

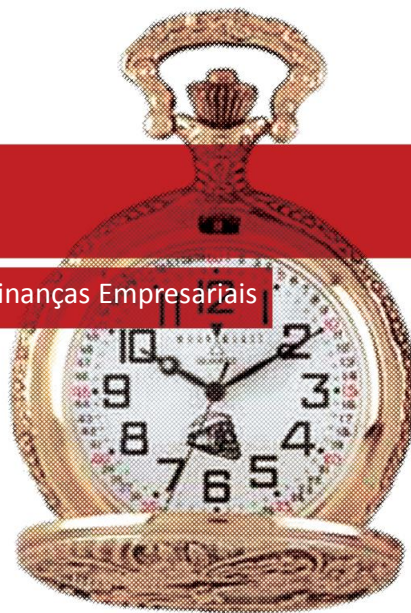
Mestrados

Contabilidade, Fiscalidade e Finanças Empresariais

2016/2017



100 ANOS A PENSAR NO FUTURO



Sistemas de Controlo de Gestão

Research Day I Processo de Investigação

Sofia M. Lourenço

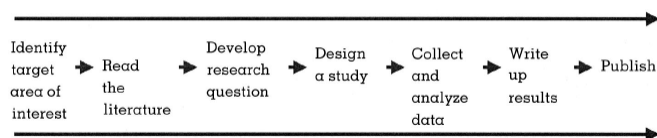
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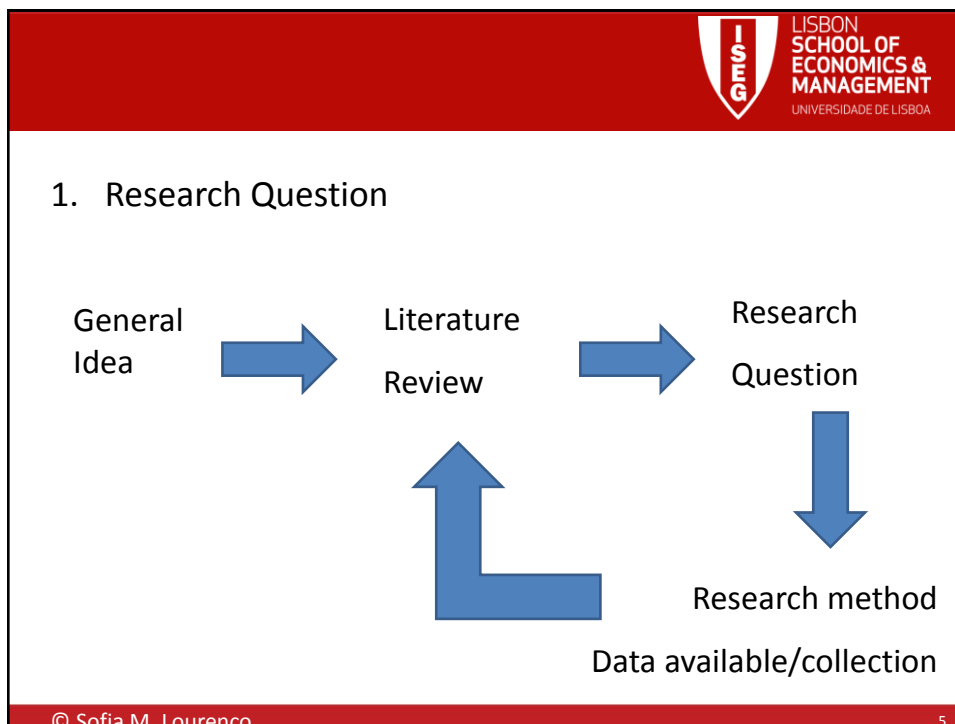
0. Research Process
1. Research Question
2. Literature Review
3. Research Methods
4. Data
5. Results
6. Discussion
7. Research Process Revisited

0. Research Process

Traditional Implicit View of the Field Research Process



Edmondson and Mcmanus (2007)



1. Research Question

Ideas???

Good Ideas???

Publishable Ideas???

Academia

Review papers - examples

Ittner, C. D. and D. F. Larcker, 2001. Assessing empirical research in managerial accounting: a value-based management perspective. *Journal of Accounting and Economics*. 32 (1-3), 349-410.

