

管理会计经验研究方法述评——比较与借鉴*

潘飞¹ 王悦² 沈红波³

摘要

自上世纪70年代末以来,我国开始研究西方管理会计知识体系已有近三十年的历史,从最初对国外的翻译介绍,到目前结合我国企业的案例研究和问卷调查,我国管理会计研究水平不断提高,但是与西方管理会计研究相比还存在较大差距。本文以国内外八个顶级学术期刊在2001年至2005年发表的管理会计论文为样本,比较分析了中外管理会计研究的差距及原因,尤其是经验研究方法应用的差异及原因。研究结论表明中西方管理会计研究的差异主要在于经验研究方法的应用,具体表现在经验研究的数据来源和理论基础等五个方面。

关键词:管理会计,经验研究,差异分析

* 本文系教育部人文社会科学重点研究基地重大项目(项目批准号05JJD630002)、国家自然科学基金项目(项目批准号06BJY060)和国家自然科学基金项目(项目批准号70671063)和上海财经大学“十一五”规划“211工程”建设三期项目(项目名称:管理会计控制系统与价值创造)的阶段成果。感谢胡玉明教授在中国会计学会2006年学术年会上提出的宝贵意见。

¹ 潘飞:上海财经大学会计学院副院长,教授,博士,博士生导师(管理会计方向),中国会计学会理事,中国会计教授会理事。通讯地址:上海市国定路777号上海财经大学会计学院,邮编:200433。联系电话:021-65904714,13321825907。电邮:panfei@mail.shufe.edu.cn。

² 王悦:上海财经大学会计学院博士研究生。通讯地址:上海市国定路777号上海财经大学会计学院,邮编:200433。联系电话:13482010822。电邮:wangyue3976@126.com。

³ 沈红波:清华大学经济管理学院博士后,清华大学中国金融研究中心专职研究员。通讯地址:清华大学经济管理学院,邮编:100084。联系电话:13816173416。电邮:shenhb@sem.tsinghua.edu.cn。

一、引言

伴随着上世纪70年代末中国经济体制变革的浪潮,学术界的研究环境也在发生着变化。学者开始关注西方经济理论的研究动态,⁴从最初对国外研究的翻译介绍,到近年来逐渐深入的结合国内实务的问卷调查和案例研究,我国管理会计的研究方法不再局限于规范研究,涉及的内容也不断扩展,体现了我国特色。由于西方管理会计的研究是以工业化生产为背景,并具有企业化和行为化的特征,所以管理会计研究一直注重与实务的紧密结合,注重经验研究。而我国管理会计研究起步较晚,存在理论与实践的脱节,影响了经验研究方法的应用。因此,与国外顶级期刊上发表的管理会计经验研究论文相比,我国管理会计论文无论在数量上还是质量上都存在较大的差距。在经验研究已经成为国外管理会计主流研究方法的今天,了解我国管理会计经验研究的现状以及与国外存在的差异及原因,对提高中国管理会计的研究水平具有十分重要的意义。

目前,国内鲜有探讨我国管理会计研究现状的文献研究,而且现有的文献研究一般也只是描述性地从研究内容和研究数量的角度进行回顾和评价,尚无从研究方法的视角深入探讨中国管理会计的研究现状,更无比较与分析我国与国外研究水平的差距及解释。

为了解中外管理会计在研究方法上的差异,本文采用文献研究的方法,对2001年至2005年国内外八个顶尖学术期刊上发表的256篇管理会计论文进行了系统的回顾和比较。在对管理会计论文发表的比重、管理会计研究方法和研究内容等方面进行的统计分析表明,国外管理会计论文的数量和比重明显高于我国;我国管理会计的研究方法主要是非经验研究,而国外经验研究的论文数量是非经验研究的近两倍。在研究内容方面,中外管理会计研究的重点都是管理控制系统,更多的差异体现在研究方法上。继而本文从数据来源、理论基础、管理控制系统的研究内容、经验研究方法的具体运用以及问卷调查的方式五个方面,探讨了中外管理会计经验研究应用的差异及原因,并对未来我国管理会计的研究提出了建设性意见。

二、样本选择及其差异分析

为比较中外管理会计经验研究方法应用的差异,首先要选择代表中外管理会计研究水平的样本,然后对样本的差异进行具体的分析。

(一) 样本选择

我们从期刊的选择和管理会计论文的标准两个方面来确定研究的样本。

⁴ 我国建国初期就有西方管理会计中的“责任会计”,只是当时不称为“管理会计”。20世纪70年代末,一些会计理论工作者才开始大量翻译、介绍西方管理会计的先进方法。

1、期刊的选择依据

国内学术界普遍认可的最能代表会计研究趋势的国内会计期刊当数《会计研究》。自80年代开始,《会计研究》发表了不少介绍西方会计研究成果的论文,不管是论文采用的研究方法还是研究内容在国内会计界都处于引领地位。而《管理世界》、《经济研究》则是研究范围更为广泛的管理类和经济类期刊;虽然他们不是专门的会计学期刊,但也发表会计类论文,而且对这类论文的质量水平要求更高,⁵因此从管理会计论文的质量和代表性考虑,这两类杂志不可或缺。《中国会计与财务研究》也是非常重要的会计财务类学术期刊,更为偏好经验研究,紧跟西方主流会计与财务研究的方向。我们认为这四大期刊无论在研究方法上还是研究内容上,均能代表国内会计学(包括管理会计)研究水平的最前沿。尽管国内有许多会计学的杂志,但是整体的期刊水平不够高,质量也参差不齐,如果只选择纯粹的会计类期刊,是无法从质量上和国外的研究样本进行比较的。而且,我们关注的是管理会计研究发展的趋势,只有这些权威期刊才能更准确地指引这一学科未来的方向。所以我们选择这四种期刊上的管理会计论文作为国内研究的样本。

国外样本选择的范围比国内宽泛,同样考虑到管理会计论文的代表性和权威性,我们选取了国际上公认的具有重大影响的三个顶级的会计学术期刊,⁶分别是《会计评论》(*The Accounting Review*) (AR)、《会计与经济学杂志》(*Journal of Accounting and Economics*) (JAE)和《会计、组织与社会》(*Accounting, Organizations and Society*) (AOS)。另外,国外还有专门的管理会计杂志——《管理会计研究》(*Journal of Management Accounting Research*) (JMAR)。这四大期刊在国际上均拥有较高的声望,⁷因此,我们选择这四个期刊上的管理会计论文作为国外研究的样本。

2、管理会计论文的判断标准

为了从众多论文中挑选出管理会计的论文来构成我们的研究样本,首先要确定管理会计的研究内容和主题。根据Shields (1997) 以及Scapens and Bromwich (2001) 的分类,我们将管理会计研究分为管理控制系统、成本核算、成本管理、管理会计理论体系、资本预算和投资决策以及战略管理会计几个大的方面。其中,管理控制系统又包括激励机制、预算、业绩评价、转移定价与综合控制系统。在选择管理会

⁵ 《管理世界》偏向于企业管理类和经济类的论文。《经济研究》倾向于经济学的论文,两本杂志都偏好经验研究。杂志背景加之研究方法的偏好,使得发表在这两个杂志上的会计学论文较少。

⁶ Mensah *et al.* 在“Does managerial accounting research contribute to related disciplines? An examination using citation analysis”的论文中,也采用了这三份杂志为研究的样本。他们认为这些杂志在会计界最负盛名(JMAR, 2004)。

⁷ Shields (1997) 在“Research in Management Accounting by North Americans in the 1990s”一文中对1990至1996年北美管理会计研究状况进行调查时,采用的期刊就包括上述这四个期刊。

计的论文时,我们基于管理会计要为企业创造价值这一基本原则,挑选出符合上述内容的论文,对于财务会计也会涉及的问题(如薪酬机制),要看其应用的理论与视角是否属于管理会计。⁸如果研究涉及的是会计的确认、计量和报告职能(现在也包括披露),我们不视其为管理会计的论文。

最终的统计结果我们列示于表1中。

(二) 样本差异的分析

为了解当代管理会计研究方法的现状,本文选择了2001至2005年在AR、JAE、AOS和JMAR以及国内的《会计研究》、《经济研究》、《管理世界》和《中国会计与财务研究》这八个期刊上发表的管理会计论文作为我们的研究样本,⁹首先从以下几个方面对中外样本进行比较。

1、期刊分布上的比较

由于各期刊具有自身的历史背景和风格,对于论文的偏好也不相同。例如AR有点类似于我国的《会计研究》,内容涉及会计学、财务学和审计,内容比较全面;JAE则类似于《经济研究》,致力于经济学理论;AOS则类似于我国的《管理世界》,发表的会计学论文不仅有管理会计,还涉及财务学、管理学和经济学等;而国外的JMAR是专门的管理会计期刊,我国没有这样的期刊可以与之匹配。从杂志的级别考虑,我们选择了《中国会计与财务研究》,所以在数量上必然与国外的样本存在差异。¹⁰为了避免绝对数比较的缺陷,我们采用百分比分析法来比较各方面的差异,较好地控制了绝对数量差异所带来的影响。

统计结果表明(见表1),在国外样本中,JMAR管理会计论文发表的比例最高,达到100%;AOS的发表比例也达到36.20%,AR和JAE的比例相对较少,但也在10%左右。而我国管理会计论文除了在《会计研究》(10.22%)上发表的较多外,《经济研究》(0.89%)、《管理世界》(3.21%)、《中国会计与财务研究》(3.17%)发表管理会计论文的比例明显较低。这可能是因为国内四大期刊目前倡导与国际学术研究接轨,偏好经验研究的论文,¹¹而我国的管理会计经验研究起步较晚,发展相

⁸ 如同在《会计研究》上发表的两篇文章:“经理人股票期权会计确认问题研究”(方慧,2003)属于激励机制的确认问题,我们把它划分为财务会计论文。而同一期发表的“业绩计量标准与管理人员报酬契约”(潘秀丽,2002)属于激励机制中的业绩指标的设计问题,我们把它列为管理会计的论文。

⁹ 最终选择了256篇管理会计论文作为研究样本,我们将会议综述和书评等排除在研究范围之外。

¹⁰ 这也反映和说明了国内管理会计研究的规模和水平还普遍较低,高质量的论文还较少。

¹¹ 除《会计研究》还发表大量的规范类论文外,其他三种国内期刊基本全是经验研究的论文。

表 1 管理会计论样本分布及其占全部会计论文比重

Panel A: 八大期刊全部论文数量分布												
年份	AR*	JAE	AOS	JMAR	小计	百分比	会计研究	经济研究	管理世界	中国会计与财务研究	小计	百分比
2001	29	18	32	6	85	16.28%	128	138	143	12	421	17.51%
2002	47	16	33	10	106	20.31%	124	130	204	12	470	19.54%
2003	42	18	31	10	101	19.35%	137	122	193	14	466	19.38%
2004	46	27	34	10	117	22.41%	192	151	178	13	534	22.20%
2005	47	26	33	7	113	21.65%	182	134	186	12	514	21.37%
合计	211	105	163	43	522	100%	763	675	904	63	2405	100%
百分比	40.42%	20.11%	31.23%	8.24%	100%		31.73%	28.07%	37.59%	2.62%	100%	
Panel B: 管理会计论数量分布												
年份	AR	JAE	AOS	JMAR	小计	百分比	会计研究	经济研究	管理世界	中国会计与财务研究	小计	百分比
2001	4	5	10	6	25	17.02%	13	0	1	1	15	13.04%
2002	7	3	14	10	34	24.11%	12	0	7	0	19	16.52%
2003	8	2	13	10	33	23.40%	14	1	5	1	21	18.26%
2004	7	0	10	10	27	19.15%	27	1	7	0	35	30.43%
2005	3	0	12	7	22	15.60%	12	4	9	0	25	21.74%
合计	29	10	59	43	141	100%	78	6	29	2	115	100%
百分比	20.57%	7.09%	41.84%	30.50%	100%		67.83%	5.22%	25.22%	1.74%	100%	

表 1 管理会计论文样本分布及其占全部会计论文比重(续)

Panel C: 管理会计论文占全部论文比重										
年份	AR	JAE	AOS	JMAR	小计	会计研究	经济研究	管理世界	中国会计与财务研究	小计
2001-2005	13.74%	9.52%	36.20%	100%	27.01%	10.22%	0.89%	3.21%	3.17%	4.78%
Panel D: 管理会计论文占全部论文比重(不包含JMAR和经济研究)										
年份	AR	JAE	AOS	小计	会计研究	管理世界	中国会计与财务研究	小计		
2001-2005	13.74%	9.52%	36.20%	20.50%	10.22%	3.21%	3.17%	6.30%		

* 缩略语定义

AR = The Accounting Review

AOS = Accounting, Organizations and Society

JAE = Journal of Accounting and Economics

JMAR = Journal of Management Accounting Research

对缓慢,使得论文发表的数量和比重较少。为在一定程度上控制样本选择的差异对发表比例的影响,我们还重新计算了不包括JMAR和《经济研究》在内的国内外管理会计论文发表的比例(表1的Panel D),¹²结果发现国外管理会计论文的发表比例仍高达20.50%,远远高于我国6.30%的平均水平(表1的Panel D)。说明国内外管理会计论文的发表比例存在较大的差距。

2、时间分布上的比较

从时间上来看(表2),国外四大期刊管理会计论文发表的比例最低为19.47%(2005年),最高为32.67%(2003年)。而国内四大期刊的最低比例为3.56%(2001年),最高比例为6.55%(2004年)。因此,国外管理会计论文发表的比例远高于国内(国外的管理会计论文占全部论文的比重为27.01%,而我国仅为4.78%)。即使不包括JMAR和《经济研究》(表1的Panel D),国内外各年管理会计论文发表的比例趋势依旧,国内外各年论文发表比例的差距只是缩小了一些,但仍然较大。这说明了国内外管理会计研究的水平和重视程度存在较大的差异。整体而言,各年管理

表2 各年管理会计论文的发表比例

Panel A: 包含JMAR和《经济研究》的发表比例

年份	国外			国内		
	论文总数	管理会计 论文数量	发表比例	论文总数	管理会计 论文数量	发表比例
2001	85	25	29.41%	421	15	3.56%
2002	106	34	32.08%	470	19	4.04%
2003	101	33	32.67%	466	21	4.51%
2004	117	27	23.08%	534	35	6.55%
2005	113	22	19.47%	514	25	4.86%
总计	522	141	27.01%	2405	115	4.78%

