



## Framework for Management Accounting Research: A Bibliographic Study

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### **Keywords**

Management  
Accounting,  
Bibliographic Analysis.

### **Jel Classification**

M41, M49.

### **Abstract**

Management accounting is a set of applications developed to help managers attain their reasonable economic goals in the field. Traces of these applications can also be followed from developments of the accounting literature. Developments in the accounting literature are observed in periodicals and books. In this context, it is important to draw from the Handbooks of Management Accounting Research which is subdivided into theoretical perspectives, research methods, and practices that collect the main works in the management accounting research literature. Reference data of the Handbooks of Management Accounting Research publication has been compiled, and tried to point out the studies which are the main sources of these publications. Additionally, in the analysis of reference data, the authors with the most citations and most widely used periodicals are listed. According to the results of the study, the main sources in the references of publications relate not only to the management accounting field but is valid in all areas of accounting. Particularly when the frequency of use of periodicals is taken into account, management accounting literature contains numerous business management journals in the list.

## **1. Introduction**

Accounting information can be essentially divided into two basic groups: These are managers in businesses, and individuals and legal entities other than businesses. As these groups require quantitative information about the status and activities of the businesses, the qualifications and quantity of this information mostly differentiate from each other. This difference has led to the division of accounting into two main classes; financial accounting and management accounting.

Management accounting can be defined as the application of appropriate techniques and concepts on the historical and projected economic data of businesses for achieving their goals and rational decision making process (Belkaoui, 2002: 2). Management accounting provides the information that investors and senior executives utilize during the decision making process such as new investment projects, financial leasing, purchasing and determining advertisement and promotion expenditures (Libby and Short, 2003: 4).

The first traces of management accounting theory and practices are found in Germany during the high inflation period that occurred during the first few years of World War I. In studies conducted in the United States, management accounting has become an important tool for managers as a tool for planning and control since the end of World War II (Moore and Jaundice, 1980: 2).

There have been significant developments relating to the functioning and structures of businesses since the beginning of the twentieth century. In this context, businesses showed significant changes in organizational structures and management understanding shifted from centralism to various centers such as finance, production, marketing, etc. All of these developments have brought about interdepartmental coordination and budgeting activities. The most important innovation in terms of cost and management accounting is using the measurement of redemption on the investments in this period. The payback period of the investment is a measurement that calculates the details of a businesses' financial success and shows the activities of individual section in the company and business as a whole. Managers use the "payback period of the investment ratio" as a

measurement to assist in the valuation of departmental success that participates in the activities during the capital distribution processes (Kaplan, 1984: 396,397). It is observed that the payback period measurement method which began in the early twentieth century is still in use today and is one of the basic management accounting practices.

In order to follow developments in the field of management accounting, it is also required to consider changes in the discipline of accounting. An understanding of the development of scholarly accounting knowledge can benefit accounting scholars in three main ways. First, by identifying the causes and consequences of change, we potentially gain insights into the role of accounting practice and education in accounting research. Second, it has long been recognized that a number of different theories exist within the accounting discipline. Third, it can be argued that such an understanding will benefit educators, serving as a pedagogic device for the teaching of accounting theory (Beattie and Davie, 2006:1, 2).

Hopwood (1979: 1) indicates that accounting literature began to ask more basic questions relating to the role of accounting in the management of complex and ever-changing initiatives although generally it consists of detailed technical procedures and financial reports. According to Hopwood, increased interest in the humanities and social aspects is an important factor in changing the approach to accounting. Considering that the accounting system has been created by people, it can reasonably be expected to serve human purposes and behavioral goals. As a result, behavioral and social perspectives don't see accounting as a purely technical structure (Hopwood, 1979: 14).

The main thesis of the "Handbook of Management Accounting Research" which was edited by Hopwood, Chapman and Shields argues that despite the kaleidoscopic nature of the accounting field and the many changes and developments the field has gone through, it is hardly surprising that there is an interest in the state of systematic knowledge in the field of management accounting and in the research processes that develop this knowledge. To satisfy that interest is the aim of the *Handbook of Management Accounting Research* (Preface, 2006: 10).

