

Changes in field-based research in accounting

Lili-Anne Kihn

Faculty of Management and Business, Tampere University, Tampere, Finland

Angela Liew

*Department of Accounting and Finance, University of Auckland,
Auckland, New Zealand, and*

Jani Nieminen

Tampere University Library, Tampere University, Tampere, Finland

Journal of
Accounting &
Organizational
Change

223

Received 11 December 2023
Revised 24 June 2024
Accepted 20 August 2024

Abstract

Purpose – Merchant and Van der Stede (2006) produced a comprehensive analysis of 24 years (1981–2004) of field-based accounting research. This study aims to analyse how the publication of field research in accounting has changed since 2005. In addition, it aims to analyse contributions from specific individuals, institutions and countries, and whether the field studies have contributed to accounting research and textbooks.

Design/methodology/approach – The authors identified and classified 1,115 field-based accounting articles published in 14 accounting journals from 2005 to 2022 to uncover any changes. Thereafter, bibliometric analysis was conducted using data from SciVal.

Findings – The results show several significant changes. Firstly, the growth of field studies has more than trebled as nearly all journals published at least some field studies. Secondly, field research is no longer as confined to management accounting as before. It is gaining increasing traction in auditing, financial accounting and corporate social responsibility (CSR). Thirdly, while interview-based accounting research was clearly the most popular, the fastest growth was seen in mixed-methods non-management accounting research. While public sector management control case studies and content analysis of CSR were the most popular topics of interview-based studies, audits were the most popular topic in mixed-methods research. Authors based in large universities in large English-speaking countries have been most productive, followed by authors based in Europe and Asia. Based on citation analysis, the field studies have contributed to academic research substantially more than to textbooks.

Originality/value – An analysis of changes and trends improves the understanding of what has happened in accounting research and the development over time.

Keywords Accounting, Archival research, Bibliometric analysis, Field research, Interview-based research, Mixed-methods research

Paper type Research paper

© Lili-Anne Kihn, Angela Liew and Jani Nieminen. Published by Emerald Publishing Limited. This article is published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at <http://creativecommons.org/licences/by/4.0/legalcode>

The authors thank Editor Zahirul Hoque, the two anonymous reviewers, Kenneth Merchant, Eeva-Mari Ihanntola, Thomas Ahrens and the participants of the 2023 Nordic Accounting Conference, Copenhagen Business School and the European Accounting Association 2023 Annual Congress, Aalto University for helpful comments on earlier drafts of this paper, and Roosa Uusitalo and Rea Simula for research assistance. In addition, the first author thanks the Foundation for Economic Education for travel funding. The opinions expressed as well as any remaining errors are those of the authors.



Journal of Accounting &
Organizational Change
Vol. 20 No. 6, 2024
pp. 223-251
Emerald Publishing Limited
1832-5912
DOI 10.1108/JAOC-12-2023-0221

1. Introduction

This study addresses changes and trends in the publication of field research in accounting. Field research involves an in-depth study of real-world phenomena through direct contact with organizational participants such as through interviews (Merchant and Van der Stede, 2006). It has been called for to better understand the contexts in which accounting operates (Hopwood, 1983), state-of-the-art accounting developments (Kaplan, 1984, 1986) and accounting in action (Ahrens and Dent, 1998). Further investigation into changes and trends in field research is needed to improve our understanding of what has happened in accounting research and how it has developed over time.

The first, and most of the later, reviews of field-based accounting research were conducted within management accounting. These mostly documented an increase in the use of field research methods in management accounting (Ferreira and Merchant, 1992; Hesford *et al.*, 2007, pp. 8-9; Guffey and Harp, 2017; Scapens and Bromwich, 2010), despite few such studies existing in leading North American journals (Shields, 1997, p. 10; Baker *et al.*, 2023, p. 212). Based on articles published in 14 journals of accounting and taxation, Merchant and Van der Stede (2006) produced a more comprehensive analysis of field-based accounting research conducted over the 24 years (1981–2004). They concluded that the number of field research publications had grown significantly since the mid-1980s but its use was still primarily in the management accounting interest area. They also concluded that, where it had been used, the contributions of field research were significant, particularly in finding cutting-edge practices and enhancing their scholarly exploration, thereby contributing to the understanding of phenomena and linking research with practice. Merchant and Van der Stede (2006) suggested that while the field research method is particularly important for management accounting scholars, it should be used more by scholars in other areas of accounting to make similar contributions. Likewise, Carcello *et al.* (2011) have suggested increasing use of qualitative research in governance and Power and Gendron (2015) in auditing.

Given the continued interest in field-based research (Ahrens and Chapman, 2006; Dai *et al.*, 2019; Hoque, 2006; Moll *et al.*, 2006; Parker, 2012; Power and Gendron, 2015) and the increasing number of field-based accounting papers published, there is a need to continue the work of Merchant and Van der Stede (2006). This study aims to analyse changes and trends in the publication of field research in accounting since 2005. In addition, it aims to analyse contributions from specific individuals, institutions and countries, and whether the field studies have contributed to accounting research and textbooks. Hence, we address the following research questions (RQs):

- RQ1. Has the increasing trend in the use of field research continued or levelled off?
- RQ2. Has the area of interest widened?
- RQ3. Have the same journals continued to publish field-based accounting studies?
- RQ4. What proportion of management accounting and accounting studies have used the field study method?
- RQ5. How have the most popular topics changed over the years?
- RQ6. Which individuals, institutions and countries have contributed most to field research?
- RQ7. To what extent have the field studies contributed to accounting research and textbooks?

