RESEARCH and PRACTICE IN MANAGEMENT ACCOUNTING

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MANAGEMENT ACCOUNTING RESEARCH

- DOES IT BENEFIT PRACTICE?
- SHOULD IT BENEFIT PRACTICE?
- CAN IT BENEFIT PRACTICE?
DOES M.A. RESEARCH BENEFIT PRACTICE?

- CLOSED LOOP AUDIENCE
- EDUCATIONAL TIME LAG
- DIRECT PRACTITIONER BARRIERS.
DOES M.A. RESEARCH PRACTICE?

BARriers

PURPOSE OF RESEARCH

- POSITIVE RESEARCH
  - OBSERVATION/DESCRIPTION
  - EXPLANATION/UNDERSTANDING
  - PRESCRIPTION

- NORMATIVE RESEARCH
  - BASIC ASSUMPTIONS
  - LOGICAL ANALYSIS
  - PRESCRIPTION
BARRIERS contd.

- Research Focus

Technical

Social/Philosophical

- Accessibility
  - Analytical
  - Readability

- Practicality
  - Practical Implications
  - Topic
  - Purpose
SHOULD M.A. RESEARCH BENEFIT PRACTICE?

- PURPOSE OF M.A. RESEARCH
- RESEARCH ABOUT MANAGEMENT
- DANGER OF CLOSED LOOP RESEARCH
- RESEARCH vs CONSULTANCY
- ACCOUNTING vs OTHER SOCIAL SCIENCE RESEARCH
CAN M.A. RESEARCH BENEFIT PRACTICE?

- HARVARD EXAMPLE

- WHAT ATTRACTS THE PRACTITIONER?
  - SOLVE MY PROBLEM
  - ERROR IDENTIFICATION/CORRECTION
  - WHAT ARE WE OTHERS DOING?
  - INNOVATION & CHANGE

- TYPES OF RESEARCH
  - APPLIED
  - INTERVENTIONIST
  - EMPIRICAL
  - TECHNICAL

- WHAT IS BENEFICIAL M.A.?
U.K. RESEARCH ASSESSMENT EXERCISE

- PEER REVIEW → METRICS

- RESEARCH QUALITY → RESEARCH IMPACT
U.K. RESEARCH ASSESSMENT EXERCISE- contd.

RESEARCH

ACADEMIC IMPACT

ECONOMIC IMPACT

SOCIAL IMPACT

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