

The Whence and Whither of Interpretive Management Accounting Research: A Structured Literature Review

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Abstract

This paper analyses and synthesizes the interpretive management accounting research (IMAR) literature to understand how the field has developed and identify areas for future research. A structured literature review methodology was adopted to analyse the top 100 IMAR literatures based on citation per year and citation index as of July 2022. The findings of the study suggest that it is important to understand the practical implementation of management accounting at an organizational level. Performative research can provide valuable insights into the application of management accounting in specific contexts. The authors recommend adopting a critical localist approach to explore both emic and etic insights and conducting comparative studies through international collaboration. The lack of evidence regarding the use of management accounting in the public sector and the possibilities of management control systems in a changing environment present research gaps and opportunities. Finally, the authors call for innovation in research methodologies, with an increased emphasis on the role of theorizing in the IMAR domain. The significance of this research lies in providing a systematic analysis of literature to explore a developing area of study and assess the current state-of-the-art in the field of IMAR.

Keywords: structured literature review, management accounting, interpretive qualitative research

1. Introduction

The emergence of interpretive management accounting research (IMAR) can be traced back to the 1980s, when scholars began questioning the dominance of quantitative research in management accounting (MA) and advocating for a more interpretive approach to comprehend accounting practices. By contextualizing management accounting practices, IMAR has contributed theoretically, particularly in explaining management accounting change and the difficulties of effectively implementing MA. This is due to the use of qualitative data and a focus on understanding the meaning and context of accounting practices and their role in organizational life, enabling researchers to gain insight into how MA is employed in real-world situations.

However, the increasing emphasis on understanding the practical, commercial, and strategic applications of accounting practices, as demonstrated by the 'practice turn' in accounting, highlights the continued need for contributions from the field of IMAR. This is particularly true as the role of MA is not exhaustive, and the evolving business environment necessitates continued evolution in both MA and MA research. As such, it is critical to ensure that IMAR remains relevant and important (Scapens, 2014). The emerging question is, therefore, how to maintain the relevance and ongoing significance of IMAR (Steccolini, 2022). In response, this study conducted a structured literature review (SLR) to uncover three main questions:

- (1) How is research for inquiring into IMAR developing?
- (2) What is the focus and critique of IMAR?
- (3) What is the future for IMAR?

This paper is structured as follows; Section 2 describes the development of accounting research that give birth to IMAR. This is followed by Section 3, clarifying the methodology adopted in conducting the study. Section 4 presents the findings, followed by Section 5 which discusses the implications and offer future research agenda. Finally, Section 6 draws the conclusions and outline the limitations of the study.

2. Literature Review

What is *raison d'être* of accounting? According to Sangster et al. (2008), Pacioli's original purpose of double-entry accounting was to maintain records, indirectly providing merchants with a general overview of their business. While record-keeping is sufficient for a small and single-function firm, it fails to produce the necessary data for large complex corporations (Johnson, 1972). Consequently, in the nineteenth century, the mercantile accounting evolved into manufacturing accounting to facilitate internal planning and control (Kaplan, 1984). At the same time, the formation of corporations signified the need to provide owners with the account of how managers create value from their capital (Gleeson-White, 2011).

In the early 1980s, researchers began to realise that management accounting (MA) research failed to explain differences between theory and practice (Scapens, 2006). To understand the nature of MA practice, earlier research tended to adopt a positivist perspective, using Agency Theory and Contingency Theory to explain managers' behaviour. However, applying Agency Theory did not fully explain the development of accounting techniques and systems (Richardson, 1987), whereas Contingency Theory failed to explain the diversity of MA practices (Scapens, 2006). This was the turning point in the way of investigating MA practices (Hopwood, 2007).

From about this time, case and field study research has become more prominent, allowing researchers to understand the use of MA in specific contexts (Scapens, 1990). The development of interpretive MA research (IMAR) evolves from the description of MA processes to explain the nature of MA practice (Scapens, 2006) from a non-positivist enterprise (Baxter & Chua, 2003). MA research deals with understanding the daily practice of accounting that demands close observation of human interaction (Ahrens et al., 2008) and Scapens (1990) advocated the use of case and field study research to develop insights, critique and future MA practices.

Additionally, Ahrens and Chapman (2006) argued that conducting interpretive field research in MA is not only empirically significant, but also more profoundly the theoretical contribution. Theorising the uses of MA in a specific context is what distinguishes IMAR from a positivist perspective (p. 7). The use of theory to make sense of the evidence while at the same time using the evidence to hone and refine theory (Ragin, 1992) produces insights on how MA triggers action (Ahrens & Chapman, 2006).