Following prior research, field research is understood to include both case studies (with a sample of one firm) and field studies (with sample sizes greater than one) (Ferreira and Merchant, 1992, p. 5). In addition to interviews, field studies may rely on other data collection methods such as documents, observations, questionnaires and surveys (Moll *et al.*, 2006, p. 386). In their study, Merchant and Van der Stede (2006, p. 119) included both interview-based field studies and some studies with a *field study component*. In the latter case, the results reported stemmed mainly from other sources such as questionnaires or archival data. We also focus on interview-based field studies, including both purely qualitative interview-based (hereafter interview-based) field studies (i.e. studies without quantitative data and/or analysis) and mixed-methods field studies (i.e. combining interview-based elements with quantitative data and/or analysis). Given that data for the subsequent 24-year period (from 2005 to 2028) is not yet available, 75% of that period (the 18 years from 2005 to 2022) was selected for this study. In doing so, we are able to analyse some trends during both the 18-year period and shorter six-year periods.

Our results contribute to literature that analyses accounting field research (e.g. Ahrens and Dent, 1998; Ahrens and Chapman, 2006; Dai *et al.*, 2019; Ferreira and Merchant, 1992; Merchant and Van der Stede, 2006; Moll *et al.*, 2006; Parker, 2012; Power and Gendron, 2015). Firstly, it extends Merchant and Van der Stede's (2006) work on the changes and trends in accounting research until the year 2022. Secondly, it extends research on the individuals, institutions and countries (Baker *et al.*, 2023) that have contributed most to field research. Thirdly, it contributes to accounting research by identifying the most highly cited field-based accounting research articles in research (Baker *et al.*, 2023) and in a sample of accounting textbooks.

This paper is organized as follows: Section 2 introduces our data and methods, and Section 3 presents the results. In Section 4, we conclude the paper with a summary of our major findings, acknowledge the limitations of this study and suggest future directions for field research.

2. Data and methods

Our data collection, classification and analysis involved six steps. Firstly, because we wanted to be able to compare and contrast accounting field research trends from 2005 to 2022 against the 1981–2004 period used in Merchant and Van der Stede's (2006) study, we searched for articles from the same set of 14 accounting journals (see Table 1). The following information about articles was initially saved from Scopus database on Excel: authors, title, year, source title, volume, issue, article number, page start, page end, DOI, document type, publication and EID. Once downloaded, all article entries were manually verified to confirm and correct any identifiable data, such as year, volume and issue as well to add any missing entries. Most journals had one or two Scopus entries with discrepancies when manually compared to the journal database. There were also some journals with a lot more discrepancies. Book reviews, erratums, discussions, replies, obituaries, brief editorials without citations, viewpoints, poems and so on, were excluded. In all, we identified 8,567 research articles from the aforementioned journals from 2005 to 2022 and 6,445 research articles from 1981 to 2004. Hence, the number of research articles in the journals has increased by nearly one third (32.9%). Table 1 lists the frequency of research articles, the rankings and cite scores across journals. Because we did not have full access to articles published in the *International Tax Journal* (ITJ) from 2017 to 2022, the subsequent analysis and results only include ITJ articles from 2005 to 2016.

Secondly, as it was of interest to measure the proportion of management accounting studies that use the field study method by journal (see Merchant and Van der Stede, 2006),

Table 1. The journals included in the analysis

Source	Year started	Issues 2005–2022	Peer-reviewed articles 2005–2022 (1981–2004) ¹	AJG 2021 ²	ABDC 2022 ³	SJR 2022 ⁴	Cite score 2022 ⁵
All area journals							
<i>Accounting, Auditing and Accountability Journal (AAAJ)</i>	1988	140	1011 (416) ⁶	3	A*	1.727	7.6
<i>Accounting, Organizations and Society (AOS)</i>	1976	131	666 (812) ⁶	4*	A*	2.411	7.0
<i>Behavioral Research in Accounting (BR/A)</i>	1989	33	251 (217) ⁷	3	A	0.701	4.0
<i>Contemporary Accounting Research (CAR)</i>	1984	73	985 (621) ⁷	4	A*	3.012	6.2
<i>European Accounting Review (EAR)</i>	1992	77	538 (538) ⁶	3	A*	1.072	5.6
<i>Journal of Accounting and Economics (JAE)</i>	1979	72	610 (483) ⁶	4*	A*	6.1	8.6
<i>Journal of Accounting Research (JAR)</i>	1963	90	590 (930) ⁷	4*	A*	5.165	5.8
<i>Review of Accounting Studies (RAS)</i>	1996	67	585 (143) ⁶	4	A*	4.212	6.4
<i>The Accounting Review (TAR)</i>	1926	105	1320 (1018) ⁷	4*	A*	4.446	7.3
Area-dedicated journals							
<i>Auditing: A Journal of Practice & Theory (AudJPT)</i>	1981	62	546 (589) ⁷	3	A*	1.655	4.9
<i>International Tax Journal (ITJ)</i>	1974	103	609 (184) ⁸	n/a	C	n/a	n/a
<i>The Journal of the American Taxation Association (JATA)</i>	1980	37	188 (468) ⁷	n/a	A	1.108	2.4
<i>Journal of Management Accounting Research (JMAR)</i>	1989	35	322 (159) ⁷	2	A*	0.917	2.0
<i>Management Accounting Research (MAR)</i>	1990	72	346 (283) ⁶	3	A*	1.167	5.0
Total			8,567 (6,445)				

Notes: ¹The number of peer-reviewed articles from 1981 or the start year of the journal, if later; ²*Academic Journal Guide (AJG)* rating 2021 by ABS (<https://journalranking.org>); ³Australian Business Deans Council (ABDC) 2022 Journal Quality List (<https://abdc.edu.au/abdc-journal-quality-list/>); ⁴*SCImago Journal Rank (SJR)* (www.scimagojr.com/journalrank.php); ⁵A journal indicator based on Scopus data. The number of articles divided with the number of citations in a four-year period; ⁶Source: Scopus articles, reviews and conference papers; ⁷Source: EBSCOhost Business Source Ultimate peer-reviewed articles; ⁸The number of peer-reviewed articles from 1996 to 2004

Source: Created by authors based on Excel output

we searched for management accounting studies according to title or a more detailed investigation. We used the following classification of management accounting research topics (Hesford *et al.*, 2007; Shields, 1997; Kihn and Näsi, 2017): cost (accounting), (management) control and other. *Cost accounting* includes both traditional cost allocations and activity-based costing, cost variances, the use of cost information for decision-making (Hesford *et al.*, 2007) and strategic costing such as attribute costing, life-cycle costing, quality costing, target costing and value-chain costing (Cadez and Guilding, 2008). *Management control* refers to operating budgeting, capital budgeting and investments, performance measurement, evaluation and incentive systems and organizational control (Hesford *et al.*, 2007, p. 7). *Other management accounting topics* include accounting information systems (AIS) primarily in the context of management accounting, benchmarking, total quality management (TQM), just-in time (JIT), strategic management and strategic management accounting (SMA), transfer pricing (Hesford *et al.*, 2007, p. 7), decision-making, among others. There were 1,563 articles considered to be management accounting papers in total.