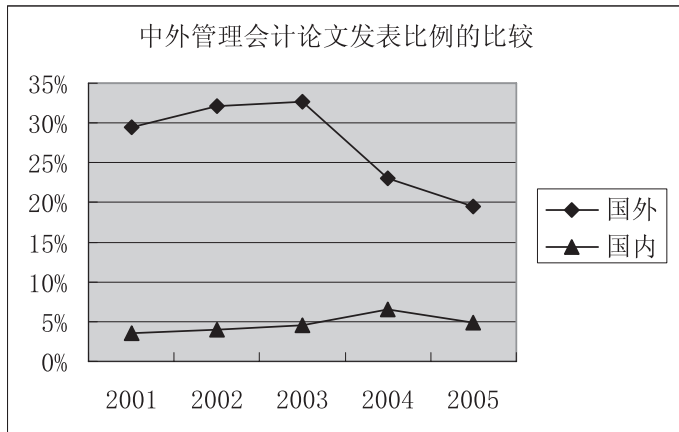
¹² JMAR发表论文100%属于管理会计,而国内的《经济研究》发表管理会计论文比例又过低,为了控制样本选择的差异对发表比例的影响,我们在对论文发表比例做统计时,额外计算了不包括JMAR和《经济研究》在内的其他国内外期刊的管理会计论文发表比例。结果仍然证明了我们的结论:即从八大期刊或六大期刊来看,国内外管理会计论文发表比例存在较大的差异。但是,在从管理会计论文本身来分析研究方法和研究内容等方面的差异时,我们仍然以全部期刊所构成的样本为研究对象,因为包括了JMAR和《经济研究》的样本才能更为完整地体现出国内外管理会计研究的方法差异和内容等方面的差异。

表 2 各年管理会计论文的发表比例(续)

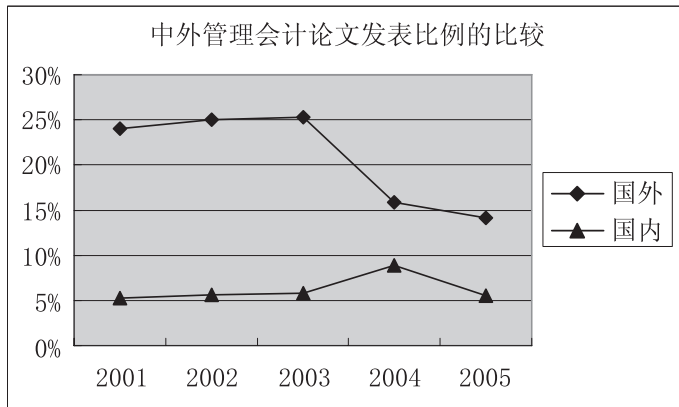
Panel B: 不包含JMAR和《经济研究》的发表比例

年份	国外			国内		
	论文总数	管理会计 论文数量	发表比例	论文总数	管理会计 论文数量	发表比例
2001	79	19	24.05%	283	15	5.30%
2002	96	24	25.00%	340	19	5.59%
2003	91	23	25.27%	344	20	5.81%
2004	107	17	15.89%	383	34	8.88%
2005	106	15	14.15%	380	21	5.53%
总计	479	98	20.50%	1730	109	6.30%

Panel C: 包含JMAR和《经济研究》的发表比例



Panel D: 不包含JMAR和《经济研究》的发表比例



会计论文数量和比例的分布还是比较均匀的(表1的Panel C)。¹³但是国外管理会计论文的发表比例相对有一个起伏的变化,在2005年达到最低点;¹⁴而国内的发表比例更为平稳,只有在2004年有微弱的增加,发表的比例始终徘徊在5%左右。因此,从整个发展的趋势线来看,国内管理会计研究还与国外存在较大的差距。

3、研究方法的划分与比较

国内一些学者认为,当前对于研究方法的争论,根源在于哲学中的认识论,即何谓真理知识和如何获得的争论(李连军,2006)。现代哲学按照他们以理性或经验为知识的来源或规则而被划分为理性主义和经验主义(梯利,1995)。理性主义认为:原因与结果之间有必然的联系,如果我们知道原因,就可以依靠思维和推理的力量立即确定其结果,而不需要依靠任何经验。经验主义却坚守科学唯一的目的就是发现自然规律,只有通过观察和经验才能得到。因此,根据方法论的不同,现代管理会计的研究方法可分为两大类:

(1) 经验研究方法(广义经验研究,包括经验实证)。经验研究是寻求对客观现象解释和预测的某些具体研究方法的总称,包括档案法、问卷调查法、实验法和实地调查法等等¹⁵(张朝娣、熊焰初,2006)。经验研究与规范研究的最大区别是,前者关注实务如何进行,而不是关注实务应该如何进行;不采用价值判断的方法,而是采取价值中立的立场,并且侧重于对命题进行证伪。

(2) 非经验研究方法(包括理论研究)。指除了经验研究以外的其他研究方法,包括分析性研究和规范研究、最优化等等。其中,规范研究以一定的价值判断为基础,围绕经济政策行为的经济后果进行逻辑推理,提出政策建议和制定行为标准,也是我国一直以来会计研究最主要的研究方法。随着研究方法的不断发展,国外还出现了大量的分析性研究,分析性研究几乎无例外地基于代理理论和生产经济学的理论和模型(Shields, 1997),它是建立在严格的理论假设和模型推导基础之上的,是连接理论与实证的桥梁。我们把非经验研究分为分析性研究与其他(包括规范研究等)。

因此,我们将研究方法划分为经验研究与非经验研究(表3)。¹⁶

¹³ AR和《中国会计与财务研究》都是季刊,2002年AR之所以论文数量增多是因为扩版的缘故。AOS杂志的论文每年8期;JMAR是年刊,2002年杂志扩版。我国《会计研究》2004年改版,故研究论文也明显增加。JAE一年3卷,2004年增加为4卷。

¹⁴ 这是因为JAE从2004年开始,论文数量增加,而管理会计论文的数量反而下降,造成2004年的管理会计论文比例相对最低。

¹⁵ 这种划分其实类似于Shields(1997)对于管理会计研究方法的划分,属于方法层面上的划分。

¹⁶ 此处不同于后文中的Shields(1997)方法层面的分类,即分为档案、案例、实验等的方法。因为考虑到在我国研究方法的争论主要是对哲学基础的争论,这反映了与西方文化和意识形态的差异。而Shields(1997)的分类实际上是经验研究的具体形式。所以本文按方法论的层面对研究方法进行比较。在后文对经验研究方法的具体应用差异进行分析时,按照Shields(1997)的方法进行分类。

表 3 管理会计研究方法的现状

Panel A: 经验研究与非经验研究数量和比重的比较

年份	国内				国外			
	经验研究	百分比	非经验研究	百分比	经验研究	百分比	非经验研究	百分比
2001	8	53.33%	7	46.67%	16	64.00%	9	36.00%
2002	10	52.63%	9	47.37%	19	55.88%	15	44.12%
2003	11	52.38%	10	47.62%	17	51.52%	16	48.48%
2004	11	30.56%	24	69.44%	20	74.07%	7	25.93%
2005	14	56.00%	11	44.00%	17	77.27%	5	22.73%
合计	54	46.96%	61	53.04%	89	63.12%	52	36.88%

Panel B: 分析性研究与其他研究的比较

年份	国内				国外			
	其他	百分比	分析性研究	百分比	其他	百分比	分析性研究	百分比
2001	7	100%	0	0%	5	55.56%	4	44.44%
2002	8	88.89%	1	11.11%	6	40.00%	9	60.00%
2003	8	80.00%	2	20.00%	8	50.00%	8	50.00%
2004	23	95.83%	1	4.17%	2	28.57%	5	71.43%
2005	11	100%	0	0%	3	60.00%	2	40.00%
合计	57	93.44%	4	6.56%	24	46.15%	28	53.85%

Panel C: 经验研究与非经验研究方法的比较

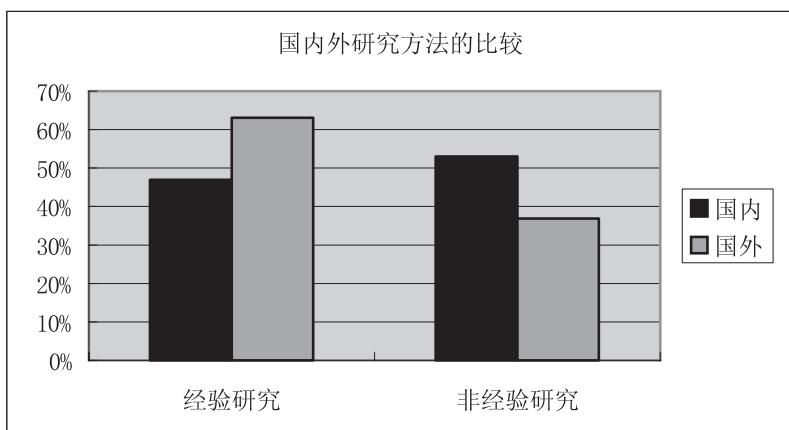
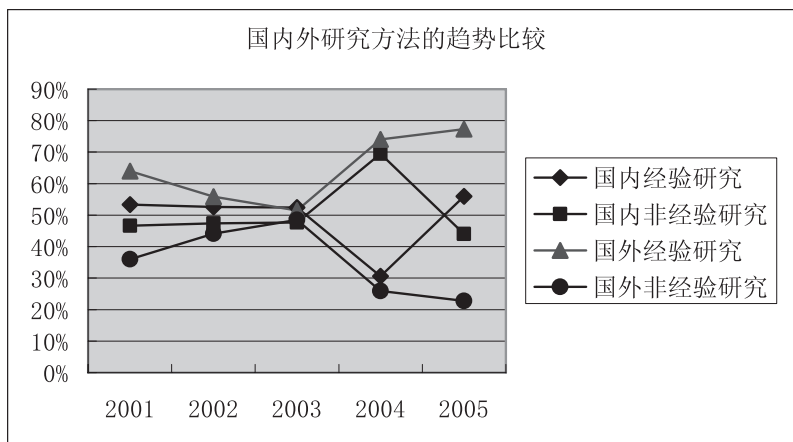


表3 管理会计研究方法的现状(续)

Panel D: 研究方法的趋势比较



从我国管理会计发表论文的数量和比例上来看(见表3),经验研究落后于非经验研究(非经验研究占53.04%,经验研究占46.96%)。相比之下,国外则是以经验研究为主,且经验研究的论文数量是非经验研究的1.7倍。国外管理会计经验研究论文占全部管理会计论文的63.12%,而我国目前这一比例只有46.96%。与国外经验研究的主流地位相比,我国的经验研究还不能表现出足够的优势。

从发展趋势来看(表3的Panel D),国外管理会计的经验研究始终胜于非经验研究;而我国在经验研究方面的优势并不明显。此外,我们注意到国外对分析性研究的兴起(表3的Panel B),这类论文的数量已占国外非经验研究数量的53.85%,而我国相应的比例只有6.56%,说明此种研究方法才刚刚起步。而且与国外的分析性研究相比,我们的研究水平还不能同日而语。¹⁷同时,我们发现之所以在2001至2003年管理会计经验研究论文的数量略大于非经验研究论文的数量,主要是国内样本在这段时期内刊登了较多案例研究课题论文的缘故。¹⁸而2005年整个经济学界

¹⁷ 这主要与我国会计学者的知识背景有关,对于高等数学和统计学的掌握还不够普遍。

¹⁸ 例如,“现代企业成本控制的有效路径——金陵集团塑料厂成本控制案例分析”(陈志斌,《管理世界》,2002)、“作业成本法在我国铁路运输企业应用的案例研究”(课题组,《会计研究》,2001)和“我国集团公司预算管理运行体系的新模式——中原石油勘探局案例研究”(课题组,《会计研究》,2001)等等。

和会计学界实证研究的热潮同样影响到了管理会计研究,导致这一年管理会计有了更多的问卷调查和档案研究,从而提升了经验研究论文的数量和比重。¹⁹

4、经验研究内容的比较

在比较了各类杂志发表的管理会计论文的数量和比重后,我们希望知道在研究内容上,国内与国外是否存在差异。因此,根据论文的具体内容,我们将管理会计经验研究样本分为七个领域(见表4的Panel A)。这一分类主要是参考了Shields (1997)对管理会计研究的分类,将管理会计研究分为管理控制系统、成本核算、成本管理、管理会计理论体系、资本预算和投资决策以及战略管理会计和其他。其中“其他”指管理会计的新兴领域,在我国主要指环境管理会计;在国外主要指行为管理会计。但是考虑到我国这一时期发表了大量的介绍战略管理会计的论文,我们将战略管理会计单独列出。在对以上八个期刊进行了分类之后,结果发现国内外管理会计的研究重点基本一致(见表4的Panel B),均是管理控制系统,在国外管理会计研究的其他领域,我国管理会计研究也包括这些领域。这样在研究内容上中外管理会计研究不存在什么差异。那么,研究水平的差异就更多地体现在研究方法的

表4 管理会计经验研究内容的比较

Panel A:				
研究内容	数量			
	国外	百分比	国内	百分比
管理控制系统:				
激励机制	16	17.98%	12	22.22%
预算	7	7.87%	5	9.26%
业绩评价	19	21.35%	7	12.96%
转移定价	1	1.12%	0	0%
综合控制系统	23	25.84%	2	3.70%
小计	66	74.16%	26	48.15%
成本核算:				
成本核算理论	1	1.12%	0	0%
作业成本法	4	4.49%	3	5.56%
小计	5	5.62%	3	5.56%

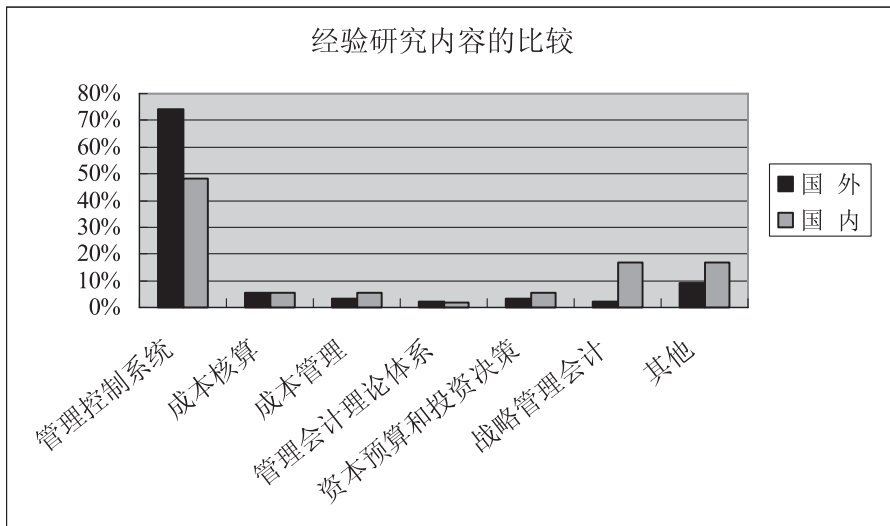
¹⁹ 例如,“企业成本战略管理与持续发展相关性实证研究”(张鸣、颜昌军,《会计研究》,2005)属于问卷调查。“国外作业成本法推行情况的调查综述”(杨继良,《会计研究》,2005)数据来源于国外的数据库,属于档案研究。

表4 管理会计经验研究内容的比较(续)

Panel A:

研究内容	数量			
	国外	百分比	国内	百分比
成本管理:				
适时制	1	1.12%	0	0%
质量管理	0	0%	1	1.85%
标准成本	0	0%	0	0%
综合成本管理	2	2.25%	2	3.70%
小计	3	3.37%	3	5.56%
管理会计理论体系	2	2.25%	1	1.85%
资本预算和投资决策	3	3.37%	3	5.56%
战略管理会计:				
价值链	1	1.12%	2	3.70%
价值管理	1	1.12%	6	11.11%
战略成本管理理论	0	0%	1	1.85%
小计	2	2.25%	9	16.67%
其他	8	8.99%	9	16.67%
总计	89	100%	54	100%

