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Vogues in management accounting research

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Abstract

In spite of our increasing knowledge about the existing patterns in accounting research, we still have much to learn about the cross-national dynamics of research ideas. This paper addresses the ebb and flow of research fashions in management accounting among national groups of accounting scholars. We also attempt to enhance existing knowledge about the underlying reasons that differentiate between earlier and later adopters of research fashions. Drawing on the literature of institutional sociology and management fashion, definitions of the accounting organizational field and of fashions of research are first provided. We then take Activity-Based Costing (ABC) to illustrate our understanding of research fashions in management accounting. Our results provide support for the propositions that national communities with high research profiles are less vulnerable to the effects of research fashions, and that they are earlier adopters of research fashions than their counterparts with lower research profiles. Lastly, we make some suggestions for further investigation regarding the cross-national mobility of research ideas relating to management accounting.

1. Introduction

Investigations regarding the evolution, status and future research directions of management accounting have aroused a tremendous amount of interest in recent years. Reviews to date have enhanced our understanding of a wide variety of research patterns in management accounting, ranging from review studies (Baiman, 1990; Covaleski, Dirsmith, & Samuel, 1996) through historical investigations (Loft, 1991; Luft, 1997) to methodological issues (Luft & Shields, 2000; Keating, 1995). At the same time interest in the dissemination of innovative practices in management

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accounting has been increasing, as can be seen from the number of studies drawing on an institutional sociology perspective (Meyer & Rowan, 1977; DiMaggio & Powell, 1983) or on the literature of management fashions (Abrahamson, 1996; Abrahamson, 1999), to address the diffusion of Activity-Based Costing system in firms (Malmi, 1999). On the other hand, no investigation of the patterns of adopting research issues has been produced by management accounting scholars. In particular, no study has been made of the dissemination of research fashions in management accounting across national groupings of scholars. Such a study would expand the universe of issues addressing the existing patterns of management accounting research, and would advance the growing sociology of management accounting.

Our understanding of research vogues derives largely from the notion of management fashions. Abrahamson and Fairchild (1999, p. 709) characterize management fashions as "relatively transitory collective beliefs, disseminated by the discourse of management-knowledge entrepreneurs, that a management technique is at the forefront of rational management progress." We focus on research vogues, transitory research agendas that draw either on innovative professional practices or on academic developments suitable for implementation in the realm of practice without further significant adaptation. This definition has three additional implications. First, it is assumed that, like aesthetic fashions (e.g. Solomon, Bamossy, & Askegaard, 1999), research vogues suddenly and dramatically create an area of interest. We therefore distinguish between research fashions and the knowledge core (e.g. Cole, 1983, pp. 114–115), a concept that is limited to the small number of ideas that are used and judged to be important long after publication (e.g. after 25 years). Second, research fashions are particularly suited to moving over country borders if they are not embedded in their primary socio-economic contexts. Lastly, research vogues differ significantly from the elegant, academic research that presently constitutes the canon of the discipline (Kaplan, 1986; Lee, 1989).

Our study of research fashions in management accounting focuses on the particular case of Activity-Based Costing (ABC), which we claim is consistent with the definition of a research fashion. Fig. 1 shows the share of ABC-focused papers in the total mass of management accounting articles indexed in the *ABI Inform University Microfilm Database*. The data in the figure supports the bell-shaped pattern and the short-term cycle attributed to management fashions (see Abrahamson, 1996, 1991; Abrahamson & Fairchild, 1999). Further, ABC is regarded as an innovative management accounting practice (see Cooper & Kaplan, 1990; Malmi, 1999) that pervaded the academic domain to become a research agenda (see Shields, 1997; Atkinson et al., 1997 for research assessments of ABC).

2. Theoretical framework

We suggest that institutional theory provides an appropriate framework for exploring how research fashions in management accounting are adopted by researchers affiliated to the higher education organizations in different countries. A basic tenet of institutional sociology is that organizations operating in similar

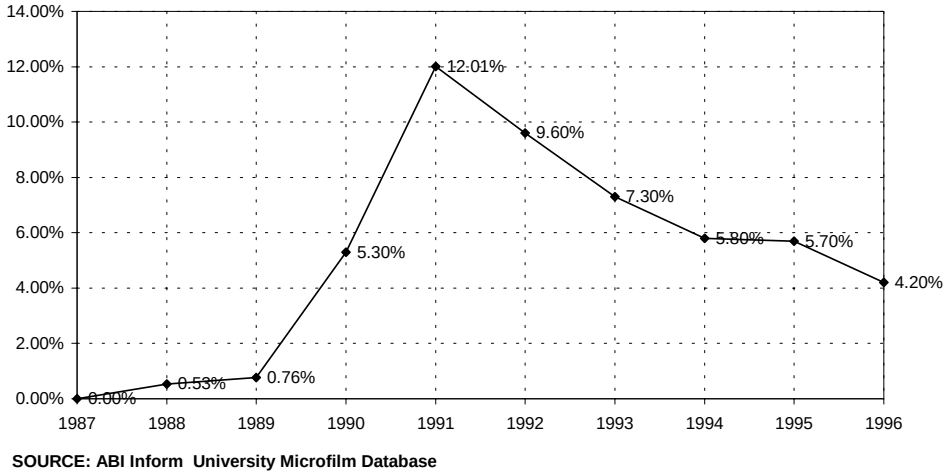

Fig. 1. Impact of ABC on the management accounting field.

environments experience comparable demands and tend to look like each other or, as new institutionalists put it, they become isomorphic (DiMaggio & Powell, 1983). These authors distinguish three types of institutional isomorphism: coercive, mimetic, and normative.

