



DISCUSS THE ISSUES CONCERNING THE RELATIONSHIP BETWEEN THEORY AND PRACTICE MANAGEMENT ACCOUNTING AS PART OF THE SOCIAL SCIENCE

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Abstract

Dominant the thoughts of positivism in America (Zimmerman, 1979; Watts & Zimmerman, 1979, 1986) and the development of case studies based on management accounting investigators throughout Europe (Panozzo, 1997; Drury & Tayles, 1994, 2005), evidence of improvements in accounting. During this process, management accounting in the economic concepts related to its development and the social sciences as well from sociology, psychology and organizational studies. Furthermore, this improvement may be due to the emergence of systematic methods of mathematical analysis and perhaps also a significant philosophical theories. The discussion of management accounting research in a different way from other branches of social science that is associated with it, and now, after several years of theorizing of the restoration of the research on management accounting practices between technical and practical it is necessary to essential. Also, the gap between theory [as a way of learning and applying accounting policies in practice management will be discussed. Capelin and colleagues (Cable et al., 2009) in his study on "The Future of Management Accountants Training" and the section entitled "The gap [between theory (education), and action] is still there", to describe the results of their research and have shown that deep gap between the theory of management accounting as to what is taught at the University of managerial accounting policies used in practice, there is.

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I. Introduction

Take on management accounting research in recent decades, progress and gaps in theory and practice In the early 1980s, most of the research and academic management accountants and other issues related to management accounting, the act had taken place. Many of them are very brief, simple patterns of action that would be far from the truth. Also, to develop sophisticated mathematical and statistical models generally paid not only difficult to understand, but not scientific applications. The relationship between professional accountants and consultants working in the field of academic accounting was not satisfactory. As a result, there was a huge gap between the theory and practice of management accounting and many practical problems the organization was left with no option (Main, 1385). Studies have also shown that English and American economic institutes new methods that have been studied in academic books, are not used. For example, Kvts (Coates, 1983) showed that there is a lack of mathematical methods in management accounting. Askapns (Scapens, 1982) in their study found that only a limited number of financial control procedures and investment in academic books reviewed, and English translation US companies applications (Hoseinzadeh, 1372). But knowledge of accounting, management accounting and theories investigators in recent years growth has also confirmed this (Luft & Shields, 2002; Zimmerman, 2001; Chapman et al., 2007; Malmi and Granlund, 2009). This growth is not just a simple increase research and development of a range of topics and theoretical foundations involved in it also contains (Baldvinsdottir et al., 2010). Prominent examples include the work of the investigators applied and Brans Kaplan (Kaplan & Bruns, 1987) and Cooper and Kaplan (Cooper & Kaplan, 1988) from Harvard University and Activity Based Costing and the Balanced Scorecard in order of mention. Despite this growth, providing investigators conducted adequate procedures in management accounting has been applied. Kaplan, in his important article entitled "The Evolution of Management Accounting 1" has stated that management accounting practice from 1925 until the publication of the study, no



significant progress (Kaplan, 1984). However, recent investigators to define, modify and publish practical solutions to the problems identified in the study was conducted. Following this study, the investigators conducted a phase correction after the above-mentioned research and development in order to improve the existing application procedures have been performed. Investigators conducted at Harvard University suggests that researchers interested in the use of reliable research models (Baldvinsdottir et al., 2010). In fact, after 16 years, contrary to the findings of Kaplan, et Ines Reviews (Innes et al., 2000) showed that the management of change in accounting policy has been remarkable. It is clear that thinkers like Kaplan, a very important role in these changes have had. introducing new procedures have been applied. In order to play this role, independent academic researchers can benefit from this research. However, some researchers believe that the gap between education and practice of management accounting, more academics and professionals from a variety of perspectives on important topics Accounting Advanced Management Accounting and quickly implement them (Beheshtian, 1387). In any case, it is clear that a wide range of research institutes little interest to impress the current procedures used, in practice, by the users as their main audience. For example, in the Netherlands, "The concept of the public sector" by Van Hldn and colleagues (Van Helden et al., 2010) was published, the idea is to follow. and meaningless (CD, 1390). Most investigators accounting, bookkeeping as target practice does not improve. Why should this be? Is the gap between theoretical investigators and procedures is important in practice? To answer this question, we should implement the methods and theories of management accounting support investigators considered it (Baldvinsdottir et al., 2010).