Panel B:



应用上,而科学的研究方法不仅能实现管理会计研究的创新,而且影响了研究的效率与结论的正确性。因此,研究方法对于管理会计学科的发展具有极为重要的意义。

综上所述,国内的经验研究在管理会计研究中并未占主导地位,而且与国外管理会计经验研究相比差距较大。在中国较为特殊的制度背景下,管理会计研究能否与实务紧密结合,能否为企业创造价值,在很大程度上体现在经验研究方法的应用上。因为经验研究能够更好地检验理论对实务的影响,并最终验证理论。“工欲善其事,必先利其器”,对国内外经验研究方法应用的差异进行比较和分析有利于我国管理会计研究方法的改善和研究水平的提高。

三、中外管理会计经验研究差异的原因及解释

在比较经验研究方法之前,需要明确的是由于管理会计的务实性决定了管理会计研究需要进行大量深入细致的调查、考察、访问与科学的实验设计,并且需要获得和科学分析反映管理会计实务的信息资料,并充分地运用实地/案例研究、调查研究和实验研究方法,才能提高对实践的指导作用。因此,就管理会计而言,经验研究比规范研究在解释和预测管理会计实践方面更具有理论价值。经过深入分析,我们发现管理会计经验研究的国内外差异可归因于数据获取途径、理论基础以及研究方法的具体运用等五个方面。

(一) 数据获取途径的比较

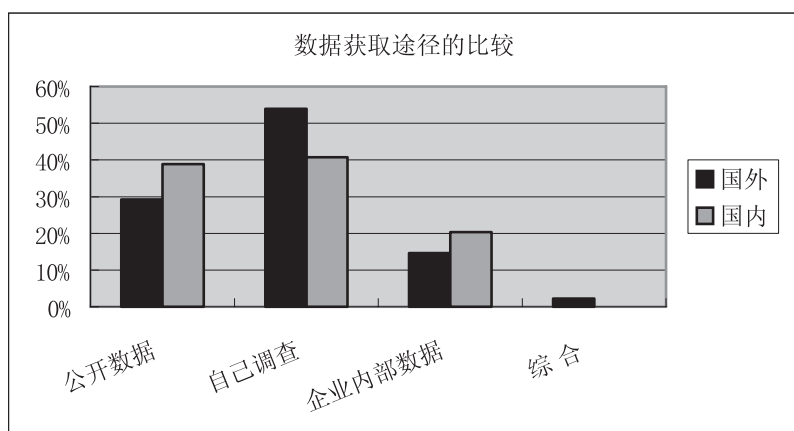
我们将数据来源分为四类,统计结果表明国内外管理会计研究的主要数据来源均是自己调查,国内这一比例为41%,国外为53.93%,表明管理会计研究的数据通常都是内部数据,研究者需要通过各种方式和渠道调查取得。当然,随着互联网的发展,越来越多的公司在网上披露财务和非财务信息,这有利于管理会计研究人员从公开渠道获得企业的内部数据。但是,国内学者自己调查数据的比例还是低于国外,更多的依赖公开数据(表5的Panel B)。这可能是由于内部数据的获取对国内的学者而言往往意味着较多的“资源”,问卷调查的社会基础比较薄弱。

另外,综合数据的使用能够克服管理会计数据上的样本小和数据不一致的缺陷,尽管国外应用综合数据的比例也很低,但是西方管理会计研究在这方面的探索值得我们借鉴。例如,Ittner and Larcker (1998) 利用一家电信企业的客户数据,一家银行分支机构的数据以及一家上市公司的公开数据,分别检验客户满意度和未来财务业绩的关系。尽管这三组数据性质不同,但统计检验得到了相同的结论,表明研究并没有受到样本选择的影响,结论的说服力更强。而我国管理会计论文对公开数据的依赖较大可能使研究局限于某些领域,诸如综合控制系统和成本管理等方面的研究更多的依赖内部数据。所以,国内学者应该拓宽对内部数据获取的渠道,提升研究的水平,扩大研究的领域。

表5 获取数据途径的比较

Panel A:				
数据获取途径	国外	百分比	国内	百分比
公开数据	26	29.21%	21	38.89%
自己调查	48	53.93%	22	40.74%
企业内部数据	13	14.61%	11	20.37%
综合	2	2.25%	0	0%
合计	89	100%	54	100%

Panel B:



(二) 理论基础的比较

在理论基础方面(见表6),西方管理会计的经验研究一般采用经济学、组织行为学、心理学和社会学理论。其中,采用最多的是经济学(33篇),组织行为学(12篇)和管理学(9篇),这与Shields(1997)的研究结果基本一致。在经济学理论的应用上,我国与国外的比例基本一致。这是由于会计的研究方法根源于经济学的研究方法,并且理论依据也来源于包括制度经济学、信息经济学和计量经济学等在内的经济学理论。因此,经济学对于管理会计研究的影响是深远的。不过在借鉴经济学作为理论基础的同时,更要注重对其他管理会计理论的运用。因为在很多情况下,经济学理论并不能完全揭示管理会计实务的本质,²⁰对管理会计的深入研究需要更为综合的理论基础。

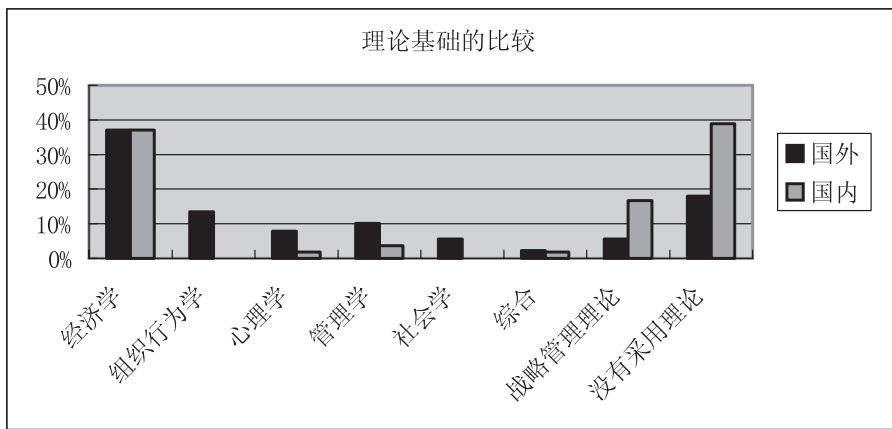
²⁰ 例如, Covalesski (2003) 就分别从经济学、心理学、社会学角度分析了预算管理经验研究的运用。

表6 经验研究的理论基础

Panel A:

理论基础	国外	百分比	国内	百分比
经济学	33	37.08%	20	37.04%
组织行为学	12	13.48%	0	0%
心理学	7	7.87%	1	1.85%
管理学	9	10.11%	2	3.70%
社会学	5	5.62%	0	0%
综合	2	2.25%	1	1.85%
战略管理理论	5	5.62%	9	16.67%
没有采用理论	16	17.98%	21	38.89%
合计	89	100%	54	100%

Panel B:



可以看出,西方对组织行为学、心理学、管理学和社会学的应用比例明显高于我国;而我国只有在战略管理理论上占有优势,而在组织行为学与社会学方面尤为欠缺,这反映了我国管理会计研究理论基础的薄弱与狭隘,也指明了未来中国管理会计研究努力的方向。

另外,我国管理会计的经验研究有38.89%没有理论基础,是国外17.98%的两倍多,这使我们感到与世界学术主流的差距并不只是技术方法的应用。因此,对于国内的管理会计学者而言,如果要使自己的研究达到国际水平,首先要在理论上有所突破,不仅依靠经济学,还要奠定更广泛的理论基础,扩展研究的视野。

(三) 经验研究具体方法的比较

经验研究方法的具体选择在一定程度上反映了论文研究质量的发展变化。参考Shields (1997) 的划分,我们对经验研究的具体方法进行了分析,结果发现国内外

问卷调查比例的差距并不大。而档案研究却成为了国内管理会计经验研究的主要方法,实际上管理会计研究更需要组织内部的数据,而且公开数据涉及的研究领域是有局限性的,过多应用外部数据不能深入研究组织内部的问题。在实地/案例研究方面,我国的比例较高,占管理会计经验研究论文的29.63%,高于西方的15.73%。这主要是财政部1999年开展的“管理会计应用与发展的典型案例研究”重点会计科研课题起到了较好的激励作用。对于管理会计研究而言,实地/案例研究需要深入组织内部,学者可以在实地/案例研究中找到实务界感兴趣的问题,提出创造性及天才性的假设(或命题),然后加以论证(郭永清,1999),还可以利用自己的案例企业扩展样本的范围,从而证实研究问题的普遍性,增强研究的意义。²¹然而,虽然国内实地/案例研究比例较高,但这些案例基本上都出现于规范型和描述型的论文中,未被试图用来“证明”理论,也未采用定性数据分析手段进行理论探讨,主要关注于讲述一个“故事”。²²而国外的实地/案例研究一般要有理论框架,然后通过案例收集的数据来证明自己的理论,更为深入的研究还包括对提出的理论假设进行检验。²³

另外,国内外实验研究的差距也较大。实验研究方法就是由研究者根据研究问题的本质内容设计实验,控制某些环境因素的变化,使得实验环境比现实相对简单,通过对可重复的实验现象进行观察,从中发现规律的研究方法。²⁴在管理会计研究中,实验法常常用于预算、激励机制和转移定价等问题。总的说来,实验研究相比经验研究有更多的困难,它除了需要经济学、管理学、会计学、金融学等专业知识外,还需要心理学的理论指导。同时,它要求大量的实验参与者,以及实验经费和计算机联网的实验室环境。由于实验法的使用有严格的要求,而且研究数据来自于研究者自行设计的实验而非现实世界中存在的数据,研究结论较难被人接受。加之实验法在国内还属于新兴的研究方法,所以与国外存在差距在所难免。因此,我国目前管理会计经验研究仍然以问卷调查、档案研究、实地/案例研究为主,实验研究

²¹ 例如,台湾的吴安妮教授在对一家医院实施ABC案例研究成功后,就拓展了未来研究所需的数据来源。

²² 例如“作业成本法在我国铁路运输企业应用的案例研究”(《会计研究》,2001)一文介绍了ABC在铁路运输企业的运用状况;“我国集团公司预算管理运行体系的新模式”(《会计研究》,2001)对集团公司预算管理系统的特征进行了介绍,这些都属于描述型的案例研究。

²³ 例如“Factors influencing the performance of activity based costing teams: A field study of ABC model development time in the automobile industry”(AOS, 2002)一文中,作者对两家汽车制造企业的18项ABC计划进行的实地研究构建了理论框架,提出了理论假设,最后通过实地收集的数据证实了理论框架的合理性。这种实地/案例研究就是非常深入的。但是,这样的实地/案例研究在国内样本中却没有见到。

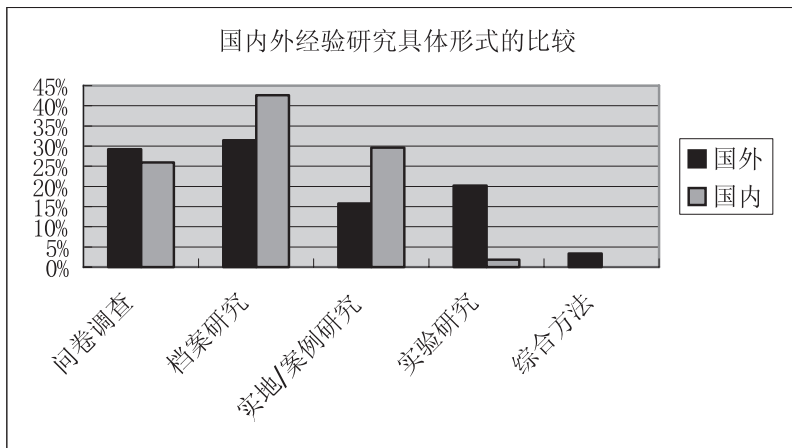
²⁴ 实验方法首先广泛应用于物理、化学、生物等自然科学研究中。大约二十世纪中期,经济学家开始把实验研究方法引入经济研究,建立了实验经济学。

表7 经验研究具体方法的比较

Panel A:

经验研究方法	国外	百分比	国内	百分比
问卷调查	26	29.21%	14	25.93%
档案研究	28	31.46%	23	42.59%
实地/案例研究	14	15.73%	16	29.63%
实验研究	18	20.22%	1	1.85%
综合方法	3	3.37%	0	0%
合计	89	100%	54	100%

Panel B:



几乎是空白一片。今后国内学者还需要进一步加强对实验方法的学习以及正确的认识。²⁵

(四) 管理控制系统经验研究的比较

在前述研究内容的比较中,我们已经发现管理控制系统是国内外管理会计研究最为重视的领域,进一步分解管理控制系统的内容构成后发现(如表8的Panel B所示),我国对激励和预算问题的研究比例高于国外,高达46.15%,主要是因为有关激励研究的经验数据目前通过公开渠道可以获得。在业绩评价方面,国内外的比

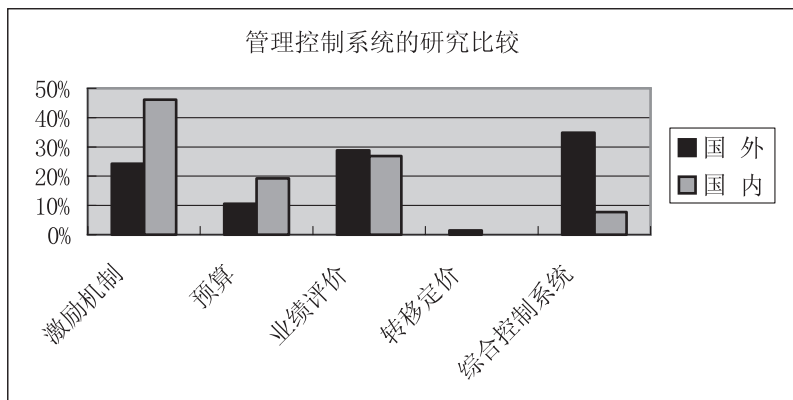
²⁵ 在2001年《会计研究》上发表的“会计研究试验方法”(张朝宓、苏文兵)一文中对实验法进行了详细的介绍,表明国内学者已经在新的世纪开始关注到了这一国外早已盛行的经验研究方法。

表 8 管理控制系统经验研究的比较

Panel A:

管理控制系统	数量			
	国外	百分比	国内	百分比
激励机制	16	24.24%	12	46.15%
预算	7	10.61%	5	19.23%
业绩评价	19	28.79%	7	26.92%
转移定价	1	1.52%	0	0%
综合控制系统	23	34.85%	2	7.69%
总计	66	100%	26	100%

Panel B:



例近似。而转移定价在五年中竟没有出现在我国最权威的四大期刊上。²⁶综合控制系统国内外研究的差距也比较大,国外比较重视综合控制系统的有效性研究,而我国目前这方面的研究还比较薄弱,很可能是由于综合控制系统的研究一般需要大量的内部数据进行经验分析,而数据的获取极为困难的缘故。另外,综合控制系统还需要除经济学以外的其他学科作为研究的基础,研究的难度较大,这也是我国综合控制系统研究的桎梏之一。²⁷

²⁶ 转移定价目前在国内鲜有经验研究,而传统的规范研究已经很难在这四大期刊上发表,所以这一领域的论文数量较少。

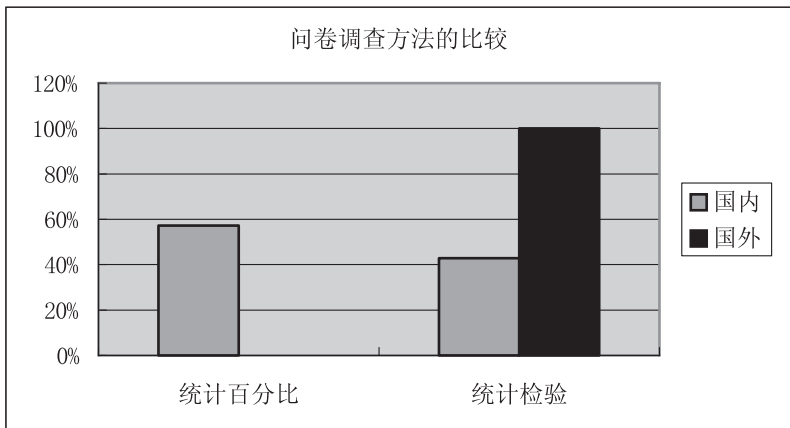
²⁷ 有关财务会计信息的有用性研究较多,而对于管理会计系统提供的内部信息的有用性还鲜有研究。例如管理会计信息系统,目前在国内的研究就十分贫乏。

表9 问卷调查使用的方法

Panel A:

问卷调查方法	国外	百分比	国内	百分比
统计百分比	0	0%	8	57.14%
统计检验	26	100%	6	42.86%
合计	26	100%	14	100%

Panel B:



(五) 问卷调查方法的进一步分析

问卷调查是西方管理会计经验研究的主要方法之一。问卷调查对组织的研究并不是肤浅的，通过规范的问卷设计，能够对许多数据库无法反映的抽象概念（如战略、激励等）进行计量，从而了解组织内部的决策和控制行为。然后可以对所获数据进行因子分析、相关性分析和线性回归来检验有关组织变量及其影响因素的理论假设。从表9来看，我国目前的问卷调查相当一部分还处于描述性统计阶段，有57.14%的问卷调查方法使用简单的统计百分比，没有深入到假设检验。²⁸当然，由于研究问题本身的需要，对数据不一定要采用复杂的统计检验，但是统计检验法对

²⁸ 例如，2001年《会计研究》上发表的“责任单位与考评：中国企业的探索及问题”以及同年发表的“成本性态管理在中国企业的运用及思考”、“中国企业预算管理现状的判断及其评价”、“中国企业成本管理方法及其效果的调查分析”都是采用百分比统计。这种方法问卷的设计一般是要了解什么情况就设计什么问题。但是更高阶段的问卷调查，需要更为复杂的问卷，例如发表在2005年《会计研究》上的“企业成本战略管理与持续发展相关性实证研究”采用统计检验方法使用得到的数据。但是，在国内样本中，这样的问卷调查并不占主流。

于数据的挖掘更深入,能够更好的解释问题的本质。问卷调查可以分为两个层次:初级阶段是对客观现象的描述或列举的技术;而在较高级的阶段则被进一步用于解释、探索管理会计领域中的种种规律或原则,是研究检验理论假设的有力工具,这类问卷的设计必须建立在理论分析的基础上,为假设检验服务(张朝宓、熊焰韧,2006)。虽然从比例上看,国内外问卷调查的差异不大,但在国外的研究样本中,我们发现几乎所有的问卷调查论文都附有问卷的主要内容,而且在研究方法(Research Method)中对问卷的设计和变量的计量有详细的论述。²⁹但我国问卷研究的深度不够,问卷设计的水平也不够规范,不能充分解释问卷设计的合理性和变量计量的方法,这恐怕是与国外存在差距的更为重要的原因。正确的做法是,如果使用前人的问卷,应该注明出处,以便其他学者观察比较;如果需要改变,应该详细报告自己的问卷设计、计量方法、概念有效性和计量可靠性检验的情况,以便后来的研究者参考(张朝宓、熊焰韧,2006)。因此,我国学者需要更加关注问卷设计的规范性以及对数据的处理,提高统计检验的应用水平。

总体而言,管理会计经验研究在我国事实上还处于起步阶段,现有的经验研究也主要是一些描述性统计和案例研究,与西方的管理会计经验研究水平还存在一定距离。研究方法本身的理解和运用上的差距阻碍了我国管理会计经验研究的发展。因此,国内学者应该加强对管理会计研究方法的重视与学习。

四、改进我国管理会计经验研究的建议

通过分析中外管理会计经验研究方法的差异,我们认为中国管理会计研究如果要走向国际,必须在管理会计研究方法上有所突破和创新。而真正适合中国的管理会计研究方法应该通过深入企业实地,将规范研究与经验研究相结合,以经验分析来检验规范研究的有效性和可靠性,以规范研究对经验研究的结果进行解释和升华,即弥补了我国传统的规范研究缺乏经验检验而实践性差的不足,也修正了目前西方重经验研究不重规范研究而导致的案例研究难以推广的缺陷。通过综合规范研究与经验研究各自的长处,使两种方法有机结合,既有利于企业实务的改进,也有利于管理会计的进一步发展。因此,我们在借鉴西方先进经验与我国国情相结合的基础上,对中国管理会计经验研究提出以下几点建议。

(一) 获取实务界的支持,拓展数据获取途径

管理会计研究的对象往往与企业内部的组织变量有关,而这类信息通常被认为属于公司的商业秘密,不愿公开披露,这就导致了管理会计的数据资源相对不足

²⁹ 研究方法是国外经验研究论文中至关重要的一节内容。例如“The adoption of total cost of ownership for sourcing decisions: A structural equations analysis”(AOS, 2005)、“Power, organization design and managerial behaviour”(AOS, 2004)、“The adoption of ‘Western’ management accounting/controls in China’s state-owned enterprises during economic transition”(AOS, 2004)等都详细地介绍了问卷设计的依据,例如对相同的变量采用前人的方法提问和计量,或根据新的环境适当调整。

和对管理会计经验研究方法运用的限制。因此,管理会计研究者需要自己通过问卷调查、实验、以及实地访谈寻找数据,这就离不开实务界的参与和支持。西方管理会计的研究历史较长,企业同理论界比较合作,³⁰一般问卷的回收率普遍较高,而且对于研究成果的反馈比较重视。与西方管理会计的起源不同,我国早期管理会计的研究与实务脱离,没有与实务界结成紧密的关系。而另一方面,实务界又迫切需要理论的指导。³¹有鉴于此,我国理论界可以通过课题研究的形式邀请实务界的人员参与,激发他们的积极性,并将研究成果通过他们向实务界传递,争取更多的实务工作者对学术研究的支持,并通过建立与实务界的合作关系推动我国管理会计研究的繁荣和发展。

(二) 加大理论基础的运用

经验研究需要以理论为依托,在理论框架的指导下,我们可以更加深入地了解问题的本质。理论研究还拓宽了我们的视野,帮助我们建立研究假设和解释实证结果。如果没有理论,数据分析和统计检验将是盲目的。经验的假设需要建立在理论的基础之上,而经验的结果也会促使学者们深入思考和总结观察到的事实,进一步升华为理论。因为管理会计的研究不仅仅是基于经济理论,还注重研究行为、组织结构、以及社会环境对管理的影响。因此,需要从经济学、组织行为学、管理学、社会学、心理学等多个方面对其进行研究,综合采用多种理论来揭示问题的实质。因此,国内学者今后应该加强对相关理论的学习和应用。

(三) 以管理控制系统为重点,联系中国实际

管理控制系统是国内外管理会计研究的重点,说明了这一领域对于实务界的重要性。因此,应该围绕管理控制系统对企业实务进行深入的研究。研究要立足于我国企业的实践,早期的学者引入西方管理会计时,往往忽视了其产生的社会经济环境与我国现有实践的差异,从而使我国原有的管理会计实践难以推广或少有成效。³²因此,在进行中国管理会计的经验研究时,我们必须考虑中国特有的制度背景与企业的现实环境,对具有我国特色的管理会计领域进行深入研究,以形成我国自身的管理会计研究体系,真正为我国企业创造价值。

³⁰ 英美等国的管理会计师协会都设有学术研究部,其成员由学术界与实务界共同组成,学术界与实务界比较容易沟通,双方的配合与协调也搞得比较好,案例研究也开展得比较普遍,这一点可以从西方管理会计教科书中所附的大量案例中找到答案(孟焰,1999)。

³¹ 在2006年上海财经大学主办的管理会计研讨会上,实务界的代表明确表示需要理论的指导,尤其是能够真正帮助企业创造价值的理论。

³² 例如,目标成本计算法是以市价倒推成本,并将成本指标分解到各个部门。但是,国内学者对于这种理论是在什么情况下产生出来的,如何结合企业文化来动员全体员工的参与,如何与工程分析、价值分析相结合的研究并不多。结果是企业只知道有方法,但是如何推行却缺乏认识,从而在实践中成效不大。

(四) 注重案例/实地研究, 提倡实验研究

在管理会计发展史上, 理论与实践经常不同步, 而经验研究的方法为此提供了一个有效的解决途径。在经验研究中, 实地调查和案例研究有助于人们更好地了解管理会计的性质, 并已成为西方管理会计研究的主要方法。基于我国特有的制度背景与经济环境, 我们应当发挥案例研究和实地研究的作用, 将先进的实践经验加以总结。但是案例研究和实地研究需要长期的深入企业, 而且要注重研究的深度与规范性, 才能将实践经验上升为理论并纳入到管理会计教学中来。另外还需要学术界建立良好的激励机制,³³才能以案例/实地研究来带动管理会计经验研究的发展。同时要注重实验研究的学习和应用, 正确认识这一研究方法的意义, 实现管理会计研究方法的多样化。

(五) 创办中国的管理会计期刊

对于一门学科的发展, 好的专业期刊无疑能起到巨大的激励作用, 不仅燃起学者们研究的激情, 而且更加有利于对实务界的宣传和指导。与国外的JMAR相比, 国内一直没有专门的管理会计杂志, 这实际上不利于管理会计的研究和发展;³⁴与财务会计、审计相比, 管理会计的论文更难发表。因此, 需要在国内创办一个专门的管理会计期刊, 推动该学科的进步与繁荣, 为中国管理会计研究创造更多的机遇和发展空间。

参考文献

- 陈志斌. 2002. “现代企业成本控制的有效路径——金陵集团塑料厂成本控制案例分析”. 《管理世界》第12期, 128-135。
- 成九燕、秦建华. 2005. “计量经济学在中国发展的轨迹”. 《经济研究》第4期, 116-128。
- 方慧. 2003. “经理人股票期权会计确认问题研究”. 《会计研究》第8期, 36-38。
- 郭永清. 1999. “比利时管理会计的发展及对我国的启示”. 《会计研究》第12期, 41-45。
- 葛燕、卓毅、张朝宓. 2002. “管理会计研究十年回顾”. 《财会通讯》第7期, 12-15。
- 管理会计应用与发展典型案例研究课题组. 2001. “我国集团公司预算管理运行体系的新模式——中原石油勘探局案例研究”. 《会计研究》第8期, 32-42。
- 管理会计应用与发展的典型案例研究课题组. 2001. “作业成本法在我国铁路运输企业应用的案例研究”. 《会计研究》第2期, 31-39。

³³ 成功的案例研究一般时期较长, 短期内难有成果, 国内许多高校学术研究的激励机制是只重数量, 不重质量。因此, 只有完善学术研究的激励机制, 才能有更多深入的案例研究。

³⁴ 中国有《会计研究》、《审计研究》, 但还没有以管理会计研究为主题的期刊, 这不是一种差距和遗憾。

- 管理会计应用与发展的典型案例研究课题组. 2001. “我国集团公司预算管理运行体系的新模式——中原石油勘探局案例研究”.《会计研究》第8期, 32-42。
- 李连军. 2006. “实证会计研究的方法与方法论: 哲学基础与研究范式”.《会计研究》第8期, 24-28。
- 刘运国. 2001.《经验研究方法在现代管理会计研究中的应用》. 中国财政经济出版社。
- 孟焰. 1999. “面向21世纪的中国管理会计”.《会计研究》第10期, 45-49。
- 南京大学会计学系课题组. 2001. “中国企业预算管理现状的判断及其评价”.《会计研究》第4期, 13-27。
- 南京大学会计学系课题组. 2001. “中国企业成本管理方法及其效果的调查分析.”《会计研究》第7期, 44-53。
- 南京大学会计学系课题组. 2001. “责任单位与考评: 中国企业的探索及问题.”《会计研究》第9期, 38-49。
- 南京大学会计学系课题组. 2001. “成本性态管理在中国企业的运用及思考”.《会计研究》第11期, 33-39。
- 潘飞、郭秀娟. 2004. “作业预算研究.”《会计研究》第11期, 48-52。
- 潘秀丽. 2002. “业绩计量标准与管理人员报酬契约”.《会计研究》第7期, 31-35。
- 梯利. 1995.《西方哲学史》.北京商务印书馆。
- 王光远、贺颖奇. 1997. “当代管理会计研究方法的新发展”.《会计研究》第1期, 22-27。
- 杨雄胜等. 2004. “中国会计研究规范问题探讨”.《会计研究》第12期, 29-33。
- 张朝宓、熊焰初. 2006.《当代管理会计研究》.北京大学出版社。
- 张鸣、颜昌军. 2005. “企业成本战略管理与持续发展相关性实证研究”.《会计研究》第7期, 55-60。
- 杨继良. 2005. “国外作业成本法推行情况的调查综述”.《会计研究》第7期, 81-85。
- 张朝宓、苏文兵. 2001. “会计研究试验方法”.《会计研究》第3期, 43-45。
- Abernethy, M. A. and Vagnoni, E. (2004), ‘Power, organization design and managerial behaviour’, *Accounting, Organizations and Society* 29(3-4): 207-225.
- Anderson, S. W., Hesford, J. W., and Young, S. M. (2002), ‘Factors influencing the performance of activity based costing teams: A field study of ABC model development time in the automobile industry’, *Accounting, Organizations and Society* 27(3): 195-211.
- Briers, M. and Chua, W. F. (2001), ‘The role of actor-networks and boundary objects in management accounting change: a field study of an implementation of activity-based costing’, *Accounting, Organizations and Society* 26: 237-269.
- Covaleski *et al.* (2003), ‘Budgeting research: Three theoretical perspectives and criteria for selective integration’, *Journal of Management Accounting Research* 15: 3-49.
- Fisher, J. G., Frederickson, J. R., and Pfeffer, S. A. (2000), ‘Budgeting: An experimental investigation of the effects of negotiation’, *The Accounting Review* 75(1): 93-114.
- Gerdin, J. (2005), ‘Management accounting system design in manufacturing departments: an empirical investigation using a multiple contingencies approach’, *Accounting, Organizations and Society* 30: 99-126.

