Analysis of the Scientific Production and Training in Management Accounting of Doctors in Brazil

Rogerio JoAo Lunkes[1] and Fabricia Silva Da Rosa[2]

[1] Universidade Federal de Santa Catarina

Received: 7 December 2013 Accepted: 1 January 2014 Published: 15 January 2014

Abstract

The objective of this study was to analyze the scientific production and training in management accounting of doctors in Brazil. To achieve this objective, six Brazilian accounting journals were selected according to Qualis from CAPES (Coordenação de Aperfeiçoamento de Pessoal de Nível Superior â??"Brazilian Federal Agency for Support and Evaluation of Graduate Education),published from 2001 to 2013, as well as doctoral dissertations in accounting published from 1962 to 2013. The results showed an increase in publications at the beginning of the period analyzed and a slight decrease over the past two years. The training of doctors in management accounting underwent an increase in absolute terms, which in some ways was a reflection of the growth in recent years of doctoral education in accounting in Brazil.

Index terms— management accounting, scientific production, doctors, education.

1 I. Introduction

n recent decades, the subject of management accounting has been created in universities as a social science, increasing the credibility and status of this field of knowledge (Baldvinsdottir, Mitchell and Norreklit, 2010).At first, this status led to a growth of research in the fieldof management accounting Larcker, 2001 and2002;Zimmerman, 2001;Hopwood, 2002;Lukka and Mouritsen, 2002; **??**uft and Shields, 2002;Chapman, Hopwood and Shields, 2007;Malmi and Granlund, 2009;Vaivio and Sirén, 2010;Modell, 2010;Lukka, 2010), but a decrease in publications has been observed over the last decade (Bonner et al., 2006; **??**esford et al., 2007;Merchant, 2010; **??**unkes et al., 2012).

Despite this initial growth and its importance, management accounting has been losing ground in academia and in the research world (Lukka, 2010;Merchant, 2008.According to the literature, publications, mainly in the United States, have been losing ground to other accounting areas, such as financial accounting. This phenomenon is affecting the participation of professors from the management area in graduate programs and in the training new doctorates in management accounting.

Additionally, Merchant (2010) reported that considered a study and how studies should be developed. Thus, management accounting has been weakened, and the possibility of a study being accepted for publication in major accounting journals in the United States is lower than for other areas. This phenomenon has led to publications on management accounting being rare in these publications, due to the migration of researchers, in addition to a lack of attraction of new doctoral students to management accounting areas. This scenario has caused non-financial subjects to be removed from the curricula of U.S. accounting programs, and the professors of financial areas are thus becoming the vast majority.

Several studies have been conducted to analyze the level of publications in management accounting in Brazil (Oliveira, 2002;, in the United States (Bonner et al., 2006; **??**esfort et al., 2007) and in Spain (Pérez et al., 2005; **??**unkes et al., 2012).

Although, as stated, management accounting suffers from restrictions and is losing ground in the United States, **??**opwood (2008) reported that this phenomenon did not occur in European and South American countries because of the proportionately greater number of papers in management being presented at conferences and workshops in those regions, as well as several conferences in management accounting and (high-quality) journals that publish research on all types of accounting (Merchant, 2010). Aiming to confirm such claims, the research problem of this study was to determine what is the level of publication and training of doctorates in management accounting in Brazil.

Brazil was selected for this study due to the attention that the country has been receiving on the world stage as an emerging economy. Brazil's GDP grew by 7.5% in 2010, occupying eighth place in the world rankings, although, at some point, the country was in sixth place in the world ranking (The Economist, 2013).

To achieve the objective of the study, which was to analyze the scientific production and training of doctorates in management accounting in Brazil, the paper encompasses, in addition to this introduction, an exposition of the origins and development of management accounting and of studies related to I scientific production and the training of doctorates in management accounting. The third section describes the methodological procedures used in this study. In the fourth section, the results of the research are presented, and the fifth section includesa discussion and the conclusions of the work.

2 II. Literature Review a) Origins and Development of Managerial Accounting

Since 1960, management accounting has emerged and established itself as a social science (Ryan, Scapens and Theobald, 2002). In general, this process occurred due to an emphasis on empiricism and positivism (Zimmerman, 1979;Watts and Zimmerman, 1979), together with the growth of case and field studies in Europe (Panozzo, 1997; **??**rury and Tayles, 2005) and the establishment of this field as an academic subject (Baldvinsdottir, Mitchell and Norreklit, 2010).

