

A background image showing a group of business professionals in an office setting. A man in a suit and tie is on the left, gesturing with his hands. A woman in a dark blazer is in the center, looking down at a tablet. Another person is partially visible on the right. There are papers, a coffee cup, and a smartphone on a table in the foreground.

RESEARCHING MANAGEMENT ACCOUNTING PRACTICE: THE ROLE OF CASE STUDY METHODS

ROBERT W SCAPENS

BRITISH ACCOUNTING REVIEW (1990) 22

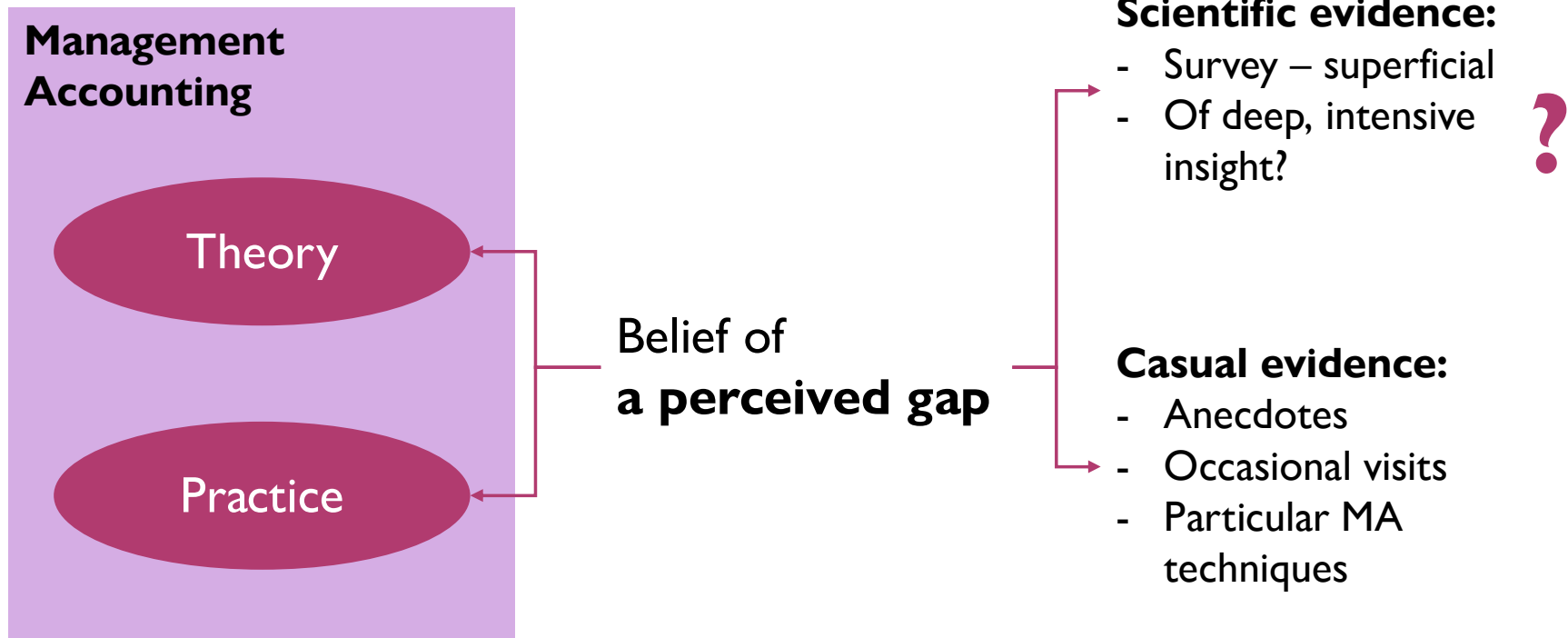
PREPARED BY



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WHY THE RESEARCH WAS CARRIED OUT




Proposition:

Case study would be helpful in giving deep, intensive insight on management accounting practice

Research Question:

How can case study be especially helpful in the research of management accounting practice?



HOW THE RESEARCH WAS CARRIED OUT?



