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# Cost Management for Nonprofit and Voluntary Organisations

In recent years, nonprofit and voluntary organisations have faced challenges and unanticipated pressures as a result of increased competition for funding, technological advancements, the need to comply with government regulations, and increased social and community expectations regarding greater accountability and transparency.

Cost accounting and cost management tools are considered to be a means of providing adequate and quality information for management control for all sorts of organisations, including nonprofits. Using empirical evidence from the Australian nonprofit sector, this research monograph offers insight into how nonprofit and voluntary organisations control and manage the costs of their operations and projects through cost accounting and cost management tools.

The book will be of benefit to a range of stakeholders in the sector, including financial and management accountants, professional accounting bodies, the government, policymakers, academics, consultants and operational managers.

**Zahirul Hoque**, PhD, is a Professor of Management Accounting/Public Sector in the Department of Accounting and Data Analytics, and Director of the Centre for Public Sector Governance, Accountability and Performance in the La Trobe Business School of La Trobe University, Melbourne, Australia. He is the founding Editor-in-Chief of the *Journal of Accounting & Organizational Change*. He is a Fellow of CPA Australia and the Institute of Cost and Management Accountants of Bangladesh (ICMAB).

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# **Cost Management for Nonprofit and Voluntary Organisations**

**Zahirul Hoque and Tarek Rana**

First published 2020  
by Routledge  
2 Park Square, Milton Park, Abingdon, Oxon OX14 4RN

and by Routledge  
52 Vanderbilt Avenue, New York, NY 10017

*Routledge is an imprint of the Taylor & Francis Group, an informa business*

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*British Library Cataloguing-in-Publication Data*

A catalogue record for this book is available from the British Library

*Library of Congress Cataloging-in-Publication Data*

Names: Hoque, Zahirul, author. | Rana, Tarek, author.

Title: Cost management for nonprofit and voluntary organisations / Zahirul Hoque and Tarek Rana.

Description: Milton Park, Abingdon, Oxon ; New York, NY : Routledge, 2020. | Series: Routledge studies in accounting | Includes bibliographical references and index.

Identifiers: LCCN 2019028181 (print) | LCCN 2019028182 (ebook) |

ISBN 9780367179878 (hardback) | ISBN 9780429059056 (ebook)

Subjects: LCSH: Nonprofit organizations--Finance. | Nonprofit organizations--Accounting.

Classification: LCC HG4027.65 .H67 2020 (print) | LCC HG4027.65 (ebook) | DDC 658.15/52--dc23

LC record available at <https://lcn.loc.gov/2019028181>

LC ebook record available at <https://lcn.loc.gov/2019028182>

ISBN: 978-0-367-17987-8 (hbk)

ISBN: 978-0-429-05905-6 (ebk)

Typeset in Times New Roman  
by Swales & Willis, Exeter, Devon, UK

**Zahirul Hoque wishes to dedicate this book to his late parents, Idris Mia and Afia Khatun, who unconditionally loved him until their last breath. He also acknowledges his wife, Shirin's, endless patience and love throughout his entire career.**

**Tarek Rana dedicates this book to his wife, Afsana Siddique; sons, Sabir Ahmed and Jabir Ahmed; and parents, Kabir Ahmed and Ranuara Begum, in recognition of their unconditional love, boundless inspiration and continuous support throughout his career.**





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# Preface

The management accounting literature has firmly established that contemporary cost management and accounting tools—such as activity-based costing, target costing and product lifecycle costing—have provided useful information for managerial decision making and performance management in rapidly changing manufacturing organisations. However, cost accounting research to date has primarily been located in manufacturing settings, while costing in nonprofit sectors is a vastly under-researched subject that deserves far more scholarly attention, given the nonprofit sector's product and service diversity and complexity in business models. This study aims to fill this gap in the literature.

We examine how nonprofit and voluntary entities manage operation costs through the adoption and use of cost accounting systems. More specifically, we investigate the relationship between cost system design, managers' evaluations of the relevance and usefulness of cost data, strategy, funding sources and legislative requirements. This research monograph presents our findings. This book will cover the following key topics:

1. The current state of cost accounting practices in the Australian nonprofit sector.
2. How nonprofit entities determine the costs associated with their projects and programs.
3. How current costing practices relate to strategic choices and decision making purposes in the nonprofit sector.
4. How external factors—specifically, funding uncertainty and mandated legislative requirements for cost accounting data—can influence the design and use of cost accounting data in nonprofit entities.

