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Research strategic analysis of the Finnish doctoral dissertations in management accounting from 1990 to 2009

This paper presents a research strategic analysis of 43 doctoral dissertations in management accounting published in Finland during the past twenty years. In each dissertation two key matters are studied, *the research theme* and *the methodological approach used*. These reveal *what* in accounting has been studied and *how*. In addition, the language and type of each publication are examined. Our point of departure is education, i.e., our aim is to arrive at a systematic – dissertation by dissertation – based analysis and a synthesizing and comprehensive picture of management accounting doctoral research in the past two decades in Finland, both for the use of accounting education at master’s and doctoral level and also to management accounting scholars and practitioners interested in research accomplished in this field.

In the classification of studies by research theme, we adopted a classification slightly modified from that by Hesford, Lee, Van der

Stede and Young (2007, 6). A distinction was, hence, made between *cost (accounting)* and *(management) control*, allowing for other specific topics, such as accounting information systems and strategic management, to be classified separately as *other*.

The Neilimo and Näsi (1980) classification was used to distinguish the following four different methodological approaches: *nomothetic*, *decision-oriented*, *action-oriented* and *conceptual approach*. Following Kasanen, Lukka and Siitonen (1991, 1993), a fifth approach, the *constructive approach*, was added.

The study was in the nature of a historical investigation. After collecting, describing and classifying the data, quantitative analysis was conducted with the aid of descriptive statistics.

Our results indicate substantial growth in doctoral education in the field of management accounting in the past twenty years. Following Hesford et al. (2007), our study provided a synthesis of researchers’ interests in relation to management accounting research themes, and found a high interest in *other* topic areas including management accounting innovations. Our results suggest that only 37 per cent of the Finnish dissertations focused on control, fourteen per cent on cost and pricing, and almost one half on the other topics. A total of seven loose “clusters” could be identified according to the primary research themes of the dissertations.

In regards to methodological approaches, our results suggest that case studies – consisting mostly of action-oriented studies and constructive studies to a smaller extent – formed the mainstream approach in the past two decades (cf., Järvenpää and Pellinen, 2005). The most recent decade shows that action-oriented approaches remained most popular, but the rela-

tive share of nomothetic and mixed methodologies dissertations decreased slightly and constructive research emerged as a new approach. To some extent, loose clustering of methodological approaches was apparent in that it was possible to group universities according to their primary methodological approaches.

Impacts of internationalization are seen in that most of the dissertations were written in English and the share of international articles collections increased over time. Our findings also indicate rapid and substantial growth in the number of female scholars in the area of management accounting. Suggestions for future research topics are made based on our findings. ■