (2002); Speklé, van Elten, and Kruis (2007)*; Wong-On-Wing, Guo, and Lui (2010)	Duncan (1972); Gordon and Narayanan (1984); Jaworski and Kohli (1993); Khandwalla (1972, 1977); Tan and Litschert (1994)	Reflective/ Formative*/ Single item°	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Competition	Al-Omiri and Drury (2007); Anderson and Young (1999); Cagwin and Bouwman (2002) ^o ; Dekker, Sakaguchi, and Kawai (2013b); Gibbs, Merchant, Van der Stede, and Vargus (2004) ^o ; Guilding and McManus (2002); Hansen and Van der Stede (2004); Jansen, Merchant, and Van der Stede (2009); Johansson and Siverbo (2011); King and Clarkson (2015); King, Clarkson, and Wallace (2010); Laitinen (2001) ^o ; Lamininmaki (2008); Lee and Yang (2011); Libby and Waterhouse (1996) ^o ; Mia and Clarke (1999) ^o ; O'Connor, Chow, and Wu (2004); Sharma (2002); Widener, Shackell, and Demers (2008) ^o ; Williams and Seaman (2001); Wouters, Anderson, and Wynstra (2005)	New [^] ; Anderson and Dekker (2005); Gibbs, Merchant, Van der Stede, and Vargus (2004); Gordon and Narayanan (1984); Hoque, Mia, and Alam (2001); Khandwalla (1972, 1977); Mia and Clarke (1999); Swenson (1995); Walker and Weber (1984)	Reflective/ Formative*/ Single item ^o	
Complexity	Bedford and Malmi (2015)	Miller and Friesen (1983)	Formative	
Crisis	Collins, Holzmann, and Mendoza (1997)	New	Reflective	
Customer intensity	Laitinen (2001)	New	Single item	
Dynamism	Bedford (2015) ^o ; Burkert and Lueg (2013); Gibbs, Merchant, Van der Stede, and Vargus (2004) [^] ; Jansen, Merchant, and Van der Stede (2009); King and Clarkson (2015); King, Clarkson, and Wallace (2010); Widener and Selto (1999)	New [^] ; Gordon and Narayanan (1984); John and Weitz (1988)	Reflective/ Formative*	Aggregate~
Ecological predictability	Pondeville, Swaen, and De Rongé (2013)	Lewis and Harvey (2001)	Reflective	
Global pressure	Dossi and Patelli (2008)	Prahalad and Doz (1987)	Reflective	
Growth opportunities	Abemethy, Bouwens, and van Lent (2004 [^] , 2013)	New [^]	Reflective	
Hostility	Bedford (2015); Bedford and Malmi (2015)	Miller and Friesen (1984); Tan and Litschert (1994)	Formative	
Investment decision uncertainties (input; financial; social; market)	Verbeeten (2006)	New	Reflective	
Market uncertainty	Davila (2000)	New	Formative	
Political constraints/government influence	O'Connor, Chow, and Wu (2004) [^] ; O'Connor, Deng and Luo (2006)	New [^]	Reflective	
Predictability	Bedford and Malmi (2015) ^o ; Emsley (2005) ^o ; Grabner (2014); Henri (2006a, 2006b); Indjejikian and Matějka (2006, 2012); Maas and Matějka (2009); Moers (2006); Sharma (2002); Speklé, van Elten, and Kruis (2007) ^o ; Widener, Shackell, and Demers (2008)	Doty, Glick, and Huber (1993); Duncan (1972); Gordon and Narayanan (1984); Govindarajan (1984); Khandwalla (1972, 1977); Miller (1993)	Reflective/ Formative*/ Single item ^o	
Risk	Widener, Shackell, and Demers (2008)	New	Reflective	
Stakeholder pressure (community; market; organizational; regulatory)	Henri and Journeault (2010); Pondeville, Swaen, and De Rongé (2013)	Buyse and Verbeke (2003); Henriques and Sadorsky (1999)	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Stakeholders' concern for environmental issues	Lisi (2015)	Banerjee, Iyer, and Kashyap (2003)	Reflective	
