

# **NEW CHALLENGES IN MANAGEMENT ACCOUNTING RESEARCH AND PRACTICE**

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# Structure of presentation

- A. An overview of research in management accounting (MA)**
- B. New challenges in MA research and practice**
- C. Innovative MA practices**
- D. Changing roles of management accountants**

# A. An overview of research in MA

## 1. Qualitative versus quantitative research

- Does it matter?

## 2. Multiple theoretical perspectives

- Economics, Contingency theory, Organizational behavior, Production and operations management, Psychology, Strategic management, Sociology, etc.

## 3. Multiple research methods

- Survey, Conceptual/practical insight, Case study, Field study, Archival, Experimentation, Mathematical analytic, Action research, Multiple research methods

# B. New challenges in MA research and practice

## Practice

- Innovative MA practices
- MA in new organizational designs (e.g. flat, horizontal, hybrid, matrix, network, virtual, team)
- The effect of MA systems on decision making and organizational behaviors
- MA systems for big data, enterprise resource planning systems, digitalized data interchange, customer relationship management, and supply chain management
- Value chain and inter-organizational accounting
- Relationship between competitive strategy and MA
- Challenges of globalization for MA
- Changing roles of management accountants in organizations
- Information about what practitioners expect MA researchers to do
- (...)

# B. New challenges in MA research and practice

## Research

- Role of social sciences and other theoretical perspectives in researching innovative practices
- Comparative analyses of various theoretical approaches
- New theories for researching innovative practices
- Ways of improving the relevance, validity, and reliability of theory-based empirical research
- Role of research design in MA studies
- Research method issues in researching innovative practices
- Innovative ways of conducting MA research
- (...)

# C. Innovative MA practices

## Examples

- **Organizational/manufacturing performance measures**
- **Employees' performance measures**
- **ABC/ABM**
- **BSC**
- Strategic management accounting
- Value-based management
- Benchmarking
- Target costing
- **Operations management**
- TQM
- Lean manufacturing
- Supply chain management
- (...)

# C. Innovative MA practices

## Findings:

1. Research on MAIs has focused on design and implementation aspects
2. Within the implementation-based research:
  - Descriptive studies generally identified the extent of adoption and use of MA practices
  - Empirical and field studies usually sought to explain various factors associated with implementation and the outcome of an innovation
3. There is increasing use of field studies using sociology theories in MAIs research (e.g. institutional theory and actor-network theory)
4. Certain MA practices such as ABC/ABM and performance measurement systems have received considerable attention in the literature, involving various technical, behavioral, and sociological aspects.
5. On the other hand, studies on target costing, benchmarking, value-based management, and life-cycle costing are still lacking

# C. Changing roles of management accountants

Studies	Management Accountants' role
Simon <i>et al.</i> (1954)	<i>Scorekeeping</i> <i>Attention-directing</i> <i>Problem-solving</i>
Hopper (1980)	<i>Scorekeeping</i> <i>Customer service</i>
Sathe (1983)	<i>Management-service responsibility</i> <i>Financial reporting and internal control responsibility</i>
Mouritsen (1996)	<i>Bookkeeping</i> <i>Consulting</i> <i>Banking</i> <i>Controlling</i> <i>Administrator</i>
Granlund e Lukka (1998)	<i>Bean-counter</i> <i>Controller (business partner role)</i>
Lambert e Sponem (2012)	<i>Discrete control of managerial behavior (discrete style)</i> <i>Socialization of managers (safeguarding style)</i> <i>Facilitation of decision-making (partner style)</i> <i>Centralization of power (omnipotent style)</i>



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**Thanks  
for your attention**