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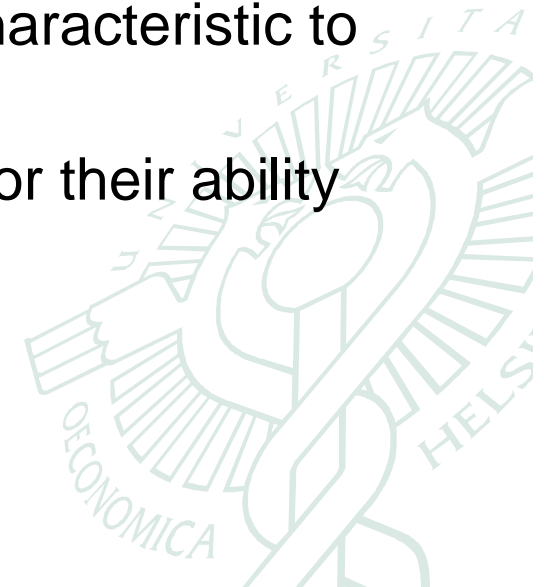
PARADIGMS IN MANAGEMENT ACCOUNTING RESEARCH

Teemu Malmi

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PARADIGMS AT BEST

- Provides focus
- Collective effort

=> Accumulation of knowledge

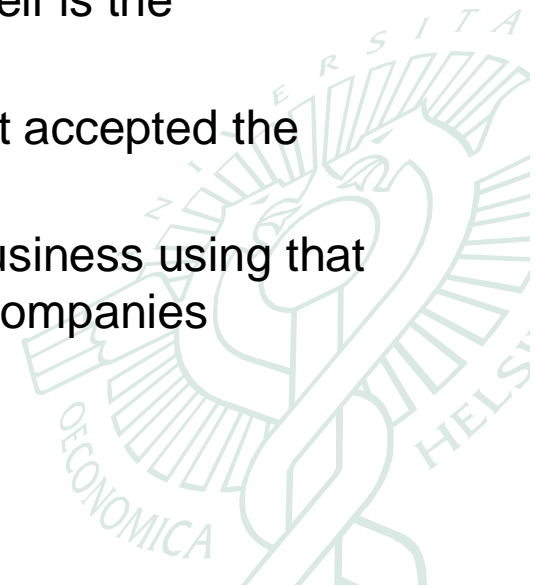- Saves time as there is no need to re-invent the wheel every time

PARADIGMS AT WORST

- Are there diminishing marginal returns as paradigm matures?

- Are we coming extremely good in doing something we should not be doing at all?

- Constrain creativity?

- Leaves certain questions unanswered if not approachable with the (rigid) toolbox characteristic to paradigm

- Produces elites; elites are well known for their ability to retain their privileges
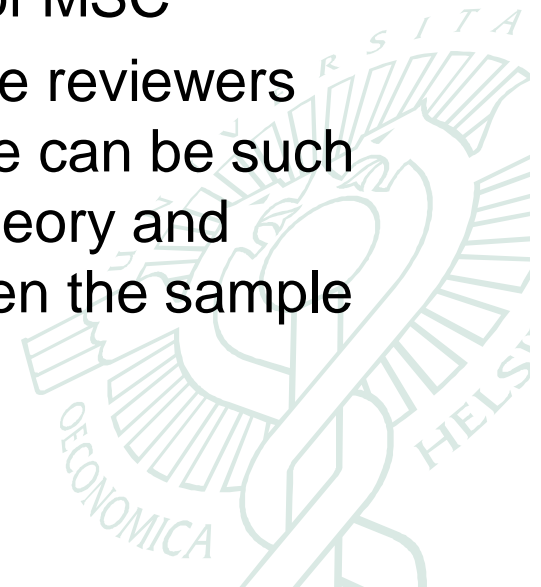
PERSONAL JOURNEY