This study aims to reach the main reference sources of management accounting research particularly in the context of the *Handbook of Management Accounting Research*. Furthermore, authors of these publications are identified while reviewing the main reference sources in the study. Thus, the main reference sources and their authors that transfer information to the management accounting field are identified. In the study, the *Handbook of Management Accounting Research* discussed because of both its way of handling the accumulated information in the field with all aspects and number of citations (Table 2) has gained considerable validity in retrospect. The study began with a literature review, and then the methodology used in the study is described. Results of the analysis conducted in the study follows, including the relevant tables about main references and authors in the fourth section of the study. In the last section, the general conclusion of the study and further research recommendations are given.

## **2. Literature Review**

Bettie and Davie (2006) investigated the accounting research literature with a main focus on journals. Authors highlighted the development of the sub-fields of accounting according to established criteria by citation analysis. As a result, 4211 publications with 122.485 citations from 429 journals were examined. In the study, publications with more than 85 citations were included for evaluation; as a result, 59 authors for the period of 1972-1981 and 62 for the period of 1982-1990 were analyzed. There are 37 authors that overlap the two periods. The data of the authors are divided into groups and sub-groups through cluster analysis. As a result of this distinction, the later map period, the distinctive perspectives of the author clusters become more clearly defined as theory groups reach the later stages of development. The emergence of the *Journal of Accounting and Economics* in 1979, edited jointly by Watts and Zimmerman, can be associated with the development of a group of positive accounting theorists, dedicated to the application of economic theory to accounting issues. In addition, the emergence of *Accounting, Organizations and Society* in 1976, edited by Hopwood, has supported the continuing development of 'behavioral' accounting in three distinct directions: (i) human information

processing; (ii) management accounting; and (iii) organizational and social perspectives (Beattie and Davie, 2006:18).

Publishing the book "*Managerial Accounting*" by R. Anthony (1956) is one of the most important developments in the field of management accounting. The most important feature of this book is the focus on management accounting issues instead of cost accounting as previous cost accounting books do the book also includes case studies rather than just cost accounting problems of earlier books. Anthony (1965) also published a book "*Planning and Control Systems: A Framework for Analysis*" that had a significant impact on the management accountants during the period (Maher, 2000: 337).

"*Cost Accounting: A Managerial Emphasis*" by C.T. Horngren (1962) is the first book to introduce the management accounting field to higher education curriculum and is still in use today in many educational institutions. Although the title of the book includes "cost accounting", a significant level of management accounting issues included in this study is from Horngren. The focus on traditional inventory valuation methods took fewer places while emphasis was given to the management accounting related issues, including decision- making (Maher, 2000: 337).

The field of management accounting research has expanded since the early 1980s due to the emergence of new topics to investigate (Johnson & Kaplan, 1987; Young & Selto, 1991), the introduction of new journals focusing exclusively on publishing management accounting research, and the calls that examine management accounting phenomena from multiple disciplinary perspectives (Baiman, 1982, Covaleski et al., 1996; Hopwood, 1978) using multiple methods (Hesford et. Al., 2006: 3).

### **3. Methodology**

The effectiveness of scientific publications has usually been demonstrated by bibliometric studies. It is a well-known fact that bibliometric research conducted in this regard uses the citation indices as data sources. Information derived from citation indices is used to evaluate scientific publications of science and technology policy documents at the same time (Al, 2008: 3, 4). Citation analysis studies are then

carried out by using various techniques. The most common applications of these techniques are bibliographic coupling and co-citation. Giving reference to the same publication in two different sources is defined as bibliographic coupling, while giving reference to two different studies in one publication is defined as co-citation (Garfield, 1988).