Meanwhile, the lack of understanding of why accounting became what it is not (Hopwood, 1987) triggered studies about MA change (Scapens, 2006). This research provides a framework to explain the MA process (e.g. Burns & Scapens, 2000) and re-define what MA change means (e.g. Busco et al., 2007; Quattrone & Hopper, 2001). More importantly, MA change research reveals "the unpredictable, non-linear and socially-embedded nature of management accounting change" (Baxter & Chua, 2003). For example, Ezzamel et al. (2004) demonstrated the role of MA as change agent and, in particular, how social interaction among people within an organisation informs change in the operation of that organisation. Notably, Mouritsen (2005) established how management control system continually changes and that has caused changes in organisational action. Therefore, investigating MA change can further inform the use of MA and the diversity of MA practices.

Early IMAR further revealed the variety of reasons for MA practice, how and why the practice is enacted, enabled and constrained (Baxter & Chua, 2003). Two key insights from this research include the process of developing accounting systems as a result of various and shifting interests among social actors (Chua, 1995); and the conflicts among actors that arise in fabricating MA processes, which hamper and shape MA practices (Preston et al., 1992). Therefore, accounting is a product of the political interplay of people in and around organisations (Qu & Cooper, 2011).

Nevertheless, Ahrens and Chapman (2007, p. 2) argued that early IMAR merely described accounting as "just political", "unintended", "temporary", foregrounding its political, symbolic and ritual functions. Consequently, the practical commercial and strategic uses of accounting were left unexplored. Hence, there is the continued need to reconsider what MA is and why managers use it with, for example, Ahrens and Chapman (2007) demonstrating how managers practise MA by mobilising it as a resource, enabling them to take necessary actions to improve organisational performance. Underpinning this view, Dambrin and Robson (2011) revealed how people make do with MA information limitations to manage performance. According to Jordan and Messner (2012), incomplete MA information is not necessarily a constraint, if the numbers are used flexibly as a means, and not as an end. Focusing on how MA information is used as a means to uncover the changing possibilities for uses of accounting that embrace the practice perspective, there is now a "practice turn" in MA research. As Hopwood (2007) explained, the role of accounting research is to better understand what accounting is and the practice of accounting itself. Therefore, the practice turn is of interest to MA scholars and practitioners alike.

The MA practice turn is revitalising the way scholars undertake MA research and opens up the possibilities for understanding how an abstract concept like MA is translated at and by different places, times, people and problems (Chua, 2007). Thus, the mushrooming of research that are geared towards exploring empirical evidence on practice (Harris and Durden, 2012) – “practitioners, praxis and practices”, should lead to uncover issues, insights and methods for other disciplines (Whittington, 2011). Only then, can both researchers and practitioners develop an ability to “reflect on the impact [of accounting] to inform future praxis” (Dumay & Garanina, 2013). Hence, IMAR is developing and revealing the various ways in which MA triggers action.

The development of IMAR highlights that the roles of MA are not exhaustive (Chua, 2007). MA and MA research is continually evolving over time, embracing new forms, methods and roles (Hopwood, 2007). However, “accounting research has become insufficiently innovative and increasingly detached from the practice of the craft” (Hopwood, 2007). Therefore, researchers need to understand what the practice of the accounting craft is – this is the purpose of IMAR. MA researchers are challenged to make interpretive research more relevant and practically important (Scapens, 2014). In support of the interpretive approach, Hopwood (2007) argued that MA practice “should constantly be examined, re-examined, interrogated, criticised within the world of knowledge”. While Lachmann et al. (2017) and Herschung et al. (2018) focused on positivist or quantitative management accounting research, as there is scarcity in the area of IMAR. This study therefore reviewed the existing literature in the areas of interpretive management accounting research to provides some guidelines for future research using a structured literature review.

3. A Structured Literature Review Methodology

This paper examines high impact IMAR as evidenced by the number of citations the articles received (Serenko & Dumay, 2015).

Table 1. Selected journals and codes

Journal name	Journal Code
Accounting & Finance	AF
Accounting and Business Research	ABR
Accounting Horizons	AH
Accounting, Auditing & Accountability Journal	AAAJ
Accounting, Organizations and Society	AOS
Contemporary Accounting Research	CAR
Critical Perspectives on Accounting	CPA
European Accounting Review	EAR
Journal of Accounting and Economics	JAE
Journal of Accounting and Public Policy	JAPP
Journal of Accounting Research	JAR
Journal of Accounting, Auditing & Finance	JAAF
Journal of Business Finance & Accounting	JBFA
Management Accounting Research	MAR
Review of Accounting Studies	RAS
The Accounting Review	AR
The British Accounting Review	BAR

As shown in Table 1, the selected journals are based on Google Scholar’s h5-index ranking of “Accounting & Taxation” journals. Building upon the prominent SLR research (e.g. Guthrie et al., 2012; Massaro et al., 2015) top 100 articles from 17 accounting journals were identified. This ensure the articles are sourced from recognised and highly cited outlets for MA research.