I. Management accounting as a branch of the social sciences

All articles published in this issue of the use of both economic theory and discourse analysis to explain the acceptance and use of ideas in practice, they stressed. The development of a systematic, scientific centers accounting credit guarantees (Baldvinsdottir et al., 2010); where (Wickramasinghe & Alawattage, 2007) in his book entitled "Management accounting change: approaches and perspectives" have argued that management accounting commonly known as one of the social sciences (Vollmer, 2009). No wonder that such a process in accounting investigators, has led researchers on campus and obtain proper accounting position. But in all likelihood, therefore, has led



investigators to the spaces between the accounting and use them as practice in the real world comes into existence. From the perspective of social science achievement Accounting initial investigators describe and understand the behavior of accountants.

Change (improvement) of accounting in accordance with accounting practices recommended by social institutions, the aim of the preferred model for further academic investigators accounting or at least not at first have aimed to do. Of course there is still much debate on the issue of management accounting which includes elements of the social sciences, primarily the methodological differences with other social sciences is common (Baldvinsdottir et al., 2010). Vollmer (Vollmer, 2009) in his article entitled "Management Accounting as conventional social science" and the criticism of "management accounting change: approaches and perspectives", Rama Singh and Alavtj effect Wake (2007) argues that: "Management Accounting a social science that is defined by a variety of approaches. Ga Gu et al (Gago et al., 2003) that take into account the views of management accounting as a branch of the social sciences at the economic framework of management accounting community's perspectives. They also suggest that investigators have influenced management accounting economic analysis on the basis of "usefulness" and "ways of knowing" has materialized. However, the adoption of management accounting researchers as a social scientist with investigators and methodical people like to Gztr Gznfyld (Baxter & Oxenfeldt, 1961), Thomas (Thomas, 1974), Salvmvnz (Solomons, 1965) and Anthony (Anthony, 1975) and descriptive analysis procedures based on research in the 1970s has been done. The in-depth analysis methods for application procedures is relatively rare, although still great expectations of this procedure is, for example, Dyhas and Klyngld (De Hass & Kleingeld, 1999) and Nurcan Leith (Norreklit, 2000).

II. Systematic socio-technical investigators Management Accounting

Accounting researchers with their research on accounting gains publish what sociologists, economists, and philosophers can not find it? To answer this question must depend on the nature of the socio-technical account management. Internal accounting treatment involves interaction with accounting procedures. The methodological aspects of accounting for researchers than any other social science researchers, comparative advantage and as interpretations of behavior that enable them to have a special ability to



analyze, analyze it. Without sufficient attention to the technical aspects of research, verifiability of accounting will disappear. Perhaps it is more accurate accounting as a social science or other branches of the systematic classification. The nature of the calculation will be described using technical means. The brief makes the perfect interpretation of the results of the research and practical ways to achieve the investigators accounting procedures will be difficult for the reader (Baldvinsdottir et al., 2010). If it is accepted that investigators accounting should be based on a systematic approach, it should be expected that investigators issue accounting journals full of detailed descriptions and deep technical aspects of the procedures offered, Oftentimes the it is not. For example, where the fund or Costing and performance measurement are introduced, the study focused only on the technical methods and the nature of the practices that affect the results of the study (Baldvinsdottir et al., 2010). Anyway, now turn towards the study of the methods of the social sciences and philosophical theories of investigators based on the accounting policies have been applied. Accounting of technical investigators investigators focused on moving towards a focus on social investigators. This is because failure to do so Thqyqhayy way of trying to balance both technical and social aspects of accounting investigators and thus reflect the true nature of their accounting studies (Baldvinsdottir et al., 2010).