Some studies are referenced not just for the direct intellectual impact they have but also for the legitimacy they give to the topic. At the same time, it is observed that authors have a tendency to prefer theoretical, conceptual and review studies compared to the experimental and observational studies (Peng and Zhou, 2006: 491). In this study, reference data related to the handbook obtained from the Web of Science database and this reference data are classified by using Excel and analyzed.

#### **4. Findings and Results**

##### *4.1. Information Related to Publications*

Analyzed data of the handbook showed that the first two volumes of the handbook were published in 2006 while the third volume was published in 2008 and the number of articles that these volumes includes are 18, 24 and 21 articles respectively (Table 1). It is determined that some authors provided multiple contributions to the handbook especially in the first two volumes (Ahrens, Chapman, Covaleski, Luft, Young, and Van der Stede etc.) (Table 2). The number of references used in the publications also shows the main cluster of this study. The weight of the second volume in the number of articles (45-%) is reflected in the number of references (48-%). Information from the Science Direct database constitutes the number of citations to those publications and this information provides important signals about the spreading performances of articles after publication. In this regard, it is observed that the total quoted rate of the third volume is very low (7-%) compared to the first two volumes.

**Table.1** Descriptive Statistics on Publications in the Handbook

<i>Handbook Volume</i>	<i>Publication Year</i>	<i>#of Publications</i>		<i>#of Authors</i>		<i>#of References in the publications</i>		<i>#of Citations to the Publications</i>	
Vol.1	2006	18	33,96%	25	26,60%	2763	38,46%	225	36,47%
Vol.2	2006	24	45,28%	48	51,06%	3455	48,09%	347	56,24%
Vol.3	2008	11	20,75%	21	22,34%	966	13,45%	45	7,29%
Total		53	100,00%	94	100,00%	7184	100,00%	617	100,00%

Additionally, Table 2 and 3 shows the citations frequencies of the publications. The higher number of citations from publications draws attention such as Merchant and Otley (2006: Vol.2); Chenhall (2006: Vol.1); Jönsson and Lukka (2006: Vol.1) and Gosselin (2006: Vol.2).

Publications are classified by their various topics under the different chapters especially in the first two volumes of the handbook.

Chapters in Volume 1 of the Handbook which provide a bibliographic and substantive review of the management accounting research literature, the next several chapters review research on management accounting practices that are motivated by or viewed from the lens of various theoretical perspectives. Detailed discussions are given in the ways in which theories from economics, history, organizational studies, psychology, and sociology have analyzed and influenced management accounting research and our understanding of management accounting practices. The remainder of Volume 1 of the Handbook is devoted to a consideration of different research methods used in management accounting research. Detailed attention is given to qualitative and quantitative research approaches, cross-country comparative research, and interventionist research (Preface, 2006: 11).

The chapters in Volume 2 provide insights into research on different management accounting practices. Chapters in Volume 2 also review particular issues associated with the design and functioning of management accounting in the special contexts

of health-care and manufacturing organizations. Volume 2 of the Handbook concludes with a review of research on how management accounting practice and research varies around the world (Preface, 2006: 12, 13).

**Table.2** Overview of Volumes 1 and 2

Overview of Vol. 1 and 2	Author	Publication	References	Citations
<b>THE SCOPE OF MANG. ACC. RESEARCH LITERATURE</b>	Hesford, Lee, Van der Stede and Young	Management Accounting: A Bibliographic Study	54	19
	Luft and Shields .	Mapping Management Accounting: Graphics and Guidelines for Theory-Consistent Empirical Research	351	8
<b>THEORETICAL PERSPECTIVES</b>	Ahrens and Chapman	Theorizing Practice in Management Accounting Research	93	13
	Birnberg, Luft and Shields	Psychology Theory in Management Accounting Research	104	20
	Bromwich	Economics in Management Accounting	195	3
	Chenhall	Theorizing Contingencies in Management Control Systems Research	336	38
	Cooper and Hopper	Critical Theorizing in Management Accounting Research	299	22
	Lambert	Agency Theory and Management Accounting	76	15
	Luft	Historical Theorizing in Management Accounting Research	117	2
	Miller	Management Accounting and Sociology	64	6
<b>RESEARCH METHODS</b>	Ahrens and Chapman	Doing Qualitative Field Research in Management Accounting: Positioning Data to Contribute to Theory	117	4
	Anderson and Widener	Doing Quantitative Field Research in Management Accounting	68	4
	Bhimani	Comparative Management Accounting Research: Past Forays and Emerging Frontiers	221	4
	Demski	Analytical Modeling in Management Accounting Research	46	3
	Jönsson and Lukka	There and Back Again: Doing Interventionist Research in Management	115	27
	Moers	Doing Archival Research in Managerial Accounting	48	5
	Sprinkle and Williamson	Experimental Research in Managerial Accounting	281	11
	Van der Stede, Young and Chen	Doing Management Accounting Survey Research	178	21