Thirdly, using Merchant and Van der Stede's (2006) definition of field research, we simultaneously searched for field studies with interviews conducted by the author(s) based on the title or a more detailed investigation [1]. Initially, such information was searched for in the title, keywords and abstract. Failing that, the term "interview" was searched for in the entirety of the PDF version of the article using the Find function. While articles with secondary interview data and citations to other interview-based studies were excluded, articles with primary interview data were included. There were 1,115 (13.0%) articles considered in field-based accounting studies.

Fourthly, each field-based accounting article was classified based on its area of interest, whether it was a purely qualitative interview-based study or a mixed-methods study, where it had been published, and the publishing year. Each field-based article was classified based on the following primary topic areas: (1) audit, (2) financial (accounting, FA), (3) management (accounting, MA), (4) (accounting information) systems (AIS), (5) tax, (6) corporate social responsibility (CSR) and (7) other. All these interest areas are in line with Merchant and Van der Stede (2006, p. 121) except the addition of CSR due to a growing trend that was previously included under "other". *Audit* refers to external and internal audit, and internal control. *Financial accounting* includes issues related to bookkeeping, financial statements, reporting, (corporate) disclosures, earnings announcements and financial (statement) analysis. *AIS* is understood to cover research primarily on computerized and electronic accounting information systems, communication technologies, artificial intelligence, machine learning, big data and digitalization in general. However, when the studies were primarily interested in audits, FA, MA, CSR or others, they were classified as such studies rather than AIS. *Tax* is understood to involve all kinds of issues related to tax. *CSR* includes environmental accounting, integrated reporting, social accounting, sustainability and environmental, social and governance (ESG). *Other* includes subcategories such as accountability, accounting education, accounting research, accounting history, (corporate) governance, capital markets, corporate finance, forensic accounting, gender, public sector accounting, research methodology and risk management.

Regarding the area-dedicated journals, all the field studies published in *Auditing: A Journal of Practice & Theory* were considered auditing studies. Likewise, all the articles published in the *International Tax Journal* and in the *Journal of the American Taxation Association* were considered tax studies. Finally, all field studies published in the *Journal of Management Accounting* and *Management Accounting Research* were considered management accounting studies.

Because of the increasing interest in mixed-methods research, we categorized field research into (purely) interview-based (qualitative) research and mixed-methods research. Studies are classified as mixed method if they have reported conducting mixed-methods research or interviews as a part of a quantitative study so long as the interviews were not related merely to pilot testing [2], survey sample selection, verification of analysis methods, collection of quantitative data or to secondary interview data. Typically, interviews were used in mixed-methods studies for clarifying the phenomena researched, developing hypotheses, developing survey or instruments and explaining quantitative results. Regarding mixed-methods studies, we collected data on, and analysed, whether the field study elements had been conducted before or after the quantitative results were received or both (see [Ferreira and Merchant, 1992](#); [Tucker and Hoque, 2017](#), p. 308). Other types of field studies, such as studies based on field observations only or field experiments taking place in a real-world setting ([Kaplan, 1986](#); [Moll et al., 2006](#)) were not examined separately because they were not used or were very rare during the research periods of earlier studies and our study [3].

The articles were classified based on the 14 journals listed above and the year of publication (2005–2022). In the analysis of the number and proportion of field studies, and to further analyse changes over time, the 18-year period was also split into the first six-year period, the subsequent six-year period and the last six-year period.

Fifthly, bibliometric analysis was conducted using data from SciVal, an analytical tool from Elsevier based on data from the Scopus database. Firstly, all the field-based articles were imported as a publication set into SciVal. Then, the publication data was exported from SciVal, including several key fields: authors, institutions, countries, citations and topics. Compared to data from Scopus, the data from SciVal has several benefits, such as cleaner affiliation data. The affiliation data of all authors was used to generate the tables for the top 10 contributing authors, institutions and countries in the publication set. The exported data also included the topics of publications. In SciVal, each publication is mapped to a topic, which are formed by clustering Scopus publications into topics based on a direct citation analysis. SciVal citation data was used to generate the list of the most cited publications in the Scopus database. The final analysis was conducted using Microsoft Excel.

Sixthly, with the 1,115 above-mentioned accounting field research articles in mind, we collected references from a sample of accounting textbooks to analyse whether the field-based accounting studies published during 2005–2022 had been cited in them. We selected recent editions of 18 textbooks in the fields of management accounting, financial accounting and auditing, which were published in English by large internationally well-known publishers (such as Pearson, Prentice Hall, McGraw Hill, Cengage) during 2012–2022, and which included references. References were collected from the following six management accounting textbooks: [Bhimani et al. \(2019\)](#), 164 references); [Burns et al. \(2013\)](#), 256 references); [Drury \(2021\)](#), 338 references); [Groot and Selto \(2013\)](#), 350 references); [Hartmann et al. \(2021\)](#), 395 references); and [Merchant and Van der Stede \(2017\)](#), 807 references). Likewise, we collected references from the following six textbooks of financial accounting: [Alexander and Nobes \(2020\)](#), 114 references); [Atrill and McLaney \(2022\)](#), 39 references); [Cotter \(2012\)](#), 61 references); [Elliott and Elliott \(2019\)](#), 257 references); [Palepu et al. \(2022\)](#), 283 references); and [Scott and O'Brien \(2020\)](#), 517 references). Finally, references were included from the following six auditing textbooks: [Albrecht et al. \(2019\)](#), 148 references); [Edler et al. \(2020\)](#), 127 references); [Johnstone-Zehms et al. \(2019\)](#), 15 references); [Knapp \(2022\)](#), 365 references); [Louwers et al. \(2021\)](#), 487 references); and [Millichamp and Taylor](#)

(2022, 228 references). In total, we identified and analysed 4,951 references from the 18 aforementioned accounting textbooks for the purposes of citation analysis.

