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# RESEARCH and PRACTICE IN MANAGEMENT ACCOUNTING

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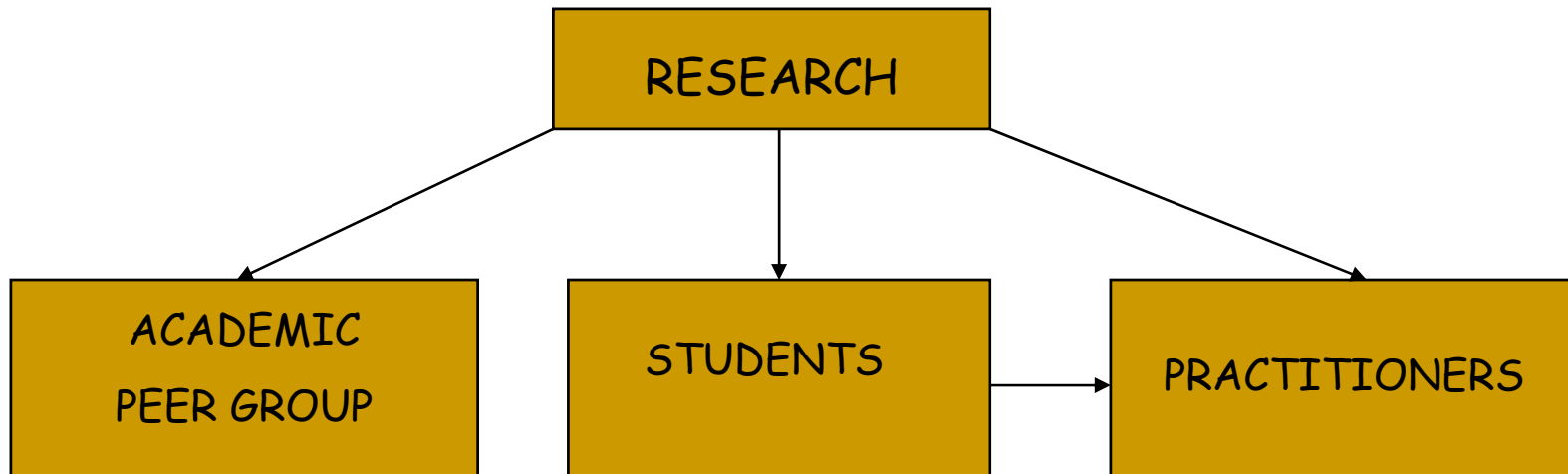
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## MANAGEMENT ACCOUNTING RESEARCH