III. Experimental investigators and achievements

In the subject or area of research to define and identify the appropriate empirical evidence is selected. Next, the operator and the factors influencing behavior, observed and described, and finally, the evidence described theories are correct. The role of theory in practice is to explain what is discovered. Where this is not convincing explanations to understand that "what has been discovered?" Will lead. The investigators published describing able to provide sufficient strength in the field of management accounting, rarely happens (although it is expected, for example, in Patel (Patell, 1987) see). Describe and understand the needs and requirements to publish academic papers and identification of the primary objectives of this research have been. Needless to say, none of the two groups of editors and editors Mjllhha, do not expect that investigators provide a descriptive account. Although this does not imply that there is no research without the previous steps. In any case, this research still remains rare. But you can study Nn Casa et al (Kasanen et al., 1993) to promote such a structure (a practical approach) for research in management



accounting research you Mullah (Tuomela, 2005) as an example, see the application of this method. The end result of the study is considered as applied research, the researcher understand the procedures prescribed may even have a negative effect. The advisory label (see case study for practical purposes, eg for a particular company or industry) for this type of study may be due to the usability of the results by all groups of the general users. So, the next of management accounting perspective, but it still remains dim after further investigation is unnecessary to publish the results (Baldvinsdottir et al., 2010).

Empirical research in management accounting Bhmannnd continuous spectrum may be seen. Once the research findings may be designed to explain the practical in the real world. In this study, there should be no adverse judgment or prejudice. Users of the research findings are influenced by practices in action lightly. On the other hand it should not happen quickly, and through the influence of pressure to justify the practical results. Finally, it is hoped that a study of this kind to offer some practical help lead the way. In any case, the results of such research requires a means by which the data used for the drafters of practice. For example, for those theoretical studies in management accounting practices and systems used for both practical guide may be compared with other organizations? Does this research helps to identify strengths and weaknesses lie? How does this work in practice in the management accounting procedures for users and for those who Samanhshan challenges facing helpful? Does this research will lead to the prediction of response to staff about the changes? Can the proposed action, which leads to improving the chances of successful implementation of change? Using this as a guide to action research, as well as a challenge for users who operate with lack of time and lack of skills to perform these tasks, especially in dealing with aspects of mathematical, statistical, and no accounting investigators are facing, remains. This aspect of the study indicate the nature of it, but this feature can also be accessible to people outside of academia. Academic scholars would argue that researchers at the University of motivation and intention is not to prescribe a specific procedure (unless, for example, research has shown to be attached). Furthermore, if the results of academic research that has been done by academics, other researchers are only used in other studies, these findings remain in the rings of the academic community. If you describe, discuss, and analyze this data only within the academic community, then the justification and application of accounting investigators outside the academic community will be faced with adversity and then properly evaluate the usefulness and significance of this research will be faced with a problem. The result of this phenomenon is likely to create a gap between scientific



findings and their application in practice leads. The gap between theoretical knowledge in practice and what needs to occur, arise (Pfeffer & Sutton, 1999). As a result, the capacity of academic investigators and views from users and directing research to improve practice as intelligent audience will be disqualified (Baldvinsdottir et al., 2010). The investigators range of management accounting research that aimed to influence and modify the practice. Recommendations of this research lies in the prescribed practice and academic research groups have considerable position. Only a small group of researchers, scientists do accounting. As Hildn Wen et al (2010) note, this is because the research gray area somewhere between academic investigators and recommendations are advisory. This situation creates two conditions. First, this type of research may be beneficial in nature (Kasanen et al., 1993) and to solve problems in the real world and is designed according to the characteristics of the problem. done. In contrast, the researcher may have appeared as a theater critic and identify shortcomings and issues of management accounting practice.

IV. Conclusion

Investigators of management accounting in recent years in this paper were reviewed. The investigators reviewed by experts revealed that the researchers conducted experimental investigators have concluded. Between theory and practices of accounting management accounting practices in academic circles and use them, there is a considerable distance. It was also noted that management accounting is the process by which, Now considered one of the branches of the social sciences and are expected to use their own methods and then fix problems, to help improve the quality of social life. Our experimental results show that management accounting researchers already constitutes a complex set of knowledge and skills accordingly Finally, students must have effective cooperation with professional management accountants so that researchers can identify community needs and research in order to meet the needs of your organization and in practice, policy, and patterns of accountant scholars used Enhancing by.



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