

# **Debating Diversity in Management Accounting Research**

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April 2014

## **Abstract**

Anthony's 1972 paper in *Sloan Management Review* makes a call to academics to adjust the trajectory of management accounting research. This paper chronicles the evolution of the academic debate regarding that adjustment and discusses its impact on the current state of management accounting research. Our review of the literature reveals that early responses in the 1980's and 1990's to Anthony's call primarily came from United States (U.S.) academics that suggest a broader theoretical approach and more work in the field. After 2000, non-U.S. authors and non-U.S. journals take up the call for diversity and shift the discussion to the more fundamental topic of validating and accepting various research paradigms. The U.S. academic environment fosters a narrow yet important view of management account research. To balance the U.S. view, non-U.S. academics have the liberty of using diverse theories, paradigms, and methods. However, a challenge moving forward is for diverse research approaches to be valued and published in top accounting journals that tend to be U.S. based.

## **Debating Diversity in Management Accounting Research**

### **I. Introduction**

Anthony's 1972 paper in *Sloan Management Review* makes a call to academics to adjust the trajectory of management accounting research. He argues that academic researchers: (1) are not making notable contributions to the social sciences, (2) need to branch away from economic theory to behavioral theories, and (3) need to keep a focus on what will be useful in the real world. Since this seminal paper, researchers continue to write papers calling for a broader approach to management accounting academic research. This paper chronicles the evolution of the academic debate on diversity in management accounting research and discusses its impact on the current state of management accounting research.

Our review of the literature reveals that early responses to Anthony's call primarily came from United States (U.S.) academics that concur with the need for a broader approach. They urge academics to move beyond traditional research approaches by getting out in the field, broadening theoretical foundations beyond economics, and focusing on impacting practice. After the calls for change were made in the 1970's, 1980's, and 1990's (mainly by U.S. authors in U.S. journals) we find that non-U.S. authors and non-U.S. journals begin to take up the call for diversity. The efforts of non-U.S. authors shifted the discussion to the more fundamental topic of validating and accepting various research paradigms.

### **II. Chronological Discussion of Papers**

Our approach for looking back over more than forty years at the stream of research on diversity in management accounting began with some basic definitions. For the purposes of this paper, we define management accounting research as what is created, reported, and used inside the firm and generally not seen as part of the financial reporting process. Additionally, we define

diversity in management accounting research as the available portfolio of methods, theories, and paradigms including their intended impact on both practice and research. We kept these definitions in mind when searching articles written since 1972 in which the diversity of management accounting was an important theme. We selected a set of journals that, from our professional experience, are most likely to publish papers on the diversity of academic management accounting research. While this approach might not produce an exhaustive list of journals, it is likely to capture the most notable articles written on the topic of diversity in management accounting.

For each article, we classified the author(s) and journal as either U.S. or non-U.S. The author classification was made based on the author affiliation at the time the article was published. Again, this approach might not produce a result that is totally without error in determining an author's training and influence, but it was a consistent method for creating our broad classifications. Journal affiliation was determined by the location of the school or association publishing the journal. We gathered this data because our experience is that an author's and journal's home country could impact the discussion of diversity.

Our search identified 73 papers written on diversity in management accounting research. Each of the papers included in our search are listed in appendix 1. Figure 1 presents the number of papers published by decade for U.S. versus non-U.S. authors. Figure 2 presents the number of papers published by decade for U.S. versus non-U.S. journals. As evidenced by both graphs, U.S. authors and journals dominate early discussions of diversity while non-U.S. authors and journals dominate more current discussions of diversity. The following section discusses the major themes of these diversity papers by decade, as well as details behind the trends noted in figures 1 and 2.

---Insert Figures 1 and 2 about here---

**The 1980's.** In the literature we reviewed, there was an 11-year lag between Anthony's paper in 1972 and the next papers published in 1983. Eight papers in our sample on the topic of diversity in management accounting research were published in the 1980's. Of the eight papers published during this decade, five were U.S. authored. Robert Kaplan was particularly active during this decade, penning three of the eight papers. U.S. based journals were the primary outlet, with two papers in *The Accounting Review (TAR)* and three in *Journal of Management Accounting Research (JMAR)*. *Accounting, Organizations and Society (AOS)* was the only non-U.S. based journal in the set and published three papers.