Using Harzing's Publish or Perish software, all articles in each journal with a minimum of 15 citations per year (CPY) and 250 raw citation index (CI) was selected to uncover the central themes in IMAR of relevance to scholars. However, using CPY alone has the risk of excluding recent relevant articles due to the lag effect between publications and citations (Serenko & Dumay, 2015). Hence, this paper also uses a raw citation index (CI) to include newer articles that are already being cited, having a minimum of fifty citations. Therefore, the newest and most recognised leading IMAR in the dataset are included.

Building on Scapens (1990) as well as Ahrens and Chapman (2006), IMAR are defined as research using case studies, field studies and/or interviews and other qualitative methods, such as multi-method qualitative field studies, combining questionnaires and interviews (Ahrens & Chapman, 2006, p. 4). Also included are conceptual, theoretical, literature reviews and commentary articles that provide insights into the role of MA in shaping MA practices. According to Dumay (2014), these normative articles are highly cited and influential in the way that people think about a field such as MA. Hence, including the normative studies to compare to empirical studies is worthwhile. The full article was examined to determine whether it fits the boundaries and to minimise the risk of missing relevant articles. Using this process, top 100 IMAR articles were selected ranging from 2,435 CI and 173 CPY as of July 2022.

Table 2. Framework for meta-analysis and the descriptive results

Framework	Articles	
A. Jurisdiction		
A1. Supra-national - international - comparative - general	27	Ostensive
A1.1. Supra-national - international - comparative - industry	5	Ostensive
A1.2. Supra-national – international – comparative - organisational	9	Performative
A2. National – general	3	Ostensive
A2.1. National – industry	5	Ostensive
A2.2. National – organisational	17	Performative
A3. One organisation	34	Performative
B. Organisational focus		
B1. Publicly listed	37	
B2. Private - SMEs	5	
B3. Private - others	2	
B4. Public sector	23	
B5. Not for profit	2	
B6. General - other	31	
C. Location		
C1. North America ^a	13	
C2. Australasia ^D	11	
C3. Asia ^C	4	
C4. United Kingdom	22	
C5. European Union	36	
C6. Others ^d	5	
C7. None specified	24	
D. Research method		
D.1. Case study/field study/interview	69	Empirical
D.2. Theoretical/literature review/normative/commentary	25	Normative
D.3 Content/historical analysis	2	Empirical
D.4 Multi-method - Interviews and questionnaires	4	Empirical
E. Accounting technique/method/technology		
E.1 Specific techniques/methods/technologies		
E.2 None specified		
F. Analytical theory		
F.1 Theory mentioned/considered (specify)		
F.2 None specified		
G. Frameworks		
G1. Apply or considers previous model or framework (specify)		
G2. Develops or proposes a new model or framework (specify)		
G3. No model or framework applied/considered		

^a Only one study was conducted in Canada; others were carried out in the US

^b All studies were carried out in Australia

^c Japan 3, Asia 1

^d Countries that did not fall into the other categories

Table 2 shows analytical framework, which was developed based on Guthrie et al. (2012). A new criterion, “Accounting, techniques/methods/technology” to understand which accounting techniques, methods and/or technology are used in MA practice were added. Meanwhile, the “Framework/model” criterion was analysed separately into “Analytical theory” and “Framework/model” to produce a more detailed analysis.

4. Findings

This section presents the answer to question: “How is research for inquiring into IMAR developing?”

4.1 Journals

Table 3. Impact (Average CPY) of selected articles by journals

	Total	Average CPY	Average CI
AOS	41	33.1	512.32
MAR	33	41.63	714.33
AAAJ	9	18.58	266.44
CPA	7	10.5	122.29
EAR	4	27.83	437.75
BAR	3	24.15	229.33
CAR	2	41.16	874.5
AH	1	57.86	1215
	100	31.85125	546.495

Eight journals published articles in the area of IMAR as shown in Table 3. Possibly, the other nine journals as in Table 1 were mainly focused on publishing quantitative studies in the context of financial accounting, for example, JAE. Additionally, AOS and MAR are the leading journals publishing IMAR and they are highly cited, confirming the findings by Balstad and Berg, (2020). This is understandable given the focus of AOS on social roles of accounting and behavioural studies on the use of accounting, which makes a significant contribution to MA research (Baxter & Chua, 2003). Meanwhile, MAR is a specialist MA journal. Although these two publication outlets actively publish IMAR, other journals, such as AAAJ, BAR and EAR publish this research but are considered more interdisciplinary yet is still relevant. Therefore, there is an expanding number of journals publishing IMAR, and the number of citations indicates IMAR is significant and is of growing interest to researchers.

