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Accounting, Organizations and Society 28 (2003) 97–126

Accounting,
Organizations
and Society

www.elsevier.com/locate/aos

Alternative management accounting research— whence and whither

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Abstract

This paper reviews alternative management accounting research in *AOS* from 1976 until 1999. We highlight seven different research perspectives that have flourished under this label: a non-rational design school; naturalistic research; the radical alternative; institutional theory; structuration theory; a Foucauldian approach; and a Latourian approach. It is contended that these different approaches have assumed an important role in raising a number of significant and interesting disciplinary insights. As a form of collective non-positivist enterprise, alternative management accounting research has demonstrated: the many different rationalities of management accounting practice; the variety of ways in which management accounting practice is enacted and given meaning; the potency of management accounting technologies; the unpredictable, non-linear and socially-embedded nature of management accounting change; and the ways in which management accounting practice is both constrained and enabled by the bodily habitudes of its exponents. In conclusion, we consider how alternative management accounting research may sustain its distinct contributions in the future. © 2002 Elsevier Science Ltd. All rights reserved.

1. Celebrating alternative management accounting research

In the 25 years since its inception, *Accounting, Organizations and Society (AOS)* has forged a formidable reputation for disseminating management accounting research. In particular, this journal has developed a loyal readership because it has created a pluralistic discursive space—a space in which so-called ‘alternative’ management accounting research is encouraged (Colville, 1981; Cooper & Hopper, 1987; Hägg & Hedlund, 1979; Hopwood, 1976, 1983; Kaplan, 1986; Tomkins & Groves, 1983). It is not an exaggeration to state, as a consequence, that *AOS* has changed how management accounting research is taught and

done. This is no small achievement. However, the passing of significant milestones is not only an opportunity for celebration; it is also an occasion for reflection, to consider the legacies of this research. What have we learnt that is ‘different’ or ‘new’?

The first purpose of this paper is to consider the substantive contributions of the main streams of alternative management accounting research in *AOS* from 1976 to 1999. The amount of work that could be included in the domain of interest—alternative management accounting research—is clearly very large and it is not possible to do justice to this considerable and diverse body of work in a single short paper. We, therefore, decided to confine our attention to those papers that mobilise a ‘non-positivist’ language to typify management accounting practice (see, for example, Burrell & Morgan, 1979; Chua, 1986; Colville, 1981; Cooper, 1983). We focus on research that draws

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on non-positivistic strands of social theory; thus choosing to review research that reflects the interpretive, critical and postmodern turns that have occurred more widely throughout the social sciences of the period (see Bernstein, 1976; Lyotard, 1984). Accounting is a discipline of the social and it seemed important to us to understand it in the context of a broader set of discourses from the social sciences.

The second purpose of this paper is to reflect on selected contemporary developments in social theory and suggest how these pose new and interesting avenues for the interrogation and study of management accounting practice. We focus on the key issues of increased global and technological connectivity, as well as the development of hybrid social forms. In outlining these issues we indicate how they may be connected to the enterprise of alternative management accounting research, raising general questions that indicate possibilities resident in these current streams of thought.

2. Characterising alternative management accounting research

In this section of the paper we review extant alternative management accounting research. The papers included in our review are listed in the Appendix. As can be seen from the Appendix, we outline seven identifiable streams of this research: a non-rational design school; naturalistic research; radical alternative; institutional theory; structuration theory; Foucauldian approach; and a Latourian approach.¹ Each of these is discussed briefly, as a prelude to our consideration of the more general contributions of alternative management accounting research.

2.1. Non-rational design school

The non-rational design school was one of the earliest streams of alternative management

accounting research to appear in *AOS*. This particular perspective questions presumptions of rationality in organisational choice—that is, an elaboration of clear, consistent and transitive goals; comprehensive searches for feasible alternatives to problems; a consideration of these alternatives in terms of costs and benefits; and optimised decision strategies (Carley, 1980). The non-rational design school, in comparison, is motivated by literatures that suggest: organisational goals are unclear and unstable (Cohen, March, & Olsen, 1972); search is limited and local (Cyert & March, 1963); and that the process of analysis and choice may be politically motivated (Pfeffer, 1981), incremental in nature (Lindblom, 1959), routinised by the application of procedures (Cyert & March, 1963), or more fortuitous than considered (March & Olsen, 1979).

Researchers affiliated with this network of ideas have forged innovative connections between management accounting information systems and organisational functioning. For example, Hedberg and Jönsson (1978) and Cooper, Hayes, and Wolf (1981) argue that management accounting information systems unduly constrain organisational functioning, particularly learning in and about organisations. Hedberg and Jönsson (1978) argue that management accounting practices are “stabilizers” (p. 47) that standardise thinking and action. Cooper et al. (1981) argue, similarly, that management accounting systems are “coercive” (p. 182) because they limit choice processes and legitimate the very conditions that enable such structuring to occur (for example, organisational culture and power relations within organisations).

Boland (1979, 1981) and Banbury and Nahapiet (1979) argue that if such a constitutive role is ascribed to management accounting practice, then design processes must be examined critically. They argue that developing and implementing management accounting information systems requires more than an exhaustive list of users’ needs (Boland, 1979). It is contended that there must be a conscious examination of the values embedded in management accounting information system design. Banbury and Nahapiet advocate a consideration of the “source” and “content” (pp. 171–173) of these values. Boland (1981) illustrates

¹ It should be noted that the seven alternative perspectives adopted in this paper are illustrative and different papers may draw more broadly from the literature than our initial categorisation suggests.

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