

2nd Workshop on the link between research and teaching in management accounting

Paris, ESCP Europe, Septembre 1&2, 2015

Call for contribution

The first workshop held in Edimburgh in September 2014 has confirmed the relevance of this new theme both from a research and practice perspective and the potentialities for a special issue on this topic in an accounting education journal. We are pleased to announce the second Workshop on the link between research and teaching in management accounting, to be held on September 1 & 2 2015 at ESCP Europe in Paris. This workshop will be opened to both papers and presentations of experiences to be discussed in a practice exchange perspective.

The question of the relevance of research to practice is currently under debate in the academic community, in particular in the field of management accounting (Baldvinsdottir et al. 2010, Hopwood 2007, 2008, 2009).

However, the pertinence of research for teaching is less frequently discussed. In a paper that proposes a review of past management accounting teaching and discusses their perspectives, Boër (2000) deplores that research is rarely used in textbooks, but does not mention research on the future challenges of teaching. The 'polyphonic debate' between academics belonging to the interpretive stream published in *Critical Perspectives on Accounting* demonstrates that some of them question what their own research contributes to their courses, especially in MBA programs (Ahrens et al. 2008). For Dupuy et al. (2007) the connection between research and teaching in management accounting is problematic as it is difficult to link relatively structured theoretical knowledge with techniques and discourses emanating from experts. Kaplan (1998) envisions teaching as an activity that enables the subsequent testing of new ideas. Merchant (2008) attributes the difficulties of interdisciplinary research in the United States to its lack of relevance to teaching. Maher (2000) considers that evolution in teaching comes from practice, but also from empirical research on practice. These few references show that the topic is not entirely absent from the concerns of the academic community; however, such references are very limited in number and the debate remains relatively unorganized.

Most papers published in specialized educational journals in the field - *Issues in Accounting Education* or *Accounting Education* – address teaching methods but not content. They fail to speak of the link between teaching and research.

This relative absence of clear debate is an issue since most management researchers are also teachers and teaching is central to the dissemination of knowledge. Moreover, some authors underline that teaching with a reflective approach may enrich research (Day et al. 2003; Kaidonis, 2004). Thus, it appears appropriate to study the question of the link between research and teaching; the compatibility of the goals of teaching and research and the institutional conditions that may foster it.

More specifically, we may analyze whether the existing diversity of research stances (Chua 1986, Morales & Sponem 2009, Lukka 2010) is reflected in a variety of teaching stances and if the institutional context (whose influence on research viewpoints has already been highlighted - Grey & Wilmott, 2005; Hopwood, 2002, 2007) is a key factor in the ecology and evolution of teaching stances. Regarding the first question, it seems that numerous publications are dominated by a normative stance (Bourguignon 2009).

A further issue is that of the consistency between research topics and those addressed in teaching. Indeed, numerous questions approached in teaching are marginal in research, such as that of management control system design (Fabre & Bessire, 2006), its use¹, or that of cost modeling. Is there a reciprocation, whereby the research process, based on the identification of a gap in existing highly specific literature, would enable broader questions to be addressed in teaching?

Management accounting teaching and research could thus benefit from a reflection on the links between research and teaching. This leads to several questions, for example:

- Can the questions addressed in teaching be viewed on the basis of the analysis of existing research?
- Is it possible to integrate interpretive and critical research results into teaching, and if so, how?
- Is it possible to respond to the teaching needs of different types of program relying on the results of a single stream of research?
- Is it pertinent to use teaching issues as a starting point for defining research programs?
- If textbooks include non-research based knowledge, is it possible to find a means of increasing its validity?
- How can one progress towards an objective of research-based teaching?
- What are the institutional conditions that could favor the pursuit of such an objective?

We welcome two types of contributions:

- Papers. Examples of contribution may be:
 - o Presentation of works based on textbooks or course content analysis
 - o Theoretical or empirical thinking on for instance the status of knowledge in management accounting; how knowledge is conceived by the different stakeholders; the stakeholders' expectations and their consequences on the link between research and teaching.
 - o Analysis of experiences on the way contents are changed to include research results or the way course or textbooks contents are discussed
- Presentation of experiences that aim at making a link between research and teaching with the view of discussing them in a practice exchange perspective.

The workshop will be organized around 3 types of sessions: paper discussion sessions, practice exchange sessions, and salons (i.e. subgroup discussions about issues related to the topic of the workshop).

Deadlines

The **deadline for submission of contributions** (for papers, extended abstract, short or full paper even at an early stage and for experiences, a short presentation) is **May 15, 2015**. Submission should be made online (http://registration.i-escpeurope.eu/WS_research_teaching2015/submission).

Notification of acceptance (or otherwise) will be given before June 15.

Please do not hesitate to contact us if you have any questions or to inform us of your willingness to participate.

¹ Numerous papers deal with the question of the adaptation of specific management control systems to fit specific contexts, but they fail to address the question of how to design these systems or how to use them.

Practicalities

Venue: The workshop will take place at the ESCP Europe, 79 avenue de la République, 75011 Paris.

Fee: 150 Euros

Registration and information:

http://registration.i-escpeurope.eu/WS_research_teaching2015/information

Organizers

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