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### Studying The Dialectics between and within Management Credo and Management Accounting

[Norio Sawabe](#)<sup>1)</sup> and [Sumitaka Ushio](#)<sup>2)</sup>

1) Corresponding Author: Graduate School of Economics, Kyoto University

2) Faculty of Management, Chukyo University

**Abstract:** This paper examines how management credo and management accounting systems are linked to management accounting practices by employing evolutionary institutional theories as heuristic devices. Management credo and management accounting systems at the institutional level are understood as “things,” whereas management accounting practices are understood as flow of events at the level of actions. On the basis of a detailed field study, in this paper, we argue that potential contradictions within management credo and management accounting systems are realized in practice via a certain set of routines that reflects institutional properties, and that the realized contradictions are dealt with in practice, thus creating another set of routines that are neither directly derived nor discernable from the institutional realm.

**Keywords:** [management accounting](#); [management credo](#); [creative conflicts](#); [evolutionary perspective](#); [institutionalization](#)

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