Zimmerman, J., 2001. Conjectures Regarding Empirical Managerial Accounting Research. *Journal of Accounting and Economics*. 32 (1-3), 411-427.

Kaplan, R. S., 2011. Accounting Scholarship that Advances Professional Knowledge and Practice. *The Accounting Review*. 86 (2), 367-383.

Practice

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1. Research Question

What is a Good Research Question?

- Closes a gap in the literature
=> unanswered question from previous work
- Tests for the first time a model/theory
- Solves a tension among theories
- Bridges two streams of research
- Uses a new data set to answer for the first time an existing RQ or to contribute to existing theory
- Uses a new methodology that allows to answer for the first time a RQ or to contribute to existing theory

1. Research Question

Areas of Research in Managerial Accounting

Management Control Systems
Costs
Performance Measurement Systems
Incentives
Executive Compensation

1. Research Question

Areas of Research in Managerial Accounting

Management Control Systems

- ✓ MCSs and organizational performance
- ✓ MCSs and industry specific characteristics
- ✓ MCSs and firm development stage
- ✓ MCSs and strategy
- ✓ MCSs and top management teams/CEO
- ✓ Levers of control

1. Research Question

Areas of Research in Managerial Accounting

Costs

- ✓ Relevant Costs
- ✓ Cost Drivers
- ✓ ABC
- ✓ Cost systems and performance
- ✓ Product Mix Heterogeneity
- ✓ Overhead Costs
- ✓ Sticky Costs

1. Research Question

Areas of Research in Managerial Accounting

Performance Measurement Systems

- ✓ Financial and non-financial measures
- ✓ Objective and subjective measures
- ✓ Balanced Scorecard
- ✓ Human biases
- ✓ PMSs and organizational profitability
- ✓ PMSs and strategy

1. Research Question

Areas of Research in Managerial Accounting

Incentives

- ✓ Economic theory vs Psychology theories
- ✓ Financial vs Non-financial incentives
- ✓ Intrinsic vs Extrinsic motivation
- ✓ Selection vs Compensation vs Control

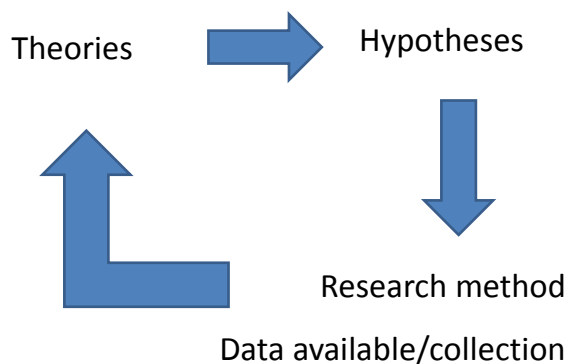
1. Research Question

Areas of Research in Managerial Accounting

Executive Compensation

- ✓ Types of executive compensation
- ✓ Relative performance evaluation
- ✓ Executive compensation and organizational performance

2. Literature Review



2. Literature Review

Theories

- ✓ Economics
 - ✓ Contract theory, Utility maximization,...
- ✓ Psychology
 - ✓ Goal setting theory, social cognitive theory, self-efficacy theory,...
- ✓ Sociology
 - ✓ Institutional theory, network theory,...

2. Literature Review

How to find good theories?

- ✓ Look for good journals
 - ✓ Rankings are proxies for journal quality
 - ✓ The Accounting Review
 - ✓ Journal of Accounting and Economics
 - ✓ Journal of Accounting Research
 - ✓ Accounting, Organizations and Society
 - ✓ Management Science
 - ✓ Contemporary Accounting Research
 - ✓ Journal of Management Accounting Research
 - ✓ Management Accounting Research

3. Research Methods

- ✓ Methods used in Management Accounting Research
 - ✓ Analytical
 - ✓ Archival
 - ✓ Field studies
 - ✓ Case studies
 - ✓ Questionnaires/Surveys
 - ✓ Lab experiments
 - ✓ Field experiments

