Gabriella Wennblom (b. 1970) is a lecturer and PhD student in business administration. Gabriella is a member of the Center for Empirical Research on Organizational Control (CEROC) at Örebro University School of Business. She teaches various topics including organization theory, leadership and management control.

In this thesis the topic of management accounting and trust within and between organizations is explored. A critical and extended literature review is carried out, with the objectives to (i) analyse how management accounting and trust have been conceptualized and related to each other; (ii) identify weaknesses and knowledge gaps in the literature; and, (iii) suggest how the literature may be synthesized and developed in the future.

Based on 37 empirical studies that focus specifically on the association between management accounting and trust two key findings emerge. A first key finding is that the area can be characterized as fragmented. Many different terms are used to denote similar concepts, and vice versa. The literature is also characterized by different levels of analysis, and different, potentially conflicting research models. The literature is also underpinned by different theoretical perspectives, of which some have conflicting assumptions. The second key finding is that there are several knowledge gaps and weaknesses in the literature. While a majority of studies shows that management accounting is a factor affecting trust, management accounting itself is oftentimes left unexplained. Also, many studies conceptualize trust from the perspective of only one party in a relationship, and the questions of how and why management accounting and trust (co)develops and emerges over time are largely unaddressed. Furthermore, while researchers have empirically studied both personal trust and system trust, respectively, no one has modelled how they may be interrelated.

Based on these findings, a model is proposed which not only synthesizes the extant literature, but also indentifies new, potentially important associations between different management accounting and trust factors. The model—consisting of twelve propositions—also theorizes how these factors affect each other over time.