

# ASAA JOURNAL

ADVANCES IN SCIENTIFIC  
AND APPLIED ACCOUNTING

## MAPPING DIVERSITY IN MANAGEMENT ACCOUNTING RESEARCH

>> Call for Papers <<

Management accounting research features methodological diversity, including interpretive research, critical research and the traditional functionalist and positivist research. Furthermore, investigations in management accounting may use research methods which include surveys, fieldwork, lab experiments, case studies and ethnographic studies. In addition, researchers have drawn on a wide range of theories, including positivistic theories such as economic theory and contingency theory as well as sociologically-grounded theories such as institutional theory, structuration theory, actor network theory, middle-range thinking, labour process theory, political economy, and power-knowledge theory. Overall, management accounting is a diverse, rich field of research with a non-dominant paradigm.

Based on this diversity of methodologies, research methods and theoretical frameworks, research in management accounting adds to extant knowledge of management accounting and control practices in firms as well as to the theorization of accounting. Importantly, the institutional characteristics of the focal settings play a significant role in accounting theorization. Therefore, the Brazilian context, which is widely neglected in research published in journals written in the English language, holds promise to advance understanding in management. Furthermore, Brazilian management accounting research is dominated by a functionalist/positivist paradigm with a focus on neoclassic economics theory and survey-based research methods. Although this is a valid research approach, we also encourage investigations using other theoretical frameworks and research methods in order to increase the pluralism of management accounting research in Brazil.

*We invite historical, theoretical, empirical, and review papers, whether quantitative or qualitative, from scholars across the management accounting field. In particular, we encourage papers with the following characteristics. Those that:*

- Follow an alternative research paradigm (e.g. interpretative and critical paradigms);
- Use non-traditional research methods (e.g. action research, experiments);
- Draw on non-traditional theory (e.g. ANT, Strong Structuration theory)
- Explore unusual settings (regardless of the research method adopted in the study) (e.g. technology industry, public sector)

The deadline for submissions is 14 March 2016. Papers can be submitted in English, Portuguese, or Spanish. Accepted papers will be published in 2016/2017. Please prepare your manuscript according to Advances in Scientific and Applied Accounting guidelines. For details and paper submission visit <http://asaa.anpcont.org.br/index.php/asaa>

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