



Has Management Accounting Research been critical?



Trevor Hopper^{a,b,c,*}, Binh Bui^d

^a University of Sussex, UK

^b Stockholm School of Economics, Sweden

^c Victoria University of Wellington, New Zealand

^d Victoria University of Wellington, New Zealand

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ABSTRACT

This paper examines the contributions Management Accounting Research (MAR) has (and has not) made to social and critical analyses of management accounting in the 25 years since its launch. It commences with a personalised account of the first named author's experiences of behavioural, social and critical accounting in the 25 years before MAR appeared. This covers events in the UK, especially the Management Control Workshop, Management Accounting Research conferences at Aston, the Inter-disciplinary Perspectives on Accounting Conferences; key departments and professors; and elsewhere the formation of pan-European networks, and reflections on a years' visit to the USA.

Papers published by MAR are analysed according to year of publication, country of author and research site, research method, research subject (type of organization or subject studied), data analysis method, topic, and theory. This revealed, after initial domination by UK academics, increasing Continental European influence; increasing use of qualitative methods over a wide range of topics, especially new costing methods, control system design, change and implementation, public sector transformation, and more recently risk management and creativity. Theoretical approaches have been diverse, often multi-disciplinary, and have employed surprisingly few economic theories relative to behavioural and social theories. The research spans mainly large public and private sector organisations especially in Europe. Seven themes perceived as of interest to a social and critical theory analysis are evaluated, namely: the search for 'Relevance Lost' and new costing; management control, the environment and the search for 'fits'; reconstituting the public sector; change and institutional theory; post-structural, constructivist and critical contributions; social and environmental accounting; and the changing geography of time and space between European and American research. The paper concludes by assessing the contributions of MAR against the aspirations of groups identified in the opening personal historiography, which have been largely met. MAR has made substantial contributions to social and critical accounting (broadly defined) but not in critical areas endeavouring to give greater voice and influence to marginalised sectors of society worldwide. Third Sector organisations, politics, civil society involvement, development and developing countries, labour, the public interest, political economy, and until recently social and environmental accounting have been neglected.

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1. Introduction

Section 2 of the paper commences with Trevor's personalised historiography that endeavours to contextualise the foundation and subsequent development of MAR by identifying who had been seeking changes in accounting, why and how. Their aspirations provide benchmarks to assess MAR's subsequent contributions. Given Trevor's UK location, like MAR, this section is inevitably but not

entirely UK-centric. Readers impatient with this will hopefully find this does not persist throughout the paper.

Why go back 50 years, if celebrating the 25th anniversary of MAR? And why base it around personalised reflections? The answer to the first question lies partly in coincidence but also because history is easily forgotten and misunderstood. Trevor recently attended a fiftieth anniversary of the first cohort of arguably the first English undergraduates reading in business studies at Bradford University. During the anniversary proceedings he mused about how the degree introduced him to what was labelled 'behavioural accounting' – then a novelty in accounting courses. But why make a personalised account with all the risks of cognitive bias, preju-

* Corresponding author at: University of Sussex, UK.
E-mail address: t.h.hopper@sussex.ac.uk (T. Hopper).

dice, self-glorification, memory loss, retrospective rationalisation, and the author's partial or lack of involvement in important events? These are valid concerns but auto-ethnographies can capture issues lost in sanitised traditional reviews. No academic contribution is immune from subjectivity and bias—denials are often rhetorical ploys to gain privilege. Nevertheless, there is no claim that this paper accurately represents how MAR materialised, was edited, or progressed.

All articles in MAR were read to identify their themes, topics, methods, theories, contributions and, just as importantly, what has been neglected, and why¹ but this proved subjective and difficult as research methods, theories, topics and contributions often overlapped, so Binh joined the project and coded, using NVivo, each article according to their topic, theory(s), type and location of site, research methods, and location of authors. This empirical analysis of published papers is presented in Section 3. Section 4 presents a more discursive critical commentary on the perceived central approaches in MAR's papers, namely: the search for 'Relevance Lost' and new costing; management control, the environment and the search for 'fits'; reconstituting the public sector; change and institutional theory; post-structural, constructivist and critical contributions; social and environmental accounting; and the changing geography of management accounting research. The paper concludes by considering whether contributions to MAR have met the aspirations of parties identified in Section 2.

2. The emergence of accounting as a social science: a personal journey

Much accounting teaching at Bradford concentrated on book-keeping and cost accounting. It used what now seem esoteric professional textbooks, e.g., Vickery (1962), Wheldon (1962), reinforced by monthly tests of accounting drills. In the second year, Tony Lowe left Manchester Business School to be Professor of Accounting at Bradford.² He brought novel ideas to accounting courses including, from memory, matrix accounting, cybernetics, the likely import of computers, linear programming and behavioural issues, especially psychological work on aspiration levels by USA researchers, such as Stedry and Kay (1966). In addition, drawing on his time at Harvard, there were 3 h classes on complex case studies, which was innovative then in the UK.