Technological predictability/uncertainty	Davila (2000) [^] ; Dekker, Sakaguchi, and Kawai (2013b)	New [^] ; Jaworski and Kohli (1993)	Single item	
Uncertainty (perceived environmental uncertainty)	Chen, Chen, Pan, and Wang (2015); Fisher (1996); Janke, Mahlendorf, and Weber (2014)~; Otley and Pollanen (2000)~; Shields and Shields (1998); Su, Baird, and Schoch (2015)	Duncan (1972); Gordon and Narayanan (1984); Sathe (1974)	Reflective	Aggregate~
Volatility	Abernethy, Dekker, and Schulz (2015)	Jaworski and Kohli (1993)	Reflective	Superordinate
Interfirm				
Alliance partner trust	Nicolaou, Sedatole, and Lankton (2011)	McKnight, Choudhury, and Kacmar (2002)	Reflective	
Alliance risk (relational; performance; compliance)	Anderson, Christ, Dekker, and Sedatole (2014)	New	Reflective	
Asset specificity	Chalos and O'Connor (2004); Dekker, Sakaguchi, and Kawai (2013b); Ding, Dekker, and Groot (2013); Johansson and Siverbo (2011); Speklé, van Elten, and Kruis (2007); Widener and Selto (1999) [^]	New [^] ; Anderson and Dekker (2005); Poppo and Zenger (2002); Yan and Gray (1994)	Reflective	
Behavioral uncertainty (internal audit)	Speklé, van Elten, and Kruis (2007); Widener and Selto (1999) [^]	New [^]	Reflective	
Competence trust	Dekker, Sakaguchi, and Kawai (2013b)	New	Single item	
Degree of outsourcing	Lammimaki (2008)	New	Single item	
Expected utility of future client relationships	Homburg and Stebel (2009)	Nooteboom, Berger, and Noorderhaven (1997)	Formative	
Frequency (internal audit)	Speklé, van Elten, and Kruis (2007); Widener and Selto (1999) [^]	New [^]	Reflective	
Frequency pay suppliers late	Howorth and Westhead (2003)	New	Single item	
Goodwill trust	Dekker, Sakaguchi, and Kawai (2013b)	Sako (1992)	Single item	
Integrativity level of service	Homburg and Stebel (2009)	New	Formative	
Monitoring problems	Dekker, Sakaguchi, and Kawai (2013b)	Anderson and Dekker (2005)	Reflective	
Partner knowledge	Chalos and O'Connor (2004)	Shields and Young (1993)	Reflective	
Prior ties	Ding, Dekker, and Groot (2013)	New	Single item	
Reciprocity motive	Nicolaou, Sedatole, and Lankton (2011)	New	Reflective	
Reputation of service provider	Homburg and Stebel (2009)	Banerjee and Duflo (2000)	Single item	
Transaction scope	Ding, Dekker, and Groot (2013)	New	Formative	
Transaction size	Dekker, Sakaguchi, and Kawai (2013b)	Anderson and Dekker (2005)	Single item	
Verifiability (client behavior; service output; service provider behavior)	Homburg and Stebel (2009)	New	Reflective	
Information Technology				
Business intelligence assimilation	Elbashir, Collier, and Sutton (2011)	Armstrong and Sambamurthy (1999)	Reflective	Superordinate
Electronic integration (external)	Fayard, Lee, Leitch, and Kettinger (2012)	Barua, Konana, and Whinston (2004); Vickery, Jayaram, Droge, and Calantone (2003)	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Electronic integration (internal) Information systems integration	Fayard, Lee, Leitch, and Kettinger (2012) Chapman and Kihn (2009); Nicolaou, Sedatole, and Lankton (2011)	Barua, Konana, and Whinston (2004) New	Reflective Reflective	
Information systems quality/integrity Information technology infrastructure sophistication	Anderson and Young (1999); Dunk (2004) Elbashir, Collier, and Sutton (2011)	Teng, Cheon, and Grover (1995) Armstrong and Sambamurthy (1999)	Reflective Reflective	Superordinate