The organizational field constitutes the unit of analysis in institutional theory, and thus also the arena for organizational imitation (DiMaggio & Powell, 1983). For the purposes of this paper, the core of the organizational field consists of the staff of higher education organizations in the Western countries, students enrolled in Western universities, professional associations of accountants (e.g. Institute of Chartered Accountants in England and Wales, American Institute of Certified Public Accountants), academic associations (e.g. the European Accounting Association, EAA, and the American Accounting Association, AAA), regulatory bodies (e.g., the Financial Accounting Standards Board), consultancy and auditing firms, and companies that hire accounting graduates.

Constituents of the organizational field are not homogeneous across countries, as Abrahamson (1996) has illustrated in his study of the diffusion of management fashions. In the case of higher education organizations, heterogeneity may be engendered to a considerable extent by the action of the state, for example through the enactment of research assessment exercises (RAE, in the UK and Spain), legislation regarding tenure and promotion, or compensation packages of faculty (see Frey & Eichenberger, 1993). The impact of the state on higher education organizations has a double effect. On the one hand it makes for considerable similarity among the higher education organizations of a country. On the other hand, the idiosyncratic nature of national legislation introduces considerable dissimilarity across the higher education centres of different countries (see Frey, 1993). The members of any one national grouping thus share certain distinctive structural elements that distinguish them from higher education organizations in other countries.

3. Research fashions

3.1. Impact of research fashions and the research profiles of national groupings

Early adopters of innovations are driven by a desire to improve performance (DiMaggio & Powell, 1983, p. 148). DiMaggio and Powell also argue that, as innovation spreads, a threshold is reached beyond which adoption provides legitimacy rather than improves performance. Accordingly, imitators choose an innovation not only for its technical properties but also because of the sheer numbers of adoptions that have already occurred (O'Neill, Pouder, & Buchholtz, 1999, p. 100). In other words, adopters want to become like someone else and, preferably someone who is perceived as successful. As a result of this process of mimetic isomorphism, imitators thus come to resemble successful organizations, which enhances their legitimacy and forestalls questions about their behaviour (DiMaggio & Powell, 1983). Imitation, in short, is not solely dictated by technical criteria it also concerns legitimacy and power (Carruthers, 1995).

The adoption of management fashions illustrates the process of organizational imitation so long as adopters are attempting to enhance their image of innovativeness by implementing techniques that have been collectively deemed to be modern and rational as much as they are hoping to improve performance. Or, to put it differently, 'organizations imitate when they have more confidence in the history of others than in their own' (Sevón, 1996, p. 54). According to these arguments, organizations with a long tradition of good performance will be less affected by the impact of management fashions than their counterparts suffering adverse conditions.

Although original contributions are crucial criterion for success and career advancement in higher education organizations, these centres are also exposed to processes of imitation. As regards their adoption of research fashions, the extent of their vulnerability to such vogues will be contingent on their research performance (Abrahamson, 1996, 1991; Sevón, 1996). Protection against vulnerability derives from basic trust (Giddens, 1991, pp. 40–41), which in turn is tied to the extent to which actors have had successful experiences providing them with confidence in their own professional continuity. In a similar vein, centres with high research performance, and developing original work, tend to have long-term research agendas that, arguably, provide little room for adopting research fashions. In contrast, centres with low research profiles lack established research agendas, and may thus be potentially vulnerable to the impact of research fashions. Such centres thus lack basic trust in their own past achievements and tend to ''blend with the environment'', through an obsessive scrutiny of their contexts (Giddens, 1991, p. 54). Since it is difficult for them to make original contributions, centres with low research profiles can (i) improve their image of modernity and innovativeness, or (ii) increase their publication potential, or (iii) attempt to catch up with centres with high research profiles, by adopting research fashions. These arguments can then be extended from the higher education organizations to our present observational level of national groups of accounting scholars.

National groups with high research profiles are assumed to develop long-term research projects and to exhibit continuity and consistency in their research agendas. If they do so, they will be only marginally affected by the sudden impact of research fashions in management accounting. This brings us to Proposition 1, which focuses on the *extent* to which research vogues pervade the agendas of national groups of accounting academics:

Proposition 1. *National groups with high research profiles are less vulnerable to the influence of research fashions in management accounting than their counterparts with lower research profiles.*

3.2. Lag in the adoption of research fashions and the research profiles of national groups

Innovations are not disseminated uniformly among field members and it is thus appropriate to distinguish between the behavioural patterns of early and late adopters. As noted above, the spread of innovations among organizations diminishes the competitive edge of early adopters, after which legitimacy becomes the driving force behind the adoption of past innovations (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). Moreover, whereas early adopters discriminate among a portfolio of innovations and bear the risk of eventual failures, late adopters represent a bandwagon effect (Abrahamson, 1996, 1991). This decision pattern is described by Bikhchandani, Hirshleifer, and Welch (1992, p. 994) in concept of the information cascade, that is to say, the situation in which 'it is optimal for an individual, having observed the actions of those ahead of him, to follow the behaviour of the preceding individual without regard to his own information.'

