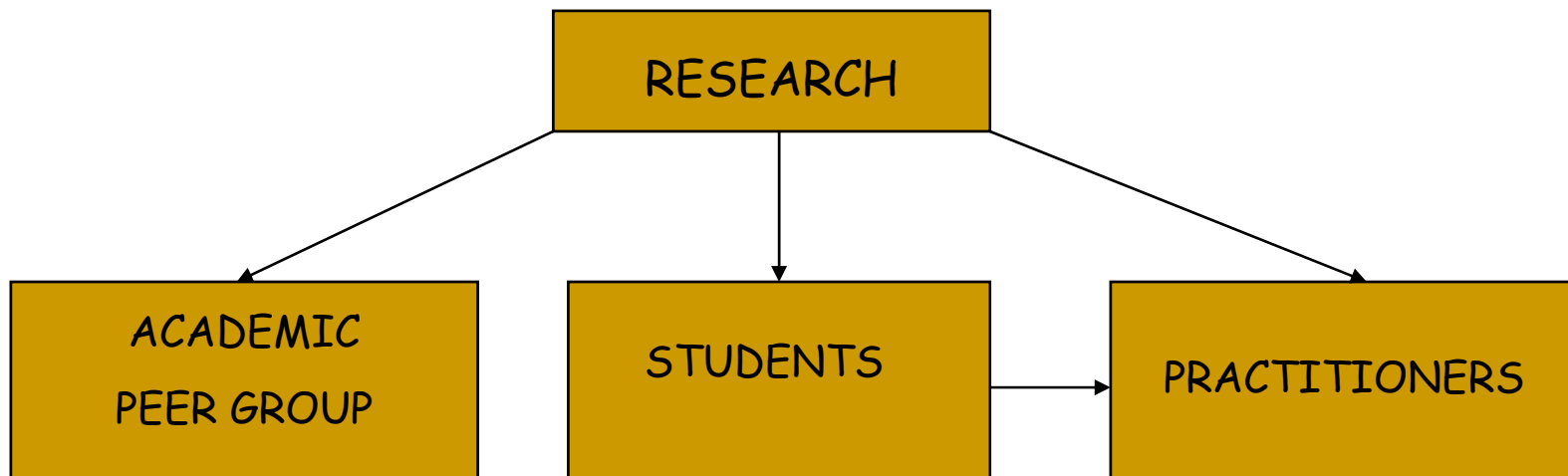

RESEARCH and PRACTICE IN MANAGEMENT ACCOUNTING

Professor Falconer Mitchell
University of Edinburgh
Business School

MANAGEMENT ACCOUNTING RESEARCH

- DOES IT BENEFIT PRACTICE?
 - SHOULD IT BENEFIT PRACTICE?
 - CAN IT BENEFIT PRACTICE?
-

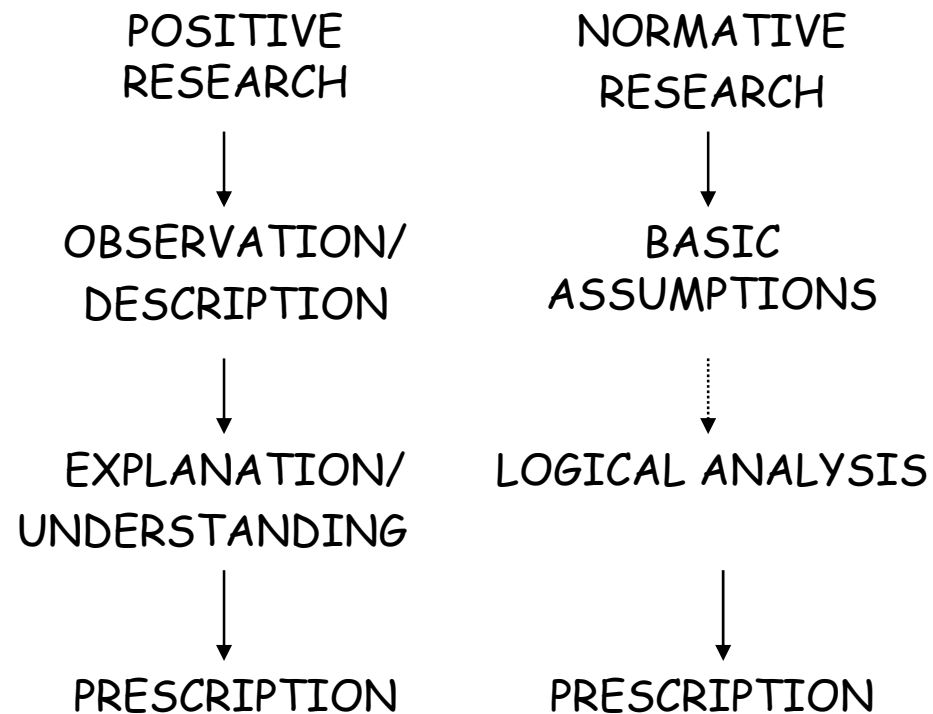
DOES M.A. RESEARCH BENEFIT PRACTICE?