Information technology innovations Information technology quality/ sophistication	Hyvönen (2007) Cagwin and Bouwman (2002); Krumwiede (1998)	New David (1996); Reeve (1996)	Reflective Reflective	
Integration of accounting systems Strategy	Weissenberger and Angelkort (2011)	New	Formative	Aggregate
<i>Strategic capabilities</i>				
Entrepreneurship	Henri (2006b)	Naman and Slevin (1993)	Reflective	
Human capital	Widener (2004, 2006)	New	Reflective	
Innovativeness	Henri (2006b)	Hult (1998)	Reflective	
Marketing competencies	Dekker, Groot, and Schoute (2013a)	Spanos and Lioukas (2001)	Reflective	
Market orientation	Cadez and Guilding (2008); Guilding and McManus (2002); Henri (2006b)	Narver and Slater (1990)	Reflective	
Organizational competencies Organizational learning	Dekker, Groot, and Schoute (2013a) Abernethy, Dekker, and Schulz (2015); Chenhall (2005) ^a ; Henri (2006b); King and Clarkson (2015); Widener (2007)	Spanos and Lioukas (2001) New ^a ; Burke (1989); Sinkula, Baker, and Noordewier (1997)	Reflective Reflective	
Physical capital Structural capital	Widener (2006) Widener (2006)	New New	Reflective Reflective	
Technological competencies <i>Strategic risk</i>	Dekker, Groot, and Schoute (2013a)	Spanos and Lioukas (2001)	Reflective	
Asset impairment	Widener (2007)	New	Formative	
Competitive risk	Widener (2007)	New	Reflective	
Operations risk	Widener (2007)	New	Reflective	
<i>Strategic uncertainty</i>				
Competitive	Widener (2007)	New	Reflective	
Operational	Widener (2007)	New	Reflective	
Overall	Su, Baird, and Schoch (2015)	Widener (2007)	Reflective	
Technological	Widener (2007)	New	Reflective	
<i>Strategic position/mission</i>				
Creativity	Grabner (2014)	New	Reflective	
Customer	Bedford and Malmi (2015); Chenhall and Langfield-Smith (1998); Davila (2000); Dekker, Groot, and Schoute (2013a); Hyvönen (2007); Jansen, Merchant, and Van der Stede (2009)	Gibbs, Merchant, Van der Stede, and Vargus (2004); Miller, De Meyer, and Nakane (1992)	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Customization	Björmenak (1997) ^o ; Bouwens and Abernethy (2000); Laitinen (2001) ^o	Pugh, Hickson, Hinings, and Turner (1969)	Reflective/ Single item ^o	
Differentiation	Artz, Homburg, and Rajab (2012); Auzair and Langfield-Smith (2005); Baines and Langfield-Smith (2003); Chenhall, Kallunki, and Silvola (2011); Hansen and Van der Stede (2004); Jansen, Merchant, and Van der Stede (2009) ^o ; Moores and Yuen (2001); Pizzini (2006); Sandino (2007)	Govindarajan (1988); Govindarajan and Fisher (1990); Govindarajan and Gupta (1985); Miller, De Meyer, and Nakane (1992); Miller and Friesen (1983, 1984); Miller and Roth (1994); Narver and Slater (1990); Parthasarathy and Sethi (1993); Perera, Harrison, and Poole (1997)	Reflective/ Single item ^o	
Diversification	Su, Baird, and Schoch (2015)	Miller and Friesen (1984)	Reflective	
Expansion/growth/build versus harvest	Guiding (1999)*; Howorth and Westhead (2003) ^o ; Indjejikian and Matějka (2006, 2012) ^o ; Moores and Yuen (2001)	Govindarajan and Gupta (1985); Gupta and Govindarajan (1984); Miller and Friesen (1983, 1984)	Reflective/ Formative*/ Single item ^o	
Exploitation	Bedford (2015)	He and Wong (2004); Jansen, Van Den Bosch, and Volberda (2006)	Reflective	
Exploration	Bedford (2015)	He and Wong (2004); Jansen, Van Den Bosch, and Volberda (2006)	Reflective	
