

EAA PhD Forum 2015

Session: Trends in management accounting: Editors' perspectives

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Learning objectives

- Evaluate the relevance of your research (in management accounting)
 - The “So what?” and “Who cares?”
- Articulate your research in relation to a “big unanswered question” in your area
- Evaluate the “primitive motivation” for your research (in management accounting)
 - The “puzzle”, the “tension”
- Elaborate the “substantive contribution” of your research (in management accounting)

Brief overview/summary

Those coming to this session to hear “which (‘hot’ or other) topics in management accounting they should research to maximize publication success” will be disappointed because that should not be the principal driver of an earnest researcher. Instead, we will exemplify the breadth of research in this area of accounting and apply generalizable criteria that make a study “interesting” and therefore enhance its likelihood of publication. Some of these criteria can be phrased in questions as follows:

- What is (are) the big unanswered question(s) (in the area)?
- What is the main “primitive” motivation for the research? Where is the “tension”?
- What is the “conventional wisdom” in the area, and does it make sense? Can, or should, it be questioned?
- Are there any “puzzles” that don’t fit the conventional wisdom?
- Is there anything different the study does that would lead you to expect the insights (if not the results) to be different? Does it seem appropriately “different” given the tension or puzzle the study seeks to address?
- To whom is the research (ultimately) of interest?

In other words, this session provides an overview of not just indicative areas of management accounting research broadly conceived, but more importantly a more generalizable “way of thinking” about doing management accounting research.

References (background reading)

Van der Stede, W. (2011), Management Accounting Research in the Wake of the Crisis: Some Reflections, *European Accounting Review*, 20(4), 605-623.

Van der Stede, W. (2015), Management Accounting: Where From, Where Now, Where To?, *Journal of Management Accounting Research*, 27(1) (papers.ssrn.com/sol3/papers.cfm?abstract_id=2446106)

Who should attend?

This session aims at PhD students who have an interest or specialize in management accounting research, although the word “management” is merely a delimiter because we will use examples from this area of accounting; the session could be more broadly of interest beyond just management accounting.