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# Assessing the quality of evidence in empirical management accounting research: The case of survey studies

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## Abstract

This study addresses the quality of survey research in management accounting. Specifically, we use a framework containing the five key elements of a well-designed survey to assess the quality of all mail surveys in management accounting published in eight accounting journals over a 20-year period (1982–2001). Our analysis shows that over time survey research in management accounting has improved. However, more attention to improving the ways in which the survey method is deployed is essential if credibility of the data is desired.

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## Introduction

Surveys are the most heavily criticized research method employed by management accounting researchers with the central concern being the reliability of the data obtained (Young, 1996). This criticism is noteworthy, since over the past 20 years, 30% of all published empirical manage-

ment accounting research has used the mail survey method.<sup>1</sup>

Previous studies on the use of the survey method in management accounting have identified a central weakness—the failure on the part of many studies to adhere to the fundamental principles of survey design and administration (Mangione,

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<sup>1</sup> We determine this by counting all empirical management accounting studies that employ the mail survey method published in *Accounting, Organizations and Society*, *Behavioral Research in Accounting*, *Contemporary Accounting Research*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Journal of Management Accounting Research*, *Management Accounting Research*, and *The Accounting Review* from 1982 to 2001, and then divide this number by the total number of empirical management accounting studies in said journals during the same period. We define *management accounting*

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1995). If surveys are constructed and administered appropriately, then they can be a source of large-scale, high-quality data (Diamond, 2000; Dillman, 1978, 1999). The key issue with the survey method, then, centers more on how it is deployed, rather than with the method itself.

The purpose of this paper is to review the evidence on the quality of survey data in management accounting research with the goal of providing insights to improve the use of the survey method. Specifically, we use a framework containing the five key elements of a well-designed survey to assess the quality of all mail surveys in management accounting published in eight accounting journals over a 20-year period (1982–2001). We address such issues as how sampling is conducted, how surveys are designed and administered, and how specific ‘norms’ within survey research in management accounting have perpetuated. The framework has been used previously by judges to determine the efficacy of surveys offered as evidence in court under *Federal Rule of Evidence 703* (Diamond, 2000). The central point is that whether evidence is acceptable depends not upon the method per se, but upon how well the method is used. Throughout the paper, we provide recommendations to improve the quality and elevate the status of survey evidence in addressing management accounting questions.

In management accounting research, surveys are most commonly employed for theory testing, but some are used for descriptive purposes. While the survey method often evokes controversy (Young, 1996; Zimmerman, 2001a), even critics of the method recognize the power that collective opinions have on the behavior and functioning of indi-

viduals, organizations, and society. For example, despite criticism about the quality of their instruments, business school surveys of students and recruiters by the business press (e.g., *Business Week*, *US News and World Report*, *The Financial Times*, *The Wall Street Journal*) have had an enormous impact on the behavior of business school administrators, staff, faculty, students, and other constituents (Zimmerman, 2001b). Further, census takers, political opinion makers, and television raters all use survey data. In short, surveys form a central role in shaping everyday opinions.

Why then are surveys so controversial? Mangione (1995, pp. 2–3) sums it up as follows:

The world is filled with examples of poor quality mail surveys. Mail surveys are seductive in their apparent simplicity—type up some questions, reproduce them, address them to respondents, wait for returns to come in, and then analyze the answers. Any survey process, however, contains many important steps that need to be considered carefully and carried out in a particular sequence. Not knowing what these steps are leaves you vulnerable to producing a poor quality product. There are many reasons that people get pushed into doing poor quality work. Certainly time pressure is one reason, but perhaps the biggest cause is ignorance—not knowing the negative consequences of a decision.

There is no doubt that “data collected from [poor quality] surveys suffer from well-known problems such as response and surveyor biases” (Zimmerman, 2001a, p. 420, brackets added). However, researchers can employ several techniques to curtail these problems. For example, some researchers attempt to improve survey construction by developing the ‘right’ questions and their wording for a given purpose. Others try to increase response rates by determining when follow-up letters should be sent, how to entice respondents to fill out a questionnaire, and how to obtain representative samples from a target population. Using our framework, we discuss these and other ways to improve the quality of survey data under title “Applying the framework to the data”.

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research consistent with Foster and Young (1997) as “the process of using rigorous methods to explain and/or predict (1) how changes to an existing management accounting system will affect management actions, motivation, and organizational functioning, and (2) how internal and external organizational forces will affect management accounting system design and change” (p. 64). We define *empirical* studies consistent with Birnberg, Shields, and Young (1990) as studies that rely on data, including archival studies, surveys, field studies, and lab experiments, but excluding analytical studies and computer simulations (p. 33). Finally, we focus on *mail* surveys, which we hereafter refer to as *surveys* for ease of exposition.

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