

## MAPPING VARIETY IN MANAGEMENT ACCOUNTING RESEARCH: AN INTRODUCTION

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**M**anagement accounting is a diverse field, as it features a variety of topics, research methods and informing frameworks (Hesford et al, 2007). In this special issue of *Advances in Scientific and Applied Accounting (ASAA)*, there is an attempt to map variety in management accounting research. Furthermore, papers published in this Special Issue may be helpful to set up an agenda, which may be particularly useful for young and emerging scholars. Therefore, this Special Issue gathers articles that address different informing frameworks (e.g., actor-network theory, agency theory, structuration theory), and research methods (e.g., case-study, experiments).

As noted by Lourenço and Sauerbronn (this issue), accounting research lacks its own informing framework and management accounting research is not an exception to this general, accounting pattern. Consequently, management accounting scholars aiming at theoretically engaging their research draw on frameworks produced in other disciplines (e.g., economics, management, operations, sociology). This is a fundamental process in providing accounting research with the highest possible visibility, as occurs when papers are published in top-tier, premier outlets. To enhance their publication chances in these journals, submitted papers should attempt to contribute back to their informing frameworks (e.g., sociology: actor-network theory; management: stakeholder theory). For some scholars, this theoretical engagement may jeopardize the practical implications of their investigations. However, this is not a real dilemma (Iñiguez and Carmona, 2016). As recently noted by Antonakis (2017: 6), the potential impact of an article is assessed by editors and referees with regards to three questions; so what?, is it rigorous?, and will it make a difference? The 'so what' question informs us about the extent to which "the theoretical or empirical contribution is original" (Ibidem). The 'rigorous' question addresses "the robustness, accuracy, and reliability of the research" (Ibidem). Finally, the 'will it make a difference' question informs us about the contribution of the article to extant research and whether the investigation has policy or practical implications. Therefore, there is no tension between relevance and rigor, as "research that is not rigorous cannot be relevant" (Vermeulen, 2005; Antonakis, 2017: 6), and this strongly applies to fields that are embedded in practice, as is the case with management accounting.

Articles published in this Special Issue draw on diverse theoretical frameworks, which range from economics (e.g., agency theory) to sociology (e.g., structuration theory). In their paper on the use of agency theory in management accounting research, Lourenço and Sauerbronn (this issue) provide an excellent review of the fundamentals of agency theory (see Section 3 and Figure 1), and draw on the work of Wiseman, Cuevas-Rodríguez and Gómez-Mejía (2012) to offer a fresh perspective on agency theory from a social theory perspective, which may be interesting for the ASAA readership. In this Special Issue, four papers draw on sociologically informed frameworks (Alawattage et al., Alves da Costa and Morgan, Lopes and Beuren, and Jack, all this issue). Alawattage and colleagues (this issue) examine how mana-

gement accounting may be informed by critical management studies in emerging economies. In doing so, the authors examine three interrelated processes or, as they put it, 'analytical acts': contextualizing, historicizing and theorizing. Contextualizing refers to the act of locating an accounting phenomenon in its wider cultural, political and institutional context. Historicizing relates micro-histories to macro-histories, that is, the relationship between micro changes and the evolution of diverse contexts. Finally, theorizing refers to the embeddedness of empirical evidence in its informing theory. Alves da Costa and Morgan (this issue) address how actor-network theory can contribute to the understanding of strategic cost management. Drawing on the fact that strategic cost management is increasingly regarded as a central aspect in today's businesses in order to enhance a firm's competitiveness, Alves da Costa and Morgan highlight its decreasing research importance (see Hitt et al, 2017 for an analysis of the implications of strategy implementation on accounting research). Under these circumstances, Alves da Costa and Morgan suggest a framework (e.g., actor-network theory), which may be instrumental in conducting empirical research in strategic cost management. As noted by Hitt et al (2017), strategy implementation is a widely neglected area in management accounting research and this research topic holds promise to exert an impact on theory (rigor) as well as having an impact on practice (relevance). Lopes and Beuren (this issue) also explore the actor-network theory by providing a detail review of the international accounting literature based on this theory. Jack (this issue) focuses on the works of Rob Stones, who produced a thorough revision of Giddens' structuration theory (Giddens, 1984) – strong structuration theory. Jack sets out three aspects that she suggests make structuration theory particularly suitable for research in management accounting; (i) there is lack of critical evaluation of the theory in extant research, (ii) re-focusing on agency, as the central tenet of duality of structure (e.g., structure and agency are inseparable), is problematic for practical research purposes, and (iii) it is a means to improve research designs (see below). Jack also provides many perceptive insights into the role of communication as active agency.

In addition to papers primarily addressing theoretical issues, Aguiar (this issue) offers a paper focused on research methods (e.g., experimental research in management accounting). As noted by Luft (2016), experimental research in management accounting has changed substantially during the past forty years. In his article, Aguiar examines representative examples of experimental research and offers the ASAA readership relevant suggestions about how to conduct experimental research. As noted above, Jack (this issue) also raises some methodological issues with empirical studies drawing on strong structuration theory. In particular, Jack aptly criticizes case-study investigations that start field research without a clear theoretical framework and, hence, begin with vague ideas about the research questions that should inform the data gathering process. However, she also notes that some recent papers, based on PhD research, now draw on the insights of strong structuration theory at an early stage of research design.

Papers published in this Special Issue provide a comprehensive perspective of the variety in management accounting research. However, these studies cannot cover all research methods and paradigms. For example, research drawing on archival (Moers, 2006), or survey (Van der Stede, Young and Chen, 2005) sources are not addressed in this Special Issue. Furthermore, there is still sparse evidence about some research topics that hold promise to add to the theorization of management accounting. In our view, this could be the case for gender issues in management accounting and control practices (e.g., Carmona and Ezzamel, 2016). As noted by Carmona and Ezzamel, gender is a widely neglected area in accounting research; it is commonly assumed in both practice and research that accounting is gender

neutral. However, accounting operates as a gendered technology that impacts identity formation and gender performance in organizations and professional accounting firms that usually have a gendered glass ceiling (Cohen et al, 2017). We think that the impact of accounting on gender and identity constitutes a promising stream of research in management accounting. Furthermore, we propose that evidence gathered from jurisdictions different from those overwhelmingly addressed in accounting research published in international journals holds promise to add to the theorization of management accounting (Carmona, Mogotocoro and Ezzamel, forthcoming).

Reliance on the research agenda outlined in this Special Issue will certainly provide the ASAA readership with significant opportunities to contribute to theory as well as to exert an impact on practice. In accomplishing research topics outlined in this agenda, it is advisable not to go the way of merely replicating what has been done in other settings and jurisdictions. On the other hand, special care should be paid to the institutional characteristics of the focal setting, as this will become a fundamental aspect to ensure a contribution to theory. Finally, we would like to raise a word of caution with respect to careless, or unethical practices that have led to retractions of papers from well-regarded journals. Therefore, researchers are advised to keep record of their notes, interviews, coding and supporting materials when conducting field research as well as information about data gathered from surveys, or about subjects participating in experimental research to ensure the validity and credibility of their findings. As you see, research in management accounting is fascinating; it features variety and tolerance towards research paradigms, topics and methods, and it combines rigorous approaches with practical relevance. Let us make the best of it!

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