4.2 Jurisdiction

Consistent with Dumay (2014a), the articles are grouped into ostensive (those using a top-down approach investigating the role of MA from general or industry level) and performative (those using a bottom-up approach investigating MA at an organisational level) research consistent with Guthrie et al. (2012) (Table 2). MA research should be conducted in the context in which it operates (Hopwood, 2007). This study supports the contention as most of the articles (60%) studied how MA is mobilised in organisations. By engaging more deeply in the messiness of local practice, studies contribute not only towards gaining more credible insights on how practices are constituted (Chua, 2007), but this should also lead to facilitating both researchers and practitioners to internalise the best accounting practice in a specific organisation (Dumay & Garanina, 2013). On one hand, the unique factors affecting a specific organisation contribute towards shaping their MA practices, explaining the diversity of MA practices in different organisations (Scapens, 2006). On the other, practices “are never fully articulated” and depend heavily on their local settings (Ahrens & Chapman, 2007). Therefore, this paper argues the value of IMAR lies in its ability to provide explanations of the process of embedding MA practices in organisations.

Additionally, the average CPY for articles using ostensive perspective is 90.54, higher than performative (64.77) probably because they provide a framework/model that sets the ground for future research. As the economy continue to develop, new models are expected to evolve from an ostensive perspective continuously (Dumay & Garanina, 2013). Considering a skewed interest towards performative research recently, it is predicted that performative research to be more impactful in the future. More importantly, similar to (Serenko & Dumay, 2015), the findings indicated that IMAR is maturing towards a practice orientation (Harris and Durden, 2012), again, supporting the practice turn in the field.

4.3 Organisational Focus

Apart from general (other) with no organisational focus (31%), the most commonly researched organisation is publicly listed companies (37%) (Table 2). This is consistent with Guthrie *et al.*, 2012 most likely due to easier access to research sites. Additionally, average CPY of 98.9 and average CI 97.6 indicate the relevance of MA studies focusing on publicly listed companies. In contrast, only nine articles focus on private companies (including SMEs) and non-profit organisations. Considering the average CPY of 92.25 and average CI of 97.33, studying private companies has impact. Therefore, there is limited evidence on MA practice from private companies and non-profit organisations for future research opportunities.

Surprisingly, given that the public sector contributed about 45% of GDP (Guthrie *et al.*, 2012), only 23% studies focus on the public sector. This under representation is consistent with the findings of other SLRs (see Dumay, 2014). However, the high average CPY (62.08) and average CI (61.5) indicated more MA researchers are paying attention to this sector. The growing interest is generally due to New Public Management (NPM) initiatives to improve the provision of services by the public sector through the seeking of efficiency (Brignall & Modell, 2000). Further, the public sector generally has multiple and complex objectives to achieve. Therefore, understanding how the public sector uses MA may contribute more to the field of public sector management (Broadbent & Guthrie, 2008).

4.4 Location

European Union (EU) represent 31% of the samples (refer to Table 2), dominated by the Scandinavian countries. Denmark leads with seven articles, followed by Finland and Sweden, both with six articles. Results also indicates that normative articles are generally not specific to an identifiable geography. For example, Lounsbury (2008) offered an alternative perspective by applying Institutional Theory to explain MA practices, while Tomkins (2001) put forward propositions to explain how MA is used within inter-organisational relationships. Therefore, geographical location is irrelevant if the objective of future research is to establish the ground for empirics.

The remaining comes from other geographical areas, with the United Kingdom (UK) (19%), North America (11%) and Australasia (10%) being most common. Considering IMAR first began to gain interest in the UK (Scapens, 2006), it is surprising that not much research is carried out in the UK. This is possibly because most analysis in the UK had already taken place in the earlier years (1980s), for example, when Roberts and Scapens (1985) wrote about MA. Therefore, in the last two decades, most studies come from outside the UK.

Surprisingly, only 3% of IMAR comes from Asia. The average CPY (99.11) and average CI (91.5) indicates the relevance of IMAR in Asia, which may be explained by the increasing importance of emerging market countries to the global economy (Massaro *et al.*, 2015). Therefore, the limited evidence for MA practice from Asia offer opportunities to explore the use of MA in these countries that may provide additional insights to the current body of knowledge.

4.5 Research Method

Consistent with Guthrie *et al.* (2012), the articles are grouped into empirical and normative attributes. Analysis based on research method employed shows normative articles (94.98) is more influential than empirical articles (94.14) (Table 2). Further analysis reveals that normative category focused mainly on providing a framework for MA change and practice (e.g. Burns & Scapens, 2000) and MCS or performance measurement systems (PMS). This indicates that the main theme in IMAR is to understand the process of MA change and the role of MCS or PMS in practice.

In contrast, comparing the average CI of normative articles (98.22) against empirical articles (91.74) indicates the growing importance of empirical articles recently. The trend is consistent with the practice turn in IMAR (Chua, 2007). For example, Skærbæk and Tryggestad (2010) demonstrated how MA research actively (re)formulates strategy, to provide evidence on the performative role of MA, in response to Chapman (2005) call to relate accounting and strategy. Therefore, the paper argues that the purpose of IMAR is to provide insights on how MA triggers action in organisations and society.

