

EDEN DOCTORAL SEMINAR ON PRODUCING AND EVALUATING KNOWLEDGE IN MANAGEMENT ACCOUNTING

Programme

Saturday 13th December 2014

- 1. 08:30-09:00 – Registration**
- 2. 09:00-10:30 – What do Management Accounting Academics Do? (Chris Chapman)**

Whilst many of the calculative principles bound up with Management Accounting have been around a long time, the groupings of actors, arenas and objectives around them are fluid. This session will review briefly this diversity and lay the groundwork for an appreciation of how to engage with the variety of theories, journals, conferences that make up the domain of management accounting research.

Literature:

(Chapman 2012)

(Chapman & Kern, 2012)

(Luft & Shields, 2003) Start by studying in particular Maps B and I

Coffee

- 3. 11:00-12:30 – Qualitative Research in Management Accounting: What, Where Appropriate and Why? (Wai Fong Chua)**

This session will explore the different types of field studies and the methodological assumptions underlying the conduct of fieldwork in management accounting. Particular attention will be given to the role of theory, method, methodology in order to help elaborate a more appropriate basis for judging the plausibility of qualitative field studies than notions borrowed from positivistic methodology.

Literature:

(Baxter & Chua, 1998)

(Dambrin and Robson, 2011)

(Scott and Orlikowski, 2012)

Lunch

- 4. 13:30-15:00 – Quantitative Research in Management Accounting: Modeling Management Accounting Reality**

The majority of quantitative management accounting studies the antecedents, moderators or consequences of management accounting arrangements in organizations. This section discusses the formats in which such explanatory models are expressed and how such formats are informed by theory. Using the contingency literature in management accounting as a basic starting point, we discuss meaning and interpretation of several models, and address some of the challenges in specifying and testing theory consistent models.

Literature:

(Gerdin, 2005a; b)

(Hartmann, 2005)

(Hartmann & Moers, 1999)

5. 15:30-17:45 – Guided discussion of Participant Proposals (I) – Split into three groups

All participants are required to submit a brief outline of a research proposal in management accounting during the application process. In this and the other two allocated sessions participants will briefly present their proposal for discussion and elaboration. Given the early stage of many of the proposals as appropriate to the foundational nature of the EDEN, these proposals will form a loose structure around which to discuss and develop ideas raised in the preceding sessions.

Sunday 14th December 2014

6. 09:00-10:30 – Qualitative Research in Management Accounting: How? (Wai Fong Chua)

This session will discuss the general techniques of gaining access and the collection and analysis of field data. It will also discuss the essential role of writing in the composition of a field narrative. Finally, it will raise the question of how one assesses the trustworthiness and plausibility of fieldwork.

(Baxter & Chua, 2008)

(Golden-Biddle & Locke, 1993)

For reference see the following book: (Golden-Biddle & Locke, 2007)

Coffee

7. 16:00-17:30 – Quantitative Research in Management Accounting: Causal theories and tests of causality (Frank Hartmann)

A large part of the management accounting and control literature develops and tests hypotheses about the antecedents and consequences of, elements of, management accounting systems. In many of the models, causality is implied, yet testing for causality is formally impossible through cross-sectional data and seems optimally served with experimental designs. This seminar addresses the importance of causal theory and the pros and cons in selecting experimental designs in management accounting research.

Literature:

(Van den Bos, 2001)

(Lau & Moser 2008)

(Hartmann & Slapnicar, 2011)

Lunch

- 8. 13:30-15:45 – Guided Discussion of Participant Proposals (II) – Split into three groups again**

Coffee

- 9. 16:15-17:45 – Reviewing the Upcoming Conference Programme – Split into 3 groups**

We will split into groups to review the programme for the upcoming conference. Each group will select two papers to constructively review in preparation for a presentation the next morning.

Monday 15th December 2014

- 10. 09:00-10:30 – Group Presentations on Selected Papers**

Each group will make a 20-minute presentation in which they should address the main contributions, strengths and weaknesses of their chosen paper followed by 10 minutes discussion. In doing so groups should pay careful attention to how the papers seek to position their contribution within the field of management accounting research.

Coffee

- 11. 11:00-12:30 – Managing your research career – Starting now (Chris Chapman)**

As in most things, developing your research career requires focused practice of key skills. This session will discuss some of the practical tips to help you undertake such practice, including managing your supervisor, through seeking and offering comments on work in progress, leading to preparing for the review process.

Conference Starts 13:00