3. Empirical findings

3.1 Trends in the publication of field research

RQ1 concerns whether the increasing trend in the use of field research has continued or levelled off. Table 2(a) shows the number of field research articles (both interview-based and mixed-methods research articles) published during 2005–2022 (sorted by journal and accounting interest area). The number of qualitative field studies has more than trebled from the reported 318 field studies during the 24 years period from 1981 to 2004 (Merchant and van der Stede, 2006, p. 121) to 1,115 field studies during the subsequent 18 years period from 2005 to 2022. The 1,115 field studies comprised of approximately 78% (f = 872) interview-based studies [Table 2(b)] and 22% (f = 243) mixed-methods studies [Table 2(c)].

3.2 Subject areas of accounting field research

The RQ2 was concerned with whether the base area of interest has widened. It is still the case that the publication of field studies is most common in the management accounting interest area, but field research is no longer as confined to management accounting as before [see Table 2(a)]. Previously, 82% of field research belonged to management accounting but this figure is now only 38%. Compared to Merchant and Van der Stede's (2006) results from 1981 to 2004, field research is seeing an increase in auditing (from 8% to about 18%), financial accounting (from 7% to about 10%), corporate social reporting (now almost 12% and included as a separate category) and miscellaneous studies such as on public sector accounting, the accounting profession and governance (from 2% to almost 20% and with CSR as a separate category). In interview-based field studies, these proportions were rather similar [see Table 2(b)]. As Table 2(c) shows, in mixed-methods studies, the proportion of audit topics was substantially higher (approximately 33%) and the proportions of CSR and other topics were substantially lower (4.5% and 10.7%, respectively).

3.3 Journals publishing accounting field research

The RQ3 concerns whether the same journals have continued publishing field-based accounting studies. Based on our data, the publication of field studies was still common among the previously noted journals but not confined to them as before. However, their positions changed. Hence, the sequence order has changed from MAR, AOS, AAAJ and EAR to AAAJ, AOS, MAR and CAR. The same sequence order of journals was found in interview-based field studies except that EAR was fourth and CAR fifth [Table 2(b)]. As Table 2(c) shows, mixed-methods field research was published mostly in AOS, CAR, TAR and AAAJ (in that order). An all-area journal (RAS) and tax journals (ITJ and JATA) did not publish any field studies during 2005–2022 [Table 2(b)], but RAS published some mixed-methods studies in financial accounting and audit in particular [Table 2(c)].

While it was not common to publish field research in journals based in North America during 1981–2004 (Merchant and Van der Stede, 2006), all but two journals included in the sample (ITJ and JATA) published at least some field studies during 2005–2022. Hence, many more journals based in North America have published at least some field studies. In particular, the number of field studies increased in CAR (from 7 to 83), AudJPT (from 0 to 41) and TAR (from 2 to 35).

Table 2. All field-based articles in accounting by journal and area (2005–2022)

Source	Audit	Financial	Management	Systems	Tax	CSR	Other	Total
<i>Panel A: All field-based articles in accounting by journal and area (2005–2022)</i>								
<i>All-area journals</i>								
AAAJ	36 ^a	40	85	9	4	108	129	411
AOS	47	35	78	1	7	19	47	234
BRIA	3	0	2	0	0	0	3	8
CAR	40	6	26	0	3	0	9	84
EAR	19	13	36	0	1	2	12	83
JAE	1	7	1	1	1	0	7	18
JAR	4	4	4	0	0	1	6	19
RAS	4	5	1	0	0	0	1	11
TAR	7	5	19	0	0	1	3	35
<i>Area-dedicated journals</i>								
AudJPT	41	0	0	0	0	0	0	41
ITJ	0	0	0	0	0	0	0	–
JATA	0	0	0	0	0	0	0	0
JMAR	0	0	23	0	0	0	0	23
MAR	0	0	148	0	0	0	0	148
Total	202	115	423	11	16	131	217	1115
Proportion (Pct.)	(18.1) ^b	(10.3)	(37.9)	(1.0)	(1.4)	(11.8)	(19.5)	(100.0)
<i>Panel B: Interview-based articles in accounting by journal and area (2005–2022)</i>								
	Audit	Financial	MA	Systems	Tax	CSR	Other	Total
<i>All-area journals</i>								
AAAJ	36 ^a	35	81	9	4	99	122	386
AOS	32	34	54	1	5	18	44	188
BRIA	3	0	0	0	0	0	3	6
CAR	23	5	16	0	2	0	8	54
EAR	12	10	34	0	0	2	12	70
JAE	0	0	0	0	0	0	1	1
JAR	0	1	0	0	0	0	1	2
RAS	0	0	0	0	0	0	0	0
TAR	3	1	2	0	0	1	0	7
<i>Area-dedicated journals</i>								
AudJPT	14	0	0	0	0	0	0	14
ITJ	0	0	0	0	0	0	0	0
JATA	0	0	0	0	0	0	0	0
JMAR	0	0	13	0	0	0	0	13
MAR	0	0	131	0	0	0	0	131
Total	123	86	331	10	11	120	191	872
Proportion (Pct.)	(14.1) ^c	(9.9)	(38.0)	(1.1)	(1.3)	(13.8)	(21.9)	(100.0)
<i>Panel C: Mixed-methods articles in accounting by journal and area (2005–2022)</i>								
<i>All-area journals</i>								
AAAJ	0	5	4	0	0	9	7	25
AOS	15	1	24	0	2	1	3	46
BRIA	0	0	2	0	0	0	0	2
CAR	17	1	10	0	1	0	1	30
EAR	7	3	2	0	1	0	0	13
JAE	1	7	1	1	1	0	6	17
JAR	4	3	4	0	0	1	5	17