Another important observation is the emergence of innovation in conducting IMAR to keep up with advents in technology. An example is ethnography, ethnography research conducted using the internet as a site (e.g. Jeacle & Carter, 2011). Although the method is not new, particularly in marketing research (Kozinets, 2002), to researcher's knowledge this is one of the recent novelties in MA research. Innovative approaches commonly lead to the discovery of new knowledge (Guthrie & D. Parker, 2014). Therefore, the adoption of a new research method may explain why the article is impactful.

Analysis of average CPY (61.43) reveals that adopting multi-method qualitative field studies that combine interviews with questionnaires is significant. One plausible reason is conducting multi-method research may add more value to

the findings (Brannen, 1996) and should result in answering more complicated research questions (Hurmerinta & Nummela, 2011). Therefore, combining qualitative and quantitative data to analyse MA practice also has impact.

4.6 Accounting Techniques/Methods/Technology

Table 4. Specific MA techniques mentioned in the selected articles

E. Accounting technique, method	Total
Budgeting	77
Balanced Score Card (BSC)	36
Activity Based Costing (ABC)	29
Enterprise Resource Planning (ERP)	15

Table 4 lists the most prominent MA techniques, methods and/or technology mentioned in the articles. This paper shares a similar view to that of Davila and Wouters (2005) that budgeting is the most widely used MC tool in organisations. Additionally, IMAR contributes to explaining how budgeting affects, and is affected by, organisations and society. For example, Ezzamel et al. (2012) showed how budgeting both “enables changes in an organisational field, and becomes an object of variation, dispute, and reform in that field”. However, this paper argues that there is a growing trend of organisations integrating or adding other accounting techniques, methods and/or technology to budgeting as a form of control.

Additionally, most of the studies examining the BSC are directed towards applying the technology in practice, how it develops, and to understanding MA change. Recently, the trend has moved towards examining the use of sustainability balanced scorecard (Mio et al. 2022) Likewise, Activity-Based Costing (ABC) and Enterprise Resource Planning (ERP) are also commonly used to study MA change (e.g. Briers & Chua, 2001; Quattrone & Hopper, 2001). Notwithstanding this finding, studying the design and implementation process of an ERP system (e.g. Dechow & Mouritsen, 2005; Quattrone & Hopper, 2005) offers paths to understanding MC and how MA becomes embedded in an organisation (Quattrone & Hopper, 2006). Therefore, studying the diffusion of MA technologies provide insights that help to understand MA practice.

4.7 Analytical Theory

Table 5. Specific analytical theory mentioned in the selected articles

F. Analytical theory	Mentioned	Used	Critiqued
Actor-Network Theory	30	19	1
Institutional Theory	21	9	3
Contingency Theory	14	1	17
Transaction Cost Economics	13	7	1
Agency Theory	9	1	2
Practice Theory	7	3	-
No theory	21	-	-

Table 5 lists the most popular analytical theory stated in the articles. Most of the studies critique agency theory for its limitations, for example, failure to provide the rationale for developing accounting techniques and systems and how MA comes into use (e.g. Burns & Scapens, 2000). The only study that explicitly used agency theory is Østergren and Stensaker (2011), that draws on agency theory and resource-based theory, to explain how beyond budgeting is implemented. Therefore, the articles reveal the diversity of theorising in IMAR.

While useful in explaining the fit between context and the design of a MA system, Contingency Theory is criticised for its simplistic nature in explaining the role of power and choice and how implementation issues are handled (e.g. Quattrone & Hopper, 2005). This critique has resulted in the emerging use of organisational and social theory to explain the phenomena under study, such as Institutional Theory and ANT. Meanwhile, Transaction Cost Economics (TCE) Theory is popular among those researchers investigating inter-organisational or inter-firm relationship (e.g. Van der Meer-Kooistra & Vosselman, 2000).

Institutional Theory is a common theory used to explain MA practices, that is, how it is shaped and changes (Scapens, 2006). One of the prominent examples of an attempt to explain observed MA phenomenon is Burns and Scapens

(2000), drawing on Institutional Theory to develop a framework for MA change. It was found that it is common to use other theories to complement Institutional Theory. For example, Granlund (2001) combined it with Structuration Theory while Modell (2012) combined it with Critical Theory. Therefore, the use of multiple theories may explain why an article has impact on IMAR.

The critique of Institutional Theory has led to the use of ANT. For example, Quattrone and Hopper (2001) found that most ANT-inspired studies involved examination of MA change, consistent with Justesen and Mouritsen (2011). Quattrone and Hopper (2001) drew on ANT to discuss the notion of change, while Dechow and Mouritsen (2005) used the theory to trace and explain diffusions of MA technology. Therefore, there is growing interest among MA researchers to adopt ANT as an analytical framework to explain observed phenomena.

