
NORDIC PHD PROGRAM IN MANAGEMENT ACCOUNTING

Theorizing and modelling in empirical management accounting research

PhD students are invited to attend a course in *Theorizing and modelling in management accounting research*, equivalent to 7.5 ECTS points. The course is organized by the Nordic PhD Program in Management Accounting.

Background

Regardless of research field and traditions, high-quality empirical research requires strong linkages between more general theoretical assumptions, study-specific conceptual model(s), and data analysis. This course focuses on the first linkage and involves a number of critical issues. One issue relates to the question of level (or levels) of analysis – do we study individuals, groups, organizations and/or organizational fields? Another issue addresses the conceptualization of management accounting and other phenomena. For example, should they be defined by practice (e.g. balanced scorecards and JIT-systems) or should they be defined by their theoretical properties (e.g. level of information accuracy and timeliness). Still another issue deals with the assumptions made about directions and forms of relationships. For example, are relations unidirectional or do they go in both directions? And if the latter is assumed – are they cyclical or are they reciprocal?

This type of questions needs to be explicitly addressed in empirical research, irrespective of whether you adopt an essentially deductive or inductive approach. However, several recent literature reviews have shown that accounting scholars are often vague or even develop research models which are inconsistent with overall theoretical assumptions. It is also often the case that models developed within particular research fields have very dissimilar theoretical implications. Yet, there are rarely any explicit discussions about how, and in what respects, such models can be related to each other. As a result, researchers sometimes claim that their results are contradictory when this is not necessarily the case, while others incorrectly argue that their results are strongly supported by previous studies. Arguably, this makes it difficult for especially young scholars to grasp the state of the art of their research areas and, not least, to develop strong and solid research contributions.

Aim and content of the course

The overall aim of this course is to *develop the participants' ability to critically reflect upon how management accounting phenomena are conceptualized and modelled in the extant literature, and to make informed modelling decisions in their thesis work.*

The course starts out from a general discussion about what theory is (not), followed by an overview of commonly used approaches to theorizing and modelling in management accounting research. Based on this, it will then be discussed in detail how models may be built within three strands of the

management accounting literature, namely, research based on contingency theory, institutional theory, and structuration theory. These strands are specifically chosen as they together cover a wide array of approaches to theoretical modelling, including quantitative and qualitative types of modelling, various levels of analysis, and different ways of conceptualizing management accounting phenomena (and other phenomena) and relations between these.

Format and structure

The course consists of three intensive two-day meetings requiring individual studies prior to each meeting. The first session introduces the general framework that will be used throughout the course. Based on this, contingency-oriented studies from leading accounting research journals will then be analysed and discussed. The second session has a similar character, but addresses literatures based on institutional theory and structuration theory, respectively. It builds on presentations and discussions of the literature by the participants. Also the third session is based on participants' presentations, this time of their individually written papers. Each paper should include an extensive and critical literature review of their specific research area and, when appropriate, a discussion of alternative ways of formulating research models in their thesis work.

Literature

The course literature consists of articles primarily from top-tier academic journals in the accounting field, including, *Accounting, Organizations and Society*, *Critical Perspectives on Accounting and Management Accounting Research*.

Faculty

The course is organized and held by *Jonas Gerdin* (Örebro University School of Business). In addition, *Malin Härström*, *Hans Englund* and *Marcus Gerdin* (Örebro University School of Business), and *Tobias Johansson* (Mälardalen University) will appear as guest lecturers.

Requirements for course approval

Active participation at the course meetings through discussions and presentations of the course literature, and a passing grade on an individual paper related to the participant's own PhD-project.

Language

The course will be held in English (or Swedish when appropriate).

Dates, time and location

30-31 March, 2022

4-5 May, 2022

15-16 June, 2022

The course meetings begin at 13.00 on the first day and end at about 15.00 the second day. The seminars will be held at Örebro University School of Business, Fakultetsgatan 1, 701 82 Örebro.

Costs

Course participants are responsible for their own costs for travel and accommodation. A fee for lunches and coffee will be charged.

Registration

The course is limited to 15 participants. Participants are accepted on a first-come basis. However, priority will be given to students admitted to research studies within the schools within Nordic PhD program in Management Accounting.

To register, please submit your application by *March 1* to our research administrators (forskningsadm.hh@oru.se). Also, submit a certificate that verifies your position as a PhD-student at your school.

Inquiries regarding the academic content of the course should be addressed to Jonas Gerdin (jonas.gerdin@oru.se).

Welcome!

Jonas Gerdin