(continued)

Table 2. Continued

Source	Audit	Financial	Management	Systems	Tax	CSR	Other	Total
RAS	4	5	1	0	0	0	1	11
TAR	4	4	17	0	0	0	3	28
<i>Area-dedicated journals</i>								
AudJPT	27	0	0	0	0	0	0	27
ITJ	0	0	0	0	0	0	0	0
JATA	0	0	0	0	0	0	0	0
JMAR	0	0	10	0	0	0	0	10
MAR	0	0	17	0	0	0	0	17
Total	79	29	92	1	5	11	26	243
Proportion (Pct.)	(32.5) ^d	(11.9)	(37.9)	(0.4)	(2.1)	(4.5)	(10.7)	(100.0)

Notes: ^aNumber of articles; ^brow percentage indicating the proportion of all field-based articles by area of all field-based accounting articles; ^crow percentage indicating the proportion of all interview-based articles by area of all interview-based accounting articles; ^drow percentage indicating the proportion of all mixed-methods articles by area of all mixed-methods accounting articles

Source: Created by authors based on Excel output

3.4 Proportions of management accounting and accounting studies using the field study method

RQ4 concerns what proportion of management accounting and accounting studies have used the field study method. Since management accounting is still the most popular topic area of field research, it is of interest to measure the proportion of management accounting studies that use the field study method by journal (see Table 3). Overall, the proportion of field

Table 3. Number and proportion of field-based articles in management accounting by journal (2005–2022)

Source	All management accounting articles	All field-based management accounting articles	Interview-based management accounting articles	Mixed-methods management accounting articles
AAAJ	121 ^a	85 ^a	(70.2) ^b	81 ^a
AOS	198	78	(39.4)	54
BRIA	45	2	(4.4)	0
CAR	135	26	(19.3)	16
EAR	95	36	(37.9)	34
JAE	42	1	(2.4)	0
JAR	49	4	(8.2)	0
RAS	38	1	(2.6)	0
TAR	172	19	(11.0)	2
JMAR	322	23	(7.1)	13
MAR	346	148	(42.8)	131
Total	1563	423	(27.1)	331

Notes: ^aNumber of articles; ^brow percentage indicating the proportion of all field-based management accounting articles of all management accounting articles per journal; ^crow percentage indicating the proportion of interview-based management accounting articles of all management accounting articles per journal; ^drow percentage indicating the proportion of mixed-methods management accounting articles of all management accounting articles per journal

Source: Created by authors based on Excel output

research within management accounting increased from 20% during 1981–2004 (Merchant and Van der Stede, 2006, p. 122) to 27% during 2005–2022. The proportions of field-based management accounting articles remained highest in the same four journals, but the sequence order changed from AAAJ, MAR, EAR and AOS during 1981–2004 to AAAJ, MAR, AOS and EAR during 2005–2022. While JMAR was fifth and CAR and JAE sixth during 1981–2004, CAR was fifth and TAR sixth during 2005–2022. Hence, it was still the case that publication of field studies was most common in management accounting and in journals based outside North America (see also Merchant and Van der Stede, 2006, pp. 119–120).

As the third column of Table 3 shows, a similar sequence was also found in interview-based studies on management accounting. The only exception was that the publishing of interview-based studies in management accounting was more common in EAR than AOS during 2005–2022. However, the proportions of mixed-methods management accounting studies were highest in AOS, TAR, JAR and CAR, which were both European- (AOS) and North American- (TAR, JAR, CAR) based journals.

Changes over time

Table 4(a)'s first column shows field study publication trends over time by listing the number of field study articles in the analysed journals arranged by year and interest, leaving all but management accounting in the "other" category. This data shows how the use of field-based research methods has developed over the 18-year period. There have been an average of 62 field-based studies per year, the range being 32–107. Nearly a quarter of them (275, 24.7%) were published during the first six years, slightly more (312, 28%) during the next six years and almost half of them (528, 47.4%) during the last six years, suggesting a strong growth in the absolute number of field studies more recently (i.e., on average, from approximately 46 to 52 to 88 per year) (Appendix).

Table 4(a) also indicates substantial variation in the number of non-management accounting and management accounting field studies. The number of non-management accounting studies ranged from 13 to 79 per year and the number of management accounting studies ranged from 14 to 37 per year. Most (153, 36.2%) management accounting field studies were published during the first six-year period, while most (398, 57.5%) non-management accounting field studies were published during the last six-year period (Appendix).

As Table 4(b) shows, there were 30–82 interview-based accounting studies per year, with an average of 48.4 per year. More than a quarter of them (227, 26.0%) were published during the first six years, more (261, 29.9%) during the next six years and closer to half (384, 45.2%) during the last six years (Appendix), suggesting a strong growth in the number of interview-based accounting studies during the last six years in particular. This growth appears to be due to an increase in the number of non-management accounting field studies (from 109, 20.1% during the first six-year period to 142, 26.2% during the next six-year period and 290, 53.6% during the last six-year period, see Appendix). In contrast, the absolute numbers of interview-based management accounting studies were rather similar during the first two six-year periods (118, 35.6%, 119, 36.0%), but decreased (94, 28.4%) during the last six-year period (Appendix).

The number of mixed-methods accounting studies was much smaller, ranging from just two to 32 studies per year [see Table 4(c)] (on average, 13.5 per year). The numbers of mixed-methods accounting studies published during the first and next six years were 48 (19.8%) and 51 (21.0%), respectively, but as many as 144 (59.3%) during the last six years (Appendix). Overall, most (151, 62.1%) of the mixed-methods accounting studies were published in the field of non-management accounting. Mixed-methods management accounting studies first showed a decline from 35 (38.0%) during the first six years to 21 (22.8%) during the next six years but, thereafter, an increasing trend to 36 (39.1%).