Another important finding is the emergence of practice theory following Ahrens and Chapman (2007). The authors critique ANT, with recent publications following the trend including Jørgensen and Messner (2010) as well as Wagner et al. (2011). Arguably, Institutional Theory and ANT can also be considered as practice theories, because they “focus on people’s everyday activities, analysing how they are produced and reproduced in a particular historical and social context” (Wagner et al., 2011, p. 183). Hence, for this category, those articles that draw on practice theory borrowed from other disciplines, such as Schatzki (2002), used in Ahrens and Chapman (2007), Orlikowski (2010) as well as Suchman (2007), as used in Wagner et al. (2011), separately. Finally, not all articles used theory to explain the observed phenomena (21%). Instead, most of the studies used a framework or model as explained in the next section. Thus, this paper confirms that there is diversity in theorising MA practices.

4.8 Framework/Model Applied in Research

Table 6. Specific framework/model considered in the selected articles

G. Frameworks	Total
G1. Apply or considers previous model or framework - specify	
Burns and Scapens’ (2000) Institutional Model of Organisational Change	15
Simons’ levers of control	11
Kaplan and Norton's Balance Scorecard	10
Adler and Borys (1996) Enabling and Coercive Model	5
G2. Develops or proposes a new model or framework	28
G3. No model applied	18

Table 6 highlights the most popular framework or model considered in the articles. Analysis on how the studies use the framework or model indicates that even where a model is not used to explain the observed phenomena, it is at least considered in the literature review section. For example, while Liguori and Steccolini (2011) critiqued Burns and Scapens (2000's) Institutional Model of Organisational Change and draw on Archetype Theory to explain MA change, van der Steen (2011) built on the model to conduct empirical research to reconceptualise routine and explain MA change.

Simons’s (1995) Levers of Control as well as Adler and Borys’s (1996) Enabling and Coercive Framework are also popular. Both frameworks, in general, offer the framework to design MCS and to deploy the system to structure management at operational level. More importantly, both frameworks help to explain trade-offs between the decision-facilitating instruments of control, that is, interactive and diagnostic control (Simon, 1995) as well as enabling and coercive control (Adler & Borys, 1996).

Additionally, the sample generally used the BSC framework to examine the application of the model in practice (e.g. Kasurinen, 2002). Meanwhile, most of the articles coded under “no model applied” are those using analytical theory to inform their research findings. Hence, this paper argues the importance of theorising MA practices to make sense of the phenomena observed, either using analytical theory or framework.

It was found that most of the articles develop or propose a new framework or model (18%) (e.g. Adler & Chen, 2011; Otley, 1999). This criterion also includes those that extend or revise the previous framework. As outlined earlier, 22% of the articles are conceptual, theoretical, literature review and/or commentary articles. Arguably, this indicates that developing or proposing a framework or model has impact because the framework informs the way the practice should be, which can be applied in other studies for rigour or to be further improved.

5. Discussions and Recommendations for Future Research

This section presents the answers to questions: “What is the focus and critique of IMAR?” by identifying and discussing several implications of the empirical evidence; and “What is the future for IMAR?” by suggesting the trajectory for future research.

5.1 Performative Approach

The paper advocates future research takes a performative approach, dealing and grappling with the complexities at the organisation-specific level because this is where operational managers practice accounting (Parker, 2012). A similar sentiment is echoed by Chua and Mahama (2012), who argued that greater engagement with the fields of empirical action can help MA researchers to discover surprises or anomalies that can have more direct impact on MA practices. Therefore, the paper argues that there is a promising future for IMAR.

Nevertheless, some of the challenges include the time and resources required to conduct IMAR and access to research sites (Chapman et al., 2009). Selecting an appropriate organisational research site and being able to talk to anyone freely is an ideal situation to gain insights on MA practice. In practice, decision makers within an organisation may refuse to cooperate in the research project or, if they are willing to participate, only with limited access; and arranging interviews with many relevant people may be difficult (Alvesson & Deetz, 2000). The authors offer interesting suggestions on how to engage in the research context in the event of restricted access. For example, conducting interviews outside participants’ offices to encourage more open and freer conversation, interviewing those who have left the organisation or are on leave as distance may provide freer and less biased opinions. In addition, drilling that is using sensitive or problematic issues discovered from prior interviews assist to seek opinions from other interviewees. Therefore, overcoming the challenges of IMAR is difficult, but possible.

Meanwhile, MA researchers are challenged to answer the “so what?” question, that is how to make IMAR continually relevant (Scapens, 2014). To be relevant, the future agenda for IMAR should focus on producing “knowledge that really counts and accumulate it” (Ahrens et al., 2008, p. 850). Therefore, the insights developed from understanding and critiquing the current state of IMAR provides directions in investigating the nature of MA practice.