This book will advance the management accounting science by disseminating knowledge on how not-for-profit organisations measure and allocate cost to create strategic and operational values. The new knowledge of costing practices in today's complex and diversified service-oriented contexts of the not-for-profit sectors will provide enhanced management control systems and facilitate the strategic decision making process and performance measurement by producing comprehensive capability that supports planning, control and decision making.



## **Audience**

The findings of this research hold significance for both professional management accountants and management accounting research scholars. This project adds to the current body of knowledge on how organisations in the nonprofit sector determine and allocate the cost of various community development projects when making strategic decisions and assessing performance. This study also adds to the scholarship on best practices in contemporaneous settings.

The findings presented here hold relevance for a range of stakeholders, including management accountants, management accounting professionals, government policymakers, academic scholars and operational managers in the nonprofit sector. Also, this research monograph can be included in professional development materials for professional accountants, including CPA, ACCA, CA and CIMA members.

## **Research support**

We gratefully acknowledge the financial support for this project provided by the Chartered Institute of Management Accountants (CIMA), United Kingdom. Moreover, La Trobe University provided logistical support and time away from work for the researchers to complete the study.

# Acknowledgements

We built this research monograph based on our field research undertaken within the Australian nonprofit and voluntary sector. This research was funded by the Chartered Institute of Management Accountants' (CIMA) General Trust Fund, The Helicon, One South Place, London EC2M 2RB, United Kingdom (Project Number R523, 2017/2018). We wish to acknowledge the following CIMA panel members, who provided insightful reviews on our proposal submitted to CIMA:

## Academics

Professor Jan Bouwens—Professor of Accounting at the University of Amsterdam

Professor Antonio Davila—Professor of Entrepreneurship and Accounting and Control at the University of Navarra

Professor Christian Hofmann—Chair for Accounting and Control at the University of Munich

## Practitioner

Mel Zuydam—Regional CFO Europe at CH2M

We also wish to acknowledge the support provided by the CIMA's staff, Ms Jacky Pfenning and Ms Jocelyn Turner. We thank Dr MaryAnne Aitken (Director, La Trobe University Research Office), Ms Rita Polemicos (La Trobe University Grants Office) and Ms Marianela Leon Martinez (Research Finance Office, La Trobe University) for their support throughout the grant period. We would also like to thank Dr Terry Clague (Publisher, Routledge: Business, Management & Accounting), Ms Jacqueline Curthoys (Commissioning Editor, Routledge Research), Ms Emmie Shand (Editorial Assistant, Routledge), Ms Kristina Abbotts (Senior Editor, Routledge Economics), and Ms Christiana Mandizha (Editorial Assistant, Routledge), for their continued support and encouragement. Moreover, we are grateful to the anonymous reviewers for their constructive feedback on the book's original proposal. Finally, we thank Ms Shirin Hoque, Mr Mohammad Zakaria Masud, Ms Thiru Thiagarajah and Mr Shaun McFarlane for their assistance during this project.

# Abbreviations

<b>AASB</b>	Australian Accounting Standards Board
<b>ABC</b>	Activity-based Costing
<b>ABM</b>	Activity-based Management
<b>ACFID</b>	Australian Council for International Development
<b>ACNC</b>	Australian Charities and Not-for-profits Commission
<b>ACSB</b>	Accounting Standards Board (Canada)
<b>AICD</b>	Australian Institute of Company Directors
<b>ARC</b>	Australian Research Council
<b>ASIC</b>	Australian Securities and Investments Commission
<b>ATO</b>	Australian Taxation Office
<b>BSC</b>	Balanced Scorecard
<b>CCEW</b>	Charity Commission for England and Wales
<b>CCNI</b>	Charity Commission for Northern Ireland
<b>CEO</b>	Chief Executive Officer
<b>CFO</b>	Chief Financial Officer
<b>CPA</b>	Certified Practising Accountants
<b>CIMA</b>	Chartered Institute of Management Accountants
<b>CRA</b>	Canada Revenue Agency
<b>DRG</b>	Diagnosis-related Groups
<b>ERA</b>	Excellence in Research for Australia
<b>FASB</b>	Financial Accounting Standards Board
<b>FRC</b>	Financial Reporting Council
<b>FTE</b>	Full-time Equivalent
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GDP</b>	Gross Domestic Product
<b>GPFS</b>	General-purpose Financial Statement
<b>HMRC</b>	Her (or His) Majesty's Revenue and Customs
<b>HR</b>	Human Resources
<b>ICNPO</b>	International Classification of Nonprofit Organizations
<b>IFRS</b>	International Financial Reporting Standards
<b>IR</b>	Integrated Reporting
<b>IRS</b>	Internal Revenue Service
<b>IT</b>	Information Technology