Table 4. Number and proportion of field-based articles by year (2005–2022)

Year	All accounting field articles	Non-management accounting	Management accounting
<i>Panel A: Number and proportion of field-based articles by year (2005–2022)</i>			
2005	47 ^a	21 ^a (44.7) ^b	26 ^a (55.3) ^c
2006	32	18 (56.3)	14 (43.8)
2007	56	25 (44.6)	31 (55.4)
2008	41	13 (31.7)	28 (68.3)
2009	53	27 (50.9)	26 (49.1)
2010	46	18 (39.1)	28 (60.9)
2011	55	18 (33.3)	37 (67.3)
2012	48	27 (56.3)	21 (43.8)
2013	53	23 (43.4)	30 (56.6)
2014	48	34 (70.8)	14 (29.2)
2015	55	36 (65.5)	19 (34.5)
2016	53	34 (64.2)	19 (35.8)
2017	80	62 (77.5)	18 (22.5)
2018	93	66 (71.0)	27 (29.0)
2019	74	60 (81.1)	14 (18.9)
2020	87	63 (72.4)	24 (27.6)
2021	107	79 (73.8)	28 (26.2)
2022	87	68 (78.2)	19 (21.8)
<i>Total</i>	<i>1115</i>	<i>692</i> (62.1)	<i>423</i> (37.9)
<i>Panel B: Number and proportion of interview-based articles by year (2005–2022)</i>			
Year	All interview-based accounting articles	Interview-based non-management accounting	Interview-based management accounting
2005	39	19 (48.7) ^d	20 (51.3) ^e
2006	30	16 (53.3)	14 (46.7)
2007	47	24 (51.1)	23 (48.9)
2008	32	13 (40.6)	19 (59.4)
2009	42	22 (52.4)	20 (47.6)
2010	37	15 (40.5)	22 (59.5)
2011	44	14 (31.8)	30 (68.2)
2012	41	24 (58.5)	17 (41.5)
2013	48	20 (41.7)	28 (58.3)
2014	37	28 (75.7)	9 (24.3)
2015	46	28 (60.9)	18 (39.1)
2016	45	28 (62.2)	17 (37.8)
2017	62	47 (75.8)	15 (24.2)
2018	61	44 (72.1)	17 (27.9)
2019	57	43 (75.4)	14 (24.6)
2020	60	45 (75.0)	15 (25.0)
2021	82	62 (75.6)	20 (24.4)
2022	62	49 (79.0)	13 (21.0)
<i>Total</i>	<i>872</i>	<i>541</i> (62.0)	<i>331</i> (38.0)

(continued)

Table 4. Continued

Year	All accounting field articles	Non-management accounting	Management accounting
<i>Panel C: Number and proportion of mixed-methods articles by year (2005–2022)</i>			
	All mixed-methods accounting Articles	Mixed-method non-management accounting	Mixed-method management accounting
2005	8 ^a	2 ^a (25.0) ^f	6 ^a (75.0) ^g
2006	2	2 (100.0)	0 (0.0)
2007	9	1 (11.1)	8 (88.9)
2008	9	0 (0.0)	9 (100.0)
2009	11	5 (45.5)	6 (54.5)
2010	9	3 (33.3)	6 (66.7)
2011	11	4 (36.4)	7 (63.6)
2012	7	3 (42.9)	4 (57.1)
2013	5	3 (60.0)	2 (40.0)
2014	11	6 (54.5)	5 (45.5)
2015	9	8 (88.9)	1 (11.1)
2016	8	6 (75.0)	2 (25.0)
2017	18	15 (83.3)	3 (16.7)
2018	32	22 (68.8)	10 (31.3)
2019	17	17 (100.0)	0 (0.0)
2020	27	18 (66.7)	9 (33.3)
2021	25	17 (68.0)	8 (32.0)
2022	25	19 (76.0)	6 (24.0)
<i>Total</i>	<i>243</i>	<i>151 (62.1)</i>	<i>92 (37.9)</i>

Notes: ^aNumber of articles per year; ^brow percent indicating the proportion of non-management accounting field articles of all accounting field articles per year; ^crow percentage indicating the proportion of management accounting field articles of all accounting field articles per year; ^drow percent indicating the proportion of all interview-based non-management accounting articles of all interview-based accounting articles per year; ^erow percent indicating the proportion of interview-based management accounting articles of all interview-based accounting articles; ^frow percentage indicating the proportion of mixed-methods non-management accounting articles of all mixed-methods accounting articles per year; ^grow percentage indicating the proportion of mixed-methods management accounting articles of all mixed-methods accounting articles per year

Source: Created by authors based on Excel output

In contrast, there was a sharp increasing trend in the number of mixed-methods non-management accounting studies, from 13 (8.6%) during the first six years to 30 (19.9%) during the next six years and 108 (71.5%) during the last six years ([Appendix](#)).

In mixed-methods accounting research, field study elements may be conducted before or after the quantitative results are received, or both ([Tucker and Hoque, 2017](#), p. 308). According to our extended analysis, interview-based data was collected before other types of data in nearly half (49%) of the mixed-methods articles, after quantitative data in 38% of cases, both before and after in approximately 10% of cases, or in parallel in four (1.6%) cases. Rather similarly, interview-based data was analysed before quantitative analysis (48%), after (37%) or both (12%) [4]. Hence, interview-based results were most often used to obtain practitioner reactions to quantitative results.