5.2 Critical Localist Approach

The majority (60%) of the samples are performative articles and its growing number indicates MA researchers’ interest in understanding MA practice from the emic (insider) perspective. Concerned about the nature of MA practice indicates a need to embrace the meanings and actions of individuals in a local setting (Scapens, 1990) and to understand the practice as process (Ahrens & Chapman, 2006). Therefore, the aim of IMAR is to understand the process of MA becoming day-to-day practice and how it generates social order.

However, the main challenge in conducting IMAR is that it is a complicated and time-consuming task (Chapman et al., 2009). While practitioners are concerned about the cost incurred in understanding the situated functionality of MA, academics are concerned about the amount of time spent in the field and the insignificant attraction of theorising as compared to developing a framework. This study confirms the authors’ argument, finding that despite the majority of performative articles in the sample, normative articles focusing on the etic (outside) perspective have more impact.

More importantly, the paper argues that normative (etic) approaches complement performative (emic) research. Normative research informs the way the practice should be, allowing the performative research to be manoeuvred towards investigating how to make a difference or change to a better practice. Therefore, future IMAR requires both emic and etic insights (Ahrens et al., 2008).

Building on the arguments by Qu and Dumay (2011's), the paper suggests taking a critical, localist approach to conducting a qualitative case study, can contribute towards acquiring both emic and etic insights. In particular, stepping in and out of the interview process to reflect on how researchers or other environmental factors may have influenced the data collected. Accordingly, it allows interviewers to analyse their interview process before conducting further interviews (Qu & Dumay, 2011). Arguably, critically examining a phenomenon such as MA practice is crucial for “the development of critical, managerially relevant knowledge and practical understandings that enable change and provide skills for new ways of operating” (Alvesson & Deetz, 2000). Therefore, this paper argues, adopting a critical, localist approach to understanding both emic and etic viewpoints is worthwhile because normative and performative research needs to go hand in hand, taking the normative ideology to understand how practice works and test them in practice to be able to make changes.

5.3 International Endeavour

Arguably, different countries with different cultures have a significant impact on people's behaviour and social values, hence MA practices. For example, Hofstede (2007) claimed that the Scandinavian countries are inclined to be more individualistic, while Asian countries are more collective, thereby exhibiting differences in business objectives, and arguably resulting in different MA practices. Hence, future IMAR needs to expand on, and consider conducting research in different geographical and cultural contexts.

Additionally, less than 10% of the articles have international comparisons and only 29% of articles have international collaboration among the researchers. The majority of these studies were conducted in a specific organisation, which provides insights on the specific application of MA in a local context, consistent with the call by Hopwood (2007). Hence, this paper takes the same stand and argues for a bigger research endeavour internationally to allow for comparative studies and call for more international collaboration among IMA researchers and international comparisons among MA practices from different countries to bring IMAR forward.

5.4 Dynamic and Changing Environment

Ahrens et al. (2008) argued that future IMAR should return to its foundation in accounting and complement mainstream MA research to revitalise the field. In particular, they argued for greater attention to "how the accounting particularities, issues and logics are formed and reflected in practice" (p. 847). One potential area is the relationship between MA and strategy (Jørgensen & Messner, 2010). Simultaneously, MA practices continue to be in flux because of the dynamic and changing nature of the business environment. As Chapman et al. (2009) argued, the unstable and changing nature of MA provides more reason for continuous research in the area. In response, this study suggests IMAR to consider investigating the different possibilities of MCS in a changing environment.

Another potential area lies in the possibilities of MA technologies and issues in designing and implementing it. Using an interpretive lens, the study of MA technologies, such as ERP provide insights into the characteristics of MC. The future of IMAR lies in the ability to accumulate knowledge, not just to increase or deepen understanding (Ahrens et al., 2008). Therefore, the study agrees with Parker (2012) that probing more into this area can lead IMAR to more than just rediscovering what we thought we already knew and changing more than what we thought was previously possible.

5.5 Innovation in Research Methodologies

The advent of technology opens opportunities to conduct research using alternate methodologies. For example, Jeacle and Carter (2011) used "ethnography", utilising the virtual space of the internet to observe human behaviour in understanding how rankings engender trust. Here the authors contributed to the existing knowledge about the role of accounting and trust. Hence, future IMAR may consider using ethnography to develop further knowledge of MA practices.

However, to conduct such research may require particular interpretive skills and the findings may be limited to the online context (Kozinets, 2002). Therefore, as much as the new research method is appealing, this study argues IMA researchers make allowance for the methodology's limitations and more importantly, carefully consider whether adopting ethnography or any innovative technology is the best research methodology to answer the research question(s). Choosing a new methodology for the sake of the methodology is fraught with danger!

