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Knowledge creation for practice in public sector management accounting by consultants and academics: Preliminary findings and directions for future research

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ABSTRACT

This study is about knowledge creation for practice in public sector management accounting by consultants and academics. It shows that researchers emphasize the importance of practice, but worry about the prospects of a successful cross-fertilization between practice and research, because of the pressure they feel to publish in international research journals. Their contacts with consultants are limited. Consultants have limited access to academic research, because of pressures from their daily work. Knowledge created by consultants is initiated by problems coming from practice; it has to be ready-made for application in practice, and is often a combination of explicit and tacit knowledge. However, our interviews with researchers show a more diffuse picture; the knowledge created by some of them is disciplinary-driven and fundamental, whereas the research of others is more problem-driven and applied. Our study hints at two intermediary groups, i.e. consultant-researchers and consultants working in the expertise centres of their firms, both of which can potentially overcome hindrances in the communication between consultancy and research.

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1. Introduction

The public sector has been criticized during the last two decades for being insufficiently effective and efficient. New management and accounting techniques have been developed as a response to this criticism. Because market-orientedness is, for instance, considered to be important for improving the functioning of public sector organizations (Walsh, 1995, pp. 251–257; Guthrie et al., 1999, p. 20; Pollitt and Bouckaert, 2000, chapter 4; Groot and Budding, 2004), accurate information about the full costs of services is needed and this requires new techniques for output measurement and full costing. This implies that management accounting – together with other disciplines like financial reporting, auditing and management – may be expected to contribute to a better functioning of the public sector. Management accounting is a practice-oriented discipline, dealing with methods that assist managers in planning and controlling their organization (Malmi and Granlund, 2009). What methods work, and what do not work, is a question with a high relevance to practice, because it relates to what is perceived as beneficial to and by the users of management accounting methods. This also holds for questions regarding conditions for the successful implementation of those methods.

Developing new techniques or approaches in the field of management accounting, or the adaptation of existing ones, are knowledge creation activities. Organizations

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create knowledge on their own or as part of a network of similar organizations, but they can also use knowledge created by consultants or academic researchers. The types of knowledge consultants and academics create may diverge, because consultants rely largely on their past experiences in comparable situations and academics adhere to their theories and research methods. Moreover, the way consultants and academic researchers create knowledge may also be influenced by the problems raised by practitioners. Despite their different backgrounds, consultants and academics can also influence each other in creating knowledge for practice; for instance when consultants use the outcomes of academic research, or when academics draw on insights produced by consultancy work.

There are some studies on the role of either consultants or academics in knowledge creation on public sector management accounting. Christensen (2005, 2006), for example, documents the prominent influence of auditing firms on the adoption of accrual accounting in the State of New South Wales, Australia. In addition, Lapsley and Oldfield (2001) show that large multinational consultancy firms are promoters of universally applicable tool kits, whereas small locally operating consultancy firms are dedicated to delivering custom-made solutions for public sector practice. Knowledge creation for practice in public sector management accounting by academics is an even less researched issue. Notable is the literature review by van Helden and Northcott (2010) which identifies the practical orientation of the research objective(s) and the practice relevance of conclusions in papers published in international research journals. As far as we know, our study is the first that simultaneously examines the roles that consultants and academics play in public sector management accounting, and their interaction.[1]

The problem we wish to discuss is if and in what respects knowledge creation in public sector management accounting by consultants and researchers is distinct and whether a lack of common understanding or communication between them could influence the relevance for practice of the knowledge created. In order to address this problem, we will analyse similarities and differences between consultants and researchers in the way practice influences their knowledge creation activities, in the knowledge sources they use, and in the type of knowledge they create. Moreover, we examine the ways in which they influence each other in creating knowledge. In addition to providing preliminary findings on these issues, we also suggest directions for future research. This paper not only reports interviews with consultants and academic researchers, but also interviews with consultants working part-time as academics (because they are active in 'both worlds'), and consultants working in expertise centres of their firms (because of their role in disseminating knowledge to their colleague-consultants). All respondents are active in public sector management accounting in the Netherlands.

The paper is structured as follows. First, in the next section we briefly sketch the context in which consultants and academic researchers in public sector management accounting operate. The subsequent section then develops theoretical considerations and elaborates the research questions and research methods. Next, the findings of our study are presented. The final section reflects on these findings and suggests directions for future research.

2. Context

In this paper, knowledge creation by consultants and academics takes place within the context of public sector reforms. Since the 1980s, financial accounting reforms in the Netherlands have concentrated on the adoption and further refinement of accrual accounting for local governments and central government agencies (Bac, 2003). Management accounting reforms in budgeting, performance measurement and costing are receiving almost continuous attention from governmental organizations (ter Bogt and van Helden, 2005; ter Bogt, 2008). Often innovations are combined with decentralized forms of governance, such as agencies. The reforms and associated innovations in management and accounting methods are very similar to what is internationally known as New Public Management (Hood, 1995; Kickert, 2000, pp. 35–37), which emphasizes the adoption of private sector management techniques and management styles by public sector organizations.

Academic researchers who study Dutch management accounting innovations are working in a context of two partly opposing forces. On the one hand, international research publications in peer-reviewed journals have become much more important (ter Bogt and Scapens, 2009; see also Mitchell, 2002; Gendron, 2008), implying that academic researchers are increasingly driven by developments in academic thought and by the requirements posed by the academic community. Both could potentially widen the gap with practice (Jacobson et al., 2004, p. 249).[2] In addition, the international trend towards the use of explicit and individualized forms of performance appraisal (see de Boer et al., 2007, p. 41) is also observable in Dutch universities (ter Bogt and Scapens, 2009). On the other hand, due to budget cuts and external criticism about the relevance of their work, academic researchers are sometimes forced to raise funds through applied research or commercial teaching. In the Netherlands, the university funding stemming from so-called contract activities has increased substantially over the last two decades and was

[1] With respect to the interaction between consultancy and research Lukka and Granlund's (2002) study is of interest. These authors point out that consultancy-based publications about ABC adoption are quite disconnected from findings in academic research about this phenomenon, which points to a lack of influence of academic research on consultancy work. However, this study concerns management accounting in general, rather than public sector management accounting.

[2] Undoubtedly, authors like Kaplan, Cooper, Shank, and Norton have had a substantial influence on practice. Many of their ideas originate from close interactions between the authors and innovative organizations (Lukka and Granlund, 2002, p. 171). There may be an indirect impact of these management accounting innovations, in the sense that new tools advocated by such authors become popular in the private sector, and subsequently in the public sector, which is, for example, corroborated by Ittner and Larcker's (1998) review of performance measurement research.

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