

# **3rd Workshop on the link between research and teaching in management accounting**

University of Greenwich, London 31 August 2016

## **Call for contribution**

The first two workshops held in Edinburgh in September 2014 and Paris in September 2015 have confirmed the relevance of this new theme both from a research and practice perspective and the potentialities for a special issue on this topic which will be published in QRAM (see below).

We are pleased to announce the third Workshop on the link between research and teaching in management accounting, to be held on 31 August 2016 at University of Greenwich in London. 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). But, the pertinence of qualitative research for teaching is less frequently discussed. A few papers show that the topic is not entirely absent from the concerns of the academic community (Ahrens et al. 2008; Boër; 2000; Day et al. 2003; Dupuy et al. 2007; Kaidonis 2004; Kaplan 1998; Maher 2000; Merchant; Saulpic & Zarlowski 2015). However, such references are very limited in number and they address the question rather incidentally. The debate thus seems so far 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 it is not obvious that teaching in our field is always research informed. Indeed, numerous questions approached in teaching are marginal in research, such as that of management control system design (Fabre & Bessire, 2006). Other authors highlight numerous textbooks that are dominated by a normative stance (Bourguignon 2009; Ferguson et al, 2006), which means that much management accounting research in the field is not reflected in these textbooks. Moreover, some authors underline that teaching with a reflective approach may enrich research (Day et al. 2003; Kaidonis, 2004).

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:

- How research is integrated in teaching (both research approach and research results) and the conditions for fostering this integration – cases, narratives and reflections.
- Whether the existing diversity of research stances is equally reflected in a variety of teaching stances, and the reasons for disparities.
- Explanations for the gaps between topics chosen by researchers and those addressed in teaching.
- How teaching issues might inspire research programs.
- Examinations of the current status of non-research based knowledge disseminated in teaching and especially in textbooks.
- Knowledge creation through reflective teaching.

- Making progress towards an objective of research-based teaching – individual accounts and reflections.

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).

**A special issue in Qualitative Research in Management Accounting** with the working title "How qualitative research can infuse teaching in accounting" is programmed late 2018-early 2019 which could be a target for the most advanced communications.

### **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, 2016. Submission should be made by email to [saulpic@escpeurope.eu](mailto:saulpic@escpeurope.eu). Notification of acceptance (or otherwise) will be given before June 16.

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

### **Practicalities**

Venue: The workshop will take place at the University of Greenwich, London.

Fee: £80.00

Registration and information: tbc

### **Organizers**

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