3. Research Methods

- ✓ Methods used in Management Accounting Research
 - ✓ Analytical

Theoretical models using deductive logic

Builds lemmas based on assumptions

3. Research Methods

- ✓ Methods used in Management Accounting Research

- ✓ Archival

Empiric research using numeric data bases, usually public

Hypothesis testing

- Null hypothesis: the one tested
- Alternative hypothesis: the one of interest

3. Research Methods

- ✓ Methods used in Management Accounting Research

- ✓ Field studies

Can be qualitative (ethnography, observations, interviews) or quantitative (surveys, quantitative data)

Use data from one or more companies

Can be used for theory building (qualitative) or theory testing (quantitative)

3. Research Methods

- ✓ Methods used in Management Accounting Research
 - ✓ Case studies
 - Special case of a field study
 - Usually done in one or a few companies
 - The core is theory building
 - Usually qualitative

3. Research Methods

- ✓ Methods used in Management Accounting Research
 - ✓ Questionnaires/Surveys
 - Allows testing of hypothesis
 - Sometimes is combined with other methods, either qualitative or quantitative
 - Sample selection, respondent bias, internal consistency of constructs are key for the internal and external generalization of conclusions

3. Research Methods

- ✓ Methods used in Management Accounting Research

- ✓ Lab experiments

Subjects are randomly assigned to Control and Treatment Groups. Control is the baseline, treatment receives manipulation. Difference in “performance” are attributed to manipulation

High internal validity

Low external validity (generalization)

3. Research Methods

- ✓ Methods used in Management Accounting Research

- ✓ Field experiments

An experiment in the real world (subjects are not aware of the experiment)

Demands IRB approval

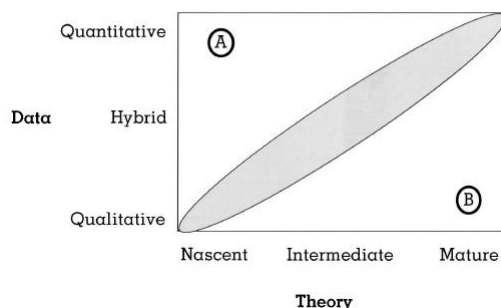
High internal and external validity

3. Research Methods

Research Methods need to match

Research Question/Hypotheses /Theory => METHODOLOGICAL FIT

FIGURE 1
Methodological Fit As a Mean Tendency



Edmondson and
Mcmanus (2007)

4. Data

- ✓ Obtained through research method
- ✓ Must allow answer research question/hypotheses
- ✓ Should have a description of:
 - ✓ Research setting
 - ✓ Data collected (interviews, surveys, database,...)
 - ✓ Variables used in the analysess



5. Results

- ✓ Analyses
 - ✓ Qualitative
 - ✓ Interviews
 - ✓ Observation
 - ✓ Quantitative
 - ✓ Statistics/econometrics



6. Discussion/Conclusion

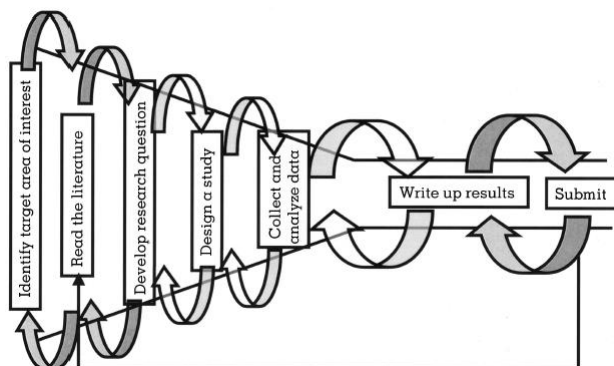
- ✓ From results to findings
- ✓ Answer the research question/hypotheses
- ✓ Contribution to theory/academia
- ✓ Implications for practice
- ✓ Limitations of the study
- ✓ Future research

Other advices

- ✓ Choose a topic you love
- ✓ Write with a goal – dissertation/journal/audience
- ✓ Read previous works (dissertation/journal) to understand style/presentation/topics
- ✓ Read as many papers as possible related to your work
- ✓ Have as many readers as possible commenting your work
- ✓ Present your work
- ✓ Submit your work

7. Research Process Revisited

Field Research As an Iterative, Cyclic Learning Journey



Edmondson and Mcmanus (2007)

