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Vogues in management accounting research

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Abstract

In spite of our increasing knowledge about the existing patterns in accounting research, we still have much to learn about the cross-national dynamics of research ideas. This paper addresses the ebb and flow of research fashions in management accounting among national groups of accounting scholars. We also attempt to enhance existing knowledge about the underlying reasons that differentiate between earlier and later adopters of research fashions. Drawing on the literature of institutional sociology and management fashion, definitions of the accounting organizational field and of fashions of research are first provided. We then take Activity-Based Costing (ABC) to illustrate our understanding of research fashions in management accounting. Our results provide support for the propositions that national communities with high research profiles are less vulnerable to the effects of research fashions, and that they are earlier adopters of research fashions than their counterparts with lower research profiles. Lastly, we make some suggestions for further investigation regarding the cross-national mobility of research ideas relating to management accounting. © 2002 Elsevier Science Ltd. All rights reserved.

1. Introduction

Investigations regarding the evolution, status and future research directions of management accounting have aroused a tremendous amount of interest in recent years. Reviews to date have enhanced our understanding of a wide variety of research patterns in management accounting, ranging from review studies (Baiman, 1990; Covaleski, Dirsmith, & Samuel, 1996) through historical investigations (Loft, 1991; Luft, 1997) to methodological issues (Luft & Shields, 2000; Keating, 1995). At the same time interest in the dissemination of innovative practices in management

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accounting has been increasing, as can be seen from the number of studies drawing on an institutional sociology perspective (Meyer & Rowan, 1977; DiMaggio & Powell, 1983) or on the literature of management fashions (Abrahamson, 1996; Abrahamson, 1999), to address the diffusion of Activity-Based Costing system in firms (Malmi, 1999). On the other hand, no investigation of the patterns of adopting research issues has been produced by management accounting scholars. In particular, no study has been made of the dissemination of research fashions in management accounting across national groupings of scholars. Such a study would expand the universe of issues addressing the existing patterns of management accounting research, and would advance the growing sociology of management accounting.

Our understanding of research vogues derives largely from the notion of management fashions. Abrahamson and Fairchild (1999, p. 709) characterize management fashions as “relatively transitory collective beliefs, disseminated by the discourse of management-knowledge entrepreneurs, that a management technique is at the forefront of rational management progress.” We focus on research vogues, transitory research agendas that draw either on innovative professional practices or on academic developments suitable for implementation in the realm of practice without further significant adaptation. This definition has three additional implications. First, it is assumed that, like aesthetic fashions (e.g. Solomon, Bamossy, & Askegaard, 1999), research vogues suddenly and dramatically create an area of interest. We therefore distinguish between research fashions and the knowledge core (e.g. Cole, 1983, pp. 114–115), a concept that is limited to the small number of ideas that are used and judged to be important long after publication (e.g. after 25 years). Second, research fashions are particularly suited to moving over country borders if they are not embedded in their primary socio-economic contexts. Lastly, research vogues differ significantly from the elegant, academic research that presently constitutes the canon of the discipline (Kaplan, 1986; Lee, 1989).

Our study of research fashions in management accounting focuses on the particular case of Activity-Based Costing (ABC), which we claim is consistent with the definition of a research fashion. Fig. 1 shows the share of ABC-focused papers in the total mass of management accounting articles indexed in the *ABI Inform University Microfilm Database*. The data in the figure supports the bell-shaped pattern and the short-term cycle attributed to management fashions (see Abrahamson, 1996, 1991; Abrahamson & Fairchild, 1999). Further, ABC is regarded as an innovative management accounting practice (see Cooper & Kaplan, 1990; Malmi, 1999) that pervaded the academic domain to become a research agenda (see Shields, 1997; Atkinson et al., 1997 for research assessments of ABC).

2. Theoretical framework

We suggest that institutional theory provides an appropriate framework for exploring how research fashions in management accounting are adopted by researchers affiliated to the higher education organizations in different countries. A basic tenet of institutional sociology is that organizations operating in similar

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