To analyse whether this growth in field-based research was motivated by the growth in the number of published articles in the journals analysed, we also calculated the proportion of field-based management accounting articles during this 18-year period. According to [Merchant and Van der Stede \(2006\)](#), the field study method was becoming more popular, capturing a greater share of methods in the management accounting interest area. While there

Table 5. Number and proportion of field-based articles in management accounting by year (2005–2022)

Year	All management accounting articles	All field-based management accounting articles	Interview-based management accounting articles	Mixed-methods management accounting articles
2005	66 ^a	26 ^a (39.39) ^b	20 ^a (30.30) ^c	6 ^a (9.09) ^d
2006	67	14 (20.90)	14 (20.90)	0 (0.00)
2007	76	31 (40.79)	23 (30.26)	8 (10.53)
2008	104	28 (26.92)	19 (18.27)	9 (8.65)
2009	87	26 (29.89)	20 (22.99)	6 (6.90)
2010	92	28 (30.43)	22 (23.91)	6 (6.52)
2011	90	37 (41.11)	30 (33.33)	7 (7.78)
2012	82	21 (25.61)	17 (20.73)	4 (4.88)
2013	76	30 (39.47)	28 (36.84)	2 (2.63)
2014	81	14 (17.28)	9 (11.11)	5 (6.17)
2015	82	19 (23.17)	18 (21.95)	1 (1.22)
2016	95	19 (20.00)	17 (17.89)	2 (2.11)
2017	67	18 (26.87)	15 (22.39)	3 (4.48)
2018	95	27 (28.42)	17 (17.89)	10 (10.53)
2019	93	14 (15.05)	14 (15.05)	0 (0.00)
2020	110	24 (21.82)	15 (13.64)	9 (8.18)
2021	99	28 (28.28)	20 (20.20)	8 (8.08)
2022	101	19 (18.81)	13 (12.87)	6 (5.94)
<i>Total</i>	<i>1563</i>	<i>423 (27.06)</i>	<i>331 (21.18)</i>	<i>92 (5.89)</i>

Notes: ^aNumber of articles; ^brow percentage indicating the proportion of all field-based management accounting articles of all management accounting articles; ^crow percentage indicating the proportion of interview-based management accounting articles of all management accounting articles per; ^drow percentage indicating the proportion of mixed-methods management accounting articles of all management accounting articles

Source: Created by authors based on Excel output

is considerable variation from year to year, based on our findings, summarized in Table 5, the number of management accounting articles ranged from 66 to 104 during the first six years, from 76 to 95 during the next six years and 67 to 110 during the last six years. The proportion of field studies in the area of management accounting first increased to 153 (31%) of all management accounting studies during the first six years of 2005–2019 ($f = 493$), then decreased to 140 (28.4%) during the next six years 2011–2016 ($f = 505$) and again decreased to 130 (23.0%) during the last six years 2017–2022 ($f = 565$) (Appendix). Initially, this decreasing trend was thought to be due to a decrease in the proportion of mixed-methods management accounting research articles in all management accounting research articles between the first two six-year periods. In addition, the decrease was due to a decrease in the proportion of interview-based management accounting articles in all management accounting articles between the last two six-year periods.

Secondly, we also calculated the proportion of all 1,115 field-based articles in all 8,567 accounting research articles and found that, on average, approximately 13% of all articles published in accounting were field studies (Table 6). While the average proportion of field studies in accounting was 12.2% during the first six years of 2005–2010, it was 11.1% during the second six years of 2011–2016 and 15.2% during the last six years of 2017–2022. Hence, there was a slight decline in the relative growth of accounting field studies during the six-year period 2011–2016 (i.e. the proportion of accounting field studies of all accounting

Table 6. Number and proportion of field-based articles in accounting by year (2005–2022)

Year	All accounting articles	All field-based accounting articles	Proportion of field-based articles in accounting
2005	331	47	14.20
2006	323	32	9.91
2007	354	56	15.82
2008	408	41	10.05
2009	425	53	12.47
2010	422	46	10.90
2011	455	55	12.09
2012	456	48	10.53
2013	468	53	11.32
2014	464	48	10.34
2015	499	55	11.02
2016	491	53	10.79
2017	503	80	15.90
2018	571	93	16.29
2019	585	74	12.65
2020	574	87	15.16
2021	612	107	17.48
2022	626	87	13.90
<i>Total</i>	<i>8,567</i>	<i>1,115</i>	<i>13.02</i>

Source: Created by authors based on Excel output

articles declined) but it was followed by an increase in the relative growth of accounting field studies during the last six-year period of 2017–2022. In contrast, the proportion of field studies was approximately 4.9%, on average, during 1981–2004.

Overall, both the absolute and relative number of accounting articles using the field research method have continued to grow during the 18-year period of 2005–2022, even from the high levels reported during 1981–2004. While many accounting journals have been open to publishing field research papers, the editorial policy statements of AAAJ, MAR, BRIA, and more recently JAR, explicitly include, among others, case and field methods, field research and field studies. While the publication of field studies is still most common in the management accounting area, it no longer dominates, as field research has also increased in auditing, CSR, financial accounting and other areas. Interview-based field studies were most common, but the proportion of mixed-methods studies was growing faster in non-management accounting, in particular. In mixed-methods research, interview-based results are most often used to obtain practitioner reactions before the collection of other data.

3.5 Changes in the most popular topics

RQ5 concerns how the most popular topics have changed over time. Based on SciVal, an analysis tool based on Scopus data, nearly 180 topics can be found in the field-based accounting articles. Table 7 shows the central research topics over time. In field-based accounting research, the total number of publications has clearly been highest in public sector management control case studies (with 217 articles), followed by studies combining elements of management audit, control systems and performance measurement (106 articles) and content analysis of CSR (105 articles). The number of publications has been increasing in the first- and third-mentioned topic areas over time but somewhat decreased in the second

Table 7. Top 10 topics in field-based publications (2005–2022)