During the initial stages of its implementation, management accounting was strongly grounded in economic theories, although this scope has constantly expanded with the inclusion of social sciences, such as sociology, psychology and organizational studies, in addition to mathematical analysis and philosophy. These interdisciplinary developments have aided the implementation and expansion in scope of management accounting and primarily have afforded it academic and professional credibility **??**Baldvinsdottir, According to Merchant (2010), a smaller proportion of works is published on management accounting compared to other areas. Hopwood (2007 and) also showed concern with the narrowing of perspectives and careers related to research in management accounting.

The consequences of this, according to Merchant (2010), are that non-financial subjects are being removed from the curricula of U.S. accounting programs, and professors in financial areas are becoming the vast majority. Moreover, new doctoral students are not being attracted to management accounting areas, which could create an imbalance in the training of doctorates in accounting.

3 b) Previous Studies

Aiming to assess in the literature the scientific production and training of doctorates, studies related to this research subject are described below. process was used to select articles on accounting, and a literature review was used to examine these articles. The methodological procedures used are explained below.

4 a) Structured Process to Construct a Theoretical Framework

The structured process for the selection and analysis of bibliographic references was divided into three phases: choice of databases, selection of articles and systemic analysis (Rosa, Ensslin and Ensslin, 2009). The first phase grounded the choice of the database; the second obtained a portfolio of articles from a set of pre-determined parameters for the selection of items aligned with the theme (use of keywords, screening of title, abstract and full text, respectively) and that are scientifically recognized (based on the number of citations); and finally, the third stage consisted of the systemic bibliometric analysis of the portfolio of articles.

Based on this structure, articles aligned with the theme of scientific production and doctorates in management accounting were selected. To obtain the selected articles, the phases and stages were conducted sequentially. The ISI -International Statistical Institute, SCOPUS and SCIELLO databases were used.

The keywords used were "scientific production" and "accounting doctors" and their combinations. In the ISI, articles were selected using these keywords and considering the areas of business, finance, management and economics. In SCOPUS and SCIELLO, the keywords were used when considering multidisciplinary areas.

5 b) Procedure for the Selection and Analysis of Research Data

To generate a discussion considering the Brazilian context, studies were conducted in the major journals on accounting and in graduate programs in accounting, mainly from the perspective of management accounting. To analyze this problem, from the viewpoint of research in Brazil, publications on management accounting in leading accounting journals, according to Qualis (Capes), were identified and analyzed. In addition, the training of new doctorates in accounting by the main higher education institutions (University of São Paulo [Universidade de São Paulo -USP], University of Brasília [Universidade de Brasília -UnB] and Regional University of Blumenau [Universidade Regional de Blumenau -FURB]) was also analyzed.

One limitation of the analysis of accounting journals is worth mentioning here. That is, at the same time that it indicates the profile of research in specific journals, it also stratifies the population of articles

6 Global Journal of Management and Business Research

Volume XIV Issue II Version I Year ( )

7 III. Research Methodology

This study was characterized as descriptive regarding its objectives (Richardson, 2008). A structured because articles on management accounting can also be found in journals from related fields, such as administration, management and production engineering. In this article, we chose to conduct the analysis considering specificity. Thus, for the selection of journals, the term "contabilidade" or "contábil" (both translated as "accounting") was considered,as well as these terms' inclusion in Qualis from Capes (Coordenação de Aperfeiçoamento de Pessoal de Nível Superior-Brazilian Federal Agency for Support and Evaluation of Graduate Education), considering the publications with the best classifications, namely,A1, A2 and B1. The choice of Qualiswas due to its wide spread use in the classification of studies in Brazil, including for evaluating graduate programs in the country, and the impossibility of using another database. Moreover, the accounting field has no journals with A1 classification nor any journals indexed in ISI or JCR. For the selection of articles, a period of 13 As for the selection of doctorates in accounting, this study included the theses from the "theses" database of the Ministry of Education and Graduate Programs in Accounting in Brazil. All of the programs in the country under the name "accounting" were considered. Data were collected between January and February 2014.

To classify the accounting publications and theses, this study was based on the divisions provided by ??rown and Gardner (1985a), ??rown and Gardner (1985b), Brown et al. (1987), Shields (1997) IV.

