



Contents lists available at ScienceDirect

Management Accounting Research

journal homepage: www.elsevier.com/locate/mar



Diversity and validity in positivist management accounting research—A longitudinal perspective over four decades

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ARTICLE INFO

Article history:

Received 27 June 2015

Received in revised form 25 May 2016

Accepted 17 July 2016

Available online xxx

Keywords:

Method diversity

Positivist management accounting research

Theory diversity

Validity

ABSTRACT

This paper assesses the development and state of positivist management accounting research (PMAR). Based on a content analysis of 375 papers published in nine accounting journals over four decades, we conclude that a diverse set of research methods and theories, along with a consideration of validity, are necessary prerequisites for the accumulation of knowledge on management accounting (MA) practice. In light of diversity, we examine the studies with regard to their contents, methods and theoretical perspectives. Our analyses on validity comprise multiple facets of internal, external, construct and statistical conclusion validity. Regarding diversity, our findings suggest that PMAR has recently become narrower in terms of topics as it increasingly focuses on control issues. However, PMAR continues to rely on a variety of research methods and theoretical perspectives. Regarding validity, we find improvements for all four types of validity over time. However, potential for further progress persists. We discuss our findings in light of recent debates regarding the state of PMAR and highlight avenues for future research. Overall, we consider our study useful for assessing the discipline's achievements and evaluating its future paths.

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1. Introduction

This paper analyses the diversity and validity in positivist management accounting research (PMAR) papers published in leading accounting journals over four decades. The study intends to advance our knowledge on the state and development of this field of research. We expect our paper to be useful for a critical assessment of past achievements and for a reflection on future avenues. In particular, recently expressed concerns regarding the path of management accounting (MA) research (e.g., Birnberg, 2009; Chow, 2010; Merchant, 2013; Salterio, 2015) emphasize the relevance of the insights provided by our study.

Our notion of diversity refers to the employment of different research methods and theoretical perspectives for investigations of MA practices (Birnberg et al., 1990). Employing different theoretical perspectives is important as each theory relies on specific assumptions and thus explains MA phenomena only partially (Hoque et al., 2013; Luft and Shields, 2002). Similarly, reliance on different methods is important due to the limitations that each method implies (Merchant and Van der Stede, 2006; Shields, 2015). Illuminating a

MA phenomenon from different perspectives thus appears more likely to contribute to a comprehensive understanding rather than to remain entrenched in one (Chapman, 2012; Davilla and Oyon, 2008; Hopwood, 2008b; Merchant et al., 2003). Validity refers to the approximate truth of knowledge claims gathered through PMAR (Shadish et al., 2002, p. 34). Even if MA practices are illuminated from different perspectives but with considerable inherent flaws, diversity is unlikely to advance our understanding in the intended manner. Therefore, we consider diversity and validity primary dimensions for evaluating PMAR. Consequently, these dimensions serve as a backbone of the content analysis of the 375 PMAR papers presented in this study.

In light of recent debates on the state of MA research (e.g., Mittendorf, 2015; Scapens and Bromwich, 2010a), our evaluation focuses particularly on temporal trends. In so doing, we place the current state on a larger temporal scale to assess achievements and drawbacks. More precisely, we provide a comparative perspective on four periods. Our time frame reflects various watershed moments in the development of the discipline: The first period (1980–1982) captures the “empirical turn” of MA from a primarily normative discipline that relied on analytical modelling towards empirical research (Hopper et al., 2001; Klemstine and Maher, 1984). The second period (1990–1992) reflects the establishment of two academic MA journals propagating openness to diverse research approaches and thus potentially reinforcing diversity in

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PMAR (Lindquist and Smith, 2009; Scapens and Bromwich, 2001). The third period (2000–2002) represents a time that is claimed to be characterized by diverse research approaches (Scapens, 2006). The fourth period (2010–2012) is expected to mirror an increasing topical and methodological narrowness (e.g., Birnberg, 2009; Hopwood, 2008a; Lukka, 2010; Merchant, 2013; Scapens and Bromwich, 2010b).

Our paper differs from previous studies primarily in two respects. First, we consider a plethora of research design choices beyond the classifications of topics, theories and methods. Thus, our study goes considerably further than previous bibliometric studies (e.g., Hesford et al., 2007; Lindquist and Smith, 2009; Scapens and Bromwich, 2010b). Moreover, it captures a longer time frame and a larger selection of journals. Second, our study complements a series of papers that discuss methodological issues (e.g., Ahrens and Chapman, 2006; Chenhall and Moers, 2007; Luft and Shields, 2014) by adopting an “ex post” perspective on the validity of published papers.¹ Our paper thus reflects the state of the art of PMAR and may raise awareness of issues that require consideration in future research (Brutus et al., 2013). Moreover, it provides an empirical contribution to the debate on whether PMAR is losing its openness to different research methods and relevance to practice (e.g., Chow, 2010; Krishnan, 2015; Merchant, 2010; Salterio, 2015; Tucker and Lowe, 2014).