<b>KPI</b>	Key Performance Indicator
<b>MAS</b>	Management Accounting Systems
<b>MCS</b>	Management Control Systems
<b>NAC</b>	Not-for-profit Advisory Committee
<b>NDIS</b>	National Disability Insurance Scheme
<b>NFP</b>	Not-for-profit
<b>NFPO</b>	Not-for-profit Organisation
<b>NPI</b>	Nonprofit Institution
<b>NSW</b>	New South Wales
<b>PMS</b>	Performance Measurement System
<b>ORIC</b>	Office of the Registrar of Indigenous Corporations
<b>OSCR</b>	Office of the Scottish Charity Regulator
<b>PBE</b>	Public Benefit Entity
<b>SD</b>	Standard Deviation
<b>SNA</b>	System of National Accounts
<b>SORP</b>	Statement of Recommended Practice
<b>TEQSA</b>	Tertiary Education Quality and Standards Agency
<b>UK</b>	United Kingdom
<b>UN</b>	United Nations
<b>US</b>	United States
<b>VIC</b>	Victoria
<b>XRB</b>	External Reporting Board



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# 1 Background, introduction and aims

## Introduction

This chapter introduces the background and focus of the study. To achieve this, the chapter is organised as follows. First, we provide the background and context to the study by outlining relevant past work and its importance to understand where our work ‘fits into the puzzle’. Second, we state what we planned to undertake in our study, and why this work is important. In the next section, we outline the deliverable outcomes of our research and the contributions we aimed to make to the literature. The final section of this chapter outlines the structure of the book.

## Background and context

Cost accounting is an integral part of accounting and management information systems. Managers require cost information to undertake various decision making and control activities in their organisations. These activities range from daily activities of determining products or service costs to large investment decisions. It is widely recognised in textbooks and the management accounting research literature that contemporary cost management and accounting tools—such as activity-based costing, break-even analysis, budgeting, managerial cost analysis, minimum pricing analysis, product lifecycle costing, standard costing, target costing, transfer pricing and variance analysis—provide useful information for managerial decision making and performance management in today’s rapidly changing operating environment of manufacturing organisations (Davila & Wouters, 2004; Demski & Feltham, 1976; Drury, 2013; Gosselin, 1997).

Cost accounting research to date has primarily been undertaken in manufacturing settings, while costing in nonprofit sectors is a vastly under-researched subject that deserves far more scholarly attention, given the nonprofit sector’s service diversity and complexity in business and stakeholder models. Little is known about whether and to what extent the contemporary approaches to cost accounting are relevant to non-manufacturing settings, such as not-for-profit (NFP) and voluntary organisations. The literature lacks empirical evidence on NFP and voluntary sectors’ costing practices of various service and community

## 2 *Background, introduction and aims*

development projects, and how these practices relate to the investments and strategic choices made in this sector. This empirical study attempts to fill this gap in prior research. There is a need to investigate which costing systems would improve the performance of nonprofit and voluntary entities.

For this research, we adopt the definition of NFP presented by the Australian Charities and Not-for-profits Commission (ACNC). According to that definition, to become an NFP, the organisation's:

assets and income shall be applied to further its objectives solely and no portion shall be distributed directly or indirectly to the members of the organisation except a genuine compensation for services rendered or expenses incurred on behalf of the organisation.

(ACNC, 2019)

This means that an NFP can make surplus or profit, yet this must be used to achieve the organisation's purposes. NFPs comprise one of the largest and most diverse sectors in Australia, and make a significant contribution to the Australian economy and community. In 2016 to 2017, in Australia, around 600,000 nonprofit organisations were operating. The majority of these were small and non-employed organisations. In 2016 to 2017, there were nearly 56,000 nonprofit organisations registered with the ACNC (2019) because of their active taxation matters. In the 2016 financial year, this sector accounted for approximately 8% of the Australian gross domestic product (GDP) and reported a staggering AU\$142 billion in annual revenue. Approximately 10% of Australia's total workforce was employed by the nonprofit sector (ACNC, 2019).