- ❑ CLOSED LOOP AUDIENCE
 - ❑ EDUCATIONAL TIME LAG
 - ❑ DIRECT PRACTITIONER BARRIERS.
-

DOES M.A. RESEARCH PRACTICE? BARRIERS

- PURPOSE OF RESEARCH

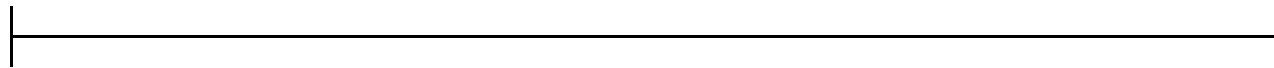


BARRIERS contd.

■ 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
-

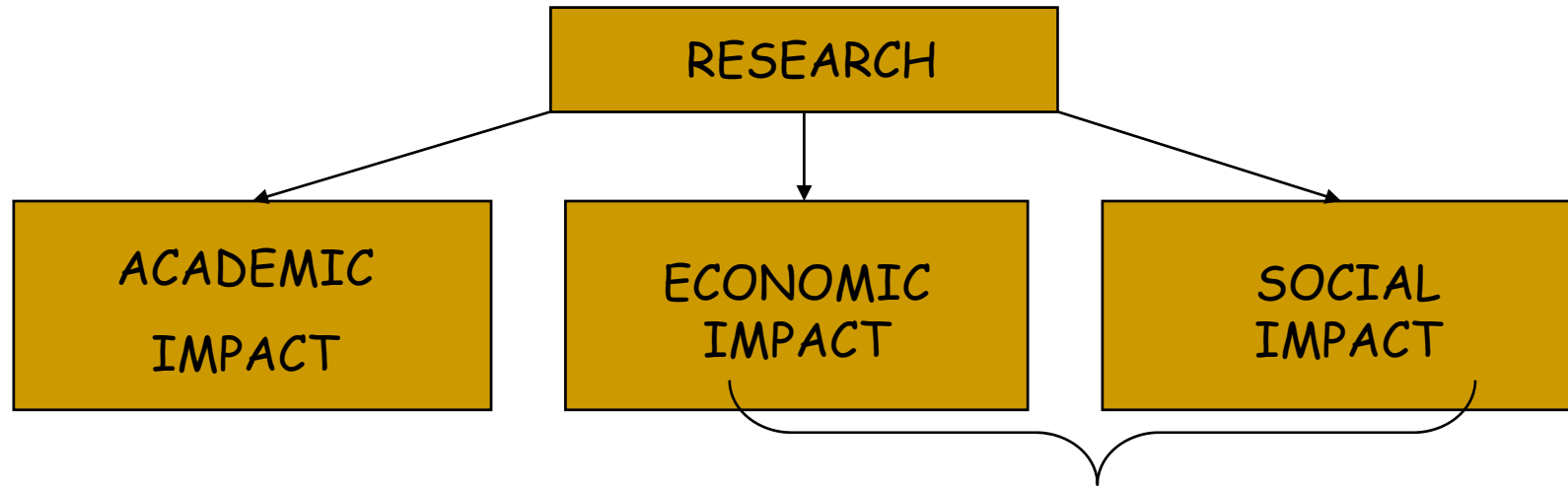
CAN M.A. RESEARCH BENEFIT PRACTICE?

- 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.



* CITATION	* POLICY USE
* PEER RATINGS	* DECISION-MAKING INFLUENCE
* AWARDS	* INDUSTRIAL CONSULTATION/CO-OPERATION
* RESEARCH MONEY	* JOINT AUTHORSHIP
* Phd ATTRACTION	* PRACTITIONER DISSEMINATION
	* CASE EVIDENCE