Oral Defense Announcement
University of Missouri – St. Louis Graduate School

An oral examination in defense of the dissertation for the degree
Doctor of Business Administration with an emphasis in Accounting

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Lean Accounting: A Connection to Strategic Partnership & Collaboration Between Management Accountants and Operations Managers

Date: July 13, 2022
Time: 11:00 a.m. to 12:00 p.m.
Place: Remote

Abstract
Technological advances, such as automation and artificial intelligence, have transformed the accounting profession. There is a consensus in the academic and practitioner literature that management accountants must move from their traditional role into one that serves as a strategic partner. However, literature that examines how management accountants have moved from this traditional role to one that is more strategic is limited. This study combines concepts from three different literature streams to explore how utilizing lean accounting practices relate to management accountant’s participation in strategic decision making, partnership with operations managers, and overall operational performance in manufacturing firms utilizing a lean manufacturing strategy. This study found evidence that utilizing lean accounting (LA) practices on its own related to strategic partnership, collaboration, and operational performance. However, it found varying evidence of how these variables interacted with each other to ultimately impact operational performance. Implications of these findings, limitations, and future directions are discussed.

Defense of Dissertation Committee
Thomas Kozloski, Ph.D. Chairperson
Steve Moehrle, Ph.D.
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