The Australian NFP sector faces unprecedented risk and challenges, with the future looking very different to the past (Billimoria, 2018). Over the past two decades, increased competition for external funding, greater community involvement and program assistance, disruptive technology, the need to comply with increased government regulations, and the rise of social and community expectations regarding greater accountability and transparency have created more challenges and unanticipated pressures for organisations in the NFP and voluntary sector (Australian Government, 2001; Blau & Rabrenovic, 1991; Booth, 1993; Jacobs & Walker, 2004; Laughlin, 1988, 1990; Lyons, 2001; Parker, 2001, 2002, 2003). Cost accounting and cost management tools have been a means to increase the efficiency and effectiveness of business operations (Pizzini, 2006), including NFP and voluntary organisations' operations (Geiger & Ittner, 1996). Thus, the current study builds on past studies on management accounting systems (e.g., Geiger & Ittner, 1996; Gosselin, 1997; Pizzini, 2006) to investigate the relationships between cost system design, managers' evaluations of the relevance and usefulness of cost data, organisational size, organisational strategy, funding source and legislative requirements. The empirical evidence is based on a random sample of Australian NFP and voluntary organisations. This research identifies the extent to which Australian NFP organisations (NFPOs) have adopted certain traditional and contemporary cost accounting practices, how

managers use that cost information, and the benefits received from those practices. In so doing, this research seeks to offer insight into the current cost accounting practices and how NFPOs manage the costs of their operations through the adoption and use of contemporary cost management tools.

**Box 1.1 Cost accounting's importance for nonprofit and voluntary entities**

By providing decision-useful information, costing approaches can improve overall management control systems and subsequently enhance strategic planning and performance management. Given product and service variability and complexity, there is a great need to advance cost and management accounting science in contemporary nonprofit service-oriented contexts through empirical understanding of costing practices. There has been little experimentation with costing techniques in the nonprofit sector to understand the effectiveness of particular approaches and the lessons learnt by financial managers in designing and implementing such approaches. The literature shows little evidence of how nonprofit organisations practise costing of various community development projects when making strategic decisions and assessing performance. Innovative costing practices would provide managers in contemporaneous settings with more strategic information on a timely basis to achieve improved operational and financial performance. It is important to establish whether this intention is being realised through innovative costing design and the use of the relevant cost data. Documenting the information usage of costing when making investments and strategic decisions to create value for relevant stakeholders will provide a new foundation for cost/management accounting science to advance future accounting, management control systems, strategic decision making and performance management system design, implementation and development. Prior studies did not fully explore this knowledge gap in the management accounting literature.

**Aims of the study**

Costing is the most important factor in the manufacturing and service industry; therefore, many studies have been undertaken to examine costing practices from different dimensions. However, one dimension that has been examined to a lesser degree is costing practices in service-oriented, NFP and voluntary organisations. This lack of interest in NFP led to further investigation of this area in our research. When an organisation is established with a profit motive, there are two main streams to the business—the revenue and expenditure streams—both of which can be influenced by the stewardship of the organisation. However, in NFP and voluntary organisations, there are fewer avenues to influence revenue, yet more possibilities to influence costs.



#### 4 *Background, introduction and aims*

This restraint has led to the question: *how can we evaluate costing practices in the NFP and voluntary sector that will result in the best possible outcomes for the industry?* To answer this question and enhance our existing individual knowledge in the industry into a collective repository, we embarked on this research. Through this study, we attempt to address the following three primary research issues.

##### **Box 1.2 Research issues**

1. Cost management and accounting tools implemented and used in Australian NFP and voluntary organisations.
2. How do funding uncertainty and the mandated requirements for cost accounting data influence the design and use of cost accounting data in nonprofit and voluntary organisations?
3. Which costing systems would improve the performance of nonprofit and voluntary organisations?

#### **Problems and significance**

The Chartered Institute of Management Accountants (CIMA) (United Kingdom) encourages innovation in cost management accounting practices. CIMA believes that innovation in cost management and accounting practices provides managers in contemporaneous settings with more strategic information on a timely basis to achieve improvement in both operational and financial performance. It is important to investigate current practices to analyse and assess whether, and to what extent, this intention is being realised through the innovative design, adoption and use of the relevant cost accounting data. Documenting the information need and usage of cost accounting information in making long-term investments and strategic decisions to create value for relevant stakeholders will provide a new foundation for cost management and accounting science. This development will advance scientific knowledge in this area, which will subsequently advance future accounting, management control systems, strategic decision making and performance management system design, implementation and development, not only in the NFP sector, but also in all other business areas. Prior studies in the management accounting literature did not fully explore this knowledge gap in the context of the NFP sector in Australia or internationally.