Flexibility	Chenhall (2005); Chenhall and Langfield-Smith (1998); Dekker, Groot, and Schoute (2013a); Itner, Larcker, and Randall (2003); Lillis and van Veen-Dirks (2008); van Veen-Dirks (2010)	Miller, De Meyer, and Nakane (1992); Miller and Roth (1994)	Reflective	
Innovation type (incremental versus radical)	Ylinen and Gullkvist (2014)	New	Single item	
Low cost/price	Anderson and Lillis (2011); Artz, Homburg, and Rajab (2012)*; Auzair and Langfield-Smith (2005); Bedford and Malmi (2015); Chenhall and Langfield-Smith (1998); Chenhall (2005); Davila (2000); Dekker, Groot, and Schoute (2013a); Lillis and van Veen-Dirks (2008); Pizzini (2006); Sandino (2007); van Veen-Dirks (2010)	Govindarajan and Gupta (1985); Miller, De Meyer, and Nakane (1992); Miller and Roth (1994); Narver and Slater (1990)	Reflective/ Formative*	
Low cost versus differentiation	Henri (2006a); Janke, Mahlendorf, and Weber (2014) ^o ; Jermias and Gani (2004); King and Clarkson (2015) ^o ; King, Clarkson, and Wallace (2010) ^o ; Lee and Yang (2011) ^o ; Van der Stede (2000) ^o	Govindarajan (1988); Miller, De Meyer, and Nakane (1992)	Reflective/ Single item ^o	
Maintaining relationships and products	Itner, Larcker, and Randall (2003)	New	Reflective	
Market scope	Lillis and van Veen-Dirks (2008); van Veen-Dirks (2010)	Miller and Roth (1994)	Reflective	
Marketing	Moores and Yuen (2001); Su, Baird, and Schoch (2015)	Miller and Friesen (1983, 1984)	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Product innovation	Anderson and Lillis (2011); Bedford and Malmi (2015); Bisbe and Otley (2004); Chenhall, Kallunki, and Silvola (2011); Fullerton and McWatters (2002); Itner, Lareker, and Randall (2003); Su, Baird and Schoch (2015)	Capon, Farley, Lehmann and Hulbert (1992); Miller, De Meyer and Nakane (1992); Scott and Tiessen (1999)	Reflective	
Product performance	Lillis and van Veen-Dirks (2008); Moores and Yuen (2001); van Veen-Dirks (2010)	Miller and Roth (1994); Miller and Friesen (1983, 1984)	Reflective	
Productivity	Anderson and Lillis (2011); Dunk (2004)	Flynn, Schroeder, and Sakakibara (1995); Miller, De Meyer, and Nakane (1992)	Reflective	
Prospector/analyzer/defender/reactor	Cadez and Guilding (2008) [°] ; Chen (2008) [^] ; Collins, Holzmann, and Mendoza (1997) [°] ; Gosselin (1997) [°] ; Guilding (1999) [°] ; Lammimaki (2008) [°]	New [^] ; Hambrick (1983); Shortell and Zajac (1990); Snow and Hrebiniak (1980)	Reflective/ Single item [°]	
Quality	Anderson and Lillis (2011); Carr, Mak, and Needham (1997); Chenhall (2005); Van der Stede, Chow, and Lin (2006)	Itner and Larcker (1997); Miller, De Meyer, and Nakane (1992); Parthasarathy and Sethi (1993); Perera, Harrison, and Poole (1997)	Reflective	
Service innovation	Abemethy and Lillis (2001) [^] ; Chung, Harrison, and Reeve (2009)	New [^]	Single item	
Time	Davila (2000)	New	Reflective	
Technology				
Advanced manufacturing technology	Abdel-Kader and Dugdale (1998) [°] ; Baines and Langfield-Smith (2003); Perera, Harrison, and Poole (1997) [*]	Inkson, Pugh, and Hickson (1970); Kotha and Swamidass (2000); Meredith and Suresh (1986)	Reflective/ Formative*/ Single item [°]	
Contractability	Speklé and Verbeeten (2014)	Verbeeten (2008); Withey, Daft, and Cooper (1983)	Reflective	Aggregate
Demand pull	van Veen-Dirks (2010)	New	Single item	