Overall, our findings suggest that PMAR is becoming increasingly mature. Regarding diversity, our findings indicate that the range of topics studied by PMAR has become narrower over time. However, PMAR appears diversified, both in terms of research methods and theoretical perspectives. Thus, there is little evidence that PMAR follows the path of financial accounting research towards methodological and epistemological monism (e.g., Bonner et al., 2012; Oler et al., 2010). Regarding validity, our findings suggest that all types of validity tend to be increasingly addressed over time. However, there is still potential for substantial improvement. Correspondingly, we identify a series of topical as well as methodological issues that require further consideration.

This paper is structured as follows. In Section 2, we discuss diversity and validity and derive propositions on the development of PMAR based on the related literature. In Section 3, we explain our data collection and analysis. We present our findings in Section 4 and discuss them in Section 5.

2. Background and research propositions

2.1. Purpose and process of PMAR

Our study relies on the assumption that PMAR intends to acquire an in-depth understanding of MA practices (Malmi and Granlund, 2009; Van der Stede, 2015). PMAR focuses on causal explanations of MA phenomena that are common in many instances. Therefore, it draws inferences from a sample of specific observations to the general (Ittner, 2014; Luft and Shields, 2014).² Models of scientific enquiry (e.g., Gioia and Pitre, 1990; Kaplan, 1986; Snow and Thomas, 1994) suggest that the accumulation of knowledge typically begins with a description of a MA phenomenon and tends to move incrementally forward to its explanation (Kaplan, 1986). For this reason, research commonly develops measures that reflect

the phenomenon of interest and explores its associations with other variables (Snow and Thomas, 1994). As research progresses, it culminates at best in the building of theories consisting of propositions that explain MA phenomena across a variety of conditions (Coloquitt and Zapata-Phelan, 2007; Malmi and Granlund, 2009). Commentaries on the development of MA research in the US and UK support this perspective. They suggest that PMAR was mostly descriptive after the “empirical turn” in the early 1980s and gradually became more explanatory (Maher, 2001; Otley, 2003; Scapens, 2006; Zimmerman, 2001). This understanding of the research process constitutes the background for the following propositions of how PMAR has evolved with regard to diversity and validity.³

2.2. Propositions on the development of diversity in PMAR

Knowledge building may benefit from the employment of different research methods to investigate a MA phenomenon because each is subject to strengths and limitations (e.g., Merchant and Van der Stede, 2006; Shields, 2015). We define the appropriation of different research methods as *method diversity* and expect that it increases in PMAR over time. First, the limitations of one method may serve as an initial point for future studies relying on other research designs. For instance, case studies allow for an in-depth exploration of MA innovations in their organizational settings (Davilla and Oyon, 2008; Merchant and Van der Stede, 2006). Although these studies may also contribute to theory refinement (Keating, 1995; Snow and Thomas, 1994), providing evidence on the wider applicability of propositions requires larger-scale methods (Birnberg et al., 1990; Modell, 2005). Survey studies, for example, may confirm associations among large samples of firms (Lillis and Mundy, 2005; Van der Stede et al., 2005). However, due to their cross-sectional design, most cannot establish causal inferences (Van der Stede, 2014). Employing different methods may offset the limitations of individual methods.

Second, we expect that the range of issues studied by PMAR, i.e., its *content diversity*, increases over time. If PMAR intends to develop an in-depth understanding of MA practice, we assume that developments in practice shape the research agendas (Baldvinsdottir et al., 2010; Mitchell, 2002). Therefore, the emergence of MA practices, such as the balanced scorecard (Kaplan, 1994), strategic MA (Langfield-Smith, 2008) or risk management and control (Soin and Collier, 2013; Van der Stede, 2011), may have broadened the agenda of PMAR. As the respective bodies of knowledge differ, we expect that different MA phenomena are investigated by employing diverse research methods. Therefore, we anticipate that method diversity increases over time. Indeed, anecdotal and bibliometric evidence suggests that PMAR diversified during the 1980s and 1990s regarding its research methods (Bhimani, 2002; Hesford et al., 2007; Hopper and Bui, 2016; Hopper et al., 2001; Scapens, 2006).

Knowledge building may also benefit from reliance on a variety of theoretical perspectives (e.g., Luft and Shields, 2002; Lukka and Granlund, 2002). For instance, Covalesski et al. (2003) compare budgeting research across the theoretical perspectives of economics, psychology, and sociology. They explain that each perspective implies distinctive research questions and refers to specific

¹ Exceptions include Bisbe et al. (2007), Hartmann and Moers (1999), Modell (2005) and Van der Stede et al. (2005), who review how particular methodological issues have been addressed by previously published papers.

² Our study excludes interpretive MA research because the types of validity considered in our study are typically only of concern to positivist researchers (Birnberg et al., 1990). By contrast, interpretive researchers focus on the “trustworthiness” of their research (Ahrens and Chapman, 2006; Davilla and Oyon, 2008).

³ Following Kaplan (1986), we do not argue that the research process moves sequentially from one stage to another. In most cases, it will be iterative, as research findings at later stages may require theory refinement and further description of the MA phenomenon under study (Ferreira and Merchant, 1992). However, we expect that PMAR in general evolves as it accumulates established knowledge in particular areas over time. We expect that studies in these areas increasingly consist of explanatory research (see for these topics Krishnan, 2015; Shields, 2015; Van der Stede, 2015), whereas emerging issues are likely to be subject to more exploratory research (Merchant and Van der Stede, 2006).

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