Alternatively, multi-method field studies have been shown to have impact. While quantitative analysis allows a "generalized view of the way micro level issues were manifested at the aggregate level of level of organization", qualitative analysis "produces richly textured descriptions of organizational realities" (Brannen, 1996, p. 137). While powerful, the multi- method field studies are also problematic. One of the main challenges is that the iteration process to analyse data using qualitative and quantitative methods is a complicated process. It requires flexibility to allow change in future research direction. There is a tendency to continuously change the method to suit the emerging theme and reformulate the problematisation, which, in the worst case, may lead to abandoning cases and starting all over again (Hurmerinta & Nummela, 2011). Therefore, although this study advocates the use of multi-method field studies for future IMA, again, researchers must consider whether this method is the best way to answer the research question(s).

5.6 The Critical Role of Theorising

The findings reveal the various theories, frameworks and models used in IMAR, indicating its diversity and pluralisation. Using theories, frameworks and models to explain observed phenomena provide impact because the main contributions of empirical MA research lies in its "conceptual framing" (Llewelyn, 2003). Thus, theorising plays a significant role in IMAR.

However, theory and theorising is often misunderstood in IMAR (Chua & Mahama, 2012). One of the weaknesses in IMAR is when researchers introduced and summarised existing theory, but fail to tightly connect the theory with research problems or use the theory to directly relate it to the empirical evidence (Vaivio, 2008). Consequently, the evidence is crafted to fit the theory, which undermines the potential of IMAR to engage readers to relate and understand the implications for the work in practice (Chapman, 2008). Therefore, producing just another “theoretically informed case study” (Ahrens et al., 2008) without a sense-making exercise will not contribute new knowledge to the field. Instead, the aim of future IMAR should be on the performative effects of theorising (Chua & Mahama, 2012) as further argued by Pfister et al, (2022).

To theorise the observed phenomena, IMA researchers need to connect theory, research problems and evidence from the field iteratively throughout the research process (Ahrens & Chapman, 2006). Only then can IMAR emphasise the practical implications of the field, making it more relevant and practically important. Hence, this paper advocates research to continue to theorise engagement with the field, paying particular attention to the practical implications. Rather than offering a recipe for success, theorising how people make do with the limitations of MA with uncertain solutions in a fast-changing environment may advance our knowledge while minimising the gap between theory and practice.

6. Conclusions

Rooted in interpretive sociology and qualitative research methodologies, interpretive management accounting research (IMAR) has emerged as a distinctive research approach in the field of management accounting, which focuses on understanding the subjective meanings and social processes involved in accounting practices. This paper makes several contributions to the interpretive management accounting literature by understanding how IMAR has developed to date and uncovering the future for IMAR. On the one hand, the author argue that IMAR remains an important area of research in management accounting, with scholars continuing to develop new theoretical and methodological approaches to understand accounting practices. The main contribution of IMAR lies in its ability to help enrich our understanding of accounting practices and their role in organizations and society as well as how the use of MA influence accounting practice. On the other hand, this paper identifies specific future IMAR research opportunities.

First, this paper articulated how performative research should be the way forward for IMAR to develop insights in understanding the role of MA in a specific context. Second, to achieve this, IMAR researcher is called to adopt a critical realist approach as it allows understanding both the emic and etic of MA research. This tends to lend support to recommendation put forward earlier by De Villiers et al. (2019). Third, the author advocates for a larger global research effort to facilitate comparative studies and encourage greater international collaboration among IMAR researchers. This will include cross-country comparisons of management accounting (MA) practices to advance the field of IMAR. Fourth, the research recommends that IMAR should explore the various opportunities for management control systems (MCS) in a dynamic environment, as well as the potential of MA technologies and the challenges in their design and implementation. While understanding the possibilities of MCS and MA technologies in a changing environment can help organizations to adapt and remain competitive, it can also help to inform policy and practice, leading to more effective management accounting and control systems that support organizational goals.

Finally, it is necessary to revolutionize research methodologies for conducting IMAR, placing greater emphasis on the role of theorizing in the IMAR field. This is crucial as it enables researchers to develop novel and more sophisticated research methods that capture the complexity and richness of accounting practices in different contexts. It can also lead to the creation of more robust theoretical frameworks that help explain and predict accounting phenomena, as well as inform policy and practice. By incorporating new research methodologies, researchers can explore innovative ways of collecting and analysing data, such as using new technologies, and develop new perspectives on accounting practices. This can contribute to the evolution of IMAR as a field and help to push the boundaries of knowledge in accounting research (Steccolini, 2022).

The main limitation of this study is that the researchers draw the analysis and arrive at the conclusions based on top 100 samples of IMAR. Hence, there is a possibility that the analysis might factor out some major issues in the field. However, it is argued that the researchers have been careful to select articles with evidence of impact to represent the leading articles in the field. Therefore, the necessary steps to uncover the dominant themes in IMAR have been taken.

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