- Ittner, C. D. and Larcker, D. F. (1998), 'Are non-financial measures leading indicators of financial performance? An analysis of customer satisfaction', *Journal of Accounting Research* 36: 1–35.
- Ittner, C. D. and Larcker, D. F. (2001), 'Assessing empirical research in managerial accounting: a value-based management perspective', *Journal of Accounting and Economics* 32: 349–410.
- Lillis, A. M. and Mundy, J. (2005), 'Cross-sectional field studies in management accounting research: closing the gaps between surveys and case studies', *Journal of Management Accounting Research* 17: 95–118.
- Mensah *et al.* (2004), 'Does managerial accounting research contribute to related disciplines? An examination using citation analysis', *Journal of Management Accounting Research* 16: 163–181.
- O'Connor, N. G., Chow, C. W., and Wu, A. (2004), 'The adoption of "Western" management accounting/controls in China's state-owned enterprises during economic transition', *Accounting, Organizations and Society* 29(3–4): 349–375.
- Scapens, R. W. and Bromwich, M. (2001), 'Management Accounting Research: the first decade (Editorial Report)', *Management Accounting Research* 12(2): 245–254.
- Shields, M. D. (1997), 'Research in Management Accounting by North Americans in the 1990s', *Journal of Management Accounting Research* 9: 3–61.
- Wouters, M., Anderson, J. C., and Wynstra, F. (2005), 'The adoption of total cost of ownership for sourcing decisions: a structural equations analysis', *Accounting, Organizations and Society* 30(2): 167–191.
- Zimmerman, J. L. (2001), 'Conjectures Regarding Empirical Managerial Accounting Research', *Journal of Accounting and Economics* 32: 411–427.

A REVIEW OF EMPIRICAL RESEARCH ON MANAGEMENT ACCOUNTING¹

Fei Pan,² Yue Wang,³ and Hongbo Shen⁴

ABSTRACT

For nearly 30 years, since the end of the 1970s, Chinese scholars have been studying the Western knowledge system of management accounting. From the initial translation of foreign academic papers to contemporary case and survey studies incorporating Chinese company practices, the quality of management accounting research in China has improved dramatically. But when compared with the West, there is still a wide gap between the two. Based on management accounting papers published in the eight highest-ranking academic journals in China and overseas from 2001 to 2005, we compare the domestic management accounting papers with the overseas papers and analyse the differences between these studies, and the reasons for these differences, with a special focus on the application of empirical research methods. We find that the gap between Chinese and Western management accounting research lies in the application of empirical research methodology. In particular, the gap results from weaknesses in five aspects including the data sources, theoretical bases of research, research topics, research methodology, and the use of questionnaire survey.

Keywords: Management Accounting, Empirical Research, Difference Analysis

¹ This paper is the milestone result of the major project of the Key Research Institute of Humanities and Social Science under the Ministry of Education (Project No. 05JJD630002), the project of the National Social Science Foundation (Project No. 06BJY060), the project of the National Natural Science Foundation (Project No. 70671063), and part of the "211 Projects" of the Eleventh Five-Year Plan of Shanghai University of Finance and Economics (project title: management accounting control systems and value creation). We thank Professor Yuming Hu for his valuable suggestions provided at the 2006 Annual Meeting of Accounting Society of China.

² Professor of Shanghai University of Finance and Economics, Vice Dean of Accounting Department. Address: No. 777 Guo Ding Road, Shanghai. Post Code: 200433; Tel: 021-65904714, 13321825907. E-mail: panfei@mail.shufe.edu.cn.

³ Ph.D. student in accounting at Shanghai University of Finance and Economics. Address: No. 777 Guo Ding Road, Shanghai. Post Code: 200433. Tel: 13482010822. E-mail: wangyue3976@126.com.

⁴ Post doctor at Tsinghua University. Address: School of Economics and Management, Tsinghua University. Post Code: 100084. Tel: 13816173416. Email: shenhb@sem.tsinghua.edu.cn.

I. INTRODUCTION

As China began its economic reforms at the end of the 1970s, the academic research environment was also undergoing various changes. Domestic scholars started to pay attention to the trend in research into Western economic theories.⁵ From the initial introduction and translation of foreign studies to current case and survey studies incorporating Chinese company practices, the methods used in management accounting research are no longer limited to the normative approach, and the fields of research continuously expand and reflect Chinese concerns. Since in the West, research on management accounting is conducted against a background of the industrialisation of production and is concerned with the characteristics of enterprises and with human behaviour, this research always emphasises practical implementation and adopts the empirical approach. Management accounting research started fairly late in China, so practice and theory do not match properly. This mismatch casts a shadow on the application of empirical research. Compared with management accounting papers published in top overseas journals, domestic management accounting papers are far from satisfactory in terms of quantity and quality. Currently, most studies on management accounting use empirical methods. To improve the quality of management accounting research, we should examine the *status quo* of empirical research on management accounting in China, the gap between domestic and overseas research, and the causes of this gap.

At present, there are few literature reviews about the *status quo* of domestic management accounting research. In addition, existing reviews simply describe the research topics and quantity of research but never discuss the *status quo* of management accounting research in China from the perspective of research methodology. No paper has ever tried to find out the difference and analyse the gap between domestic and overseas studies or to explain what lies behind the gap.

In order to understand the differences in management accounting research methods between China and the West, we adopt a method of literature review that compares management accounting research papers published in the top four domestic journals with those in the top four overseas journals from 2001 to 2005. According to the statistical analyses on the proportions of published management accounting papers and the research methods and topics, we find that the absolute quantity and the relative proportion of overseas management accounting papers are both significantly higher than those of domestic papers; non-empirical methods dominate in Chinese research, while abroad there are almost twice as many empirical studies as non-empirical ones. Regarding research topics, both domestic and overseas management accounting research focuses on management accounting systems; the differences lie mainly in the research methods. We look at the differences in the application

⁵ In the 1950s, China did adopt a certain kind of “responsibility accounting”, which at that time was not called management accounting. In the late 1970s, some scholars began to translate and introduce advanced methods of management accounting.

of empirical studies between domestic and overseas management accounting research from five angles: data sources, theoretical bases, research topics relating to management control systems, the application of empirical methods, and how questionnaire surveys are carried out. We not only examine the differences in the application of empirical studies between domestic and overseas management accounting research, but we also investigate the causes of those differences, and we provide constructive suggestions for future domestic research on management accounting.

II. SAMPLE SELECTION AND DIFFERENCE ANALYSIS

In order to investigate the differences in the application of research methods between domestic and overseas studies on management accounting, we choose two samples of management accounting papers, representing domestic and overseas research respectively, and then analyse the differences between the two.

2.1 Sample Selection

We select samples based on the reputation of journals and the criteria for determining what can be defined as a management accounting paper.

2.1.1 Journal Selection

Chinese academics generally accept that *Accounting Research* is one of the best domestic accounting journals, and one that can anticipate trends in domestic accounting research. Since the 1980s, *Accounting Research* has published many papers describing achievements of overseas accounting research. These papers introduce the reader not only to advanced research methods but also to inspiring research topics. Another two journals, *Management World* and *Economic Research Journal*, mainly publish papers relating to management and economics. Although they are not exclusively dedicated to accounting, they publish high-quality papers on accounting issues as well.⁶ Relevant papers from both journals have therefore been sampled. *China Accounting and Finance Review* is also a very important journal in finance and accounting, and one which prefers empirical research and always keeps up with mainstream Western accounting and finance research. We believe that these four journals lead the way in domestic accounting research in terms of research methods and topics. Although there are many other domestic accounting journals, their papers are not of a high standard. If we select papers from accounting journals only, such as *Accounting Research*, it is not possible to compare the domestic sample with the overseas one in terms of quality. Moreover, we are interested in trends in the development of management accounting research, and these can be more accu-

⁶ *Management World* prefers papers related to enterprise management or economics. The *Economic Research Journal* attaches most importance to economic papers. As far as the research methodology is concerned, both journals prefer empirical research. Such preference leads to the fact that accounting papers only occupy a small portion of total published papers.

rately demonstrated by these authoritative journals; we therefore choose management accounting papers from these four journals as the domestic sample.

The scope for sampling is broader for overseas papers. In view of representativeness and authoritativeness, we select three leading accounting journals that are recognised internationally to have a solid influence on accounting research. They are *The Accounting Review* (AR), the *Journal of Accounting and Economics* (JAE), and *Accounting, Organizations and Society* (AOS).⁷ In addition, another renowned journal specialising in management accounting, the *Journal of Management Accounting Research* (JMAR), is also selected. These four journals have good international reputations.⁸ We therefore choose management accounting papers published in these four journals as the overseas sample.

2.1.2 Management Accounting Paper Selection

To select the sample papers, we should first determine the contents and topics of management accounting research. Based on the classification of Shields (1997) and Scapens and Bromwich (2001), we classify management accounting papers into seven categories, namely management control systems, cost accounting, cost management, management accounting theory system, capital budgeting and investment decisions, strategic management accounting, and others, of which the category management control systems is further divided into incentives, budgeting, performance measurement, transfer pricing, and integrated control systems. According to the essential principle that management accounting should create value for enterprises, we select papers within the seven categories. If the papers are related to financial accounting issues, such as incentive mechanisms, we will determine whether they are relevant by considering whether the theory and perspective applied are within the scope of management accounting.⁹ If the research involves accounting recognition, measurement, reporting, or disclosure, we will exclude the paper from the sample.

The final statistical results are shown in Table 1.

⁷ In the paper “Does managerial accounting research contribute to related disciplines? An examination using citation analysis”, Mensah *et al.* (2004) took the three journals as the research sample, too. They considered that these journals are the most reputable in accounting.

⁸ In the paper “Research in Management Accounting by North Americans in the 1990s”, Shields (1997) adopted the above-mentioned journals to investigate the status of management accounting research in North America from 1990 to 1996.

⁹ Take the following two papers published in *Accounting Research* for example: “Research on the Accounting Recognition of Manager Stock Options” (Fang, 2003) and “Criteria for Performance Measurement and Manager Compensation Contracts” (Pan, 2002). The former discusses the recognition of an incentive mechanism and is classified as a paper on financial accounting; the latter introduces the design of performance measures of an incentive mechanism and is classified as a paper on management accounting.

Table 1 Distribution of Management Accounting Papers

Panel A: Sample Paper Distribution												
Year	AR ₁ *	JAE	AOS	JMAR	Sub-total	Percentage	AR ₂	ERJ	MW	CAFR	Sub-total	Percentage
2001	29	18	32	6	85	16.28%	128	138	143	12	421	17.51%
2002	47	16	33	10	106	20.31%	124	130	204	12	470	19.54%
2003	42	18	31	10	101	19.35%	137	122	193	14	466	19.38%
2004	46	27	34	10	117	22.41%	192	151	178	13	534	22.20%
2005	47	26	33	7	113	21.65%	182	134	186	12	514	21.37%
Total	211	105	163	43	522	100%	763	675	904	63	2405	100%
Percentage	40.42%	20.11%	31.23%	8.24%	100%		31.73%	28.07%	37.59%	2.62%	100%	

Panel B: Management Accounting Paper Distribution												
Year	AR ₁	JAE	AOS	JMAR	Sub-total	Percentage	AR ₂	ERJ	MW	CAFR	Sub-total	Percent
2001	4	5	10	6	25	17.02%	13	0	1	1	15	13.04%
2002	7	3	14	10	34	24.11%	12	0	7	0	19	16.52%
2003	8	2	13	10	33	23.40%	14	1	5	1	21	18.26%
2004	7	0	10	10	27	19.15%	27	1	7	0	35	30.43%
2005	3	0	12	7	22	15.60%	12	4	9	0	25	21.74%
Total	29	10	59	43	141	100%	78	6	29	2	115	100%
Percentage	20.57%	7.09%	41.84%	30.50%	100%		67.83%	5.22%	25.22%	1.74%	100%	

Panel C: Proportion of Management Accounting Papers												
Year	AR ₁	JAE	AOS	JMAR	Sub-total	Percentage	AR ₂	ERJ	MW	CAFR	Sub-total	Percentage
2001-2005	13.74%	9.52%	36.20%	100%	27.01%	10.22%	0.89%	3.21%	3.17%	4.78%		

Panel D: Proportion of Management Accounting Papers (excluding JMAR and ERJ)										
Year	AR ₁	JAE	AOS	Sub-total	Percentage	AR ₂	MW	CAFR	Sub-total	Percentage
2001-2005	13.74%	9.52%	36.20%	20.50%	10.22%	3.21%	3.17%	6.30%		

* Meanings of Abbreviations.

AR₁ = *The Accounting Review*; AR₂ = *Accounting Research*; AOS = *Accounting, Organizations and Society*; ERJ = *Economic Research Journal*; JAE = *Journal of Accounting and Economics*; JMAR = *Journal of Management Accounting Research*; MW = *Management World*; CAFR = *China Accounting and Finance Review*.

2.2 Sample Difference Analysis

To understand the *status quo* of contemporary management accounting research methodology, we choose management accounting papers published in AR, JAE, AOS, and JMAR as well as in the four domestic journals from 2001 to 2005 to constitute our research sample.¹⁰ First, we compare domestic papers with those overseas in terms of the following two aspects.

2.2.1 Distribution by Proportion

Journals have their own historical backgrounds, styles, and preferences. For example, AR is a comprehensive journal and publishes papers on accounting, finance, and auditing, somewhat similar to the domestic journal *Accounting Research*. JAE is similar to the *Economic Research Journal*, which focuses exclusively on studies on economic theories. AOS covers not only management accounting but also finance, management, and economics, in a similar way to *Management World*. JMAR is an overseas journal specialising in management accounting; as there is no comparable journal in China, we choose CAFR as its peer in view of the latter's reputation. The quantity of papers is inevitably different between the two samples.¹¹ To avoid the mistake of using absolute values for comparison, we use relative percentages to compare the differences in various aspects in order to control for the influence caused by the difference in absolute quantity.

The statistical results (Table 1) show that JMAR publishes the highest proportion of management accounting papers among the four overseas journals, reaching 100 per cent. The proportion in AOS reaches 36.20 per cent. Although the proportions of management accounting papers in AR and JAE are lower, they also reach about 10 per cent. In China, *Accounting Research* publishes the highest proportion of management accounting papers (10.22 per cent). The proportions in the other three journals are 0.89 per cent (*Economic Research Journal*), 3.21 per cent (*Management World*), and 3.17 per cent (CAFR), respectively. Obviously, management accounting papers account for a fairly low proportion in domestic journals. A possible reason for this is that domestic empirical studies on management accounting set out late and develop at a relatively slow pace. Meanwhile, the major domestic journals advocate convergence with international academic research standards and prefer papers adopting the empirical approach.¹² As a result, both the absolute quantity and relative proportion of published papers are quite small. To control for the sample selection bias, we recalculate the published proportions of management accounting papers after excluding JMAR and ERJ (Panel D, Table

¹⁰ Finally, we exclude conference summaries and book reviews to obtain 256 sample papers.