	Anderson	Managing Costs and Cost Structure throughout the Value Chain: Research on Strategic Cost Management	273	21
	Ansari, Bell and Okano	Target Costing: Uncharted Research Territory	220	23
	Banker and Johnston	Cost and Profit Driver Research	77	6
	Christensen and Hemmer	Analytical Modeling of Cost in Management Accounting Research	31	1
	Cools and Emmanuel	Transfer Pricing: The Implications of Fiscal Compliance	51	8
	Covaleski, Evans, Luft and Shields	Budgeting Research: Three Theoretical Perspectives and Criteria for Selective Integration	140	18
	Dechow, Granlund and Mouritsen	Management Control of the Complex Organization: Relationships between Management Accounting and Information Technology	67	17
<b>MANAGEMENT ACCOUNTING PRACTICES</b>	Gosselin	A Review of Activity-Based Costing: Technique, Implementation, and Consequences	204	29
	Gox and Schiller	An Economic Perspective on Transfer Pricing	90	8
	Haka	A Review of the Literature on Capital Budgeting and Investment Appraisal: Past, Present, and Future Musings	160	17
	Hansen and Mouritsen	Management Accounting and Operations Management: Understanding the Challenges from Integrated Manufacturing	163	8
	Langfield-Smith	A Review of Quantitative Research in Management Control Systems and Strategy	133	25
	Merchant and Otley	A Review of the Literature on Control and Accountability	126	53
	Abernethy, Chua, Grafton and Mahama	Accounting and Control in Health Care: Behavioural, Organisational, Sociological and Critical Perspectives	121	11
	Davila and Wouters	Management Accounting in the Manufacturing Sector: Managing Costs at the Design and Production Stages	229	12
	Eldenburg and Krishnan	Management Accounting and Control in Health Care: An Economics Perspective	78	15
	Hakansson and Lind	Accounting in an Interorganizational Setting	112	25

<b>MANAGEMENT ACCOUNTING AROUND THE WORLD</b>	Carmona	The History of Management Accounting in France, Italy, Portugal, and Spain	94	8
	Chow, Duh and Xiao	Management Accounting Practices in the People's Republic of China	126	2
	Boyns and Edwards	The Development of Cost and Management Accounting in Britain	351	12
	Ewert and Wagenhofer	Management Accounting Theory and Practice in German-Speaking Countries	197	12
	Fleischman	The History of Management Accounting in the US	140	7
	Nasi and Rohde	Development of Cost and Management Accounting Ideas in the Nordic Countries	166	2
	Okano and Suzuki	A History of Japanese Management Accounting	106	7