The current research project will add new insights to the current body of cost management and accounting research on how organisations in the non-profit and voluntary sector determine the cost of various services and community development projects. It will also add to knowledge on the best practices for managers and accounting professionals in contemporaneous

settings of NFP globally. The findings will improve managers' and academics' understandings about which costing approaches provide useful information for managerial decision making in the contemporary environment. Furthermore, this study will highlight the best-practice use of contemporaneous costing practices in community service-oriented settings and illustrate the lessons for management and accountants. The enhanced knowledge will be of benefit to a range of stakeholders, such as management accountants, the management accounting profession, government, policy makers, academics and operational managers in the nonprofit sector. The findings can be used as study materials for CIMA and Chartered Global Management Accountant (CGMA) students, and as continuing professional development materials for the members of the Association of International Certified Professional Accountants (AICPA).

### **Research outcomes**

Through drawing on a survey sample of organisations and a series of case studies in the Australian nonprofit and voluntary sector, this study will benefit funders, regulators, governments, subject organisations and service users, by providing an independent assessment of the strengths and weaknesses of the current cost management practices used by nonprofit and voluntary organisations. The findings will provide useful knowledge and may be employed by a wide range of other government organisations both in Australia and internationally. A key outcome of this research will be to determine whether and how Australian nonprofit and voluntary organisations have been able to develop systems that account for cost management to improve decision making. To the best of our knowledge, our study is one of the first to uncover the ways that nonprofit and voluntary organisations are seeking to determine, allocate and manage the cost of services in the context of the changing operating environment in Australia and abroad.

This research monograph will allow current and future generations of researchers to build on the notion of cost management in nonprofit and voluntary organisations and its integration within these organisations' internal accountability and management control systems. Furthermore, it will allow replication of the study in a variety of settings to further our understanding of the workings and issues surrounding cost management in specific contexts. Hence, the outcomes of this study are of significant interest to Australia and non-government organisations globally. Increasingly, cost management is perceived as a way to align and increase the contribution of internal accountability and control systems in an organisation. Given the lack of research on this topic focusing on how cost management can be integrated with existing accountability and internal controls, we know very little about its influence on such controls, including how they become legitimate.

## **Research design and method**

The study adopted a mixed-methods research design involving archival analysis, a mail-out survey, focus groups and face-to-face interviews with a sample of nonprofit and voluntary organisations in Australia. It is well documented in the literature that, by collecting a broad range of data on the same phenomenon, the researcher ‘can improve the accuracy of their judgments’ (Jick, 1979, p. 602) and contribute to theoretical refinement (Hoque, Covaleski, & Gooneratne, 2013, 2015). Our novel and innovative research approach has captured economical, organisational and institutional aspects of cost management practices and their complex interplay. Our approach has focused on the experience of the participants and included context-specific factors that influenced the design, implementation and use of cost management approaches.

## **Structure of the book**

This book is presented in nine chapters. Chapter 1 has introduced the focus of the study by clearly outlining the objectives of the research. It has also outlined the relevant past work and its importance, discussed where our work ‘fits into the puzzle’, explained what we planned to do in our study, and discussed why our research is important. The final section of this chapter outlines the structure of the book.

Chapter 2 provides background information about the Australian NFP and voluntary sector (nonprofit sector hereafter). This information is important to understand the context of the study. The chapter begins by defining terminologies to be used throughout the book. It then outlines a brief history of the sector, with some basic industry data. This historical part is followed by identifying and discussing the governance and regulatory framework of the sector. To develop this chapter, we rely on published archival data from various websites and publicly available reports.

Chapter 3 provides an overview of the accounting requirements and regulatory environment of the sector from an international perspective. The regulatory and reporting requirements of the United States (US), Canada, the United Kingdom (UK), Australia and New Zealand are presented first to compare and then conclude a direction for international standardisation of financial reporting in the sector. Chapter 4 presents a literature review on the costing and cost management practices as investigated by past studies, and then presents the development of this study’s research questions and hypotheses.

Chapter 5 presents the underlying theoretical concepts used to develop this study’s expectations and research questions. Accounting researchers can draw on and apply a vast range of theories to study cost management. This chapter questions which theory is most appropriate, and what role theory can play in a study on cost management, particularly in the nonprofit environment. The study builds on theoretical triangulation, involving: (i) economic rationalism, (ii) contingency theory and (iii) institutional theory. We discuss each of these

in turn, and then explore the motivation for and role of theory in this study. In Chapter 6, we outline our study's design and sources of data.

