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# Integrating management accounting into information systems: a holistic essay on a manufacturer for the automotive industry

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**Abstract:** This study aimed to test time-driven activity-based costing on a manufacturer for the automotive industry to verify the most relevant advantages and disadvantages for integration into information systems. A holistic single case study method was used, involving a single Portuguese company that produces components for the automotive industry. Data was collected from a multiple source of evidence: participant observation and documents. To analyse data, an inductive procedure was used in an analytic and descriptive manner. Regarding the results, the most relevant advantage identified was being able to contribute to the improvement of efficiency in the use of resources/capacity and the disadvantage that proved to be the most relevant was being dependent on the integration into information systems. This study is useful for practitioners and serves academic reflection on whether certain advantages and disadvantages of costing methods have different relevance to design their subsequent integration into management systems.

**Keywords:** time-driven activity-based costing; management accounting; information systems; automotive industry; holistic single case study.



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by Joaquim [Leite](#), Paulo Neto

**Abstract:** This study aimed to test time-driven activity-based costing (TDABC) on a manufacturer for the automotive industry to verify the most relevant advantages and disadvantages for integration into information systems. A holistic single case study method was used, involving a single Portuguese company that produces components for the automotive industry. Data was collected from a multiple source of evidence: participant observation and documents. To analyse data, an inductive procedure was used in an analytic and descriptive manner. Regarding the results, the most relevant advantage identified was being able to contribute to the improvement of efficiency in the use of resources/capacity and the disadvantage that proved to be the most relevant was being dependent on the integration into information systems. This study is useful for practitioners and serves academic reflection on whether certain advantages and disadvantages of costing methods have different relevance to design their subsequent integration into management systems.

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