Examining changes in the methodologies
used by management accounting
researchers during the last 20-30 years

WAYS TO EMPLOY CASE STUDIES



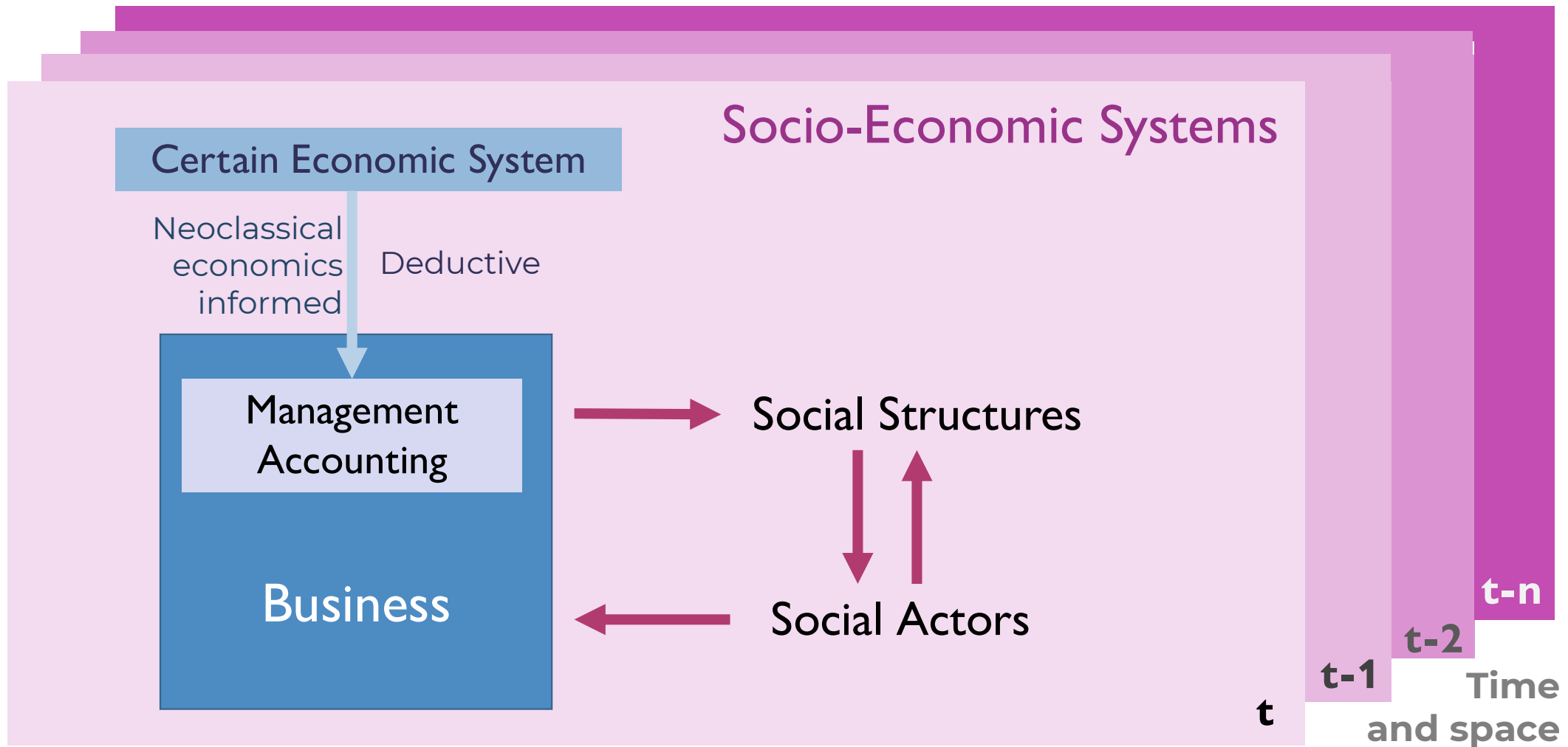
→ MIGHT OVERLAP


→ DEPEND ON RESEARCHER'S INTENTION

→ NATURE OF THE RESEARCH + METHODOLOGY

Ways	Distinguishing Aspect	What It Does
Descriptive	Current practice	Illustrate the difference or similarity
Illustrative	New, innovative practice	Illustrate what has been achieved
Experimental	Accounting researchers suggestions	Examine implementation difficulties and evaluate the benefits
Exploratory	Explore reasons	Generate ideas and hypotheses for empirical test
Explanatory	Explain the reasons	Use theory to understand and explain the specific. If it can't → may be necessary to modify the theory

Social Theory Informed





“I fully agree with you about the significance and educational value of methodology as well as history and philosophy of science. So many people today - and even professional scientists - seem to me like somebody who has seen thousands of trees but has never seen a forest. A knowledge of the historic and philosophical background gives that kind of independence from prejudices of his generation from which most scientists are suffering. This independence created by philosophical insight is - in my opinion - the mark of distinction between a mere artisan or specialist and a real seeker after truth.”

– Albert Einstein –