In Chapter 7, we present our findings from the survey conducted with a sample of nonprofit and voluntary organisations in Australia. As discussed in Chapter 1, we sought to investigate and describe the extent to which Australian nonprofit and voluntary organisations use contemporary cost accounting and cost management tools in their strategic decision making and control processes. We also wanted to determine how and whether legislative requirements, funding uncertainty and strategic priorities play a role in these organisations' decisions to implement and use cost management tools, and to explore the role of cost information in organisational effectiveness.

Chapter 8 presents our findings derived from the case studies undertaken as part of this research project. The case studies cover multiple cases and then draw a single set of cross-case conclusions. We adopted a multiple-case approach using replication logic (Yin, 2017). The rationale underlying the use of multiple case studies is to predict similar or contrasting results to uncover both the phenomenon of interest and its context. The case studies ask a series of questions about each case organisation. For each case, we followed the same structure while discussing the case and presenting evidence. The aim was to mobilise knowledge from each case and then compare them. The results of the survey from the previous chapter indicate the extent to which variation exists among nonprofit and voluntary organisations in terms of their costing systems and management accounting practices; however, the descriptive statistics and regression analysis do not explain how and why the variation exists at a deeper level and in a meaningful way. The case study analysis and results shed further light on this issue to illustrate the complex and dynamic relationships that exist between legislation and cost elaborateness, competitiveness, and development or improvement of costing models and systems. It was essential to protect the individuals and organisations who participated in this research; thus, a pseudonym or fictional name was adopted for each of the case organisations to provide anonymity and confidentiality, based on the ethical codes outlined in the methodological chapter.

In the final chapter, Chapter 9, we analyse and discuss the research findings and link them back to the key aims of this study. First, we explain our findings and offer some explanatory notes regarding these findings. Second, we relate our analysis to our study's original objectives from the introduction section of this book. Third, we draw some conclusions. In the final section, we discuss the implications of our findings for three areas: (i) current management accounting research literature, (ii) practice—particularly for managers who are working in nonprofit organisations globally, and (iii) future studies that can be undertaken to address some of the issues that emerged yet remained unexplored.

## **Conclusions**

This study empirically demonstrates the cost accounting practices of Australian nonprofit organisations. The empirical evidence from this research indicates that the vast majority of the organisations that we surveyed in this research used

## 8 *Background, introduction and aims*

traditional cost systems (73.5%), with only 26.5% using an activity-based costing method. Nearly 33% used full costing, while 18.5% used direct and variable costing, 10% used standard costing, 8.2% used job order costing, and the remaining 4% used direct costing. Government legislative requirements and competition for funding are the key drivers of more detailed and elaborate cost information systems in Australian nonprofit organisations. Legislative and compliance requirements have led nonprofit organisation managers to use a greater number of data sources, pursue more integration with financial systems, and employ several full-time employees to run the integrated financial systems.

We also found that the majority of funding for these organisations comes from the Australian federal and state governments, with less than 1% from local governments. This indicates that Australian nonprofit entities rely heavily on government support. To avoid government funding uncertainty, the sector should undertake strategic initiatives to attract funding from industries and communities. Amidst intense competition for funding, nonprofit organisations are more likely to use cost system data to prepare and execute budgets, determine user fees, satisfy legislative requirements, value inventory and measure performance.

Overall, this study found the following:

- Cost accounting information for managing internal activities and budget was significantly higher than information for other areas, such as satisfying investment-related decision making.
- Government compliance requirements and competition for government funding are the key drivers of more detailed and elaborate cost information systems.
- Activity-based costing is positively and significantly associated with legislative requirements and competition for funding.
- The revolving funding arrangement is positively and significantly associated with lifecycle costing, yet negatively associated with job order costing.
- Direct costing is positively and significantly associated with competition for funding.
- A detailed and frequently updated cost information and reporting model can help nonprofit organisations develop an operating framework to transform and manage their organisations based on cost-competitiveness and performance benchmarks.
- There is an increased need for innovation, strategic plans for long-term effects, integrated performance measurement systems to show outcomes, and risk management frameworks to meet funding requirements and stakeholders' expectations.
- The need for less reliance on government funding has become pervasive.
- There is a greater need for measured risk to meet funding compliance and stakeholder expectations.
- Management accountants working in nonprofit organisations can help deliver long-term performance and social effects through interaction with boards of directors, senior management and operational and program managers.

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