The notion of the information cascade is useful in explaining the cross-national diffusion of innovations. Organizations have strong incentives to await the dissemination of innovations (or management fashions) in countries different from their own, before imitating the innovations themselves. By becoming late adopters at the global level and early adopters at the domestic one, these organizations enjoy the benefits of the bandwagon effect (late adopters) as well as the advantages of being early adopters in their domestic domains. That is, early domestic adopters of fashions benefit from 'social distinction, and the demonstration of alert leadership, or at least not lethargy, in recognizing and adopting what in due time will become widely approved' (Stigler & Becker, 1977, p. 88). This cross-national behaviour then generates a swing in fashions among early (global-level) adopters, who can no longer enjoy the efficiency benefits attached to management fashions.

The timing of the dissemination of research fashions in management accounting is associated with the research profile of national groups. According to the arguments set forth in the institutional and management fashion literature (see Abrahamson, 1996; Sevón, 1996), early adopters of research fashions in management accounting choose among research topics in the portfolio offered by management accounting fashion-setters and their present research projects. The motivation for adopting a research fashion rests on its expected performance capabilities, i.e. on its potential to

produce publishable outcomes. Such informed choices can be made by scholars of high research status. In contrast, late adopters follow an information cascade pattern, making their decisions on a basis of the information provided by the decisions of early adopters. Thus, when late adopters embrace a research fashion in management accounting, they rely on the research expertise and discriminant capabilities of early adopters. This argument leads us to Proposition 2, which focuses on the *timing* of the adoption of research fashions by national groups of accounting scholars:

Proposition 2. *National groups with high research profiles are earlier adopters of research fashions in management accounting compared to their counterparts with lower research profiles.*

4. Operationalization of the variables and sources of data

4.1. National groupings with high versus low research profiles

The process of research embraces both the production and the dissemination of knowledge. Researchers aspire to be read, not just published (Schneider, 1995). It follows that academics target their papers to the journals that provide them with great visibility. Scholars publishing in top academic journals enhance their reputations (Whitley, 1984, pp. 33–34; Brown and Huefner, 1994, p. 224), which in turn improves their chances of promotion to tenured positions, higher salaries and greater access to research funding (Gómez-Mejía & Balkin, 1992). Similar arguments may be extended from individual researchers to groups of scholars in particular fields: high-profile research groups increase their prestige by making regular contributions to respected academic outlets, and this in turn influences policy-makers' decisions on the allocation of research funding among competing fields (Pfeffer, 1993).

The research profile of the national groupings constituting an organizational field is contingent on the capabilities of these groupings to provide their research with the highest possible visibility. We therefore measured the research profiles by counting the contribution of the individual countries to leading accounting research journals.[1] We agree with Parker, Guthrie, and Gray (1998) that these categorizations are

[1] We admit that patterns of research dissemination may vary across countries. Accordingly, scholars in some countries target valuable research outcomes to sites (e.g., research monographs) other than those regarded internationally as premier outlets (e.g. top academic journals). For the reasons noted above, however, we measured the research profiles of national communities of accounting scholars by using accepted criteria of research assessment, i.e. by controlling for the contribution of such communities in top-tier, premier outlets. Our list of top research journals, as expected, consists of outlets published in English. We admit that it may provide Anglo-Saxon scholars with publication advantages over their non-Anglo-Saxon counterparts. Nevertheless, Carmona, Gutiérrez, and Cámara (1999) observed that the mobility of accounting research ideas across countries is overwhelmingly restricted to contributions written in English.

inevitably value-laden and subjective. A categorization of journals and the accompanying debate on measures of research performance (see Humphrey, Moizer, & Owen, 1995) lies well beyond the purpose of this paper. Instead, we have simply used such categorization to distinguish between national groupings with high and low research profiles.[2]

Our choice of journals was informed by the following criteria. First, we selected journals with unequivocal accounting aims. Journals that do occasionally publish high-quality accounting research but that lack a genuine accounting focus were thus excluded from our list (e.g. management journals such as the *Journal of Management Studies* or the *Scandinavian Journal of Management*). Second, we selected journals with a general or management accounting focus with a view to increasing understanding of research fashions in management accounting. Journals aiming at the publication of research pieces dealing with other specific fields of accounting were thus excluded from our list (e.g. accounting history journals: *The Accounting Historians Journal*). Third, we selected refereed research journals because we intended to measure the research profiles of different national groupings. Professional journals were accordingly excluded from our list (e.g. *Journal of Cost Management*). Lastly, we selected journals published by national professional associations only if they scored significantly in the impact indexes of the Social Sciences Citation Index (SSCI) during our observation period (e.g. *The Accounting Review*, published by the American Accounting Association. In this manner we avoided over-emphasizing the contribution of the country in which the professional association is based.

Our list of journals thus consisted of the following: *Abacus; Accounting and Business Research; Accounting, Auditing and Accountability Journal; Accounting, Organizations and Society; The Accounting Review; Contemporary Accounting Research; Critical Perspectives on Accounting; The European Accounting Review; Journal of Accounting and Economics; Journal of Accounting Research; Journal of Business Finance and Accounting; Journal of Management Accounting Research; and Management Accounting Research*. The nationality of the authors was measured by their academic affiliation. Co-authored papers were adjusted by the number of authors; for example, a co-authored paper by three individuals affiliated to universities established in three different countries accounted 1/3 for each country. Finally, the data was collected by analyzing each individual paper published in the aforementioned outlets.