- Constructive research on Quality Costing (EAR 2004)
  - Three reviewers, one for example said that there is very little / no theory in the paper, so it should not be published
  - No hypothesis based on theory, no metatheory used to explain observations, so the paper did fit neither into functionalist nor interpretative paradigm
  - If the aim is to create a construct, which is theoretically novel and works in practice, then the construct itself is the theoretical contribution
  - No citations => research community has not accepted the idea or regarded it as relevant
  - One of the authors has done quite a nice business using that construct for example in a number of ABB companies
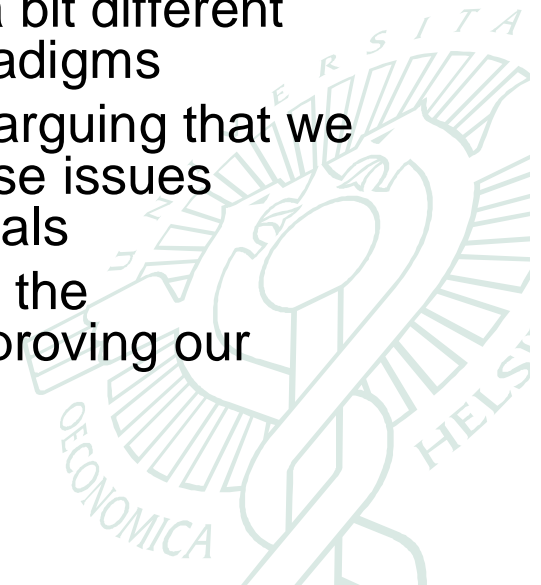
PERSONAL JOURNEY

- We submitted a paper recently to AOS regarding management control systems and couplings between those

- We developed Orton & Weicks loose coupling theory further and used those analytical concepts to analyze MCS in a case firm. The idea was to generate propositions regarding the functioning of MSC

- Inductive piece of research -> one of the reviewers apparently did not understand that there can be such research. The advise was to develop theory and hypothesis first. However, s/he said, then the sample of one becomes a problem…..
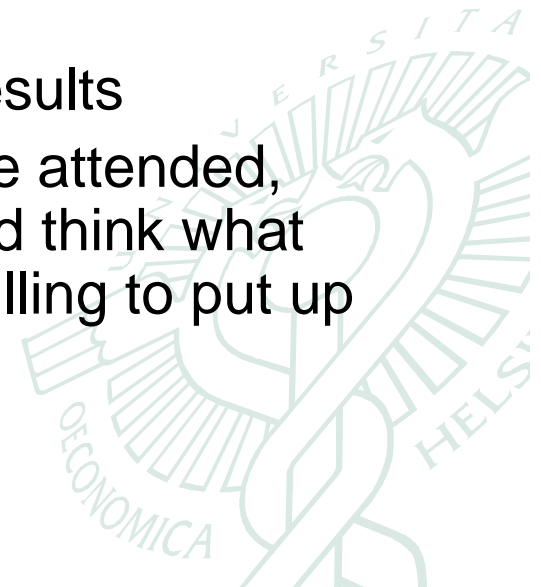
PERSONAL JOURNEY

- Mini debate forthcoming at EAR
- In Search of Management Accounting Theory, Malmi & Granlund 2009
- Commentary by Paolo Quattrone and our reply to him
- Our aim was to continue the debate started by Zimmerman at JAE 2001 and continued by a number of prominent scholars at EAA 2002
- We suggest that we would benefit (as a research community) if we think about the theory in a bit different fashion we are used to in our dominant paradigms
- We wrote a nice letter to the editor of JAE, arguing that we share Zimmerman's concerns, and that these issues should be discussed in "so called" top journals
- We also suggested they ask someone from the mainstream to write a reply / commentary, proving our arguments wrong, if they think so

PERSONAL JOURNEY

- Of course JAE rejected it, they said Zimmerman's piece was an invited critique and our stuff does not fit to their normal editorial policy

- Paradigms in action: editor of JAE is allowed to define a problem, then he is allowed to provide a solution (inside the paradigm), but if someone disagrees and tries to provide an alternative solution, it is not even discussable

- We tried CAR and JMAR with similar results

- Same happened in many workshops we attended, very few people were willing to read and think what we have to say and even fewer were willing to put up a counter argument

PERSONAL JOURNEY

- The point here is not that we were right and others just do not understand how smart we are….

- The point is that it is bit frightening if people are so deeply captivated by their paradigms that they are not even willing to think and discuss anything that goes beyond those boundaries

- As Paolo said well in his commentary to our article, when one stops criticising, and makes unquestioned assumptions, one falls into the realm of mystical belief and religion => For us it seems that this happens easily within every paradigm!

- We think that as academic scholars we should aim for new openings and stop believing that we already have the solutions in economics based theories, contingency theory, social theories, etc., for current and future challenges facing our applied (social) scientific field

- We are not saying that what we suggest in our article is something everybody should be doing => pluralism!

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