



# Understanding management accounting practices: A personal journey<sup>☆</sup>

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## Abstract

This paper reviews the changes which have taken place in management accounting research over the last 35 years. It traces the author's personal journey as a management accounting researcher and emphasises the shift which has taken place in what it means to *understand* management accounting practices. It argues that to make sense of diversity in management accounting practices we need to understand the complex mish-mash of inter-related influences which shape practices in individual organisations. It outlines the contribution which institutional theories can make to understanding this mish-mash of complexity. In particular, it reviews the achievements of the Burns and Scapens framework (2000) for studying management accounting change and describes some of its limitations and extensions; viz., the interplay of internal and external institutions; the importance of trust in accountants; the impact of circuits of power; and the need to study the role of agency in institutional change. It concludes that research in recent years has provided a much clearer understanding of the processes which shape management accounting practices; but the challenge for the future is to use this theoretically informed understanding to provide relevant and useful insights for management accounting practitioners.

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Although the title of this address refers to my personal journey, it has not been a solitary one. I have worked with many people over the years, and I will mention a number of them as we proceed. In particular, I will describe the work of some of the PhD students who have been accompanying me in recent years—and who have been extending and critiquing my work. Furthermore, as my journey has been along a fairly broad, well-trodden road, this talk will reflect the broad changes in management accounting research which have taken place during my academic career.

The other point to note about my title is:—and in a sense, this is my main theme—what do we mean by understanding managing accounting practices? Different people can have different ideas in mind when they talk about ‘understanding’; and this is not just semantics. What we mean by the phrase ‘understanding management accounting practices’ has both methodological and theoretical implications. This is something I want to explore in this address.

I will start by briefly describing my personal journey: setting off in 1970, and the changes which have taken place over the following three decades. This will lead to a discussion of what I now mean by *understanding* management accounting practices. I will then mention various types of institutional theory and describe how they can be helpful in making sense of the complexity which characterises the development of management accounting practices. Next, I will outline the framework which John Burns and I developed drawing on old institutional economics (see Burns and Scapens, 2000). I will use a couple of anecdotes to illustrate some the characteristics and implications of the framework. Then, drawing on research undertaken by several of my recent PhD students, I will discuss some limitations and extensions of that framework. Finally, I will conclude by summarising the changes which have taken place in understanding management accounting practices in the course of my personal journey, and indicate the implications for case based research.

## 1. My journey

### 1.1. *Setting off*

After qualifying and working for 2 years as a chartered accountant, I joined the University of Manchester in 1970, as a P.D. Leake Teaching Fellow—funded by the Institute of Chartered Accountants in England and Wales (ICAEW). This was at a time when accounting as a university subject in the UK (especially in England<sup>1</sup>) was still in its infancy, but beginning to grow. At that time, Bryan Carsberg was professor of accounting in Manchester. He had been appointed in 1969, and was the first accounting professor in Manchester. Previously, accounting had been taught in Manchester, but it was not considered necessary to have a professor of accounting. However, in the late 1960s and early 1970s the accountancy profession was moving towards graduate entry and as a result

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<sup>1</sup> There had been a longer tradition of accounting in a number of Scottish universities; and there were some exceptions in England—notably at the London School of Economics.

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