8 Presentation of Results

For a discussion from the perspective of scientific production and training of doctorates in accounting in Brazil, this material will be contextualized with an analysis of publications in major accounting journals and the training of new doctorates in accounting.

9 a) Publication of Studies in Accounting Journals

For the analysis of publications in accounting, six Brazilian journals were selected as indicated in the Methodology section. The results showed that Brazilian accounting journals exhibited an average publication of articles in management accounting for approximately 29.5%. On the one hand, this percentage is similar to the 28% reported by ??esford et al. (2007) Plot 1 : Numbers of articles published in the main accounting journals turning point, generating an opposite behavior to that of financial accounting, which displayed a rapid growth, with the decrease in publications in management accounting. This phenomenon should be monitored in the coming years to analyze whether the seasonality in the levels of publication will be maintained or whether we are in reality moving toward the same situation as that of the United States (Bonner et al., 2006) and Spain ??Lunkes et al., 2012), which have low levels of publication in management accounting.

Another factor worth noting is the low number of publications on the topics of auditing, taxation and systems, which throughout the period analyzed was significantly lower than the levels of publication on financial and management accounting and other areas. There has also been considerable publication in Brazil in the field of accounting education, which explains the number of publications in the "others" category.

10 b) Training of Doctorates in Managerial Accounting

Doctoral education in accounting in Brazil grew in 2008-2012, with an average of approximately 20 new doctorates per year. Plot 2 shows the training of new doctors in financial accounting, management accounting, systems, tax, auditing and others, by major accounting programs in the country from which doctors graduated during the period covered by the study.

11 Plot 2 : Number of doctors who graduated from major branches of accounting

The results showed that the training of doctors in financial accounting was higher than that in management accounting and that the proportion of doctors in financial accounting has been growing in recent years, compared to management accounting. This finding corroborates the study by ??unkes et al. (2012) conducted in Spain, in which training in financial accounting was far greater than training in management accounting. This finding indicates that the aspects related to the lack of publication and low training of doctorates in management accounting in Spain were slightly more pronounced compared to Brazil. Overall, Brazil's problem is the low training of doctorates in all branches of accounting.

12 V. Discussion and Conclusions

The objective of this study was achieved with the classification of publications in management accounting in major accounting journals (Plot 1), and the number of doctors in accounting (Plot 2).

The results concerning the number of publications in management accounting corroborated the findings of ??esford et al. (2007), who conducted a study of ten major English-language accounting journals. However, comparing the findings of this study with those of ??unkes et Some of the explanations highlighted in the literature for the decrease in the number of publications include the following: the lack of depth (Ittner and Larcker, 2001;Hopwood, 2002; ??ourisen and Lukka, 2002); the lack of creativity among researchers in management accounting (Zimmerman, 2001); and the lack of data (Ittner and Larcker, 2001;Pérez et al., 2005; ??opwood 2008, andMerchant, 2010). Other causes include excessive focus on describing management practices through case studies and surveys (Zimmerman, 2001;Ittner and Larcker, 2001; ??endron, 2007) and the diversity of conceptual sources (Ittner and Larcker, 2001; ??uft and Shieds 2002), which includes the lack of hypotheses (Zimmerman, 2001; ??ukka and Mourisen, 2002). These factors, coupled with the new accounting standards in Brazil, which have naturally resulted in increased production in financial accounting, might lead to a narrowing of research in management accounting.

This trend is a possible sign of a future decline and of a lack of publications in management accounting. At this point, it is believed that studies in management accounting should not be evaluated using the same evaluation systems as in other areas of accounting, in terms of the methods and forms of presentation. For example, the U.S. model requires a large number of data for new and emerging issues (MERCHANT, 2010), which makes research in management accounting practically unfeasible because management databases must be constructed, and this construction requires funding sources, which are scarce. One must consider that management accounting must produce its own data, thus making research difficult and costly ?? This history shows that of the eight doctoral programs in accounting, seven were created in recent years.

These results show that the training of new doctorates in accounting in Brazil has much room for growth and improvement compared to the United States, with 7,531 doctors in 2011 and Spain with 549 doctors in 2010. Moreover, the training of doctors in accounting is low overall, in addition to being concentrated in the field of financial accounting in recent years. Notable is the training of doctorates in other areas of accounting, mainly related to the field of education and teaching. On this particular point, the results were not conclusive because the training of doctorates in management accounting in Brazil has shown consistent growth, which can also be observed in other areas.

