



# Mapping management accounting: graphics and guidelines for theory-consistent empirical research

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## Abstract

This paper provides a summary graphic representation (maps) of the theory-consistent evidence about the causes and effects of management accounting, as presented in 275 articles published in six leading journals. The maps highlight connections and disconnects in the diverse streams of management accounting literature, in terms of what has been researched, the direction and shape of the explanatory links proposed, and the levels of analysis. Some of these connections and disconnects seem likely to be artifacts of the historical development of management accounting research, while others are more consistent with the natural links around and within management accounting. Based on criteria from social-science research, we offer 17 guidelines to help future research capture natural connections, avoid artifactual connections, and develop a more complete and valid map of the causes and effects of management accounting. © 2002 Elsevier Science Ltd. All rights reserved.

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## 1. Introduction

As empirical research in management accounting has grown in recent decades, it has employed an increasing variety of theoretical perspectives and research methods to address an increasing range of substantive questions. Separate streams of research have developed, each with its own distinctive set of questions and choices of theory and research method (Merchant, Van der Stede, & Zheng, in press; Shields, 1997). The various streams have matured sufficiently that numerous reviews have appeared, each assessing the accomplishments and prospects of a stream of research (e.g. Chenhall, in press; Baxter & Chua, in press; Covaleski, Dirsmith, & Samuel, 1996; Ferreira & Merchant, 1992; Fisher, 1995; Hartmann & Moers, 1999; Ittner & Larcker, 1998, 2001; Shields & Shields, 1998; Waller, 1995; Young & Lewis, 1995). Questions that remain unanswered are how, if at all, these different streams relate to each other and how complete and valid an explanation of the causes and effects of management accounting the literature as a whole provides.

In this review article we take an initial step toward answering these questions. We provide a graphic representation of the theory-consistent empirical management accounting research as exemplified by articles published in six leading journals. This representation summarizes the theory-consistent empirical evidence in 275 studies in nine graphics (maps), providing a compact visual overview of these diverse streams of research.

The maps provide answers to three questions about each study:

1. *What is researched?* For example, some studies research activity-based costing (ABC) implementation, others research the weighting of nonfinancial measures in executive compensation contracts, and others research the symbolic value of accounting.
2. *What are the direction and shape of the explanatory links proposed?* For example, some studies show management accounting as the effect of organizational characteristics, and other studies explain manage-

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