The authors of the eight papers reiterate the need to broaden theoretical foundations beyond economics. They express concerns that agency theory is too simplified for the complicated settings of real organizations (Hopwood, 1983; Anthony, 1989; Horngren 1989) and urge future research to integrate other management disciplines and behavioral considerations. Authors in this decade also suggest that academic researchers get out of their offices and conduct research in the field (Kaplan, 1983, 1984, 1986; Horngren 1989; Shillinglaw 1989). They assert that management accounting researchers know little about what actually happens in management accounting practice. They suggest undertaking more research work in the field (i.e., case studies and field studies) to understand how accounting information is developed and used in organizations.

Two papers written in this decade also move beyond the themes of broadening of theory and field research. Hopper, Storey & Wilmott (1987) suggest that academics should be aware of the shortcomings of the mainstream approach to research and be open to other views of reality. And, Shillinglaw (1989) introduces the notion that those who answer the call for diversity will

face an uphill battle. He expresses concern that some journals will have to become willing to publish the results and that senior faculty will need to be persuaded to value the findings.

**The 1990's.** Eight papers in our sample were written on the topic of diversity in the 1990's. U.S. academics authored five of the eight papers and six of the eight papers appeared in U.S. based journals (four in *Advances in Management Accounting (AIMA)*, two in *JMAR*). All eight papers continue the call for academic management accounting researchers to broaden their theoretical foundations and to conduct more research in the field.

**The 2000's.** The 2000's mark the busiest decade and begin the shift to non-U.S. authors and to non-U.S. journals. Additionally, this decade marks a change in the focus of components of diversity from theory, method, and impact on practice to the more broad research paradigms. U.S. authors wrote only ten of the 38 articles published in this decade. Of these 38 articles, only seven were published in U.S. journals (*AIMA*, *Accounting Horizons (AH)*, *Behavioral Research in Accounting (BRIA)*, *JMAR*, and *Journal of Accounting and Economics (JAE)*).

The papers by Ittner and Larcker (2001) and Zimmerman (2001) that appeared in *JAE* are likely one of the most familiar exchanges regarding management accounting research in the open literature. Zimmerman (2001) takes issue with the body of management accounting research and proposes the use of economic theories rather than alternative social science theories to view reality. After this exchange there was a burst of journal special issues (e.g., *European Accounting Review (EAR)* 2002, and *Critical Perspectives on Accounting (CPA)* 2008) and stand-alone papers on alternative approaches to management accounting research. The papers, mainly written by non-U.S. authors and appearing in non-U.S. journals, tout the benefits of alternative approaches to management accounting research and call for more respect and status in the broader academic community, as foreshadowed by Shillinglaw (1989).

**The 2010's.** Eighteen papers in our sample have been written on the topic of diversity in just the first three years of the current decade. Two were written by U.S. academics and only one appeared in a U.S. based journal. A *Management Accounting Research (MAR)* special issue in 2010 includes nine papers and has two separate but related sections; one section on the relationship of theory and practice and one section on exploring paradigms as they relate to management accounting research. A 2012 special issue of *CPA* includes four papers addressing the state of qualitative management accounting research and its relationship to the more dominant positivist quantitative research. A 2012 *Qualitative Research in Accounting and Management (QRAM)* special issue includes 4 papers that discuss the role of qualitative methods in the practical relevance of management accounting research.

After forty-plus years of discussion and debate, Anthony's (1972) call for diversity came full circle in Merchant's (2013) acceptance speech for the 2013 Lifetime Contribution to Management Accounting award. A sense of *déjà vu* is apparent in Merchant's concern that management accounting, especially in the U.S., is in a downward spiral.

**Other Notable Elements in the Data.** The pattern of author affiliation and journal affiliation is notable and deserves mention. Table 1 presents the number and percentage of articles for the entire 40-year period by author (U.S. and non-U.S.) and journal affiliation (U.S. and non-U.S.). Non-U.S. authored papers are published almost exclusively in non-U.S. journals (92%) while U.S. authored papers appear relatively frequently in non-U.S. journals (30%). Interestingly, there are no papers written on the topic of diversity co-authored by U.S. and non-U.S. authors. Merchant and Van der Stede (2006) is the only possible exception. However, Van der Stede was at a U.S. school at the time so he is classified as a U.S. author.