Recommendations for future studies include the possibility of expanding research to the identification and analysis of scientific production and the training of doctorates in other accounting branches (auditing, tax accounting and systems), which exhibited low results. Additionally, the inclusion of other databases, such as ISI, SciELO, Dialnet and Latindex, among others, could increase the possibility of inclusion in Brazilian and U.K. journals, among other possibilities. Finally, conducting research into the publication and training of new doctorates in accounting in other countries is another possibility for future research.

13 Global Journal of Management and Business Research

Volume XIV Issue II Version I Year ( ) D [1] [2]

Figure 1:

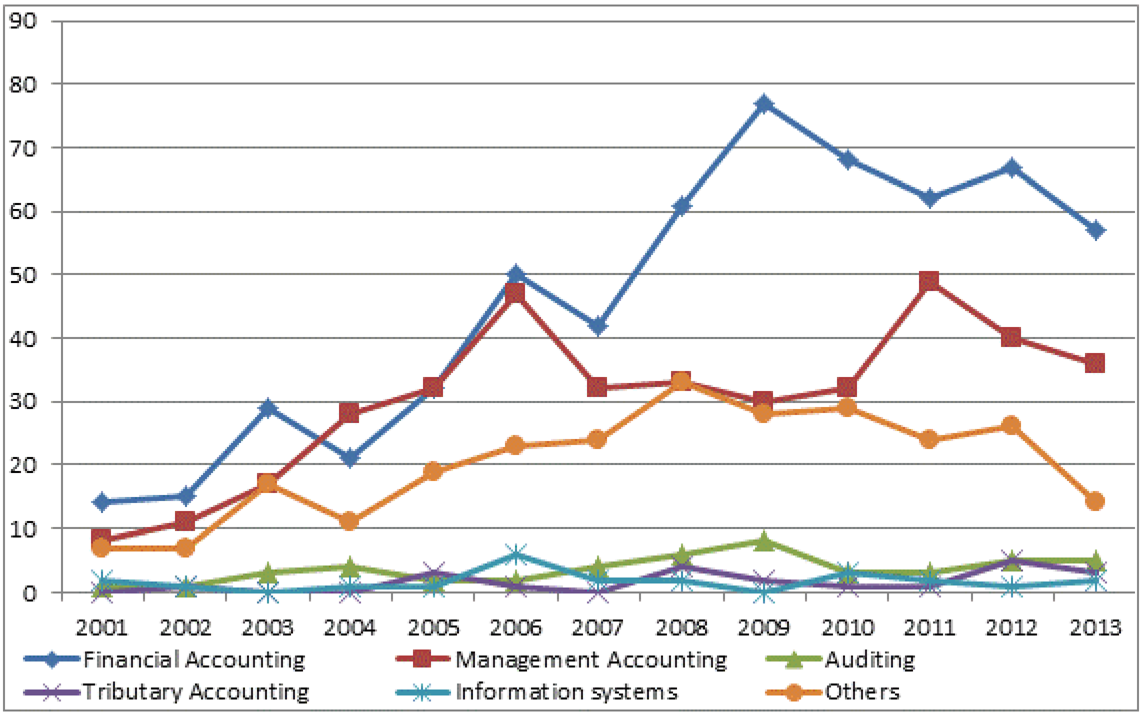

Figure 2:

Additionally, one can mention other works, such as Carvalho et al. (2010), who conducted a study to characterize the contributions of organizational life-cycle theories to research on management accounting. To this end, the authors developed a bibliometric study using the ProQuest®database that reviewed 22 other studies. Nascimento, Junqueira and Martins (2010) conducted a bibliometric and content analysis of works

from the Conference of the National Association of Graduate Programs in Accounting (Congresso da

AssociaçãoNacional dos Programas de

GraduaçãoemCiênciasContábeis -ANPCONT/Brazil)

and the Conferences on Accounting and Controllership

at the University ofSão Paulo (USP/Brazil), from 2007

Year and 2008. Cardoso, Pereira and Guerreiro (2007) analyzed research profiles focused on costs in the fiel

of management accounting and control from the

National Meeting of the National Association of Graduate and Research in Management

Volume (EncontroNacional da AssociaçãoNacional de Pós-Graduação e PesquisaemAdministração -EnANPAD;

XIV Issue II Version I

ITTNER AND LACKER, 2001 AND 2002; HOPWOOD, 2007 AND 2008; MERCHANT, 2010).