We have thus used the research profile of each national *accounting* community as a proxy for its corresponding *management accounting* subgroup. The rationale for this approach rests on our contention, supported among other things by data gathered from the 1994 British Accounting Research Register (Gray & Helliar, 1994), that such communities constitute intertwined sets. Our search shows that 75.58% (130) of the 172 scholars who exhibited a research interest in management accounting, also made an explicit statement of interest in other accounting areas.

[2] The mobility of research fashions, which constitutes the core of our investigation, requires a database that encompasses the research endeavours of such national groupings.

4.2. The impact of ABC on national communities with high and low research profiles

The influence of ABC on national communities of accounting scholars was measured by country indicators that accounted for the number of papers published with an ABC-focus as a share of all papers with a management accounting focus (see also Abrahamson & Fairchild, 1999). However, data generating constructs of this kind may be gathered from a number of sources:

1. Articles published in our categorization of 13 well-regarded journals. Although this database was instrumental in ranking national communities of accounting academics, it is less relevant when it comes to supporting concrete comparisons between communities with high or low research profiles. By definition, communities with low research profiles have non-significant scores in such a categorization of research journals, which means that this database does not give a fair impression of the impact of research fashions on countries with low research profiles.
2. Articles published by academics from one particular country in any journal. This may well appear to be an ideal, comprehensive indicator of the impact of research fashions on national research communities. However, it would pose considerable difficulties in gathering the data.
3. Articles indexed in the *ABI Inform University Microfilm Database* (ABI). This database constitutes a reliable, updated and well-developed source for investigating the overall phenomenon of management fashions (see Abrahamson, 1996). Insofar as the present study focuses on the dynamics of research fashions in management accounting across national groups of accounting academics, the ABI database is not unproblematic. First, the ABI database is biased towards English-language journals. Other sources of data will ultimately be required to control for the effects of research fashions on non-Anglo-Saxon countries. Second, while the ABI database does index articles from a rich variety of English-language journals[3], for example, it collects data from the following British-based accounting journals: *Accountancy; Accounting and Business Research; Accounting, Organizations and Society; Financial Accountability and Management; Journal of Business Finance and Accounting;* and *Management Accounting (UK)* –and although this constitutes a comprehensive list combining both academic and professional outlets, the ABI database still omits journals such as *The British Accounting Review* and *Management Accounting Research* that represent important sites for the publication of British-based management accounting research.
4. Articles published in country-based accounting journals. To measure the impact of ABC on communities of accounting scholars based in two countries, we built a database manually to collect inputs from a comprehensive list of country-based journals, as follows (i) the United Kingdom: *Accountancy; Accounting and*

[3] As noted below, Great Britain and Spain exemplify countries with high and low-research profiles respectively.

Business Research; Accounting, Organizations and Society; The British Accounting Review; Financial Accountability and Management; Journal of Business Finance and Accounting; Management Accounting (UK), and *Management Accounting Research;* (ii) Spain: *Actualidad Financiera, Partida Doble, Revista Española de Financiación y Contabilidad, Técnica Contable*.

In defining our construct for the share of ABC-focused papers, three alternative searches were considered. First, to count all papers published in the aforementioned journals, irrespective of the country's academic affiliation of the author(s). This approach assumes that the editors of a national journal are the editorial gatekeepers of papers published in the country concerned. Second, to focus on papers authored by scholars affiliated to institutions in that country. Third, to measure the length of papers addressing ABC and management accounting topics, for instance by page count. This approach assumes significant variance in the length of papers. We collected data for each of these three possibilities, but the results revealed little significance difference between the procedures. Hence, this paper reports the data yielded by the second alternative only, because we perceive a strong rationale for investigating how research fashions influence *scholars* in national groupings with high or low research profiles. We collected data for the period 1987 to 1996 because it comprises the genesis and development of ABC (Gosselin, 1999).

5. Results

5.1. National groupings with high versus low research profiles

Communities with high and low research profiles are distinguished by the extent of their contributions to the 13 accounting journals selected here. Table 1 measures the countries' share of the total number of papers published in those journals. The data in Table 1 suggests that a small group of Anglo-Saxon countries (USA, UK, Australia, and Canada) account for the largest share of publications (88.23%), due in particular to the overwhelming contribution of US (54.69%) and UK (21.11%) academics. Although this data suggests that other countries are increasing their share of publications (see for example the 1996 results for Denmark, Finland, France, and Germany), non-Anglo-Saxon countries contribute less significantly to publications in top journals. The totals column in Table 1 shows that the UK and Finland are the only European countries that represent 1% or more of the total papers published.