Departmental interdependence	Gerdin (2005); Gibbs, Merchant, Van der Stede, and Vargus (2004) [^] ; Scott and Tiessen (1999)	New [^] ; Macintosh, and Daft (1987)	Single item	
JIT/TQM adoption/implementation	Callen, Morel, and Fader (2005, 2008) [^] ; Carr, Mak, and Needham (1997); Chenhall (1997) [^] ; Fullerton and McWatters (2002) [~] ; Krumwiede (1998); Maiga and Jacobs (2006) [°] ; Sim and Killough (1998)	New [^] ; Banker, Potter, and Schroeder (1993); Powell (1995); Slocum (1996); Snell and Dean (1992); White, Pearson, and Wilson (1999)	Reflective/ Formative*/ Single item [°]	Aggregate~
Lean production system implementation	Al-Omri and Drury (2007); Fullerton, Kennedy, and Widener (2013) [^] ; Krumwiede (1998)	New [^] ; Banker, Potter, and Schroeder (1993); Monden (1993)	Reflective	
Output measurability	Bedford and Malmi (2015); Grabner (2014)	Snell (1992)	Reflective	
Part complexity	Dekker, Sakaguchi, and Kawai (2013b)	Nobeoka (1999)	Single item	
Product standardization	Chen (2008); Chen, Chen, Pan, and Wang (2015)	Brownell and Merchant (1990)	Single item	
Production complexity/diversity (support; volume)	Al-Omri and Drury (2007); Cagwin and Bouwman (2002); Kallunki and Silvola (2008) [°] ; Krumwiede (1998); van Veen-Dirks (2010)	Brownell and Merchant (1990); Estrin, Kantor, and Albers (1994); Inkson, Pugh, and Hickson (1970); Malmi (1999)	Reflective/ Single item [°]	
Production type (job shop versus continuous flow)	Hansen and Van der Stede (2004); Krumwiede (1998) [^]	New [^]	Single item	
Resource traceability	Hansen and Van der Stede (2004)	Govindarajan and Fisher (1990)	Reflective	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Seasonality of products	Howorth and Westhead (2003)	New	Single item	
Service complexity	Homburg and Stebel (2009)	Van de Ven and Ferry (1980)	Reflective	
Task analyzability/knowledge/difficulty	Abernethy and Brownell (1997); Caglio and Dittilo (2012); Dekker, Groot, and Schoute (2012, 2013); Hartmann and Slapničar (2009, 2012); Lau and Tan (1998); Maas and Matějka (2009); Williams and Seaman (2002); Ylinen and Gullkvist (2014)	Daft and Macintosh (1981); Van de Ven and Delbecq (1974); Withey, Daft, and Cooper (1983)	Reflective	
Task interdependence	Abernethy, Bouwens, and van Lent (2004 ^a , 2010); Bouwens and Abernethy (2000)*; Bouwens and van Lent (2007); Caglio and Dittilo (2012); Chen, Pan, and Wang (2015); Ding, Dekker, and Groot (2013); Hansen and Van der Stede (2004); Indjejkian and Matějka (2012)*; Keating (1997) ^{a,c} ; Kruis and Widener (2014); Maas and Matějka (2009); Shields and Shields (1998) ^a ; van Veen-Dirks (2010)	New ^a ; Davis, Robinson, Pearce, and Park (1992); Gresov and Stephens (1993); Macintosh and Daft (1987); Van de Ven, Delbecq, and Koenig (1976)	Reflective/ Formative*/ Single item ^a	
Task programmability	Bedford and Malmi (2015); Grabner (2014)	Snell (1992)	Reflective	
Task repetitiveness/number of exceptions/variability	Abernethy and Brownell (1997); Dekker, Groot and Schoute (2012, 2013); Maas and Matějka (2009); Widener (2004); Williams and Seaman (2002)	Van de Ven and Delbecq (1974); Withey, Daft, and Cooper (1983)	Reflective	
Task significance	Anderson, Hesford, and Young (2002)	Macintosh and Daft (1987); Perrow (1967); Withey, Daft, and Cooper (1983)	Reflective	
