



# Conjectures regarding empirical managerial accounting research<sup>☆</sup>

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## Abstract

The empirical managerial accounting literature has failed to produce a substantive cumulative body of knowledge. This literature has not matured beyond describing practice to developing and testing theories explaining observed practice, like other areas of accounting research. While the lack of publicly available data is a popular reason for this literature's underdeveloped state, it is not the only one. Other conjectures include: its inductive approach, researchers' incentives, its use of non-economics-based frameworks, the lack of empirically testable theories, and its emphasis on decision making, not control. © 2001 Elsevier Science B.V. All rights reserved.

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## 1. Introduction

Ittner and Larcker (2001) review the empirical research in managerial accounting. They cast their net widely, beyond the mainstream accounting

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journals and discuss papers in practitioner-oriented journals and non-North American journals.<sup>1</sup> In fact most of the papers they cite are in these non-mainstream journals. In addition to suggesting a variety of research opportunities and discussing important methodology issues, Ittner and Larcker (IL) offer several general observations regarding the empirical managerial accounting literature.

(T)he research is driven by changes in practice. ... (M)any papers are motivated purely by the fact that a certain topic has received considerable attention in the business press, with little effort to place the practice or study within some broader theoretical context.

(W)e are left with an underdeveloped body of research that fails to build on prior studies to increase our understanding of the topic, leaves many important research topics unexplored, and lacks the critical mass of related studies needed to reconcile conflicting results to reach consensus on the performance benefits from various manufacturing performance measurement practices.

I agree with these generalizations. After reading their review of this literature, I am left wondering what we have learnt. What generalizations can be drawn? What null hypotheses have been rejected? What burning, unanswered questions remain? Where are the intriguing anomalies? Or, in the parlance of an old fast food restaurant ad for hamburgers, “Where’s the beef?”

The failure to produce a substantive body of knowledge is not IL’s fault. The authors have faithfully discharged their responsibilities to survey the literature. The failure lies with the literature itself. My comments focus on trying to understand the current state of affairs in empirical managerial accounting research. Why do so few generalizable findings exist? Why are so many of the studies cited by IL published outside the mainstream, North American accounting journals?

The empirical managerial literature focuses on describing current accounting practice. Most other accounting research areas also started descriptively, but as empirical findings accumulated, theories were developed to explain what was observed and to predict phenomena yet to be observed. The empirical managerial literature has failed to take this next step. Why? Hopefully, by better understanding the reasons for this literature’s lack of progress, we will avoid making the same mistakes in the future.

The next section discusses the framework IL use to organize the empirical managerial literature. Section 3 compares the references cited in the IL survey to the other survey papers in this volume. The next two sections describe the

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<sup>1</sup> They exclude most behavioral research, experimental and compensation studies, and qualitative case studies.

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