



Editorial report

Management Accounting Research: 20 years on

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ABSTRACT

This Editorial Report charts the progress of *Management Accounting Research* in its second decade. Starting by noting that in 2009 there were almost a quarter of a million downloads of papers from *Management Accounting Research*, it describes the range and diversity of the papers published in the Journal, their topics, research settings, and the theories and research methods used. It emphasises that the editors strongly encourage the use of a broad range of theories and research methods, and they want such diversity to continue to be a defining feature of the papers published in *Management Accounting Research* in the future. Finally, they urge management accounting researchers to undertake innovative research and to be both original and creative, thereby avoiding the homogeneity and narrowness which seem to be an increasing feature of accounting research more generally. In this way *Management Accounting Research* will continue to be the major source of leading edge research in the field of management accounting.

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1. Introduction

Over 20 years have now passed since the first volume of *Management Accounting Research* appeared in March 1990. In June 2001 we published our Editorial Report on the Journal's first decade (see Scapens and Bromwich, 2001). The purpose here is to provide our report on its second decade; comparing the research published in the first two decades, and looking forward to the third decade.

A particular feature of the past 10 years has been the increasing use of the Internet for both submissions and access to the papers published in *Management Accounting Research*. In 2005 we began using the Elsevier Electronic Submission (EES) system. Furthermore, over the decade the number of downloads from Science Direct of papers published in *Management Accounting Research* increased very rapidly. Fig. 1 shows the trend in downloads since 2001. The 231,074 downloads in 2009 compare very favourably with other major accounting journals. These downloads went to 90 different countries, which reflects the widespread international recognition of the importance of papers published in *Management Accounting Research*. We have to thank the members of the Editorial Board and the *ad hoc* reviewers for all their hard work in reviewing papers and ensuring that all papers published in *Management Accounting Research* make important contributions to the research literature.

This Editorial Report summarises the subjects and themes studied, the research settings and the theories and research methods employed in the papers published in *Management Accounting Research*. We contrast the papers published in the first decade; Volumes 1–10 (as described in Scapens and Bromwich, 2001); and the papers published in the second decade: Volumes 11–20. As in Scapens and Bromwich (2001), the categories used and the classifications given to each paper are based on our readings of the papers, and are inevitably subjective. However, we believe that they provide a clear indication of the range and diversity of the research which has been published in *Management Accounting Research* over the last two decades and the differences between the first and the second decade.

In this editorial, as the Joint Editors of *Management Accounting Research* we emphasise and celebrate the breadth of research in the field of management accounting, but at the same time we point to some dangers which the future might hold; especially in view of the performance measurement systems which are increasingly being used by universities in many countries to evaluate research output, and the impact that these systems could have on the research undertaken by individual researchers. We believe there is a danger that the current emphasis on research rankings (including journal rankings) could constrain creativity and innovation in the future, as researchers 'play

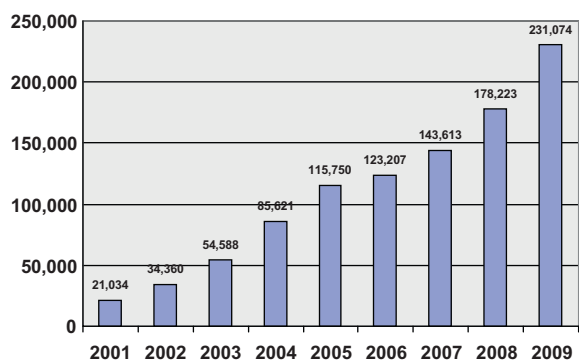


Fig. 1. Downloads of papers in Management Accounting Research—2001–2009.

it safe' and make only marginal contributions to existing research, rather than seeking to undertake research which fundamentally questions existing thinking and develops new knowledge in the area. We will return to this issue later; in the meantime we will summarise the papers which have been published in *Management Accounting Research* over the past two decades.

As seen in Tables 1 and 2, there were 178 published papers in the first decade and 205 in the second. However, the total number of papers in the second decade (205) includes the editorials by the guest editors of special issues/sections. As many of these editorials make a significant contribution to the literature, as well as introducing the contents of the special issue/section, they have been included in the number of papers when analysing the regions of origin and the topics studied. However, it was not appropriate to include them in the analysis of the research settings, theory used and research methods in Tables 3–5 where, consequently, the total number of papers for the second decade is 196. The slight increase in the number of papers is because the early volumes, 1990–1995, included abstracts of papers on management accounting published elsewhere. Apart from this factor, the size of *Management Accounting Research* and the number of papers in each volume has remained relatively constant over the two decades. However, readers may have noticed that there have been changes in the numbers of pages in individual volumes from time to time. This has been due to the changes which the publishers have made to the format of the journal. By and large, the numbers of papers

Table 1
Regions of origin.

Number of papers	1990–1999	2000–2009
Number of papers	178	205 ^a
Asia	7%	4%
Australia and New Zealand	9%	16%
Europe	19%	40%
U.K.	50%	29%
U.S.	14%	10%
Middle East/Africa	1%	1%
	100%	100%

^a Including editorials by guest editors.

Table 2
Topics studied.

	1990–1999	2000–2009
Number of papers	178	205 ^a
ABC	7%	5%
Other advanced techniques	7%	10%
Capital budgeting	6%	1%
Budgeting, standard costing and variance analysis	7%	5%
Cost accounting systems and techniques	11%	4%
Pricing; including transfer pricing	3%	2%
EVA and residual income	3%	1%
Management accounting practices	16%	8%
Management accounting change	11%	15%
Management and organisational control	8%	17%
Performance measurement	14%	14%
Strategic management	5%	3%
Risk management	–	3%
Inter-organisational management control	–	6%
Governance	–	3%
Other	2%	3%
	100%	100%

^a Including editorials by guest editors.

Table 3
Research settings.

	1990–1999	2000–2009
Number of papers	178	196
Generic	28%	14%
Manufacturing	16%	9%
Specific industries	7%	18%
Services	7%	14%
Public sector	8%	9%
Specific countries	28%	25%
Multinationals	3%	5%
Other	3%	6%
	100%	100%

Table 4
Theory used.

	1990–1999	2000–2009
Number of papers	178	196
Applied	34%	12%
Economics	24%	12%
Institutional theory	4%	19%
Social theory	7%	4%
Actor network theory	–	5%
Contingency theory	6%	13%
Organisation theory	9%	6%
Management control theory	2%	3%
Psychology and behavioural science	3%	3%
Cultural theories	3%	–
Operations management	3%	9%
Strategic management	2%	2%
New public management	–	6%
Other	3%	6%
	100%	100%

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