Table of contents

Fore	wo	rd		V					
Acknowledgements									
Table of contents									
List	List of figuresXI								
List of tablesXV									
List of abbreviationsXIX									
List	ofs	symt	pols	XXI					
Α	A Introduction								
	1	Moti	vation and overview of prior research	1					
	2	Rese	arch objective	4					
	3 Outline of the thesis								
в	Research method								
	1	Coll	ection of survey data and sample	. 11					
		1.1	Data collection and survey administration	. 11					
		1.2	Sample description	. 14					
	2	Data	analysis using structural equation modeling	. 18					
		2.1	Methodological foundations	. 18					
		2.2	Analysis of research models using the partial least squares tech-						
			nique	. 27					
С	Bu	sine	ss orientation of management accountants	. 41					
	1	Rela	ted literature, hypotheses, and constructs	.41					
		1.1	Literature on business orientation of management accountants	41					
		1.2	Hypotheses development and research model	47					
		1.3	Operationalization of constructs	52					



2	Results			
	2.1	Results of main research model	. 55	
		2.1.1 Results of measurement models	. 55	
		2.1.2 Results of structural model	. 59	
	2.2	Results of an alternative research model	. 63	
	2.3	Robustness of results	. 67	
3	Sun	mary of Part C	. 77	
Inv	volve	ment of management accountants in incentive com-		
pe	nsat	ion	.79	
1	Rela	ted literature, hypotheses, and constructs	. 79	
	1.1	Extended tasks and roles of management accountants	. 79	
	1.2	Management accountants' tasks and roles in incentive compensa-		
		tion	. 83	
	1.3	Hypotheses development and research model	. 88	
	1.4	Operationalization of constructs	. 94	
2	Res	ults	100	
	2.1	Results of main research model	100	
		2.1.1 Results of measurement models	100	
		2.1.2 Results of structural model	107	
	2.2	Results of alternative research models	110	
		2.2.1 Impact of dominant role types on the involvement of management accountants in incentive compensation	110	
		2.2.2 Combination of research models	117	
	2.3	Robustness of results	118	
3	Surr	mary of Part D	129	
	3 Inv pe 1	2.1 2.2 2.3 3 Surr Involve pensat 1 Rela 1.1 1.2 1.3 1.4 2 Resu 2.1 2.2	 2.1 Results of main research model	

Е	Conclusion			
	1	Contributions	131	
	2	Implications for business practice	133	
	3	Limitations	134	
	4	Suggestions for future research	135	
F	Appendix		139	
References				