



## Issues in the relationship between theory and practice in management accounting

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### ABSTRACT

In recent decades the interest of academic researchers in the practical aspects of management accounting has waned. This editorial explores some of the reasons of this development. Over the past few decades we have witnessed the establishment of management accounting in academia as a social science. This has increased the credibility of the accounting academics. However, it has also meant that academic researchers have neglected the technical core of their discipline and its problems and issues which have a direct practical relevance. It is concluded that there is a need for academic researchers to have a stronger focus on the technical core of the subject and to harness the findings of empirical research so that they can be used to develop and support practice.

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## 1. Introduction

The call for papers for this special issue elicited only a very limited response. This probably reflects the academic community's view that the issue of how research and the development of management accounting theory relates to practice is not particularly important. Contemporary circumstances and pressures may well have downgraded the significance of practical considerations for academics. In this short editorial we suggest some of the reasons why this might have happened and argue that if management accounting research is to maintain its distinctiveness from the other social sciences and disciplines to which it has become linked, there is a need to retain a focus on the technical core of practice.

## 2. Contemporary management accounting research

Over the past few decades, there has been a burgeoning growth in management accounting research and in the theory underpinning it (Luft and Shields, 2002; Zimmerman, 2001; Chapman et al., 2007; Malmi and Granlund, 2009). This growth has not been one simply of volume. It has also involved a significant extension of scope both in terms of the research topic and in the theoretical bases employed by researchers. Despite this growth, there has been scant interest shown in research by those involved in the practice of management accounting. One salient exception to this has been the work that has emerged from Harvard by academics such as R. Kaplan and R. Cooper on topics such as activity based costing and the balanced scorecard. This work has taken the form of identifying, developing and promoting solutions to practical problems initially uncovered in case studies of current practice. Consequently it may be viewed as being at the development end of the R and D process. In essence, it is based on the recycling of existing practice. The Harvard work demonstrates that the practitioner will enthusiastically use a certain type of research. Indeed, surveys show it has changed management accounting practice quite significantly e.g., Innes et al. (2000).

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Over recent years, management accounting has become an innovative practice and consequently the potential exists for the researcher to play a supportive role in the development of the discipline at a practical level, at least, by assessing the new practices being introduced. In this role, the independence of an academic position can benefit the researcher. However, it is apparent that the wider research community has little interest in influencing practice or in capturing the practitioner as an audience for their output. This is exemplified, in a Netherlands', public sector context, by the van Helden et al.'s paper which follows in this issue. Most accounting research does not have practical accounting development as an aim. Why should this be so? Is this communication gap between research-based theoretical development and practice important? To answer these questions we must consider the manner in which management accounting research and theory has developed

### 3. Social science

From the 1960s onwards accounting has become firmly established as a social science (Ryan et al., 2002). In the main, this has been achieved by the emphasis its researchers have placed on empiricism. The dominance of positivism in the USA (Zimmerman, 1979; Watts and Zimmerman, 1979, 1986) and the growth in interpretive case study based and survey based research in management accounting throughout Europe (Panozzo, 1997; Drury and Tayles, 1994, 2005) evidence the academic progression of accounting. During this process management accounting's initial links to economics have been steadily expanded to include such social sciences as sociology, psychology and organisational studies. Further development has been apparent using the disciplines of mathematical analysis and perhaps, most notably philosophy. Seal's paper in this issue is a case in point utilising both economic theory and discourse analysis to explain the acceptance and use of ideas in practice. These interdisciplinary developments have underpinned the attainment of accounting's academic credibility. These trends in accounting research are unsurprising given the accounting researcher's position in an academic environment. They are, however, also likely to create gaps between accounting researchers and practitioners. From a social science perspective the primary aim of accounting research is to explain and understand the behaviour of accountants. Changing (improving) their behaviour, within given institutional settings, is not (certainly in the immediacy) a priority within the research schema of most accounting academics.

Embracing the status of social scientists by management accounting researchers has been accompanied by a decline in the logical and normative analyses of practice, e.g., Baxter and Oxenfeldt (1961), Thomas (1974), Solomons (1965) and Anthony (1975), which dominated the research agenda before the late 1970s. In depth analysis of new methods for practice has become relatively rare today, although prominent exceptions do exist e.g., De Haas and Kleingeld, 1999, Norreklit, 2000. It is somewhat paradoxical that intensifying the research focus, through empiricism, on what is happening in practice has apparently resulted in research

outputs which practitioners do not find relevant. The theories and practices employed in this push to empiricism do not seem to have explained or illuminated practice in practical ways which possess value for the objects of the research. It seems that the issues for empirical research are derived primarily from the existing research literature as opposed to having an origin in problems of practical relevance.

### 4. Socio-technical discipline

What can the accounting researcher contribute to accounting research that cannot be achieved by the sociologist, economist or philosopher? The answer to this question lies in the socio-technical nature of management accounting. Accounting behaviour involves the interaction of people and accounting techniques. If these accounting techniques are not understood and adequately described by the researcher then the explanations of behaviour generated by research activity are likely to be deficient and potentially misleading. It is the technical aspects of the discipline which give accounting researchers a comparative advantage over social science researchers and enables them to produce explanations of behaviour which they are more specifically capable of producing. Without sufficient attention to the technical core research will lose the stamp of "accounting". It may be more accurately classified as research in one of the social sciences or other disciplines and its nature will make the possibility of technical prescriptions very problematic. In the "rush" to obtain social science credibility, academic accounting researchers may, in many instances, have somewhat neglected the technical core of their subject. This makes it difficult for the reader to fully interpret the significance of the results and the ways in which research on accounting and practice interrelate.

If it is accepted that accounting research should be founded on the discipline's technical core then one might expect accounting research journals to be replete with extensive and rich descriptions of the practices which constitute the technical aspects of the study. All too often this is not the case. For instance, where budgeting or costing or performance measurement is the focus of study only limited acknowledgement of the technical nature of these practices are included in the research outputs. It may well be true that the social or behavioural nature of accounting has been neglected in the normative analyses of practical techniques which used to dominate the academic literature. However, the converse is now true of much social science or philosophical based investigations of accounting practice. Management accounting research has moved from a predominant focus on the technical to a predominant focus on the social. There has been a neglect of research which seeks to balance both aspects and which therefore reflects the real world nature of the accounting discipline.

### 5. Empirical research

Exhibit 1 outlines the key stages in empirical management accounting research. First, an area or topic of research is selected with suitable empirical evidence identified. Sec-

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