5.2. The impact of ABC on national communities with high and low research profiles

Our choice of the UK and Spain for studying the effects of ABC on academic accounting communities was based on the following arguments. First, the ABC system was not initiated in either of these countries, which meant that both could be regarded as potential fashion followers. Second, the British and Spanish accounting

Table 1
Contributions to top academic journals by countries

	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Australia	9.25	7.88	11.09	7.06	5.39	6.89	5.00	5.83	7.13	6.48	6.92
Austria	0.00	0.00	0.00	0.42	0.00	0.00	0.56	0.29	0.15	0.52	0.22
Belgium	0.00	0.00	0.00	0.00	0.33	1.07	1.11	0.74	0.59	1.26	0.61
Canada	2.10	4.60	2.58	5.72	6.12	7.82	6.35	7.74	4.43	4.98	5.51
China	0.00	0.74	0.00	0.21	0.00	0.15	0.00	0.00	0.00	0.26	0.12
Czech R.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.59	0.35	0.11
Denmark	0.00	0.00	0.00	0.00	0.17	0.61	1.11	0.59	0.30	1.31	0.50
Finland	0.00	0.49	0.43	0.42	1.00	0.31	1.39	1.00	1.78	2.35	1.05
France	0.00	0.00	0.00	0.00	0.50	0.61	1.50	0.88	1.19	1.17	0.70
Germany	0.00	0.00	0.21	0.00	0.00	0.31	0.56	1.27	0.89	1.04	0.51
Holland	0.00	0.99	0.00	0.00	0.00	1.99	0.83	1.03	0.89	1.18	0.78
Hong Kong	0.00	0.00	0.21	0.00	1.34	0.92	1.16	0.29	2.62	0.91	0.86
Ireland	0.27	0.49	0.21	0.42	0.00	0.61	0.00	0.00	0.15	0.52	0.26
Israel	1.10	1.23	1.07	0.85	0.50	0.15	0.37	0.15	0.20	0.35	0.51
Italy	0.00	0.00	0.00	0.00	0.00	0.00	0.28	0.29	0.00	0.61	0.15
Japan	0.00	0.00	0.00	1.91	1.22	0.00	0.28	0.82	0.69	0.35	0.54
Kuwait	0.00	0.49	0.43	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.14
N.Zealand	0.55	3.20	1.93	0.42	0.50	1.07	1.62	2.11	1.04	1.44	1.38
Norway	0.00	0.00	0.21	0.00	0.00	0.31	0.35	0.10	0.15	0.26	0.16
Poland	0.00	0.00	0.00	0.00	0.00	0.00	0.28	0.10	0.40	0.26	0.13
Russia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.49	0.52	0.13
Singapore	0.55	0.74	0.21	0.85	0.78	0.71	0.51	0.44	0.99	0.00	0.56
S. Korea	0.00	0.00	0.21	0.00	0.67	0.31	0.14	0.44	0.54	0.43	0.31
Spain	0.00	0.00	0.43	0.00	0.00	0.46	0.65	0.37	0.00	0.00	0.21
Sudan	0.00	0.00	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03
Sweden	0.00	1.48	1.07	1.27	0.33	0.00	2.22	0.88	0.00	0.78	0.81
Switzerland	0.27	0.00	0.00	0.00	0.00	0.00	0.28	0.00	0.30	0.35	0.13
Taiwan	0.00	0.00	0.00	0.00	0.00	0.00	0.65	0.00	0.25	0.00	0.11
UK	23.26	16.09	19.03	16.10	20.58	22.60	19.74	19.54	24.37	26.05	21.11
USA	62.64	61.58	58.59	62.64	60.35	52.38	52.33	54.94	48.23	45.22	54.69
Others[a]	0.00	0.00	2.07	0.84	0.22	0.72	0.74	0.15	1.63	1.04	0.76
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

[a] It includes countries that scored less than 0.1% of total contributions during the observation period. The following countries are grouped under that category: Bahrain, Brunei, Estonia, Fiji, Greece, Hungary, India, Jordan, Kenya, Lagos, Latvia, Libya, Lithuania, Malaysia, Peru, Romania, Slovenia, South Africa, Sudan, Thailand, Turkey, United Arab Emirates and Yugoslavia.

communities are roughly the same size; Gray and Helliar (1994) reported that the British accounting academic community consisted of 1050 members in 1994,[4] while García, Gandía, and Fuentes (1997) reported the Spanish academic accounting

[4] The *Register* comprised accounting scholars but also academics who had Finance or Taxation as their sole areas of interest. We reckoned scholars as members of the British accounting community if they reported an interest in any field of accounting research and/or had taught any accounting course. The total is made up of 87 professors; 13 readers; 97 principal lecturers; 434 senior lecturers; 309 lecturers; and 110 others.