The United States launched its first doctoral program in accounting in 1938 (BEDFORD, 1997). Today, the country has approximately 91 universities that offer doctoral programs in accounting or doctoral degrees in administration with a focus in accounting (HASSELBACK, 2014). Spain offers 32 doctoral programs whose names include the term ”accounting” (LUNKES ET AL., 2012), in addition to finance, administration and economics, among other terminologies. In Brazil, there are only eight doctoral programs in accounting: University of São Paulo (USP), created in 1978;

Figure 4:

[Sociedade and Gestão] , Contabilidade Sociedade , Gestão . 4 p. .

[Economics and Disponível] , The Economics , Disponível . http://www.brasil.gov.br/noticias/arquivos/2011/01/10/brasil-tera-4o-pib-mundial-em-2050.Acessadoem01/11/2011

[Engwall and Research Note ()] , L Engwall , Research Note . Asterix in Disneyland. Management Scholars from France on the World Stage. Organizations Studies 1998. 1996 a 2005. 2009. 19 (5) p. . (RevistaAdministração de Empresas)

[Revistacontabilidade and Finanças ()] , & Revistacontabilidade , Finanças . 2007. 18 p. .

[Rosa et al. ()] , F S Rosa , S R Ensslin , L Ensslin . 2009. Evidenciação Ambiental: Processo Estruturado de Revisão de Literatura sobre Avaliação de Desempenho da Evidenciação Ambiental

[Carvalho and Al ()] 'A Contribuição das Teorias do Ciclo de Vida Organizacional para a Pesquisa em Contabilidade Gerencial. RAM -Revista de Administração da Mackenzie'. K L Carvalho , Al . *Online)* 2010. 11 (4) p. .

[Bedford ()] *A history of accountancy. Center of International Education and Research in Accounting*, N Bedford . 1997. Champaign, IL.

[Tahai and Meyer ()] 'A Revealed Preference Study of Management Journals' Direct Influences'. A Tahai , M J Meyer . *Strategic Management Journal* 1999. 20 (3) p. .

[White ()] 'A Survey and Taxonomy of Strategy-Related Performance Measures for Manufacturing'. G P White . *International Journal of Physical Distribution & Logistics Management* 1996. 16 (3) p. .

[Beuren et al. ()] *Abordagem da Controladoria em Trabalhos Publicados no Enanpad e no Congresso USP de Controladoria e Contabilidade de*, I M Beuren , A C Schlindwein , D L Pasqual . 2001 a 2006.

[Hasselback ()] *Accounting faculty directory*, J Hasselback . 2001. Englewood Clifs, NJ: Prentice-Hall.

[Hesford and Potter ()] 'Accounting Research in the Cornell Quarterly: A Review With Suggestions for Future Research'. J W Hesford , G Potter . *Cornell Hospitality Quarterly* 2010. 51 (4) p. .

[Alcouffe et al. ()] 'Actor-Networks and the Diffusion of Management Accounting Innovations: A Comparative Study'. S Alcouffe , N Berlandee , Y Levant . *Management Accounting Research* 2008. 19 (1) p. .

[Brown et al. ()] 'An analysis of the research contributions of Accounting'. L D Brown , J C Gardner , M A Vasarhelyi . *Accounting, Organizations and Society* 1976-1984. 1987. (12) p. . (Organizations and Society)

[Lunkes et al. ()] 'Analise da produção cientifica e formação de doutores em contabilidade gerencial: um estudo no cenário brasileiro'. R J Lunkes , F S Rosa , V Gasparetto , E Baldoino . *Advances in ScientificandAppliedAccounting*, 2011. p. . (Uma Análise no Cenário Espanhol)

[Lunkes et al. ()] 'Análise da Produção Científica e da Formação de Novos Doutores em Contabilidade: 28. HOPWOOD, A.G. Management accounting research in a changing world'. R J Lunkes , V M Ripoll Feliu , F S Rosa , J A Borba . *Journal of Management Accounting Research* 2008. 20 p. .

[Oliveira et al. ()] *Análise dos periódicos brasileiros de contabilidade. RevistaContabilidade & Finanças*, M C Oliveira , Fea/Usp. São , Paulo . 2002. p. .