Upon graduating Trevor entered industry as a cost accountant but took, almost by chance, a lectureship in business studies at Wolverhampton Technical College (later a Polytechnic and then a University). He had to teach not only accounting but also law, statistics, economics, even science in society, and management. It is easy to forget how little academic knowledge of management there was in the UK then. For example, a teacher on 'business problems', a former manager in UK colonies, offered classes on constructing sandbag defences should native employees rebel; my CIMA correspondence course on management covered colour schemes for workplaces—they recommended vivid red for toilets to discourage lingering.

The main textbook on management courses, often labelled industrial organisation, was Brech (1965), which espoused classical management principles. These seemed incomprehensible, unconvincing and often conflicting, which triggered an unstructured and opportunistic search for alternatives, leading to Human Relations work, such as Likert (1967), Argyris (1964) and Herzberg (1966);

institutional sociologists, such as Gouldner (1954) and Selznick (1949); nascent contingency theorists like Woodward (1965), and Burns and Stalker (1961); qualitative sociologists, such as Garfinkel (1967), Silverman and Blumer (1969), and Glaser and Strauss (1967); and industrial sociologists, such as Burawoy (1979) and Roy (1952).

Upon reading classic accounting studies by Argyris (1952) (on behavioural dysfunctions of budgeting), Simon et al. (1954) (on the centralisation or decentralisation of controller departments) and also forgotten books, such as Dalton (1959) (on managerial micro-politics) it became evident that sociology and social psychology were relevant to management accounting. This was picked up by researchers, largely from the USA, such as Caplan (1966), Bruns and DeCoster (1969), and Lawler and Rhode (1976) that linked Human Relations' concerns, such as participation to management accounting; and Gordon and Miller (1976) and Waterhouse and Tiessen (1978) who developed contingency theories of management accounting. Major European contributions came from books by Anthony Hopwood (1973, 1976) (based on his PhD from Chicago) and Hofstede (1968) on budget participation, standard setting and motivation.

Such work provided the basis for a research degree proposal on the roles of management accountants. In retrospect, this was a melange of theories and methods but like many aspiring 'behavioural' researchers then, often self-taught and relatively isolated, this was not unusual. It proved difficult to find a supervisor. Accounting departments said it was not accounting and sociology departments, whilst sometimes sympathetic, claimed insufficient accounting expertise. Eventually Bob Hinings, in the Aston Industrial Administration Research Unit, took sympathy and offered supervision on the premise that he appreciated what was being attempted but he knew little about accounting.

In 1978 Trevor's research dissertation was examined by Anthony Hopwood. It was his first meeting with a 'behavioural accountant' except when presenting a paper to a regional meeting of the British Accounting Association. It had an audience of two. The parallel session on accounting and industrial relations was crowded out. Labour militancy and rampant inflation were central accounting topics that have disappeared from research agendas. Upon discussing his isolation Trevor followed Anthony Hopwood's suggestion to join the Management Control Workshop Group (MCWG) headed by Tony Lowe who had moved to Sheffield University.

The MCWG had little structure or formal organisation: it was essentially discursive and met approximately quarterly. The bedrock of members came from the accounting section at Sheffield University with a significant rump of founding members from Manchester Business School where, after its foundation in 1965, an interdisciplinary group of management control researchers emerged, including Anthony Hopwood, Tony Lowe and PhD students Tony Berry, David Otley and Tony Tinker. The MCWG became a haven for other, relatively isolated, scholars interested in control, from accounting and other disciplines. Behavioural and organisational issues were important but the primary focus lay in formulating a holistic approach to management control using cybernetics and general systems theory. Considerable time spent discussing management control resulted in two books; Lowe and Machin (1983) seeking to define management control, and Chua et al. (1989) which took a more critical approach being adopted by some UK researchers and MCWG members, possibly as a reaction to Thatcherism. Volunteers from the Workshop formed a research team in the mid-1970s to conduct an intensive, grounded study of management control, which ended abruptly in political controversy after some members publicly questioned whether 'unprofitable' pits at the centre of the 1980s National Coal Strike dispute were loss-makers (Berry et al., 1986).

¹ The results are not a judgement on editorial policy—a journal can only publish what is submitted.

² Tony claimed his first academic appointment as a lecturer at London School of Economics in the 1950s was the first UK academic position to be labelled as management accounting.

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