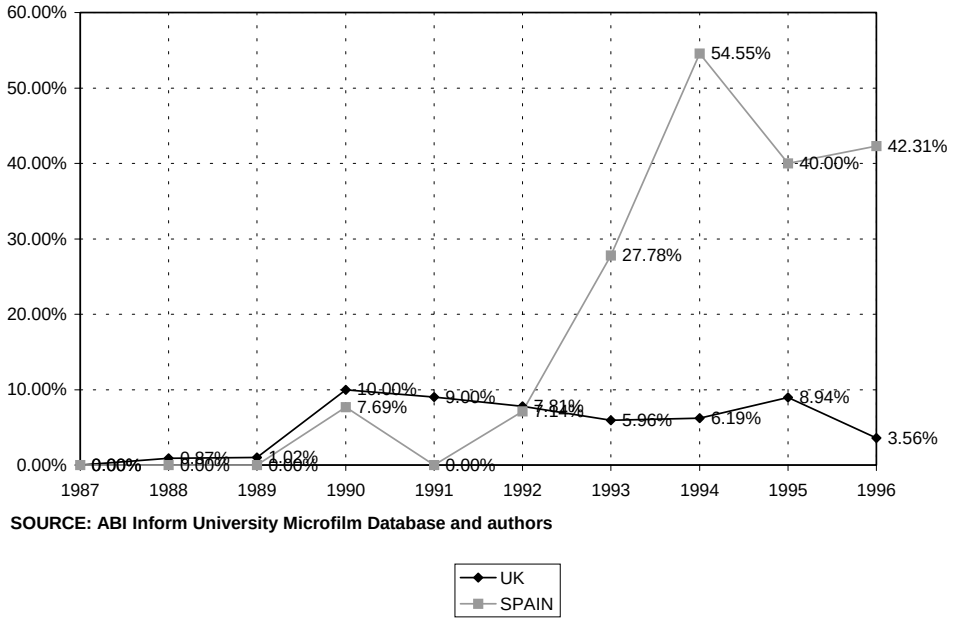

Fig. 2. Impact of ABC on the management accounting communities.

community as consisting of 806 members in the same year.[5] Third, UK accounts for 21.11% of all contributions to top accounting journals during the observation period, so we can consider it as a national group with a high research profile. Relative to the UK a country such as Spain, scoring less than 1% of all publications, may be intuitively assigned to the category of communities with low research profiles. Fourth, the choice of Spain as a subject of study also rested on the cultural dissimilarities between this country and the USA (see Hofstede, 1991). Such differences, we argue, make it difficult for Spain to become a potential recipient of US-initiated research fashions in management accounting.

Fig. 2 summarizes the influence of ABC on the British and Spanish academic accounting communities. It measures the share of ABC-focused papers relative to the total mass of management accounting articles published by scholars in the studied countries in their own domestic journals, as noted above. Proposition 1 focuses on the *extent* to which research vogues pervade the agendas of national groupings of accounting academics. Specifically it contends that management

[5] García et al. (1997) applied a stricter criterion to measure the size of the Spanish academic accounting community, only reckoning scholars who had taught at least one accounting course. The total is split as follows: *Catedráticos de Universidad,* 45 (Professors); *Catedráticos de Escuela Universitaria*, 17 (Professors of Undergraduate Schools); *Profesores Titulares de Universidad*, 101 (Associate Professors); *Profesores Titulares de Escuela Universitaria*, 188 (Associate Professors of Undergraduate Schools); *Ayudantes de Universidad*, 16 (Teaching Assistants); *Ayudantes de Escuela Universitaria*, 88 (Teaching Assistants); *Profesores Asociados*, 340 (Part-time faculty); *Becarios*, 6 (Research Assistants); *Otros,* 5 (Others).

accounting research fashions have a weaker impact on communities with higher research profiles than on their counterparts with lower research profiles. The proposition will be supported if there is a significant difference in the share of ABC papers published by the individual communities as a percentage of all the articles with a management accounting focus. Fig. 2 suggests that ABC had a greater influence on the Spanish accounting community than on the British. For instance, ABC-focused papers never exceeded 25% (17 articles, 1992) of all the management accounting articles published by British scholars in their own domestic journals. In contrast, Spanish accounting scholars have been substantially influenced by ABC: during the period 1994–1996, ABC-focused papers constituted a significant proportion of all Spanish management accounting articles, rising from 8.33% (1 article) in 1992 to 29.62% in 1993 (4 articles) and peaking at 54.83% (17 articles) in 1994. Since then, ABC-focused papers have maintained a considerable share of the total of Spanish published papers on management accounting: 39.47% in 1995 and 45.83% in 1996. Surprisingly, only one of the 44 ABC-focused papers produced by Spanish academics had an empirical focus; the remaining 43 articles dealt mainly with issues such as the basis of ABC, general surveys, the role of ABC in the new manufacturing environment, and the relationship of ABC to other costing systems. In short, our results revealed that ABC exerted a stronger impact on accounting communities with low research profiles than on their counterparts with high research profiles.

Fig. 3 highlights the timing of the adoption of ABC by the British and Spanish academic communities. It shows the cumulative frequency of ABC papers published in the accounting journals of the focal countries. Proposition 2 addresses the *timing* of the adoption of management accounting research fashions, thus adding

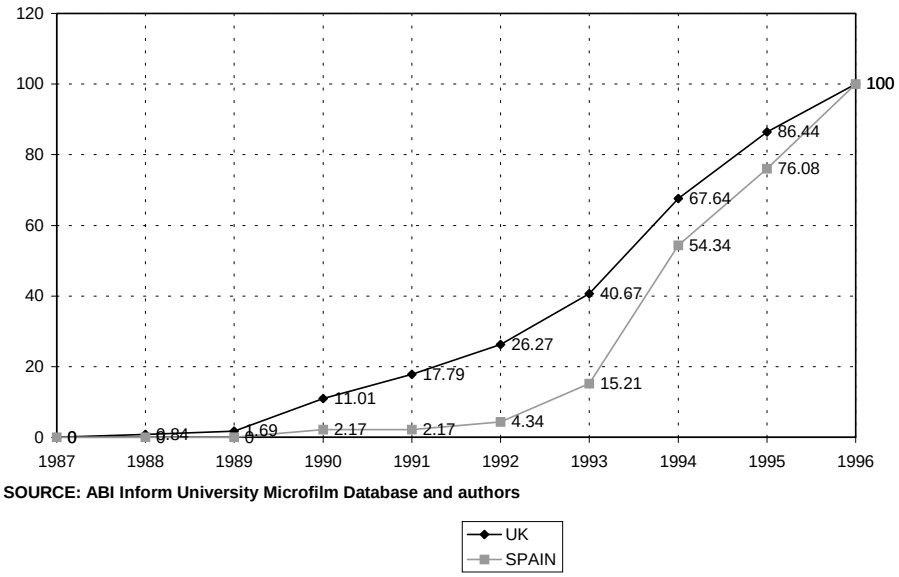

Fig. 3. Accumulated percentage of ABC papers.