**Table.3** Overview of Volume 3

<b>VOL.:3</b>	<b>Author</b>	<b>Publication</b>	<b>References</b>	<b>Citations</b>
	Chenhall	Accounting for the Horizontal Organization	144	1
	Ittner and Larcker	Extending the Boundaries: Nonfinancial Performance Measures	66	2
	Kaplan	Conceptual Foundations of the Balanced Scorecard	51	26
	Sorensen	Management Accountants in the United States: Practitioner and Academic Views of Recent Developments	142	2
	Samuel, Covaleski and Dirsmith	Accounting in and for US Governments and Non-profit Organizations: a Review of Research and a Call to Further Inquiry	99	0
	Davila and Foster	The Adoption and Evolution of Management Control Systems in Entrepreneurial Companies: Evidence and a Promising Future	93	2
	Young, Gong and Van der Stede	Value Creation and the Possibilities for Management Accounting Research in the Entertainment Sector: the United States Motion Picture Industry	50	0
	Dittman, Hesford and Potter	Managerial Accounting in the Hospitality Industry	90	2
	Kurunmaki	Management Accounting, Economic Reasoning and the New Public Management Reforms	122	7
	Soin and Scheytt	Management Accounting in Financial Services	78	2
	Kallapur, Krishnan	Management Accounting in India	31	1

#### *4.2. Reference Information of the Handbooks*

Study results showed that the books by Johnson and Kaplan (1987) share the top of the list (Table 4) along with Kaplan and Norton's book (1996) according to their citation numbers. These books are followed by the studies of Miller (1987) and Hopwood (1987). It is determined that seven of the studies out of the 20 in Table 4 are published in the Journal of Accounting Organization and Society (AOS). When Handbook's most utilized source is investigated (Table 7), it is seen that AOS is an international journal concerned with all aspects of the relationship between accounting and human behavior, organizational structures and processes, and the changing social and political environment of the enterprise (Information Pack: 2016). Adaptation of the studies of this journal (AOS) indicates how important the social and behavioral dimensions are for the field of management accounting.

Literature indicates that "*Science in Action*" by Latour is among the most important reference sources of social sciences. The relationship between the book and accounting can be evaluated under the content of actor-network theory (networking of individuals, technology, nature, theory, ideas and beliefs for the formation of a new field) (Justesen and Jan Mouritsen: 2011).

Some of the studies listed in the *Handbook* referenced publications like Milgrom and Robert's (1992) "*Economics, Organization and Management*" and Williamson's (1985) "*The economic institutions of capitalism: firms, markets, relational contracting*" showed that these studies take into account the field of economics and management as an indispensable part of accounting. It is determined that the oldest study is Administration (McKinsey, 1921) as a reference date, and the latest study is Cost Accounting: A Management Emphasis (Horngren and et. al, 2005) in the list. It is obtained that the main studies find place in two volumes of Handbook as reference while their dominance decreased in third volume.