¹¹ This implies that the scale and quality of domestic management accounting research are generally lower than those of overseas research. The quantity of high-quality papers in China is relatively lower.

¹² Except *Accounting Research*, which has published many non-empirical papers, the other three domestic journals almost publish empirical papers only.

1).¹³ The results show that the overseas proportion reaches 20.50 per cent, which is still much higher than the domestic average level of 6.3 per cent (Panel D, Table 1). This shows that there is a big gap in the proportion of published management accounting papers between the domestic and overseas journals.

2.2.2 Distribution by Year

As shown in Table 2, the lowest proportion of management accounting papers published in overseas journals occurs in 2005 at 19.47 per cent, and the highest in 2003 at 32.67 per cent. On the other hand, the domestic lowest proportion occurs in 2001 at 3.56 per cent, and the highest in 2004 at 6.55 per cent. Over the five years, the proportion of management accounting papers published in overseas journals is much higher than that in domestic journals. The overseas proportion is 27.01 per cent, while the domestic proportion is only 4.78 per cent. Similar results are obtained even after excluding JMAR and ERJ (Panel D, Table 1). The gap, though narrower, remains of a very large magnitude. These facts indicate that the level of and importance attached to management accounting research in China obviously lag behind those overseas. On the whole, the absolute quantity and proportions of published management accounting papers are both evenly distributed over the years (Panel A, Table 2).¹⁴ The proportion figures for the overseas sample fluctuate slightly and reach rock bottom at 19.47 per cent in 2005.¹⁵ While the domestic proportions are more stable and stay around 5 per cent, they reach a peak at 6.55 per cent in 2004. Therefore, as shown by the trend line of development in management accounting research, there is a big gap between the domestic and overseas samples.

2.3 Classification and Comparison of Research Methods

Some domestic scholars believe that the current arguments about research methodology derive from epistemology, which is a study of true knowledge and means of knowledge acquisition (Li, 2006). Modern philosophy is classified as rationalism and empiricism based on the sources or rules of knowledge acquired from sense

¹³ JMAR only publishes management accounting papers. ERJ publishes the least number of management accounting papers among the four domestic journals. To eliminate sample bias, we calculate the proportions of published management accounting papers after excluding JMAR and ERJ, and our conclusions still hold. However, we still use papers in all eight journals as our research sample to better demonstrate the differences in methodology and topics between domestic and overseas management accounting research.

¹⁴ Both AR and CAFR are published quarterly. As AR expanded pages in 2002, the number of published papers increased in that year. AOS issues eight volumes each year. JMAR publishes one issue each year, but expanded pages in 2002. The domestic journal *Accounting Research* also expanded pages in 2004, so the number of published papers obviously increased. JAE increased its number of issues published each year from three to four in 2004.

¹⁵ JAE has published more papers since 2004 but with fewer management accounting papers. As a result, the proportion of published management accounting papers is the lowest in 2005.

Table 2 Annual Proportions of Published Management Accounting Papers

Panel A: Including JMAR and ERJ						
Year	Overseas			Domestic		
	Total published papers	Management accounting papers	Proportion	Total published papers	Management accounting papers	Proportion
2001	85	25	29.41%	421	15	3.56%
2002	106	34	32.08%	470	19	4.04%
2003	101	33	32.67%	466	21	4.51%
2004	117	27	23.08%	534	35	6.55%
2005	113	22	19.47%	514	25	4.86%
Total	522	141	27.01%	2405	115	4.78%

Panel B: Excluding JMAR and ERJ						
Year	Overseas			Domestic		
	Total published papers	Management accounting papers	Proportion	Total published papers	Management accounting papers	Proportion
2001	79	19	24.05%	283	15	5.30%
2002	96	24	25.00%	340	19	5.59%
2003	91	23	25.27%	344	20	5.81%
2004	107	17	15.89%	383	34	8.88%
2005	106	15	14.15%	380	21	5.53%
Total	479	98	20.50%	1730	109	6.30%

Panel C: Including JMAR and ERJ

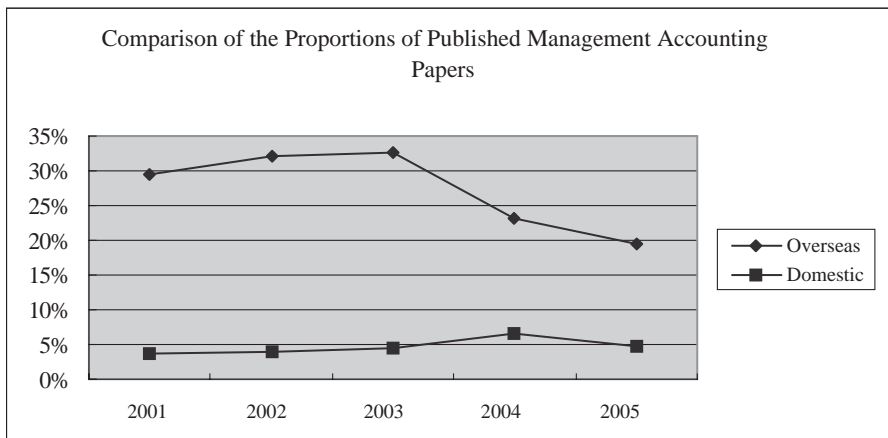
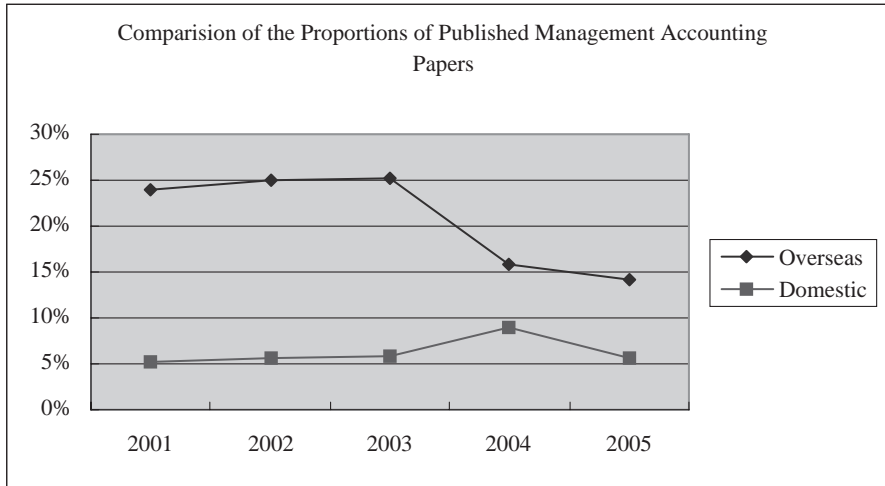


Table 2 *Continued*

Panel D: Excluding JMAR and ERJ



or experience. According to rationalism, there is a certain relation between cause and effect. If we know the cause, we can determine the effect immediately by thinking and reasoning without any experience. Empiricism takes the view that the only purpose of science is to discover the rules of nature, and that this is achieved through observation and experience. Therefore, the methodology of research on modern management accounting can be divided into two categories:

a. General empirical research (including positive experience)

Empirical research is a general term used for describing specific research methods that explain and predict objective phenomena, including archival studies, surveys, experimentation, and field studies (Zhang and Xiong, 2006).¹⁶ Empirical research differs from normative research in that it pays more attention to what the practice is rather than what the practice should be. Empirical research is neutral, without value judgement, and emphasises hypothesis testing.

b. Non-empirical research (including theoretical research)

This covers methods other than empirical research, including analytical research, normative research, and optimisation. Among these methods, normative research based on certain value judgements focuses on the consequences of economic policies to provide policy suggestions and establish behavioural criteria through logical reasoning. Normative research is also the predominant research method employed in China. As research methodology develops, much analytical research emerges overseas. Analytical research is almost exclusively based on the agency theory as

¹⁶ This classification follows Shields (1997).

well as theories and models on production economics (Shields, 1997). It is founded on strict academic hypotheses and model deductions, and is the bridge connecting theory with positive research. We divide non-empirical research into analytical research and other research including normative research.

We therefore divide research methods into two groups: one adopting the empirical approach and the other adopting non-empirical approaches (Table 3).¹⁷

In terms of the quantity and proportion of management accounting papers published domestically (Table 3), we find that empirical research lags behind non-empirical research in China. The former accounts for 53.04 per cent and the latter for 46.96 per cent. In contrast, overseas journals give priority to empirical research, which accounts for 63.12 per cent or is 1.7 times as great as the quantity of non-empirical research. Compared with its mainstream status in overseas journals, empirical research in China is far from predominant.

As shown by the trend lines (Panel D, Table 3), the empirical approach is always preferred to the non-empirical approach by overseas researchers, while domestic empirical studies show no obvious predominance. In addition, we note the rise of analytical research (Panel B, Table 3), which accounts for 53.85 per cent of the overseas non-empirical research, and only 6.56 per cent in China. In other words, the application of the analytical method is in its infancy in China, and thus the quality of domestic analytical research cannot match the quality of that carried out overseas.¹⁸ Meanwhile, the number of empirical research papers is slightly higher than that of non-empirical research papers on management accounting in China from 2001 to 2003. The reason for this is that the domestic sample publishes more papers on case studies during this period.¹⁹ In 2005, the upsurge of empirical research in the economic and accounting academic world also affected management accounting research, leading to more surveys and archival studies during that year, and hence increasing the quantity and proportion of empirical research papers.²⁰

¹⁷ This is different from the classification by Shields (1997), which includes the archival, case and experimental approaches. Domestic disputes over research methods are mainly concerned with philosophical bases. Such disputes reflect differences in culture and ideology between China and the West. The classification of Shields (1997) is in fact one specific form of empirical research. Hence, we compare the domestic and overseas research approaches in terms of methodology. In latter sections, we will analyse the differences in the application of empirical research methods based on the classification of Shields.

¹⁸ This may be due to the fact that accounting scholars in China are not good at advanced mathematics and statistics.

¹⁹ Typical examples may include the following: "Efficient Means of Cost Control for Modern Enterprises" by Zhibin Chen in *Management World* in 2002; "Case Studies on the Application of Activity-based Costing in China's Railway Transport Firms" by Nanjing University in *Accounting Research* in 2001; and "The Operable Budgeting Management Systems in Chinese Business Groups" by Nanjing University in *Accounting Research* in 2001.

²⁰ For example, "Empirical Research on the Correlation between Enterprises' Strategic Cost Management and Continuous Development" by Ming Zhang and Changjun Yan in *Accounting Research* in 2005 adopts the approach of the questionnaire survey. "Investigation about Overseas Activity-Based Costing Applications" by Jiliang Yang in *Accounting Research* in 2005 uses archival research, where the data are taken from overseas databases.

Table 3 *Status Quo* of Management Accounting Research Methodology

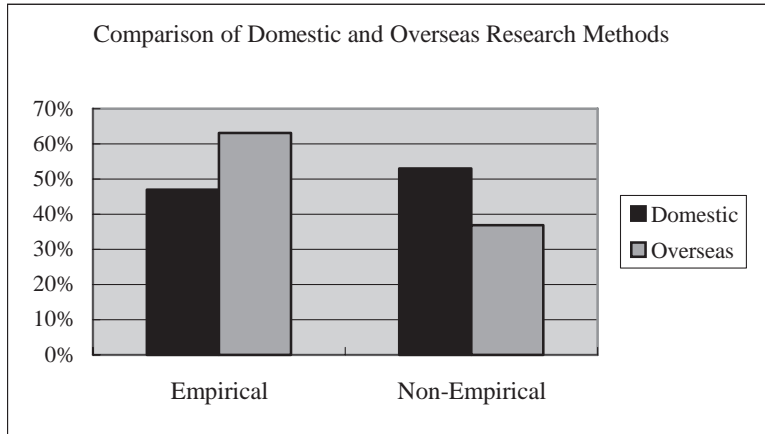
Year	Domestic						Overseas		
	Empirical		Non-Empirical		Percentage	Empirical	Percentage	Non-Empirical	Percentage
	Count	Percentage	Count	Percentage		Count	Percentage	Count	Percentage
2001	8	53.33%	7	46.67%		16	64.00%	9	36.00%
2002	10	52.63%	9	47.37%		19	55.88%	15	44.12%
2003	11	52.38%	10	47.62%		17	51.52%	16	48.48%
2004	11	30.56%	24	69.44%		20	74.07%	7	25.93%
2005	14	56.00%	11	44.00%		17	77.27%	5	22.73%
Total	54	46.96%	61	53.04%		89	63.12%	52	36.88%

Year	Domestic						Overseas		
	Others		Analytical		Percentage	Others	Percentage	Analytical	Percentage
	Count	Percentage	Count	Percentage		Count	Percentage	Count	Percentage
2001	7	100%	0	0%		5	55.56%	4	44.44%
2002	8	88.89%	1	11.11%		6	40.00%	9	60.00%
2003	8	80.00%	2	20.00%		8	50.00%	8	50.00%
2004	23	95.83%	1	4.17%		2	28.57%	5	71.43%
2005	11	100%	0	0%		3	60.00%	2	40.00%
Total	57	93.44%	4	6.56%		24	46.15%	28	53.85%

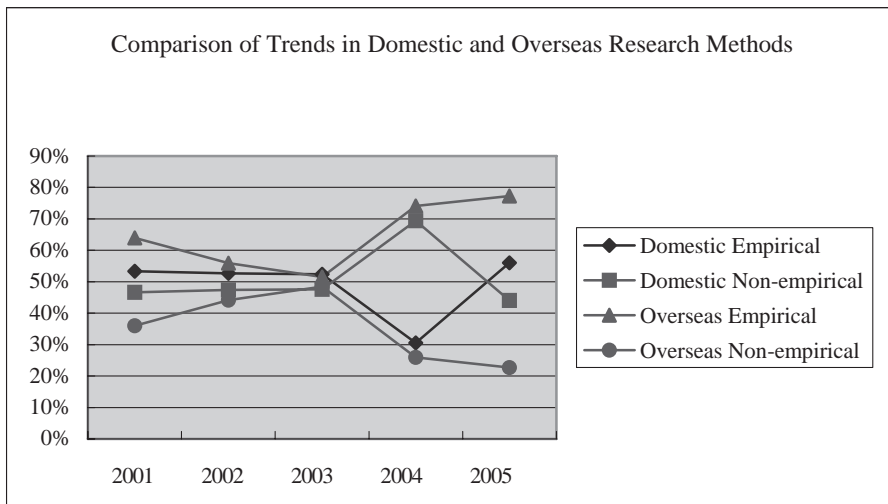
Panel B: Comparison of Analytical Studies and Other Research

Table 3 *Continued*

Panel C: Comparison of Empirical and Non-Empirical Research



Panel D: Comparison of Trends in Domestic and Overseas Research Methods



2.4 Comparison of Empirical Research Topics

By comparing the quantity and proportion of management accounting papers published in sample journals, we can find out whether any difference exists in research topics between the domestic and overseas samples. Shields (1997) classifies the topics of management accounting research into seven fields, including management control systems, cost accounting, cost management, systems of management accounting theories, capital budgeting and investment decisions, strategic

management accounting, and others. Among the seven fields, “others” covers the emerging fields of management accounting, such as environmental management accounting in China and behavioural management accounting in overseas research. However, considering that many strategic management accounting papers were published during the sample period in China, we separate strategic management accounting papers from the others. After classification, we find that overseas management accounting research emphasises the same topic as domestic research. Both focus on management control systems (Panel B, Table 4). Domestic scholars also carry out research in the other fields of management accounting. In conclusion, there is little difference between the topics of overseas and domestic management accounting research. The gap in research quality lies in the research methodology. Scientific research methods not only provide the source of innovation for management accounting research but also enhance the efficiency and validity of research. Therefore, the research methodology is of great significance to the development of management accounting.