---Insert Table 1 about here---

### III. Discussion

The 40-plus year discourse on diversity in research methods has hopefully enriched our understanding of theories, paradigms, and methods in the management accounting academic field. The discussion has facilitated a growth of management accounting research in both its applicability to practice and the understanding of the generation and maturation of management accounting processes. The seed article by Anthony (1972) was not published in an accounting journal. Perhaps Anthony was trying to appeal to a larger audience and chose *Sloan Management Review* for that reason. Alternatively, what accounting journal in 1972 would have been a likely venue for Anthony's article? In our view, evidence of progress or at least a redefinition of the management accounting research milieu is the many major journals now available to management accounting academics in which to openly discuss these issues.<sup>1</sup> However, even with more outlets, the division or compartmentalization of U.S. and non-U.S. authors and journals persists, as evidenced in Table 1.

The literature indicates that non-U.S. management accounting researchers responded to Anthony's call for research diversity by discussing and utilizing a diverse set of theories, paradigms, and methods. Non-U.S. authors expended much energy after 2000 trying to convince the global management accounting research community of the need for diversity in the tools necessary to conduct research. This effort may have provided an additional surge to their goal of improving their own sense of value within the global management accounting research community, as well as reinforcing claims for research diversity.

Nevertheless, the management accounting research community after 2000 to the present by and large acknowledges and accepts the need for research diversity (e.g., see Birnberg, 2004). Specific examples of the acknowledgement and acceptance of research diversity among U.S. and

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<sup>1</sup> Hwang and Wu (2006) discuss the impact of additional publication outlets over the 1991 to 2000 period.



non-U.S. scholars of management accounting are, for example, evident in: (1) the list of research papers presented at both the Management Accounting Section Research and Case Conferences and the Global Management Accounting Research Symposiums, (2) the elected leadership of the Management Accounting Section of the American Accounting Association, and (3) the organizers of and the programs of the Management Accounting Section's Doctoral Consortiums.

As a global community, management accounting researchers have grown to appreciate and accept research diversity, the importance of being relevant to practice, and having access to more journals,. However, there is at least some evidence that the opportunity to publish diverse research in top journals today is not very different from 1972, particularly in the U.S. The papers by Anthony (1972) and Merchant (2010, 2013) provide interesting snapshots of the beginning and end of the period. Merchant (2010) suggests that the myopic view of what constitutes good management accounting research in the U.S. is much the same as Anthony saw in 1972 and, in Merchant's opinion, that view will not broaden in the short term. U.S. management accounting research is by and large premised upon an objective reality that exists independent of any observer. This devotion to a nomothetic view of the world to the exclusion of other perspectives is part of the value structure in U.S. business schools for all the reasons given by Merchant (2010). The implication of that underlying value structure can be seen in the narrowness of the course work in doctoral programs that have all but eliminated the study of diverse research methods. Merchant (2010) argues that eventually this will change, although we have our doubts such is the extent of embedding of this nomothetic U.S. approach. Until then, however, he highlights the opportunity for non-U.S. business schools to become the leaders in management accounting research.

Management accounting research needs knowledgeable specialists who can competently execute diverse research models. Other authors have recognized that preferences and biases are expressed in the form of specialization on particular topics and that publication outlets exist to address specialization and focus (e.g., Lukka & Kasanen 1996). The management accounting research community could look to U.S. academics as the group that will originate nomothetic contributions. Viewing the U.S. research environment from this specialist perspective allows U.S. academics to produce work that is valued by the broader U.S. accounting research community, thereby supporting the career of the individual researcher. Not only will the U.S. accounting research community more readily accept the nomothetic research but also the work should be more readily publishable in top U.S. academic accounting journals. Additionally, this specialized research contributes to the broader management accounting knowledge base.

To balance the constraints on U.S. academics and provide the opportunity for leadership, non-U.S. academics have the liberty of using diverse theories, paradigms, and methods. While there are some universities which religiously follow the myopic U.S. perspective on management accounting research, a broader spectrum and a diversity can be seen in many research-oriented accounting departments outside of the U.S. Especially over the last two decades, there has been considerable growth and spread in the amount of alternative accounting research (Baxter and Chua, 2003) being undertaken in particular across Europe and Australasia.