[Brown and Gardner ()] 'Applying citation analysis to evaluate the research contributions of accounting faculty and doctoral programs'. L D Brown , J C Gardner . *The Accounting Review* 1985 a. (45) p. .

[Ittner and Larcker ()] 'Assessing empirical research in managerial accounting: a value-based management perspective'. C D Ittner , D F Larcker . *Journal of Accounting and Economics* 2001. 32 p. .

[Modell ()] 'Bridging the paradigm divide in management accounting research: The role of mixed methods approaches'. S Modell . *Management Accounting Research* 2010. 21 p. .

[Zimmerman ()] 'Conjectures regarding empirical managerial accounting research'. J L Zimmerman . *Journal of Accounting and Economics* 2001. 32 p. .

[Gendron ()] 'Constituting the academic performer: the spectre of superficiality and stagnation in academia'. Y Gendron . *European Accounting Review* 2008. 17 (1) p. .

[Mendonça et al.] *Dez Anos de Pesquisa Contábil no Brasil: Análise dos Trabalhos Apresentados nos Enanpads*, Mendonça , O R Neto , E L Riccio , M C Sakata .

[Hasselback and Personalwebpage] *Disponível em*, J Hasselback , Personalwebpage . <http://www.jrhasselback.com/Articles/>.Acessoem:18/09/2011

[Ittner and Larcker ()] 'Empirical managerial accounting research: are we just describing management consulting practice?'. C D Ittner , D F Larcker . *European Accounting Research* 2002. 11 (4) p. .

[Drury and Tayles ()] 'Explicating the Design of Overhead Absorption Procedures in UK Organizations'. C Drury , M Tayles . *British Accounting Review* 1994 b. 37 (3) p. .

[Chapman et al. ()] *Handbook of Management Accounting Research*, C S Chapman , A G Hopwood , M D Shields . 2007. Elsevier.

[Hopwood et al. ()] *Handbook of management accounting research*, Anthony G ; Hopwood , Shields , (Michael , Org . 2007. Amsterdam: Elsevier. p. . (v.1. cap. 1)

[Hopwood and Shields ()] *Handbook of management accounting research*, A G Hopwood , M Shields . 2007. Org.; Amsterdam: Elsevier.

[Hasselback] J Hasselback . <http://www.jrhasselback.com>.Acessoem:02/02/2014 *34th Accounting Faculty Directory*,

[Lukka and Mouritsen ()] 'Homogeneity or heterogeneity of research in management accounting?'. K Lukka , J Mouritsen . *European Accounting Review* 2002. 11 (4) p. .

[Hopwood ()] 'If only there were simple solutions, but there aren't: some relections on Zimmerman's critique of empirical management accounting research'. A G Hopwood . *European Accounting Research, v* 2002. 11 (4) p. .

[Brown ()] 'Influential accounting articles, individuals, Ph.D. granting institutions and faculties: a citational analysis, Accounting'. L D Brown . *Organizations and Society* 1996. 21 p. .

[Vaivio and Sirén ()] 'Insights into method triangulation and "paradigms" in interpretive management accounting research'. J Vaivio , A Sirén . *Management Accounting Research* 2010. 21 p. .

[Valacich and Al ()] 'Issues and Opinions -Publication Opportunities in Premier Business Outlets: How Level is the Playing Field?'. J S Valacich , Al . *Information System Research* 2006. 17 (2) p. .

[Baldvinsdottir et al. ()] 'Issues in the relationship between theory and practice in management accounting'. G Baldvinsdottir , F Mitchell , H Norreklit . *Management Accounting Research* 2010. 21 (2) p. .

[Pérez et al. ()] 'La investigación empírica en contabilidad de gestión en España: análisis de las publicaciones españolas'. B E Pérez , A L Gallardo , C R Peña . *Revista Española de Financiación y Contabilidad* 2005. XXXIV (124) p. .

[Malmi and Granlund ()] T Malmi , M Granlund . 2012. 38. *Search of Management Accounting Theory*, 2009. 18 p. . (RevistaUniversoContábil.)

[Hesford] *Management accounting: a bibliographic study*, J W Hesford . Christopher: CHAPMAN.

[Luft and Shield ()] 'Mapping management accounting: graphics and guidelines for theoryconsistent empirical research? Accounting'. J Luft , M D Shield . *Organizations and Society* 2003. 28 p. .