All in all, domestic management accounting studies are not dominated by empirical research, and there remains a long way to go to catch up with the overseas empirical studies. Given the special background of China, the application of empirical research implies to a great extent that management accounting research has benefited accounting practices and created value for corporations, because empirical research is relatively good at testing the effect of theory on practice and ultimately validating the theory. By comparing domestic empirical studies with those overseas and analysing the differences between the two, we can help to improve the methodology and quality of domestic management accounting research.

III. EXPLANATIONS OF DIFFERENCES IN EMPIRICAL MANAGEMENT ACCOUNTING RESEARCH

Since management accounting emphasises practice, management accounting research requires a good few careful investigations, reviews and interviews, and the scientific design of experiments. The information reflecting management accounting practices should be acquired and scientifically analysed. Proper methods like field or case studies, surveys, or experimental studies should be applied in order to improve the guidance provided to practitioners. Therefore, empirical research has more academic value than normative research in terms of the interpretation and forecast of management accounting practices. We find that the differences between overseas and domestic empirical research on management accounting can be attributed to five factors, as elaborated below.

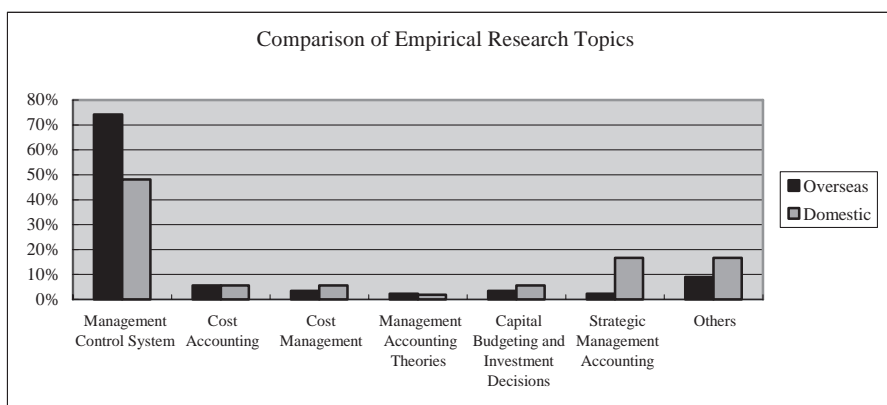
3.1 Comparison of Data Sources

We divide the data sources into four categories. The results show that the data used in domestic as well as overseas management accounting research are mainly collected through self-investigation. These data account for 41 per cent and 53.93 per

Table 4 Comparison of Research Topics

Panel A: Topics	Quantity			
	Overseas	Percentage	Domestic	Percentage
Management Control System:				
Incentives	16	17.98%	12	22.22%
Budgeting or budgets	7	7.87%	5	9.26%
Performance measurement	19	21.35%	7	12.96%
Transfer pricing	1	1.12%	0	0%
Integrated control system	23	25.84%	2	3.70%
Sub-total	66	74.16%	26	48.15%
Cost Accounting:				
Cost accounting theories	1	1.12%	0	0%
Activity-based costing	4	4.49%	3	5.56%
Sub-total	5	5.62%	3	5.56%
Cost Management:				
JIT	1	1.12%	0	0%
Quality management	0	0%	1	1.85%
Standard cost	0	0%	0	0%
Integrated cost management	2	2.25%	2	3.70%
Sub-total	3	3.37%	3	5.56%
Management Accounting Theories	2	2.25%	1	1.85%
Capital Budgeting and Investment Decisions	3	3.37%	3	5.56%
Strategic Management Accounting:				
Value chains	1	1.12%	2	3.70%
Value management	1	1.12%	6	11.11%
Strategic cost management theories	0	0%	1	1.85%
Sub-total	2	2.25%	9	16.67%
Others	8	8.99%	9	16.67%
Total	89	100%	54	100%

Panel B:



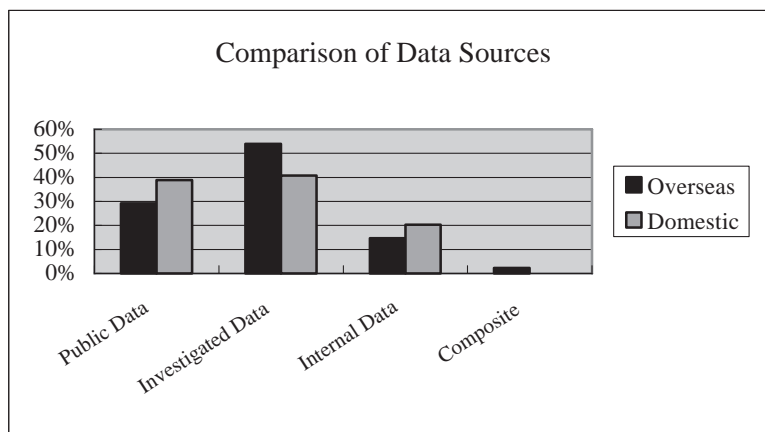
cent of the overall domestic and overseas research data respectively, indicating that since management accounting research is usually conducted based on internal data, the researchers need to collect data via different channels. With the development of the Internet, increasingly, companies disclose their financial and non-financial information on the Web, which enables researchers to obtain the internal data of a company from a public channel. However, as shown in Panel B of Table 5, the percentage of data collected through self-investigation is lower in domestic research than in overseas research. The possible reasons for this are that collection of internal data requires more resources, and studies using questionnaire surveys are not popular in China.

In addition, using composite data can overcome the weaknesses resulting from a small sample size and data inconsistency. Although only a small fraction of overseas management accounting research uses composite data, the explorations in this area are worth our attention. For example, Ittner and Larcker (1998) test the relationship between customer satisfaction and future financial performance based on the customer data of a telecommunications company, the data from a branch of a bank, and the public data of a listed company. Despite the differences

Table 5 Comparison of Data Sources

Panel A:				
Data Sources	Overseas	Percentage	Domestic	Percentage
Public Data	26	29.21%	21	38.89%
Investigated Data	48	53.93%	22	40.74%
Internal Data	13	14.61%	11	20.37%
Composite	2	2.25%	0	0%
Total	89	100%	54	100%

Panel B:



between these three groups of data, the statistical tests reach the same conclusions, which implies that differences in samples do not affect the results, and thus the conclusions are more convincing. Meanwhile, the management accounting papers in China mainly rely on public data. Such a heavy dependency might constrain the research to certain special areas; for instance, research on integrated control systems or on cost management depends on internal data rather than public data. We therefore suggest that domestic scholars find more channels for obtaining internal data to improve the research quality and to expand research topics.

3.2 Comparison of Theoretical Bases

As far as theoretical bases are concerned (Table 6), Western empirical research on management accounting usually applies one or more theories of economics, organisational behaviour, psychology, or sociology. Among these theories, those of economics, organisational behaviour, and management are most widely applied; theories of economics are applied in 33 papers, theories of organisational behaviour in 12 papers, and theories of management in 9 papers. Shields arrived at similar results in 1997. The proportion of economic theories applied in domestic research is almost the same as that in overseas research. This finding can be attributed to two factors. First, accounting research methods are derived from methodologies used in economics. Second, accounting theories are based on different branches of economic theory, such as institutional economics, information economics, and econometrics. In other words, economic theories have quite a deep impact on management accounting research. However, other management accounting theories should also be applied because it is difficult to reveal the nature of management accounting practice using economic theories alone.²¹ A solid study of management accounting requires a comprehensive theoretical basis.

As indicated by Table 6, Western studies apply a much higher proportion of theories of organisational behaviour, psychology, and management than does domestic research. Chinese research applies a higher proportion of strategic management theory than does overseas research. But little research in China applies theories of organisational behaviour or sociology. This reflects the fact that the theoretical bases of domestic management accounting research are fairly weak. More efforts are needed to overcome this weakness for future management accounting research in China.

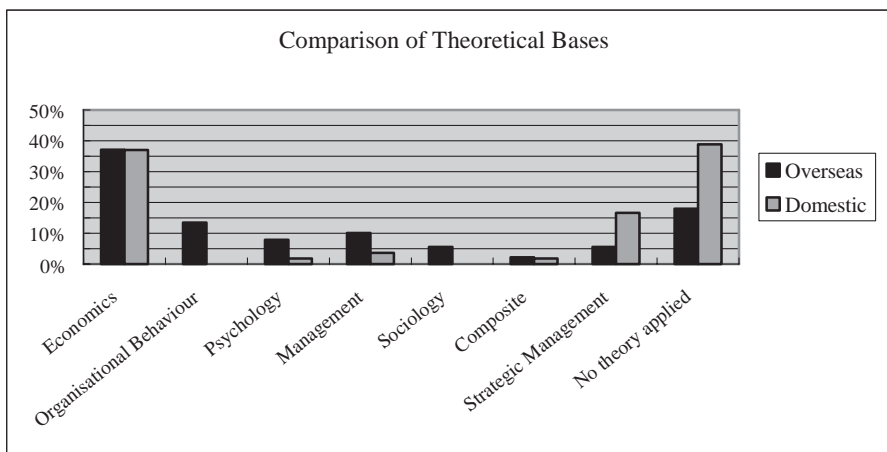
In addition, 38.89 per cent of domestic empirical research on management accounting is not based on any theory, which is more than double the proportion in overseas research (17.98 per cent). We realise that the weakness in the application of technical methods contributes in part to the gap between domestic and overseas research. Therefore, domestic scholars should overcome their limitations

²¹ For example, Covalleski *et al.* (2003) discuss the application of empirical research in budget management from the perspectives of economics, psychology, and sociology.

Table 6 Comparison of Theoretical Bases

Panel A:				
Theoretical Bases	Overseas	Percentage	Domestic	Percentage
Economics	33	37.08%	20	37.04%
Organisational Behaviour	12	13.48%	0	0%
Psychology	7	7.87%	1	1.85%
Management	9	10.11%	2	3.70%
Sociology	5	5.62%	0	0%
Composite	2	2.25%	1	1.85%
Strategic Management	5	5.62%	9	16.67%
No theory applied	16	17.98%	21	38.89%
Total	89	100%	54	100%

Panel B:



in theoretical studies by broadening their knowledge in various theories apart from those of economics so as to strengthen the theoretical basis of their research in order to achieve international standards.

3.3 Comparison of Empirical Research Methods

The application of empirical research methods reflects to some extent the change in research quality. Based on the classification by Shields, we analyse the specific methods used in empirical research. The results show that there is no significant difference in the proportion of questionnaire investigations between Chinese and overseas research, but domestic research mainly adopts the archival approach. In fact, management accounting research requires internal data rather than public data because research topics are limited if public data are used. Excessive utilisation of public data will prevent the research from exploring the internal problems

of an organisation. As for field or case studies, thanks to the encouragement given by the Ministry of Finance, which initiated typical case studies on the application and development of management accounting in 1999, 29.63 per cent of domestic research adopts the field or case study approach, which is higher than the proportion in overseas research (15.73 per cent). When the field or case study approach is adopted in management accounting research, scholars need to look into the internal systems of an organisation. Consequently, the scholars may uncover the problems that will attract the attention of the practitioners. They may also raise creative assumptions or hypotheses and provide evidence for them (Guo, 1999). By using the data of their cases to expand the samples, scholars can prove the universality of the issues and enhance the significance of their studies.²² Nevertheless, for domestic research, cases are mainly used in normative or descriptive papers, and are used neither to prove assumptions nor to make qualitative analyses. These papers just focus on “telling a story”.²³ In contrast, overseas research papers are usually based on their own theoretical frameworks and then collect data from cases to prove the theories, while deeper research will also include tests of theoretical assumptions.²⁴

In addition, there is a large gap between domestic and overseas experimentation research. Experimentation researchers will design experiments based on the essence of a problem and control changes in some environmental factors to simplify the experimental environment. By observing repeatable experimental results, researchers can discover disciplined research methods.²⁵ For management accounting research, experimental methods are often used to examine budgets, incentive mechanisms, and transfer pricing. However, experimentation research faces more difficulties than other empirical research does because the former needs not only knowledge of economics, management theory, accounting, and finance but also the application of psychological theories. Meanwhile, experimentation requires money, many participants, and a laboratory environment with a computer network. Unfortunately, it is usually hard to gain acceptance for the conclusions of experimentation research

²² Professor Anne Wu from Taiwan has broadened the data source for future research after the successful activity-based costing (ABC) case study on a hospital.

²³ The paper entitled “Case Study on the Application of Activity-Based Costing in Chinese Railway Transport Firms” (*Accounting Research* 2001) describes the application of ABC in the railway industry. The paper entitled “The Operable Budgeting Management Systems in Chinese Business Groups” (*Accounting Research* 2001) explains the characteristics of budgeting management systems in corporations. They are both descriptive case studies.

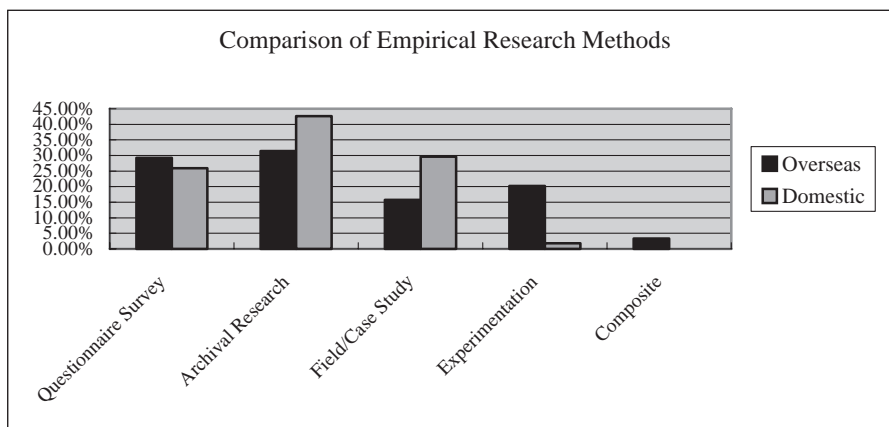
²⁴ The paper entitled “Factors influencing the performance of activity-based costing teams: a field study of ABC model development time in the automobile industry” (AOS 2002) first constructs an ABC framework and puts forward the theoretical hypotheses. The authors confirm that the framework is reasonable. But this type of case study is not found in the domestic sample.

²⁵ Experimentation is widely used in studies in the natural sciences such as physics, chemistry, and biology. In the middle of the twentieth century, economists introduced the experimental methodology into economic research to establish experimental economics.