Our sense of why alternative management accounting research has been allowed to flourish, and even promoted, outside of the U.S. can be linked to Merchant's (2013) notion of value structures. More specifically, business schools and accounting departments in non-U.S. settings have, in general, been subject to a far less strict, or possibly restrictive, value systems than in the U.S. This is not to say that the U.S. approach does not exist outside the U.S.; there are

well-known non-U.S. institutions which are predominantly rooted in nomothetic methodologies. Regardless, in our view there tends to be a greater willingness at non-U.S. universities to build accounting departments that are more eclectic and where diversity is part of the expected norm among both faculty and in PhD programs.

However, the primary measure for academic quality in academic institutions remains journal rankings, regardless of an institution's location. The challenge for researchers who do not adopt a nomothetic view has been that their main target journals, which are primarily non-U.S., tend to be sparsely represented in the higher echelons of the principal journal rankings. While there may be some relatively local success for some journals (e.g., *AAAJ* currently has top ranking in Australia), only *AOS* has been awarded highest ranking on a consistent basis. Yet *AOS* is not a top-ranked journal at some U.S. institutions. Rankings tend to elevate U.S. accounting journals to the highest level, or at least one of the higher levels. Journal rankings can also have wider impact on the research activity and overall status of an accounting department (e.g., possible influence on the quality of PhD applications and the impact on the relative success of attaining external grants and other funds).

In the non-U.S. academic environment, it is difficult to predict how things might evolve from here, although some potentially significant change is probably likely. Higher education is undergoing significant change, on a global scale. Changes in the respective funding structures, new and changing competitive pressures and markets, and new technologically-fuelled programs and modes of delivery are but a few of the drivers. But there is probably one thing that we *can* predict with a degree of confidence. That is, it seems highly unlikely that all universities that are currently engaged in management accounting research will remain engaged. And, if this turns out to be the case, it will be ever more important for diversity and eclecticism to continue to

thrive in non-U.S. institutions — if diversity and eclecticism is valued. However, for this to happen, we suspect that much will depend on the strategies of business school deans of non-U.S. institutions, as well as the (re-)composition of key journal rankings.

Importantly, the efforts of those who use and promote alternative management accounting research may appear to be simply an attempt to create a justification for a favored approach to compete with a nomothetic perspective that underlies what is called the mainstream approach. However, our interpretation of the situation is that non-U.S. researchers have scant issue with the nomothetic perspective *per se*; we find the nomothetic perspective is generally held as a welcome and necessary contribution to the overall diversity in our field. The issue is that when the U.S. perspective has such an influence on fundamental levers within the global system, in particular a domination of top journal rankings, it is probably unsurprising that researchers who do not have this perspective proactively seek to improve their value. In so doing, this is not an onslaught *per se* on U.S.-style management accounting research, but rather an attempt to articulate and enhance the perceived value of alternative research. As mentioned above, the behavior is more understandable in the context of how important journal rankings have now become, and the impact that rankings can eventually exert on such emotional and personal matters as promotion, salaries, and tenure.

As noted, the discussion in the literature refers to a mainstream that does not accept research diversity or relevance to practice. However, management accounting researchers behave in ways that admits of and supports the diversity, so the mainstream is really not management accounting researchers. Some management accounting researchers appear to be justifying our diversity to the U.S. accounting researchers who are not management accounting researchers. The U.S. non-management accounting researchers by and large produce and are

evaluated with the expectation that the research is based on an objective reality that exists independent of the observer (i.e., the nomothetic perspective). Producing work based on this perspective is not a fault. What is at fault is the rejection of alternative perspectives.

As Merchant (2010) suggests, the relative narrowness of acceptable research methods in the U.S. creates the opportunity for non-U.S. management accounting researchers and journals to take the lead. For the foreseeable future, the narrow definition of good management accounting research and what is publishable in the U.S. will not foster, by itself, the diversity that the management accounting research community argues it is seeking. The expected and normed ways are far too embedded to expect any change to the U.S. situation in the foreseeable future. The underlying value structure continues to be reinforced by business school administration and faculty buy-in and by the editorial teams who control journal entry. If the management accounting research community is to achieve diversity, non-U.S. researchers and journals must provide the necessary breadth in terms of research theory, paradigm, method, and relevance to practice. The breadth will likely be in the guise of ideographic research (*i.e.*, premised upon a reality defined in terms of interaction and experience). As we have argued, whether or not this will actually happen will likely depend to some degree on the short-to-medium term strategies of non-U.S. deans of business schools and the overall leanings of key journal rankings.