Task uncertainty	Abernethy, Bouwens, and van Lent (2013); Chong (1996); Scott and Tiessen (1999); Shields and Shields (1998)		Reflective	
Team interdependence	Caglio and Dittilo (2012)	Bensaou and Venkatraman (1995); Van de Ven, Delbecq, and Koenig (1976)	Reflective	
Unused capacity	Cagwin and Bouwman (2002)	New	Single item	
Use of other initiatives	Cagwin and Bouwman (2002)	New	Formative	
Other				
Absorptive capacity	Fayard, Lee, Leitch, and Kettinger (2012)	Dyer (1997); Tu, Vonderembse, Ragunathan, and Sharkey (2006); Vickery, Jayaram, Droge, and Calantone (2003)	Reflective	Aggregate
Absorptive capacity (operational level)	Elbashir, Collier, and Sutton (2011)	Becerra-Fernandez and Sabherwal (2001); Choi and Lee (2002); Nelson and Coopridge (1996); Nonaka, Byosiene, Borucki, and Konno (1994)	Reflective/ Formative	Aggregate
Absorptive capacity (top management team)	Elbashir, Collier, and Sutton (2011)	New	Reflective/ Formative	Aggregate
Corporate environmental proactivity	Pondeville, Swaen, and De Rongé (2013)	New	Single item	
Corporate frugality	Anderson and Lillis (2011)	New	Reflective	
Decision-making style (multiplexity of decisions; amount of data used)	Moore and Yuen (2001); Su, Baird, and Schoch (2015)	Miller and Friesen (1983, 1984)	Reflective	Superordinate

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Degree to which uncontrollable factors affect performance	Giraud, Langevin, and Mendoza (2008)	New	Single item	
Economic crisis impact perception	Janke, Mahlendorf, and Weber (2014)	New	Reflective	
Environmental concern	Henri and Joumeault (2010)	Judge and Douglas (1998)	Reflective	
Expected competitive advantage from environmental initiatives	Lisi (2015)	Banerjee, Iyer, and Kashyap (2003)	Reflective	
Factors accelerating or decelerating change (change-oriented; conservative; content; discontent)	Laitinen (2001)	Innes and Mitchell (1990)	Reflective	
Firm specific knowledge	Widener, Shackell, and Demers (2008)	New	Reflective	
Frequency of external finance use	Howorth and Westhead (2003)	New	Formative	
History of employee layoffs	Anderson and Young (1999)		Reflective	
Impediments to plant growth	Anderson and Young (1999)		Reflective	
Importance of costs/cost reduction	Anderson and Young (1999); Cagwin and Bouwman (2002)	Estrin, Kantor, and Albers (1994)	Reflective	
Importance of management accounting change	Chanegrih (2008)	Sulaiman and Mitchell (2005)	Single item	
Importance of non-financial goals	Speckbacher and Wentges (2012)	New	Single item	
Importance of the plant to company	Anderson and Young (1999)		Reflective	
Influence of board and owners	Su, Baird and Schoch (2015)	Miller and Friesen (1983, 1984)	Reflective	
Information/knowledge asymmetry	Abernethy, Bouwens, and van Lent (2004, 2010, 2013); Bouwens and van Lent (2007); Chong and Eggleton (2007); Kruis and Widener (2014); Shields and Shields (1998); van Veen-Dirks (2010)	Dunk (1993); Shields and Young (1993)	Reflective	
Intra-company transactions	Cagwin and Bouwman (2002)	New	Reflective	
Market strength	Hoque and James (2000)	Merchant (1984)	Single item	
Need for capital	Indjejikian, Matějka, Merchant, and Van der Stede (2014)	Matějka, Merchant, and Van der Stede (2009)	Single item	
Need for change	Anderson and Young (1999)	New	Reflective	
Need to neutralize uncontrollable factors	Giraud, Langevin, and Mendoza (2008)		Single item	