**Table.4.**Most Cited 20 Studies in the *Handbook of Management Accounting Research*

<i>R</i>	<i>Publication Name</i>	<i>Authors</i>	<i>Journal/Book</i>	<i>Year</i>	<i>V1</i>	<i>V2</i>	<i>V3</i>	<i>T</i>
1	Relevance Lost: The Rise and Fall of Management Accounting	Johnson, H. T. R. S. Kaplan	Book	1987	5	3	4	12
2	The Balanced Scorecard: Translating Strategy Into Action	R. Kaplan D. Norton	Book	1996	1	6	5	12
3	Accounting and the Construction of The Governable Person	Peter Miller, T. O'Leary	Accounting, Organ. Society	1987	6	4	1	11
4	The Archeology of Accounting Systems	A.G. Hopwood	Accounting, Organ.&Society	1987	6	3	1	10
5	Manufacturing overhead cost driver analysis	Foster, G. Gupta, M.	Journal of Acc. and Economics	1990	3	6	1	10
6	Fabricating budgets: A study of the production of man. bud. in the national health service	Preston MA., David J.Cooper, Rod W.Coombs	Accounting, Organ.&Society	1992	6	2	2	10
7	The role of professional control in the management of complex organizations	Abernethy, M Stoelwinder ,U	Accounting, Organ.&Society	1995	4	4	1	9
8	Agency research in managerial accounting: A second look	Baiman, S.	Accounting, Organ.&Society	1990	6	3	0	9
9	Performance Measure Congruity and Diversity in Multi-Task Principal	Feltham, G. A., Xie, J	The Accounting Review	1994	5	2	2	9
10	Economics, Organization and Management	Milgrom, P. J. Roberts	Book	1992	4	4	1	9
11	The Impact of Structure, Environment and Interdependence on The Perceived Usefulness of Management Accounting Sys.	Chenhall RH, Morris D	The Accounting Review	1986	5	3	0	8
12	Moral Hazard and Observability	Holmstrom, Bengt,	Bell Journal of Economics	1979	4	3	1	8
13	Total Quality Management and the Choice of Information and Reward Systems	Ittner, C. D. Larcker, D. F.	Journal of Accounting Research	1995	3	4	1	8
14	Subjectivity and the Weighting of Performance Measures: Evidence from a Balanced Scorecard	Ittner, C. D., Larcker, D. F., & Meyer, M. W	The Accounting Review	2003	3	4	1	8
15	Science in Action: How to Follow Scientists and Engineers through Society	Bruno Latour	Book	1987	6	2		8
16	The genesis of accountability: The west point connections	Keith W. Hoskin, Richard H. Macve	Accounting, Organ.&Society	1988	5	2	1	8
17	Administration Series "Budgetary Control and Administration,"	McKinsey, James O.	Administration	1921		8		8
18	The economic institutions of capitalism:firms, markets, relational contracting	Williamson, O.	Book	1985	3	4	1	8
19	Cost Accounting: A Managerial Emphasis	Hornrgren C, Datar S, Foster	Book	2005	3	4		7
20	Rational, rationalizing, and reifying uses of accounting data in organizations	Ansari, Shahid and Euske, K. J.	Accounting, Organ.&Society	1987	5	1	1	7

**R:** Rankings of the studies according to citations

4.3. Authors of the References within Handbooks

Rankings of the most cited authors referenced in the Handbook are listed below in Table 5. Kaplan R. S. is the most cited author in the Handbooks whose two publications are also listed on the top of Table 4. Hopwood was the editor of Handbooks and AOS in that time and present editors of AOS; Miller and Shields are the authors located in the upper rows of the list. These findings showed that Handbooks have an important relationship with AOS in terms of references. Kaplan, Ittner and Banker are among the first three in the list and their citation frequency decreases in the third volume. The main reason for this decrease might be the decrease of the studies in the third volume.

**Table.5.** Most Cited 15 Authors in the Handbook of Management Accounting Research

R	Author Name	V1	V2	V3	Total
1	Kaplan R. S.	23	49	26	98
2	Ittner C.D.	30	37	18	85
3	Banker R.D.	20	34	9	63
4	Hopwood A.G.	30	17	10	57
5	Chenhall R.H.	29	17	8	54
6	Miller P.	35	14	4	53
7	Merchant K.	23	19	6	48
8	Shields M.D.	33	12	3	48
9	Abernethy M. A.	16	17	6	39
10	Anderson S.W.	17	16	5	38
11	Covaleski M.	27	7	3	37
12	Brownell P.	31	5	1	37
13	Johnson H.T.	8	20	6	34
14	Foster G.	16	12	5	33
15	Ahrens T.	24	2	6	32

4.4. Keywords Frequency within the Handbook

Keywords of the studies referenced in the Handbook were taken from the abstract of these studies and the frequencies of these keywords were determined. The results showed that, technical terms such as performance measurement, Balanced Scorecard and allocation and management concepts like organization, strategy and construction are among the most used keywords in the references. In addition, the term of Empirical-Analysis has been frequently used in management accounting studies.