As Hopwood (2008a) suggests, the risk to management accounting research is that European and other non-U.S. business schools and management accounting researchers adopt the current U.S. model or that the non-U.S. management accounting research community places high and disproportionate value on publishing in U.S. based journals. This appears quite conceivable given the growing pressure to publish in highest-ranked journals. If the *status quo* maintains, we

would expect a stifling of research diversity and a focusing of attention on nomothetic research with a limited research focus.

On the other hand, we might try to challenge these deep-rooted and potentially quite serious issues rooted in the U.S. That is, if it were possible to promote the argument that there is a need to change the structures underpinning what is valued in the U.S. management accounting research community, then conducting management accounting research that is diverse in nature would be seen in a far different and positive light. And, if the body of resulting work is sound then the research diversity and focus would provide *prima facie* evidence of the validity of the approach. Or, put another way, the evidence would be such that a logical positivist argument consistent with the nomothetic approach could be made for the validity of the management accounting researchers' diversity. Until implementing the strategy produces the evidence, there seems little chance of such change in the near future, when there is no obvious incentive for those identified as the mainstream group of accounting researchers to change.

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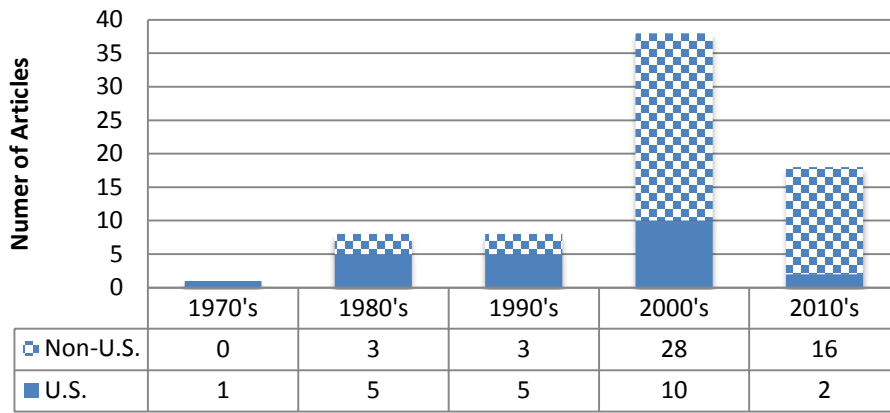
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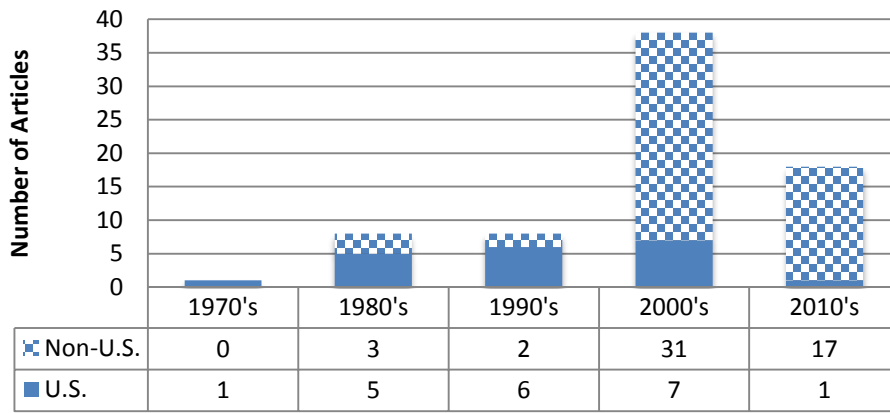
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**Figure 1**  
**U.S. Authored vs. Non-U.S. Authored**



**Figure 2**  
**U.S. Journals vs. Non-U.S. Journals**



**Table 1**  
**Distribution of U.S. and Non-U.S Affiliation of Articles and Journals Reviewed**

		<b>Journals</b>		
		U.S.	Non-U.S.	Total
<b>Authored</b>	U.S.	16	7	23
		70%	30%	100%
	Non-U.S.	4	46	50
		8%	92%	100%
	Total	20	53	73