Organizational capacity to learn	Williams and Seaman (2001); Libby and Waterhouse (1996) [^]	New [^]	Formative	
Organizational commitment (firm level)	Maiga and Jacobs (2006)	Elnathan, Lin, and Young (1996)	Reflective	
Organizational life-cycle	Auzair and Langfield-Smith (2005); Hoque and James (2000); Janke, Mahlendorf, and Weber (2014); Kallunki and Silvola (2008)	Davila and Foster (2007); Dodge, Fullerton, and Robbins (1994); Kazanjian and Drazin (1990); Merchant (1984); Miller and Friesen (1984)	Single item	
Organizational slack	Indjejikian and Matějka (2006)	New	Single item	
Outsourcing part of long-term strategic agenda	Lamminmaki (2008)	New	Single item	
Past performance	Indjejikian and Matějka (2006 [^] , 2012)	New [^]	Single item	

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TABLE 2 (continued)

Construct	Measured In	Source(s)	Indicator Type	Dimension Type
Prior benchmarking experience	Maiga and Jacobs (2006)	Elnathan, Lin, and Young (1996)	Reflective	Single item
Purchasing orientation	Wouters, Anderson, and Wynstra (2005)	New	Reflective	
Quality of labor relations	Anderson and Young (1999)		Reflective	
Retention concerns	Indjekian, Matějka, Merchant, and Van der Stede (2014)	New	Single item	
Service process type	Auzair and Langfield-Smith (2005)	New	Reflective	Single item
Social networking	Chenhall, Kallunki, and Silvola (2011)	New	Reflective	
Sophistication of financial skills	Howorth and Westhead (2003)	New	Single item	
Strategic alignment of manufacturing	Chenhall (2005)	New	Reflective	
Strategic change	Abernethy and Brownell (1999); Naranjo-Gil and Hartmann (2007)	Shortell, Morrison, and Friedman (1990)	Single item	Single item
Strategic human capital firm specificity	Widener (2004)	New	Reflective	
Strategic human capital spread	Widener (2004)	New	Reflective	
Tax rate differences	Chen, Chen, Pan, and Wang (2015)	New	Single item	
Top management support for production strategy change	Fullerton, Kennedy, and Widener (2013)	New	Reflective	Single item
Top management team heterogeneity	Naranjo-Gil and Hartmann (2007)	Bantel and Jackson (1989); Finkelstein and Hambrick (1996); Hambrick and Mason (1984); Hambrick, Cho, and Chen (1996); Wiersema and Bantel (1992)	Reflective	
Top management team professionalism	Naranjo-Gil and Hartmann (2006)	New	Reflective	
Top management team's environmental commitment	Lisi (2015)	Banerjee, Iyer, and Kashyap (2003)	Reflective	
Training availability	O'Connor, Chow, and Wu (2004)	New	Reflective	Aggregate
Value analysis experience	Wouters, Anderson, and Wynstra (2005)	New	Reflective	

ABC = Activity-based costing, ABCM = Activity-based cost management, AMT = Advanced manufacturing technology, BSC = Balanced Scorecard, ESS = Executive support system, EVA = Economic Value Added, JIT = Just-in-time, MAS = Management accounting system, MACS = Management accounting and control systems, MCS = Management control systems, PMS = Performance measurement system, SMA = Strategic management accounting, SPMS = Strategic performance measurement system, TCO = Total cost of ownership, TQM = Total quality management, VBM = Value-based management.

Symbols:

- ^ = new measure;
- ◇ = reflective indicators;
- * = formative indicators;
- = single item indicator;
- ~ = aggregate dimension; and
- # = superordinate dimension.

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