Table 7 Comparison of Empirical Research Methods

Panel A:				
Empirical Research Methods	Overseas	Percentage	Domestic	Percentage
Questionnaire Survey	26	29.21%	14	25.93%
Archival Research	28	31.46%	23	42.59%
Field/Case Study	14	15.73%	16	29.63%
Experimentation	18	20.22%	1	1.85%
Composite	3	3.37%	0	0%
Total	89	100%	54	100%

Panel B:



because rigorous standards are required when the experiments are carried out, and the data are “virtually” obtained from experiments designed by the researchers. Moreover, experimentation is an emerging method in China; it is inevitable that Chinese research lags behind overseas research in this respect. As a result, domestic management accounting research mainly employs questionnaire surveys, archival research, and field or case studies. The experimentation approach is seldom adopted. In the future, domestic researchers are advised to strengthen their knowledge in experimentation in order to master this research method.²⁶

3.4 Comparison of Empirical Research on Management Control Systems

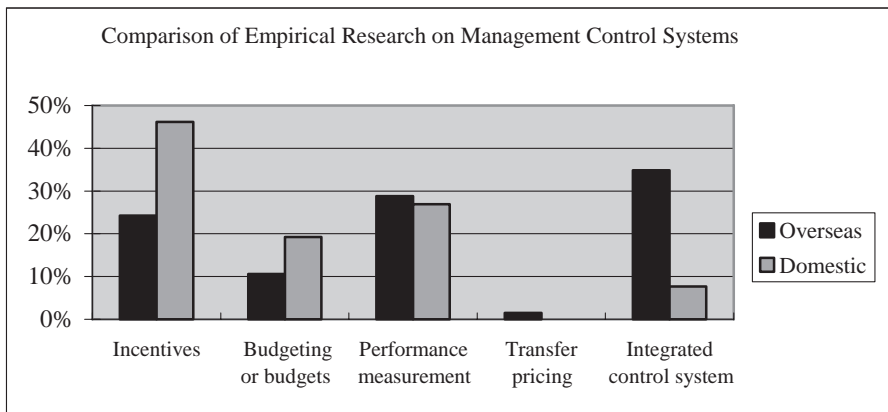
According to the above comparisons, we find that both domestic research and overseas research lay the most stress on management control systems. After further

²⁶ The paper entitled “On Experimental Methods in Accounting Research” (*Accounting Research* 2001) introduces the experimental methods and indicates that domestic scholars have noticed the popular empirical approach at the beginning of this century.

Table 8 Comparison of Empirical Research on Management Control Systems

Management Control System:	Quantity			
	Overseas	Percentage	Domestic	Percentage
Incentives	16	24.24%	12	46.15%
Budgeting or budgets	7	10.61%	5	19.23%
Performance measurement	19	28.79%	7	26.92%
Transfer pricing	1	1.52%	0	0%
Integrated control system	23	34.85%	2	7.69%
Total	66	100%	26	100%

Panel B:



sub-dividing this topic (Panel B, Table 8), we find that domestic scholars mainly focus on the incentive mechanism and budgeting research. Thanks to data availability, as much as 46.5 per cent of domestic research relates to these two areas, because empirical data about incentive mechanisms can be collected via public channels. As for performance measurement, the gap between domestic and overseas research is quite small—less than 2 per cent. But domestic research is fairly weak in the area of transfer pricing. No papers related to this area have been published in the top four domestic journals during the five-year period.²⁷ The gap in respect of integrated control systems is big. Overseas scholars attach much importance to research on the validity of an integrated control system while domestic research in this area is far from adequate. A possible reason for this is that it is difficult for

²⁷ There is little empirical research on transfer pricing in China, and traditional normative research is hardly found in the four leading journals. As a result, few papers in this field are published.

researchers to access internal data, but this is necessary for studying integrated control systems. In addition, research on integrated control systems is based on other theories apart from theories of economics, making such research more difficult to carry out. All these are hurdles that domestic research on integrated control systems has to overcome.²⁸

3.5 Further Analysis of Questionnaire Surveys

The questionnaire survey is one of the predominant methods used in empirical management accounting research in the West. The questionnaire approach is useful for organisational research. With a normative questionnaire design, it is possible to measure some abstract concepts that cannot be reflected in the public databases, such as strategies and incentives, in order to understand the internal decision-making processes and control behaviours of an organisation. The quantitative methods, including factor analyses, correlation analyses, and linear regressions, can be used to test the theoretical assumptions in relation to organisation variables and their causes. As shown by Table 9, most of the existing domestic questionnaire surveys still use the descriptive statistical approach. As much as 57.14 per cent of the questionnaire surveys simply describe the percentages of the data, and no advanced statistical technology like hypothesis testing is adopted.²⁹ Although complex statistical technologies may not be necessary, they can help to explore information hidden in the data and explain the essence of a problem. Questionnaire surveys can be conducted at two levels: objective phenomena are described and enumerated at the preliminary level, while various rules and theories of management accounting are explained and explored at the advanced level. The questionnaires used at the advanced level should be designed on the basis of theoretical analysis. Thus, the questionnaire becomes an efficient tool for testing the assumptions and hypotheses (Zhang and Xiong, 2006). Despite the fact that there is no big gap between domestic and overseas questionnaire surveys in terms of proportions, we find that

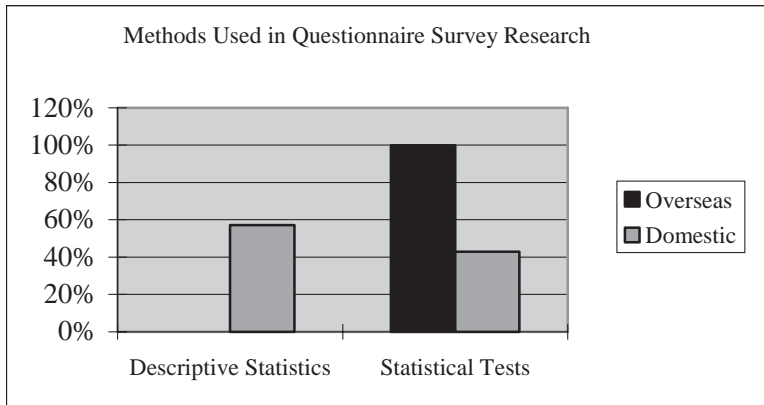
²⁸ Research on the usefulness of internal information provided by management accounting systems is scarce in China. For example, there is little domestic research on management accounting information systems. In contrast, research on the usefulness of financial accounting information is very common.

²⁹ For example, the four papers published in *Accounting Research* in 2001 use the descriptive statistical approach, including "Accountability Units and Evaluation: Exploration in the Chinese Enterprises and their Issues", "The Application and Review of Cost Behavioural Management in Chinese Enterprises", "Evaluation of the Current Situation of Budget Management in Chinese Enterprises", and "Investigations and Analyses of Cost Management Methods and Their Effects on Chinese Enterprises". The questionnaires used in this type of research always directly ask what the authors want to know. But questionnaires used in advanced studies should be designed more elaborately. For example, the paper entitled "Empirical Research on the Correlation between Enterprises' Strategic Cost Management and Continuous Development" (*Accounting Research* 2005) tests the data with complex statistical technologies. But such questionnaire surveys account for only a minority of the papers published in China.

Table 9 Methods Used in Questionnaire Survey Research

Panel A:				
Methods	Overseas	Percentage	Domestic	Percentage
Descriptive Statistics	0	0%	8	57.14%
Statistical Tests	26	100%	6	42.86%
Total	26	100%	14	100%

Panel B:



almost all of the overseas papers using questionnaire surveys have attached the main body of the questionnaire and described in detail the questionnaire design and measurement of variables.³⁰ As far as domestic questionnaire studies are concerned, neither the depth of research nor the questionnaire design reach professional standards, and these studies do not explain either the rationale of the questionnaire design or the measurement methods for the variables. All of these might be the root cause of the gap between domestic and overseas questionnaire research. The design of a questionnaire should follow two rules. First, the original questionnaire should be cited if the research follows previous studies so that the readers can compare the questionnaire used with the original. Second, the authors should report the questionnaire design, the methods of measurement, the validity of concepts, and the measurement of reliability in detail if they themselves have designed the

³⁰ Research methodology occupies a very important part of overseas empirical research papers. For example, four papers explain in detail the principles of questionnaire design, including “The adoption of total cost of ownership for sourcing decisions: a structural equations analysis” (AOS 2005), “Power, organization design and managerial behaviour” (AOS 2004), “The adoption of ‘Western’ management accounting/controls in China’s state-owned enterprises during economic transition” (AOS 2004). The measurement of variables should be adapted to different environments though it would be better to derive it from previous studies.

questionnaire or upgraded it from previous questionnaires (Zhang and Xiong, 2006). Therefore, Chinese scholars should pay more attention to the professionalism of questionnaire design and the application of data, and increase the use of statistical tests.

On the whole, empirical research on management accounting remains at an early stage of development in China. Current empirical research mainly focuses on descriptive statistics and case studies, and lags behind Western research. The lack of understanding in research methodology and poor application are the obstacles hindering the development of domestic empirical research on management accounting. To overcome these obstacles, domestic scholars should strengthen their knowledge of management accounting research methodology.

IV. SUGGESTIONS TO IMPROVE DOMESTIC EMPIRICAL RESEARCH ON MANAGEMENT ACCOUNTING

Based on the above comparisons between methods used in domestic and overseas empirical management accounting research, we believe that innovation in research methodology is a mandatory prerequisite for domestic management accounting research to play a more important role in the international academic community. A research method that is really suitable for Chinese research on management accounting would look into the practices of enterprises and combine normative studies with empirical research. The validity and reliability of normative studies should be tested through empirical analyses. Normative studies should also be used to explain the results of empirical research. Such a combination will not only overcome the weakness in traditional domestic normative research, namely that the results are of low applicability due to the lack of empirical tests, but will also deal with the shortcomings of Western research that emphasises empirical rather than normative studies, resulting in difficulties in promoting the case study approach. Through integrating the strengths of both normative research and empirical research, we can improve enterprise practices and drive the development of domestic management accounting research forward. Borrowing from Western experiences, we therefore put forward the following suggestions on the basis of the current conditions in China.

4.1 Gaining Support from Enterprises and Broadening Data Sources

The subjects of management accounting research are always related to organisational variables within enterprises. But such information is usually considered a commercial secret, so corporations are reluctant to disclose it. This leads to a relative scarcity of data sources and constraints on the application of empirical methods in management accounting research. Management accounting scholars need to collect the data by surveys, experiments, and on-the-spot interviews. All these require the participation of, and support from, enterprises. The Western academic community

has a long history of management accounting research that has created co-operative relationships between enterprises and academia.³¹ The surveys thus have higher response rates, and the enterprises are keen to provide feedback. Unlike Western research with its solid foundations, early research on management accounting in China is isolated from practice, and scholars have not established any close relationships with the practitioners. However, the practitioners are in need of theoretical guidance.³² Therefore, the domestic academic community may encourage and invite enterprises to take part in the research and share the achievements with the enterprises. Domestic management accounting research can benefit from these co-operative relationships with enterprises and will flourish in the end.

4.2 Strengthening Application of Theories

Empirical research should be based on theories. With guidance from a theoretical framework, we can find out the essence of a problem. Theoretical research can broaden our vision and help us to put forward hypotheses and explain the empirical results. Without a theoretical framework, the data analyses and statistical tests would be conducted without any clear direction. The empirical hypotheses should be established on the basis of theories, while the empirical results can help the scholars ponder the facts observed, and draw conclusions about them that can then be raised to the level of a new theory. Not only should management accounting research apply the economic theories, it should also consider the impacts of human behaviour, of the organisational structure, and of the social environment on management. We should therefore apply various theories of economics, organisational behaviour, sociology, and psychology in management accounting research to find out the essence of a problem. Domestic scholars should strengthen their knowledge of such theories and apply them.

4.3 Emphasising the Management Control System and the Reality in China

Management control systems have become the focus of management accounting research both domestically and abroad because of their significance for enterprises. We should thus conduct in-depth studies on enterprise practices in terms of management control systems. Research should be of benefit to domestic enterprise practices. But when scholars initially introduced management accounting from the

³¹ Associations of management accountants in the US and UK usually have academic research departments, which are composed of scholars and practitioners. Scholars can therefore easily communicate with the enterprises. Such good co-operative relationships facilitate case studies. This is the reason why abundant cases are found in management accounting textbooks in the West (Meng, 1999).

³² In the Management Accounting Seminar sponsored by the Shanghai University of Finance and Economics in 2006, the enterprise delegates explicitly indicated their need for theoretical guidance, especially those theories that can create value for their enterprises.

West, they usually neglected the fact that differences existed between the social and economic environments in the West and in China. As a result, the research results were difficult to apply and did not bear fruit.³³ When we carry out research on management accounting in the context of the reality in China, we must consider the domestic institutional background and the environment in which domestic enterprises operate. We can then establish our own research system and create value for enterprises.

4.4 Focusing on Case or Field Studies and Promoting Experimentation Studies

Management accounting theories have been developed that often show a mismatch with practice. Empirical research methods provide an effective solution to this problem. In empirical research, case or field studies can help us to understand the essence of management accounting and have become the primary method used in Western management accounting research. In view of the special institutional background and economic environment in China, we should utilise case or field studies and draw conclusions from practical experiences. However, case or field studies require the investigators to closely interact with the enterprises for a long time and emphasise the depth and professionalism of the research, so that theories can be based upon practical experience and incorporated into management accounting teaching. Hence, we need to establish an effective incentive mechanism in the academic community to improve empirical research on management accounting using case or field studies.³⁴ Meanwhile, it is also very important to develop the application of experimentation studies in order to diversify methods used in management accounting research.

4.5. Initiating Publication of Management Accounting Journals in China

Doubtless, a leading academic journal can inspire scholars to carry out management accounting research and provide guidance for practitioners. JMAR is a good example. Unfortunately, the absence of similar journals in China has in fact a negative impact

³³ Take target costing as an example. Target costing determines the cost goal based on market prices and target profits. The cost goal is then assigned to each department. But China lacks research on the pre-conditions of target costing and on how to overcome employee resistance in view of the corporate culture, and there is little research that applies engineering analyses and value analyses. Hence, the enterprises only know target costing superficially but are unaware of how to implement it; therefore, studies on target costing have little effect on practice.

³⁴ A successful case study takes a long time and can hardly make obvious achievements in the short term. Unfortunately, domestic academic institutions often reward their scholars for the quantity of papers rather than the quality. Thus, only a reasonable incentive mechanism can encourage scholars to carry out in-depth research using the case study approach.

on the development of management accounting research.³⁵ Compared with papers on financial accounting and auditing, it is more difficult to get the management accounting papers published. Therefore, a domestic journal focusing on management accounting is required to foster the development of this discipline and create more opportunities for Chinese scholars who are working on management accounting research.

REFERENCES

Please refer to pp. 134–136.

³⁵ In China, we have the journals *Accounting Research* and *Auditing Research*, but it is a pity that we have no journals on management accounting research.