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The fragmented communication structure within the accounting academia: the case of activity-based costing research genres

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Abstract

The major purpose of this study is to examine the communication structures within the management accounting academia, with a view to illustrating and thereby possibly alleviating the difficulties of dialogue between the different discussion circles identifiable within the field. Research on activity-based costing (ABC) is used as an illustrating example case. We distinguish three genres of ABC research (Consulting research, Basic research, and Critical research) and analyse their nature as well as their internal and external communication patterns. We are particularly interested in the interests of knowledge, research methods, argumentation styles, and results of these genres. Also, we will pay attention to their effects both on the progress of science and management accounting practice. The theoretical points of support lean on the ideas of Bourdieu, Gadamer, Habermas, Latour, and Stegmüller. Overall, the field of ABC research appears to be fragmented. Our analysis suggests that the current communication pattern between various research genres is not inclined to enhance the accumulation of accounting knowledge. Applying the ideas of Stegmüller (1969), we conclude that the discussion circles within the accounting academia appear to be estranged to an extent to which the arguments of researchers representing different approaches do not frequently meet each other, resulting in the unfruitful development of knowledge. © 2001 Elsevier Science Ltd. All rights reserved.

1. Introduction

How does communication within the research publications of management accounting academia work? What are the relevant parties of that communication and what are their characteristic features? Are there problems in the communication patterns amongst the various parties of that

communication? If there are, what are they like? These kinds of questions represent the starting points of our journey through recent management accounting research literature. On a very general level, the purpose of this paper is to enhance our understanding of the way our international scientific community works. This paper contributes to the sociology of science type of literature in accounting, which has recently emerged in the agenda of accounting theory (e.g. Lee, 1995; Lukka & Kasanen, 1996; Panozzo, 1997; Williams & Rogers, 1995).

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Management accounting has changed tremendously during the last 10 years or so. The provocative book “*Relevance Lost: The Rise and Fall of Management Accounting*,” published by Johnson and Kaplan (1987) — basically a kind of critical review of the history of management accounting — has been in the focus of this development, as well as the discussions linked with it. The changes we refer to have become realised in a number of ways, including new management accounting techniques and varieties of EDP-based accounting systems, new organisational arrangements for accounting, and new ideas about the role management accountants can play in organisations (e.g. Bromwich & Bhimani, 1994; Lukka & Shields, 1999). During the last 10–15 years, an entirely new literature of cost management has emerged, the bulk of which deals with activity-based costing (ABC). This paper examines the characteristic features of this literature, focusing on the communication structures within the ABC research.

1.1. Purpose and methodology

This study deals with the sociology of science. Its major purpose is to examine the communication structures within the management accounting academia, with a view to illustrating and thereby possibly alleviating the potential difficulties of dialogue amongst the various discussion circles distinguishable in the field. Following Gadamer (1975), the study is based on the belief that effectively working communication patterns between the various discussion circles of management accounting research would be a positive driving force in regard to the development of knowledge with respect to the field (theoretical knowledge and knowledge of accounting practice). Research on ABC is used as an *illustrative* example case, i.e. this paper is not meant to present a literature review.

People in a certain discussion circle are connected by common world-views, values and approaches to doing research, and they speak a language understandable to each other. Borrowing from the terminology of fine arts, the products of people in various discussion circles tend to form different *genres*: in this case, literary products

concerning ABC of a different kind or style.¹ We will distinguish genres of ABC research and thereafter analyse their nature as well as their internal and external communication patterns. We are particularly interested in the interests of knowledge, research methods, argumentation styles, and the nature of results of these genres. Also, we will pay attention to their effects both on the progress of science and management accounting practice.

Our primary database is the entire literature on ABC from the 1980s and 1990s, including a number of empirical studies and a wide literature of commentary and prescriptive type. In addition to literary sources, our network of arguments also leans on anecdotal evidence, i.e. on oral interaction having taken place, e.g. in conferences and workshops. We have intentionally relegated textbooks outside our analysis, because they do not represent research as such: they do not develop or analyse phenomena, but only act as distributors of existing knowledge on a pedagogic basis.

1.2. Starting points

The sociology of science approach has not been widely applied in accounting research. However, a few studies have recently examined the structure and nature of accounting research society, particularly from the viewpoint of publication activity (e.g. Lee, 1995; Williams & Rogers, 1995; Lukka & Kasanen, 1996). Studies of this type are typically informed by the ideas of French social theorist Pierre Bourdieu. According to Bourdieu (1990) academic disciplines tend to have *fragmented social structures*, in which one can distinguish élites dominating the field by various methods. Bourdieu's theory is a potentially useful starting point in this study as well. The ability to distinguish different genres means that the field in question is fragmented.

Borrowing from the philosophical literature, a potentially fruitful typology of describing the level of fragmentation of the dialogue patterns within a discipline is that presented by Wolfgang Stegmüller

¹ According to the *Oxford Advanced Learner's Dictionary* (1992), the notion of genre refers to a particular style or kind, especially with respect to works of art of literature, grouped according to their form or subject matter: e.g. the novel and short story are of different genres. See also, e.g. Geertz (1980).

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