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Management Accounting Research

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My final editorial



After 25 years editing *Management Accounting Research*, this is my last issue. In January 2015 Wim Van der Stede will become Editor-in-Chief and his first Editorial will appear in the next issue (Vol. 26, No. 1). Michael Bromwich and I have been the Editors since the first issue was published in March 1990. Michael retired at the end of last year and his 'Goodbye' Editorial was published in March this year (Bromwich, 2014). *Management Accounting Research* was founded after CIMA and Academic Press proposed a research journal in the management accounting field which would also contain the abstracts of research articles and books which the CIMA library had been preparing for some time. The first issue contained three papers together with a research note and 25 pages of abstracts compiled by the CIMA library. Since that time there have been significant developments. The CIMA abstracts continued until 1995; since then the journal has published only research papers. In 2000, the Academic Press portfolio of academic journals was sold to Reed Elsevier and since then *Management Accounting Research* has been published by Elsevier. Over the years the number of submissions has increased substantially. I do not have a record of the submissions in 1990; however, in 1994 and 1995 there were 62 and 39 submissions respectively. This contrasts with 156 in 2013, and the number is likely to be even higher in 2014.

A growing reputation

Over the years the reputation of the journal has grown steadily. In various international rankings *Management Accounting Research* has typically been highly ranked as a specialist accounting journal, just below the main accounting journals. However, in one of the most recent rankings, published by the Australian Business Deans Council (ABDC) at the end of 2013, it was included in the top A* group. In addition, citations of papers in the journal have steadily increased. *Management Accounting Research* was first included in the Social Science Citation Index in 2009 when its impact factor was 0.925. This has now increased

to 1.421, and its 5-year impact factor is 2.378. As can be seen from Table 1, this puts *Management Accounting Research* in 7th place in terms of its impact factor and 5th place in terms of its 5-year impact factor. Although I am very pleased about the progress of *Management Accounting Research* in these 'rankings', I do not overly rely on them. Whilst it is important for editors, such as myself, to monitor them, there can be dangers when journal rankings are used uncritically to evaluate the quality of research output.

However, journal rankings are increasingly being used to evaluate the research output of individuals, departments and universities. Whilst such evaluations can be important in stimulating research output, they can have negative consequences, both for individual researchers (see ter Bogt and Scapens, 2012) and for the subject area. A collection of articles in *Management Accounting Research* (Vol. 21, No. 2) discussed how the focus on a specific set of, so-called, top journals can narrow the area of study by privileging particular paradigms (see especially Lukka, 2010). Michael Bromwich and I have always actively sought to avoid such effects by encouraging a wide diversity of theories, methods and methodologies in the work published in *Management Accounting Research*.

The diversity of papers published in *Management Accounting Research* can be seen in our 10-year Editorial Reports (Scapens and Bromwich, 2001, 2010). These reports illustrate the wide range of theories, including economics, institutional theory, social theory, actor network theory, psychology and behavioural science, operations management, organisation theory, and others, which have been drawn upon. They also demonstrate that we have been paradigmatically agnostic in terms of research methods and methodologies, as well as theories. For example, although the proportion of papers using economic theories decreased between the first and second decade of the journal, the number of papers drawing on economic theory has risen again in the past five years. And although case studies and mathematical analysis had become very significant in the second decade, a wide range of other research

Table 1
Ranking of accounting journals impact factors.

Journal title	Rank	Impact factor	Rank	5-Year impact factor
Journal of Accounting and Economics	1	2.833	1	4.668
Journal of Accounting Research	2	2.449	3	3.774
Accounting Review	3	2.234	4	3.426
Accounting Organizations and Society	4	2.109	2	3.834
Contemporary Accounting Research	5	1.533	6	2.296
Auditing: A Journal of Practice and Theory	6	1.449	7	1.946
<i>Management Accounting Research</i>	7	1.421	5	2.378
Journal of Business Finance and Accounting	8	1.261	10	1.240
Review of Accounting Studies	9	1.167	8	1.935
Journal of Accounting and Public Policy	10	1.115	9	1.444

Source: ISI Web of knowledge.

methods (including historical analysis, experimental studies and fieldwork) were also used, and have continued to be used in the most recent five years.

Indeed, from the outset, Michael Bromwich and I decided to keep the scope of the journal quite broad, and to explicitly encourage a wide variety of theories and research methods; as can be seen from the journal's Aims and Scope:

Management Accounting Research aims to serve as a vehicle for publishing original research in the field of management accounting. Its contributions include case studies, field work, and other empirical research, analytical modelling, scholarly papers, distinguished review articles, comments, and notes. It provides an international forum for the dissemination of research, with papers written by prestigious international authors discussing and analysing management accounting in many different parts of the world.

We deliberately avoided defining 'management accounting', as this could restrict the development of the journal. When the journal was set up we could not tell how research in the field of management accounting would develop and how the content and practice of management accounting might change in the future. We wanted to encourage a wide range of research which itself would influence the development of the subject. That said, the absence of a concise definition of management accounting has sometimes created problems with papers being submitted which are 'outside the scope of the journal'. In the absence of such a definition, how is it possible to determine what is outside the journal's scope? I have taken the view that the scope of management accounting is defined by the papers which are in the journal. This does not exclude new ideas, topics, theories, methods, etc., which have not previously appeared in the journal, but I would expect the authors of such papers to justify the need to extend the scope of management accounting in the way they are suggesting. I will return to this point later.

The relevance of management accounting research

So while I am pleased with the impact factors and rankings of *Management Accounting Research*, I would much rather emphasise the wide variety of papers that have been published and their contribution to the development of knowledge in the management accounting field over

the past 25 years. However, this is not the place for a comprehensive review of developments in the field of management accounting. Michael Bromwich and I have done that to a limited extent in our 10-year Editorial Reports and I have expressed my own views in a paper discussing my own research and my 'Personal Journey' (Scapens, 2006). For present purposes, I would argue that research in the field of management accounting has developed extensively over the past 25 years, and I am encouraged by the contribution papers in *Management Accounting Research* have made to this development. In the early volumes of the journal, some of the papers were concerned with describing management accounting practices, whereas papers published in the journal these days are much more analytical and concerned with theorising management accounting. Over the years, researchers have developed a much deeper understanding of the nature of management accounting in practice. However, this research has largely followed practice – first describing it and then, more recently, theorising it. We now have a wide range of theories of management accounting, but do they have implications for practice? And if so, what are they?

In the same issue of *Management Accounting Research* as the collection of papers on the narrowing effects of paradigms in accounting research mentioned above, Gudrun Baldvinsdottir, Falconer Mitchell and Hanne Nørreklit guest edited a section on 'The Relationship between Theory and Practice in Management Accounting' (see Vol. 21, No. 2). It was initially intended that an entire Special Issue would be devoted to the subject. Unfortunately, their call for papers generated quite limited interest and only two papers were eventually published. The first paper, by van Helden et al. (2010), explored the creation of knowledge for practice in public sector management accounting by both consultants and academics. They pointed out that this is most likely to be undertaken by consultants who have a dual appointment in a university, rather than by more traditional academic researchers. The second paper by Seal (2010) explored the impact of three management accounting concepts on practice (return on investment, value-based management, and strategic management accounting). He argued that, whereas the first two have become part of managerial discourse, strategic management accounting remains a loose collection of academic ideas which have had a negligible impact on managerial discourse and practice. Both these papers illustrate the limited relationship between theory and practice in

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