### Appendix 1

<b>Year</b>	<b>Author</b>	<b>Affiliation*</b>	<b>Title</b>	<b>Journal</b>
1972	Anthony	U.S.	Management accounting for the future	SMR
1983	Hopwood	Europe	On trying to study accounting in the contexts in which it operates	AOS
1983	Kaplan	U.S.	Measuring manufacturing performance: A new challenge for managerial accounting research	TAR
1984	Kaplan	U.S.	The evolution of management accounting systems	TAR
1986	Kaplan	U.S.	The role for empirical research in management accounting	AOS
1987	Hopper, Storey & Willmott	Europe	Accounting for accounting: Towards the development of a dialectical view	AOS
1989	Anthony	U.S.	Reminiscences about management accounting	JMAR
1989	Horngren	U.S.	Cost and management accounting: yesterday and today	JMAR
1989	Shillinglaw	U.S.	Managerial cost accounting: Present and future	JMAR
1992	Birnberg	U.S.	Managerial accounting: Yet another retrospective	AIMA
1992	Epstein	U.S.	Introduction: As management accounting moves toward 2000	AIMA
1992	Flamholtz	U.S.	Relevance regained: Management accounting -- past, present, and future	AIMA
1992	Spicer	New Zealand	The resurgence of cost and management accounting: A review of some recent developments in practice, theories and case research methods	MAR
1993	Kaplan	U.S.	Research opportunities in management accounting	JMAR
1993	Kasanen, Lukka & Siitonen	Europe	The constructive approach in management accounting research	JMAR
1994	Scapens	Europe	Never mind the gap: towards an institutional perspective on management accounting practices	MAR
1999	Birnberg	U.S.	Management accounting practice and research as we end the twentieth century	AIMA
2001	Ittner & Larcker	U.S.	Assessing empirical research in managerial accounting: a value-based management perspective	JAE

2001	Zimmerman	U.S.	Conjectures regarding empirical managerial accounting research	JAE
2002	Hopwood	Europe	If there only were simple solutions but there aren't: some reflections on Zimmerman's critique on empirical accounting research	EAR
2002	Ittner & Larcker	U.S.	Empirical management accounting research: are we just describing management consulting practice?	EAR
2002	Luft & Shields	U.S.	Zimmerman's contentious conjectures: Describing the present and prescribing the future of empirical management accounting research	EAR
2002	Lukka & Mouritsen	Europe	Homogeneity or heterogeneity of research in management accounting	EAR
2002	Mitchell	Europe	Research and practice in management accounting: Improving integration and communication	EAR
2003	Llewelyn	Europe	What counts as 'theory' in qualitative management and accounting research?	AAAJ
2004	Birnberg	U.S.	Expanding our frontiers: Management accounting research in the next decade	AIMA
2006	Ahrens & Chapman	Europe	Doing qualitative research in management accounting: positioning data to contribute to theory	AOS
2006	Merchant & van der Stede	U.S.	Field-based research in accounting: accomplishments and prospects	BRIA
2006	Scapens	Europe	Understanding management accounting practices: A personal journey	BAR
2006	Williams, Jenkins & Ingraham	U.S.	The winnowing away of behavioral accounting research in the US: The process for anointing academic elites	AOS
2007	Cooper & Hopper	Canada and Europe	Critical theorizing in management accounting research	HMAR
2008	Ahrens	Europe	Overcoming the subjective--objective divide in management accounting research	AOS
2008	Ahrens, Becker, Burns, Chapman, Granlund, Habersam, Hansen, Khalifa, Malmi, Mennicken, Mikes, Panozzo, Piber, Quattrone &	Europe	The future of interpretive accounting research - A polyphonic debate	CPA