complementary insights to Proposition 1, which focused on the *extent* to which national groupings of accounting scholars are affected by research fashions in management accounting. Proposition 2 states that national groupings with high research profiles are earlier adopters of research fashions in management accounting compared to their counterparts with lower profiles. This proposition will be supported if there is a significant delay in the pattern of adoption of ABC by the Spanish community compared to its British counterpart. The data shown in Fig. 3 reveals that the Spanish community of accounting academics was a later adopter of ABC compared to its British counterpart, and Spain falls well behind Britain in the timing of its embrace of ABC as a research agenda. First, the research significance of ABC was clearly neglected by Spanish scholars until 1992, as only 4.54% of the ABC papers were published in the period 1988–1992 (2 articles). Second, the British academic community followed an earlier and smoother pattern of adoption of ABC by concentrating 54.83% of its publications in the same period (34 articles).

Taken together, our results revealed that the British community of accounting scholars was less vulnerable than its Spanish counterpart to the influence of ABC on its research agenda. Further, the British national grouping of accounting scholars showed an earlier pattern of adopting of ABC than its Spanish counterpart.

6. General discussion

Despite the increasing interest in investigating current patterns of management accounting research and the numerous contributions of institutional sociology to our understanding of educational organizations, little is known about the cross-national dynamics of vogues in management accounting research. The aim of this paper has been to examine the ebb and flow of management accounting research fashions across national groupings of accounting scholars. The results of this study have been augmented by an empirical investigation of the British and Spanish academic communities during the period 1987–1996. As a result of our analysis of the literature of institutional sociology and management fashion, we contend that national groupings with a high research profile are (i) less vulnerable to the influence of management accounting research fashions, and (ii) are earlier adopters of research fashions than their counterparts with lower research profiles.

We have distinguished between national groupings with high and low research profiles, and these categories have been exemplified by the cases of the UK and Spain respectively. We recognize that the research profile of a given country cannot be attributed solely to *technical* criteria such as research skills and education, but that it is also strongly influenced by a number of factors operating at the macro level such as culture, investment in R&D, traditions in the dissemination of research (see also Granlund & Lukka, 1998). Nevertheless, we contend that the magnitude of the research distance between the British and Spanish accounting communities is not a general phenomenon applying also to other fields of inquiry. Lafuente and Oro (1992), for instance, collected data from the Institute for Science Information and reported that the contribution of Spain to hard sciences (e.g. physics, biology)

increased from 0.9% in 1984 to 1.6% in 1990, and peaked at 1.95% of total publications in 1992. These figures are consistently higher than the 0.21% which represents the share of the Spanish academic accounting community in publications in leading accounting journals during the period 1987–1996. Although the Spanish figures for publication in the hard sciences are still modest in absolute terms, comparable levels of research outcome would rank Spain as the fifth world country in the accounting domain. Further, Urrutia (1993) analyzed the international role of the Spanish economics and business administration communities by collecting data from the Social Sciences Citation Index. For the period 1986–1992 he reported that the British contributions was 40 times greater than that of the Spanish academics. Although this is admittedly a significant difference, our data still reveals that the contribution of British accounting publications to the top 13 accounting journals was 100 times greater than that of the Spanish national grouping. In sum, these results show that the research distance between national groupings with high and low research profiles cannot be explained exclusively by appealing to macro factors such as cultural differences.

Our findings conform to the proposition that national groupings with high research profiles are more vulnerable to the effects of research fashions in management accounting than their counterparts with lower research profiles. The impact of ABC on the British accounting community exceeded 20% of all papers focused on management accounting in one year only (22.76%, 1992). In contrast, this impact was considerably higher on the Spanish accounting research community, exceeding 25% of all such papers during the period 1993–1996 and peaking at 54.83% in 1994. These results provide some insight into the overall process of imitation. The Spanish community of accounting academics, we contend, experienced a major discontinuity in the mid-1980s as an outcome of two intertwined factors. First, a new regulation was enacted in 1983 to assign more autonomy to Spanish universities and to establish new and more flexible procedures for setting up new universities and for promotion and tenure of the faculty staff. The new regulation brought about a considerable increase in the size of the Spanish community of accounting academics (for instance, the number of full professors rose from 11 in 1983 to 45 in 1994). Second, Spain's entry into the European Economic Community in 1986 fostered an increasing openness to external influences on the part of Spanish accounting scholars towards, as shown by the increasing participation of Spanish scholars in international associations (e.g. Spanish membership of the EAA rose from 16 in 1984 to 75 in 1994). In short, the concept of biographical discontinuity proposed by Giddens (1991, pp. 40–41) applied both to the recruitment of new scholars and the actual incorporation of Spain into the organizational field of higher education centres in the Western countries. This biographical disruption implied the blending of the Spanish group of accounting academics with the new (international) environment (Giddens, 1991), which involved a permanent scrutiny of international research developments and, consequently, vulnerability to the impact of research fashions in management accounting.

