

## Compulsory literature sorted by subject area, Spring 2022

### *What is theory (not)?*

Sutton, R.I., & Staw, B. M. (1995). What theory is not. *Administrative Science Quarterly*, 40, 371-384.

Weick, K. E. (1995). What theory is *not*, theorizing *is*. *Administrative Science Quarterly*, 40, 385-390.

### *Theorizing and modelling in management accounting research—an overall framework*

Luft, J., & Shields, M. D. (2003). Mapping management accounting: graphics and guidelines for theory-consistent empirical research. *Accounting, Organizations and Society*, 28, 169-249.

### *Contingency theory*

Chenhall, R. H. (2003). Management control systems design within its organizational context: findings from contingency-based research and directions for the future. *Accounting, Organizations and Society*, 28, 127-168.

Gerdin, J., & Greve, J. (2004). Forms of fit in management accounting research: a critical review. *Accounting, Organizations & Society*, 29, 303-326.

Fiss, P. C. (2007). A set-theoretic approach to organizational configurations. *Academy of management review*, 32(4), 1180-1198.

Grabner, I., & Moers, F. (2013). Management control as a system or a package? Conceptual and empirical issues. *Accounting, Organizations and Society*, 38(6-7), 407-419.

### *Representative examples of empirical contingency-oriented studies:*

Lee, C.-L., & Yang, H.-J. (2011). Organization structure, competition and performance measurement systems and their joint effects on performance. *Management Accounting Research*, 22, 84-104

Bedford, D. S., Malmi, T., & Sandelin, M. (2016). Management control effectiveness and strategy: An empirical analysis of packages and systems. *Accounting, Organizations and Society*, 51, 12-28.

### *Institutional theory*

Heugens, P. P., & Lander, M. W. (2009). Structure! Agency!(and other quarrels): A meta-analysis of institutional theories of organization. *Academy of Management Journal*, 52(1), 61-85.

ter Bogt, H. J., & Scapens, R. W. (2019). Institutions, situated rationality and agency in management accounting: A research note extending the Burns and Scapens framework. *Accounting, Auditing & Accountability Journal*, 32(6), 1801-1825.

Lounsbury, M., Steele, C. W., Wang, M. S., & Toubiana, M. (2021). New directions in the study of institutional logics: From tools to phenomena. *Annual Review of Sociology*, 47, 261-280.

*Representative examples of empirical institutionalist studies:*

- Artz, M., Homburg, C., & Rajab, T. (2012). Performance-measurement system design and functional strategic decision influence: The role of performance-measure properties. *Accounting, Organizations and Society*, 37(7), 445-460.
- Gebreiter, F., & Hidayah, N. N. (2019). Individual responses to competing accountability pressures in hybrid organisations: the case of an English business school. *Accounting, Auditing & Accountability Journal*, 32(3), 727-749.

*Structuration theory*

- Englund, H., Gerdin, J., & Burns, J. (2011). 25 Years of Giddens in accounting research: Achievements, limitations and the future. *Accounting, Organizations and Society*, 36, 494-513.
- Kilfoyle, E., & Richardson, A. J. (2011). Agency and structure in budgeting: thesis, antithesis and synthesis. *Critical Perspectives on Accounting*, 22, 183-199.
- Englund, H., & Gerdin, J. (2011). Agency and structure in management accounting research: Reflections and extensions of Kilfoyle and Richardson. *Critical Perspectives on Accounting*, 22, 581-592.

*Representative examples of empirical structuration studies:*

- Conrad (2005). A structuration analysis of accounting systems and systems of accountability in the privatized gas industry. *Critical Perspectives on Accounting*, 16, 1-26.
- Ahrens, T., & Chapman, C. (2002). The structuration of legitimate performance measures and management: Day-to-day contests of accountability in a UK restaurant chain. *Management Accounting Research*, 13, 151-171.

*Required readings for the individual paper*

Some 15 texts from the participant's research area