**Table 6.** Keywords Frequency within the *Handbook of Management Accounting Research*

R	Keywords	Frequency	Percentage
1	Performance	23	4,64%
2	Management, Managerial	18	3,63%
3	Organizational, Organization	17	3,43%
4	Control-Systems	15	3,02%
5	Balanced, Scorecard	15	3,02%
6	Allocation, Resource-Allocation	15	3,02%
7	Cost	13	2,62%
8	Systems	13	2,62%
9	Information-Systems	12	2,42%
10	Accounting, Accountability	10	2,02%
11	Incentives	8	1,61%
12	Performance-Measurement	8	1,61%
13	Strategy	8	1,61%
14	Overhead	6	1,21%
15	Financial	6	1,21%
16	Empirical-Analysis	5	1,01%
17	Development	5	1,01%
18	Construction	5	1,01%
19	Others	294	59,27%
20	Total	496	100%

*4.5. Most Cited Journals within the Handbook*

Journals of references that are used in the Handbook are investigated and the most frequently used 20 journals are listed in Table 7. The presence of the management journals are noteworthy as five of the journals listed below are among the fundamental management journals (Podsakoff et al., 2008: 649): Harvard Business Review, Academy of Management Journal, Management Science, Administrative Science Quarterly and Strategic Management Journal. This is the result of the direct relationship between management and accounting besides the Handbook's framework on the field of management accounting.

Furthermore, Massie (1983: 116) has not ignored the issue of the relationship between management accounting and management and a sub-heading devoted to management accounting in his business management book. Modern business administration and management books mostly do not adopt such an approach.

Another important finding in the list is 14-% of the all citations go to the AOS. This journal is followed by *The Accounting Review* (5-%) and the *Journal of Management Accounting Research* (4-%). Additionally, Handbooks had the 5-% of the citations itself among the publications. This means that later volumes of the Handbook referenced the previous volumes. *Accounting Historians Journal* and *Accounting, Business & Financial History* are proof that investigated studies took accounting history into consideration.

**Tablo.7.** Most Cited Journals Periodically in the *Handbook of Man. Accounting Research*

R	Journals	Citations	Percentage
1	Accounting, Organizations and Society	1003	13,96%
2	The Accounting Review	349	4,86%
3	Journal of Management Accounting Research	285	3,97%
4	Management Accounting Research	248	3,45%
5	Journal of Accounting Research	195	2,71%
6	Harvard Business Review	115	1,60%
7	Journal of Accounting and Economics	102	1,42%
8	Management Accounting Research	79	1,10%
9	Academy of Management Jour, Academy of Man. Rev.	78	1,09%
10	Management Science	78	1,09%
11	Handbooks of Management Accounting Research	75	1,04%
12	Accounting, Auditing & Accountability Journal	74	1,03%
13	Accounting, Business & Financial History	72	1,00%
14	Critical Perspectives On Accounting	67	0,93%
15	The European Accounting Review	63	0,88%
16	Accounting Historians Journal	60	0,84%
17	Administrative Science Quarterly	56	0,78%
18	Contemporary Accounting Research	55	0,77%
19	Zeitschrift für Betriebswirtschaft (Journal of Business Stud.)	52	0,72%
20	Behavioral Research in Accounting	38	0,53%
	Sum of Journals in the list	3178	44,24%
	Others (Books and Other Journals etc.)	4006	55,76%
	Total	7184	100,00%

## 5. Summary and Conclusions

Handbooks of Management Accounting Research are a collection of the important studies of the management accounting research investigated in this study. This study was conducted by analyzing the reference data of the studies in the handbook. Most cited publications, authors and most frequently keywords were determined and listed according to their rankings in this study.

In addition, the reference findings of the study were compared according to the volume numbers of the handbook. Evaluation of the results showed that the lack of



publications left behind the basic sources in the third volume compared to the other two volumes. This situation might also be explained by interest later shown in the studies of the third volume. In other words, Table 1 showed that the third volume attracted fewer citations than the other volumes.

The contribution of the AOS is not limited to its publications; the editors of the journal, especially Hopwood, Miller and Shields have also contributed to the handbooks. Furthermore, studies of these authors are also included in the handbooks.

Although the framework of the handbook is management accounting, lots of studies in the reference list in Table 4 belong to fields such as management, organization and accounting history.

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