These results have three further implications. First, we agree with the view that goal ambiguity is a driving force for imitation (Sevón, 1996). In the particular case of

the Spanish academic accounting community, we observe a certain ambiguity in the goals and boundaries of accounting research, especially relative to the shared international standards of accounting research evaluation. This ambiguity is explained by two factors. The first concerns the development of a research assessment exercise programme in Spain in 1990. The programme was informed by international criteria for research evaluation such as impact indexes and publications in international refereed journals, but there were also claims for the inclusion of textbooks in the highest category of the research evaluation criteria. As Whittington (1993, p. 388) observes, similar misunderstandings also arouse in Britain, but were limited there to the faculty of new British universities. The second factor relates to the inconsistent editorial policy of most Spanish accounting journals, which do not have any distinct focus on professional or research issues. This may be attributed to some extent to the lack of incentives for accounting scholars to produce academic research (e.g. flat salaries within each professional category; see Frey, 1993, for an analysis of the research incentives in the higher education organizations of continental Europe).

Second, we suggest that the process of imitation of research fashions in management accounting is also driven by the desire to avoid uncertainty (Abrahamson, 1991; DiMaggio & Powell, 1983). We claim that perceived uncertainty is related to the level of biographical discontinuity experienced by a national group (Giddens, 1991). As a research fashion, ABC represents a reliable research topic for producing short-term publications on issues such as the basis of the system and its role in the new manufacturing environment, and publications of this kind were particularly valuable when there was a big demand for accounting scholars.

Third, the adoption of management accounting research fashions has a legitimating effect for scholars writing ABC papers (see Malmi, 1999 for an analysis of the diffusion of ABC in the realm of practice). Other constituents of the national grouping (e.g. auditors, controllers, consultants, other scholars, and graduate students), as readers of outlets publishing ABC papers, regard the authors concerned as change agents (Carnegie & Parker, 1996), that is, as experts who transfer innovative research ideas into the terrain of the national community. The results of a questionnaire survey on cost accounting practices provide some support for this suggestion. Carmona and Alvarez (1994) investigated the cost accounting practices of the 250 largest Spanish manufacturing companies. They found that by 1994 none of these firms had yet adopted an ABC system. In contrast, Drury and Tayles (1994) conducted a similar survey of the 250 largest British manufacturing companies and reported that approximately 13% of them had implemented, or were in the process of implementing, ABC. This evidence suggests that Spanish accounting academics did not adopt ABC in response to its previous implementation by practitioners, but that they attempted to act as possible change agents in the implementation of the technique.

Our results indicate that national groupings with a lower research profile are late adopters of research fashions in management accounting. Whereas the British accounting community had published 57.14% of its total ABC papers by 1992, the

Spanish accounting community had only published 4.54% of its corresponding total at that time. In other words, 95.46% of all Spanish ABC publications were concentrated to the period 1993–1996, representing a significantly higher figure than the 42.76% for its British counterpart in the same period. The Spanish accounting community was thus a later adopter of ABC than the national group of British accounting researchers. Two related reflections stem from these findings. First, it has been argued that 'organizations seldom have direct experiences of the organizations or practices they imitate or refer to' (Sahlin-Anderson, 1996, p. 78). Although such a contention fits well with regard to the business realm, it is less relevant to higher education organizations that are characterized by increasing interactions within the field, such as research networks, conferences, visits to other academic centres and so on. Interactions help to identify status ordering (see DiMaggio & Powell, 1983) and provide useful insights for members of the organizational field about the fashions that are being adopted by national groupings with high research profiles. Second, uncertainty avoidance is a crucial element in the adoption of research fashions, and one that also plays a significant role in explaining the pattern of imitation. By relying on the research expertise of early adopters, national groupings with low research profiles very much reduce the risk of being involved in research fashions with little potential for legitimation.

Our paper also suffers from certain limitations that could suitably be tackled in future work. First, empirical evidence has been collected from examples of groupings with high and low research profiles. Here, future work on other national groupings will reveal the generalizability of our conclusions. Second, the use of descriptive data is a common methodological problem when it comes to accounting research dealing with bibliometric databases (see Carnaghan, Flower-Gyepesi, & Gibbins, 1994; Brown, 1996; Lukka & Kasanen, 1996; Shields, 1997 for some examples). Despite our concern to overcome this problem, we could not provide more compelling results because of the short-term nature of research fashions. This prevented us (i) from using dynamic econometric models to measure the lag in the adoption of research fashions across national communities, and (ii) from introducing control variables into the models. Future research addressing more persistent research fashions or dealing with the knowledge core (see Cole, 1983) may overcome this constraint. Third, we measured the research profile of national groupings by counting the contribution of individual countries to a categorization of leading accounting journals. Though this construct is widely accepted as a reliable indicator of research productivity, we admit that it may have introduced some bias into our results, as noted above. Consequently, future research using an ample range of databases (e.g. citation indexes) may cast some light upon the dynamics of research fashions. Fourth, future investigations of the way practitioners and academics influence each other (see Barley, Meyer, & Gash, 1988) will certainly contribute to our understanding of research fashions. Lastly, as predicted by the new institutionalists, imitation occurs within the organizational field. However, further research is needed to examine whether the movement in research fashions also occurs outside the organizational field.

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