[Merchant ()] 'Paradigms in accounting research: A view from North America'. K A Merchant . *Management Accounting Research* 2010. 21 (2) p. .

[Cardoso et al. ()] 'Perfil das Pesquisas em Contabilidade de Custos Apresentadas no Enanpad no Período de'. R L Cardoso , A Pereira; C , R Guerreiro . *Revista de Administração Contemporânea* 1998 a 2003. 2007. 11 (3) p. .

[Nascimento et al. ()] 'Pesquisa Acadêmica em Contabilidade Gerencial no Brasil: Análise e Reflexões sobre Teorias, Metodologias e Paradigmas'. A Nascimento , E Junqueira , G M Martins . *Revista De Administração Contemporânea* 2010. 14 (6) p. .

[Warren ()] 'Photography and voice in critical qualitative management research'. S Warren . *Accounting, Auditing and Accountability Journal* 2005. 18 (6) p. .

[Drury and Tayles ()] 'Product Costing in UK Manufacturing Organizations'. C Drury , M Tayles . *The European Accounting Review* 1994 a. 3 (3) p. .

[Brown ()] 'Ranking journals using social science research network downloads'. L D Brown . *Review of Quantitative Finance and Accounting* 2003. 20 (3) p. .

[Lunkes et al. ()] 'Redes Sociais e Internacionalização Da Contabilidade Gerencial: Um Estudo em Publicações de Lingua Espanhola'. R J Lunkes , V M Ripoll Feliu , F S Rosa . *Congresso de Contabilidade e Auditoria*, (Porto (Portugal) 2011.

[Shields ()] 'Research in management accounting by North Americans in the 1990s'. M D Shields . *Journal of Management Accounting Research* 1997. 5 p. .

[Ryan et al. ()] *Research Method & Methodology in Finance Accounting*, R Ryan , R W Scapens , M Theobald . 2002. Thomson.

[Brown et al. ()] 'Still flickering at the margins of existence? Publishing patterns and themes in accounting and finance research over the last two decades'. R Brown , M Jones , T Steele . *British AccountingReview* 2007. 39 (2) p. .

[Vaivio and Sirén ()] *Straddling" paradigms, method triangulation and interpretive management accounting research*, J Vaivio , A Sirén . 2008. Brussels. p. . (Paper presented at the EIASM)

[Richardson ()] 'Strategies in the development of accounting history as an academic discipline'. A J Richardson . *Accounting History* 2008. 13 (3) p. .

[Zimmerman ()] 'The Cost and Benefits and Cost Allocations'. J L Zimmerman . *The Accounting Review* 1979. 54 p. .

[Watts and Zimmerman ()] 'The Demand dor and Supply of Accounting Theories. The Market for Escuses'. R Watts , J L Zimmerman . *The Accounting Review* 1979. 59 p. .

[Panozzo ()] 'The Making of the Good Academic Accountant'. F Panozzo . *Accounting Organizations And Society* 1997. 22 (5) p. .

[Bonner et al. ()] 'The most influential journals in academic accounting. Accounting'. S E Bonner , J W Hesford , Van Der , W A Stede , S M Young . *Organizations and Society* 2006. 31 (7) p. .

[Lukka ()] 'The roles and effects of paradigms in accounting research'. K Lukka . *Management Accounting Research* 2010. 21 p. .

[Englund and Gerdin ()] 'Transferring knowledge across sub-genres of the ABC implementation literature'. H Englund , J Gerdin . *Management Accounting Research* 2008. 19 (2) p. .

[Brown and Gardner ()] 'Using citation analysis to assess the impact of journals and articles on contemporary accounting research (CAR)'. L D Brown , J C Gardner . *Journal of Accounting Research* 1985 b. (46) p. .

[Hopwood ()] 'Whither accounting research?'. A G Hopwood . *The Accounting Review* 2007. 82 p. .

[Merchant ()] 'Why interdisciplinary accounting research tends not to impact most North American academic accountants'. K A Merchant . *Critical Perspectives on Accounting* 2008. 19 (6) p. .

[Luft and Shield ()] 'Zimmerman´s contentious conjectures: describing the present and prescribing the future of empirical management accounting research'. J Luft , M D Shield . *European Accounting Review* 2002. 11 (4) p. .