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アメーバ経営導入研究における管理会計システムの設計と運用

The Design and Use of Management Accounting Systems in the Case Studies of  
Adapting Amoeba Management

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Abstract

This study explores the design and use of management accounting systems in the case studies of adapting Amoeba management. Especially, we focus on not only the design and use of “profit per hour” but also the influence without it. The research design is built to implement literature reviews of case studies to adapt Amoeba management. The review focuses on “profit per hour” and then systematically organizes variations of Amoeba management.

In conclusion, the design of “profit per hour” has three requirements such as “matching the period between revenues and expenses,” “the rate of regular employees,” and “measurability of time” while the use of it has also three requirements such as “relativity with value added this month,” “comparability between each performance,” and “usefulness of shortening time.” In addition, not adapting “profit per hour” provides an opportunity to realize the importance of philosophy again.

There are three implications. First one means systematically organizing case studies to adapt Amoeba management. Second one suggests that this study finds the requirements of the design and use of “profit per hour.” Last one includes discussing the influence on the practice of Amoeba management based on the context without “profit per hour.” But we have limitations which require us to make more discussions about what is considered as the prototype of Amoeba management.

Keywords: Amoeba management, profit per hour, management accounting systems, literature review, variation