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## Cloud-based management information systems - an upper echelons perspective on the adoption and use of online MIS

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## Cloud-based management information systems

An upper echelons perspective on the adoption and use of online MIS

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So-called cloud-based management information systems are a fairly new phenomenon in management accounting in recent years. Quite a few companies (and especially their business managers and management accountants) do not always work via the cloud, but with hybrid solutions or on-premise solutions of ERP software such as SAP or Oracle, but often still with "manual" solutions such as Microsoft Excel.

Manual intermediate steps and data storage far away from the corporate data warehouse naturally not only complicates data management, but also makes the analyses based on the data insecure. Traditionally, the role of management accountants is to create reports and analyses for management from existing data and to advise management on its decisions. In recent years, however, it has become apparent that despite increasing technical possibilities, management accountants still spend a great deal of time on the operational preparation of data.

Unfortunately, this usually leaves little time for advising management. Under the umbrella term "business partner" (Rieg 2018), a role model has been established in management accounting in recent years that attributes more consulting competence to the management accountant and, at the same time, is intended to free the management accountant more from more operational tasks such as costing and reporting in order to spend more time on value-creating activities.

This role model was implemented via implementation projects, especially in large companies. At the same time, cloud-based management information systems were introduced that enable managers to extract data and information themselves in real time and to create evaluations themselves. This was done with the intention of freeing management accountants from this additional work and thus allowing them more time for consulting. In a mixed-method research project, we supported the introduction of a business partner role model and the parallel implementation of a cloud-based MIS. The Upper Echelon Theory (Hambrick und Mason 1984) served us as a theoretical framework. We thus wanted to find out what influence the personal characteristics such as age, level of education and experience in the company of the managers and management accountants involved have on the adaptation and ultimate usage intensity of the online MIS solution offered. This was all the more interesting because the managers and also employees continued to be able to use the "old" toolbox, including MS Excel, in parallel.

### References

Hambrick, Donald C.; Mason, Phyllis A. (1984): Upper echelons: The organization as a reflection of its top managers. In: *Academy of management review* 9 (2), S. 193–206.

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