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

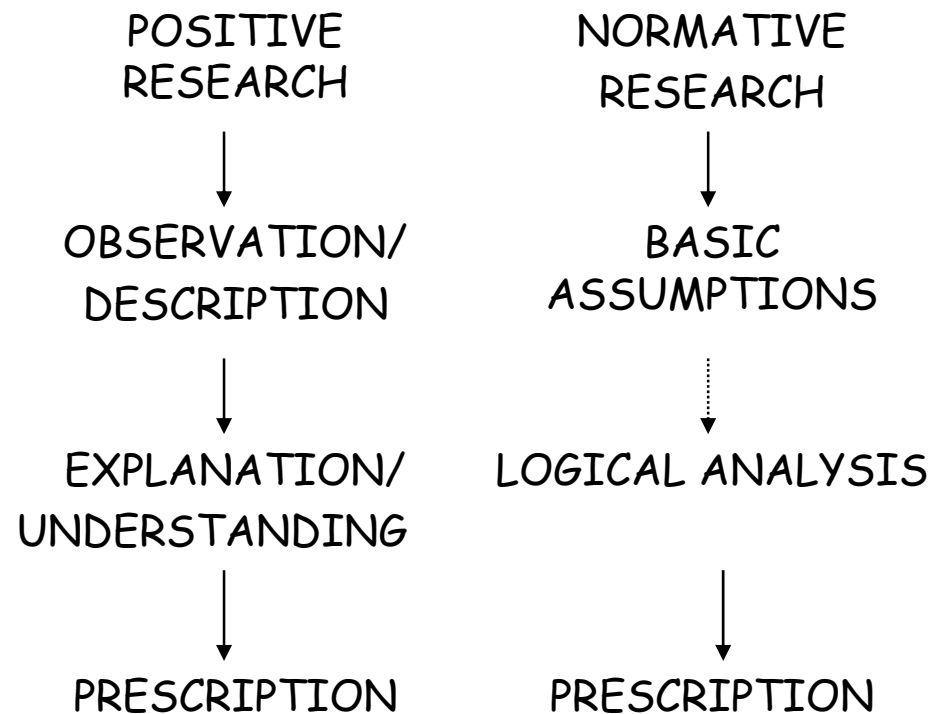


- ❑ CLOSED LOOP AUDIENCE
  - ❑ EDUCATIONAL TIME LAG
  - ❑ DIRECT PRACTITIONER BARRIERS.
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# DOES M.A. RESEARCH PRACTICE? BARRIERS

- PURPOSE OF RESEARCH



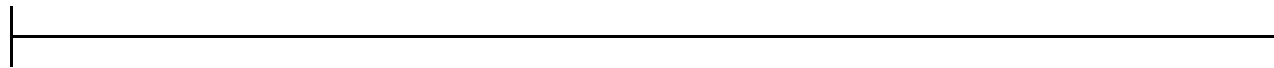
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# BARRIERS contd.

## ■ RESEARCH FOCUS

TECHNICAL

SOCIAL/PHILOSOPHICAL



- ACCESSIBILITY
    - ANALYTICAL
  
    - READABILITY
  
  - PRACTICALITY
    - PRACTICAL IMPLICATIONS
    - TOPIC
    - PURPOSE
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# 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
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# 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.?
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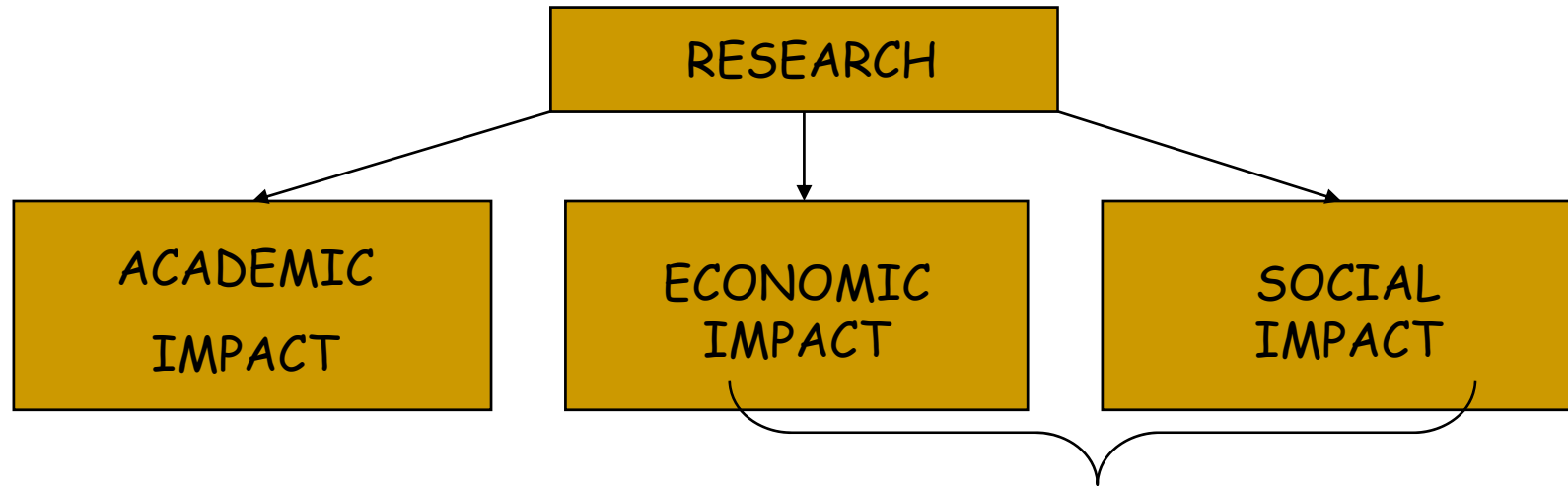
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# U.K. RESEARCH ASSESSMENT EXERCISE

- 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