	Scheytt			
2008	Armstrong	Europe	Calling out for more: Comment on the future of interpretive accounting research	CPA
2008	Baxter, Boedker & Chua	Australia	The future(s) of interpretive accounting research - A polyphonic response from beyond the metropolis	CPA
2008	Chapman	Europe	We are not alone: Qualitative management accounting research – rationale, pitfalls and potential	QRAM
2008	Cooper	Canada	Is there a future for interpretive accounting research?	CPA
2008	Cooper & Morgan	Canada	Case study research in accounting	AH
2008	Davila & Oyon	Europe	Cross-paradigm collaboration and the advancement of management accounting knowledge	CPA
2008	Dillard	U.S.	A political base of the polyphonic debate	CPA
2008	Hopwood	Europe	Management accounting research in a changing world	JMAR
2008	Hopwood	Europe	Changing pressures on the research process: on trying to research in an age when curiosity is not enough	EAR
2008	Kakkuri-Knuuttila, Lukka & Kuorikoski	Europe	No premature closures of debates, please: a response to Ahrens	AOS
2008	Kakkuri-Knuuttila, Lukka & Kuorikoski	Europe	Straddling between paradigms: A naturalistic philosophical case study on interpretive research in management accounting	AOS
2008	Lillis	Australia	Qualitative management accounting research: Rationale, pitfalls and potential: A comments on Vaivio (2008)	QRAM
2008	Locke & Lowe	Europe	Evidence and implications of multiple paradigms in accounting knowledge production	EAR
2008	Merchant	U.S.	Why interdisciplinary accounting research tends not to impact most North American academic accountants	CPA
2008	Parker	Australia	Interpreting interpretive accounting research	CPA
2008	Scapens	Europe	Seeking the relevance of interpretive research: A contribution to the polyphonic debate	CPA
2008	Vaivio	Europe	Qualitative management accounting research: rationale, pitfalls and potential	QRAM
2008	Willmott	Europe	Listening, interpreting, commending: a commentary on the future of	CPA

			interpretive accounting research	
2009	Birnberg	U.S.	The case for post-modern management accounting: Thinking outside the box	JMAR
2009	Malmi & Granlund	Europe	In search of management accounting theory	EAR
2009	Malmi & Granlund	Europe	Agreeing on problems, where are the solutions? A reply to Quattrone	EAR
2009	Quattrone	Europe	We have never been post-modern': On the search of management accounting theory	EAR
2010	Baldvinsdottir, Mitchell & Norreklit	Europe	Issues in the relationship between theory and practice in management accounting	MAR
2010	van Helden, Aardema, ter Bogt & Groot	Europe	Knowledge creation for practice in public sector management accounting by consultants and academics: Preliminary findings and directions for future research	MAR
2010	Lukka	Europe	The roles and effects of paradigms in accounting research	MAR
2010	Malmi	Europe	Reflections on paradigms in action accounting research	MAR
2010	Merchant	U.S.	Paradigms in accounting research: A view from North America	MAR
2010	Modell	Europe	Bridging the paradigm divide in management accounting research: The role of mixed methods approaches	MAR
2010	Scapens & Bromwich	Europe	Practice, theory and paradigms	MAR
2010	Seal	Europe	Managerial discourse and the link between theory and practice: From ROI to value-based management	MAR
2010	Vaivio & Siren	Europe	Insights into method triangulation and "paradigms" in interpretive management accounting research	MAR
2012	ter Bogt & van Helden	Europe	The practical relevance of management accounting research and the role of qualitative methods therein.	GRAM
2012	ter Bogt & van Helden	Europe	The practical relevance of management accounting research and the role of qualitative methods therein: the debate continues	GRAM
2012	Broadbent	Europe	Commentary on Parker: Groundhog Day and optimism	CPA
2012	Chua & Mahama	Australia	On theory as a deliverable and its relevance in 'policy' arenas	CPA
2012	van der Meer-	Europe	2012. Research paradigms, theoretical pluralism and the practical relevance	GRAM

	Kooistra & Vosselman		of management accounting knowledge	
2012	Parker	Australia	Qualitative management accounting research: Assessing deliverables and relevance	CPA
2012	Richardson	Canada	Paradigms, theory and management accounting practice: A comment on Parker (forthcoming) "Qualitative management accounting research: Assessing deliverables and relevance"	CPA
2012	Seal	Europe	Some proposals for impactful management control research	QRAM
2013	Merchant	U.S.	Looking Back, Looking Forward	JMAR

\* based on location of school listed in the published article

Notes: AAAJ – *Accounting, Auditing and Accountability Journal*

AIMA – *Advance in Management Accounting*

AH – *Accounting Horizons*

AOS – *Accounting, Organizations and Society*

BRIA – *Behavioral Research in Accounting*

BAR – *The British Accounting Review*

CPA – *Critical Perspectives on Accounting*

EAR – *European Accounting Review*

JAE – *Journal of Accounting and Economics*

JMAR – *Journal of Management Accounting Research*

HMAR - *Handbook of Managerial Accounting Research*

MAR – *Management Accounting Research*

QRAM – *Qualitative Research in Accounting and Management*

SMR – *Sloan Management Review*

TAR – *The Accounting Review*