Topic ^a	No. of publications 2005–2010	No. of publications 2011–2016	No. of publications 2017–2022	Total no. of publications
<i>Interview-based articles</i>				
Case study; management control; public sector	60	65	84	209
Corporate social responsibility; corporate volunteering; content analysis	21	27	48	96
Management audit; control system; performance measurement	22	26	23	71
Professional occupations; clinical audit; job satisfaction	14	11	14	39
Institutional change; case study; adoption	2	11	22	35
Professional occupations; accountants; accounting profession	8	10	9	27
Interorganizational; management audit; supply chain management	15	4	4	23
Risk management; company; corporate governance	4	9	6	19
Nongovernmental organizations; case study; foreign aid	5	2	11	18
Professional occupations; occupational career; accounting profession	5	5	7	17
<i>Mixed-methods articles</i>				
Audit fees; financial statement; industry	2	6	31	39
Management audit; control system; performance measurement	20	5	10	35
Clinical audit; financial statement; decision making	2	4	14	20
Earnings announcement; profit; investors	1	6	7	14
Incentives; performance evaluation; multitasking	0	1	10	11
Corporate social responsibility; corporate volunteering; content analysis	2	3	4	9
Case study; management control; public sector	5	2	1	8
Accounting policy; profit; ownership	1	2	4	7
Balanced scorecard; performance measurement; industry	3	2	0	5
Executive compensation; incentives; corporate governance	2	2	1	5

(continued)

Table 7. Continued

Topic ^a	No. of publications 2005–2010	No. of publications 2011–2016	No. of publications 2017–2022	Total no. of publications
<i>All field-based articles</i>				
Case study; management control; public sector	65	67	85	217
Management audit; control system; performance measurement	42	31	33	106
Corporate social responsibility; corporate volunteering; content analysis	23	30	52	105
Audit fees; financial statement; industry	4	7	34	45
Professional occupations; clinical audit; job satisfaction	15	11	15	41
Institutional change; case study; adoption	2	13	22	37
Clinical audit; financial statement; decision making	4	7	21	32
Professional occupations; accountants; accounting profession	8	11	9	28
Interorganizational; management audit; supply chain management	16	6	4	26
Earnings announcement; profit; investors	2	8	12	22

Notes: ^aIn SciVal, each publication is mapped to a topic. Topics are formed by clustering Scopus publications into topics based upon a direct citation analysis
Source: Created by authors based on SciVal data

topic area. The same pattern of results can be seen in interview-based accounting research. In contrast, all the top three topics of mixed-methods accounting research are concerned with aspects of auditing.

3.6 *Biggest contributors to field research*

The RQ6 was interested in which authors, institutions and countries have contributed to field-based accounting research the most. Overall, 1,659 authors contributed to field-based articles, 1,228 authors contributed to interview-based articles and 533 authors to mixed-methods articles published. Table 8 shows the top ten most prolific authors between 2005 and 2022. Gendron tops the lists of field-based articles, with 25, followed by Mourtisen, O'Dwyer and Free, each with over 12 articles. This same sequence of authors can be seen in interview-based articles. Grabner, Hatfield, Masli and Sharp have been the most productive authors in mixed-methods accounting research.

Overall, the authors of the field-based accounting articles come from as many as 542 universities, the authors of the interview-based articles from 430 universities and the authors of mixed-methods articles from 269 universities. Table 9 shows the universities with the highest number of field-based accounting publications as follows: University of Manchester, Copenhagen Business School, University of New South Wales and Université Laval. The sequence of interview-based articles is same except that Université Laval is third and University of New South Wales fourth. In contrast, authors based at the University of Southern California, Arizona State University and Texas A&M University have the highest number of mixed-methods articles. The large number of accounting faculties in these large institutions may drive these results.

Overall, the authors publishing field-based accounting research come from 63 countries, whereas authors publishing interview-based studies come from 58 countries and authors publishing mixed-methods studies from 33 countries. Table 10 shows the top ten country affiliations of authors between 2005 and 2022. UK-, USA-, Australian- and Canadian-affiliated authors dominate the list of field-based accounting articles. The same top ten countries can be found in the same sequence in interview-based accounting articles except that Australia is second and Canada is third. In mixed-methods accounting research, USA comes first, followed by UK, Australia and Germany. Besides the large English-speaking countries, European countries represent the primary affiliation of interview- and all field-based articles. In mixed-methods research, Asian-affiliated authors also rank among the top ten.

3.7 *Contributions of accounting field research to research and textbooks*

The final research question concerns what the body of field research published during 2005–2022 has contributed to research and textbooks. Overall, virtually all (1,100, 98.7%) of the 1,115 accounting field research articles had already been cited in the Scopus database at least once, if not more. Table 11 shows the 20 most cited accounting field research articles. The mixed-methods study by Graham *et al.* (2005), which analyses the economic implications of corporate financial reporting, has the most citations with 3,502. Next, with 538 citations, is MacKenzie's (2009) field study focusing on gases, emission rights and the politics of carbon markets. Third with 530 citations is Brown *et al.* (2015), which examines the "black box" of sell-side financial analysts. Of the 20 most highly cited articles, six are in the subject area of management accounting and control, five in the subject area of CSR, four in others, three in FA and two in audit. Thirteen are interview-based studies and seven are mixed-methods papers. Most of these papers have been published in AOS ($f = 10$), AAAJ ($f = 3$) or JAE ($f = 3$). Older articles have naturally had more time to get cited. Of the top 20 papers, 15 were

Table 8. Top 10 authors by number of field-based publications (2005–2022)

Rank	Author	Publications
<i>Interview-based articles</i>		
1	Gendron, Y.	24
2	Mouritsen, J.	14
3	O'Dwyer, B.	13
4	Free, C.	12
4	Scapens, R.W.	12
6	Ezzamel, M.	11
6	Järvinen, J.T.	11
6	Kraus, K.	11
9	Modell, S.	10
9	Neu, D.	10
<i>Mixed-methods articles</i>		
1	Grabner, I.	6
2	Hatfield, R.C.	5
2	Masli, A.	5
2	Sharp, N.Y.	5
5	Anderson, S.W.	4
5	Call, A.C.	4
5	Casas-Arce, P.	4
5	Du, F.	4
5	Koch, C.	4
5	Mahlendorf, M.D.	4
5	Maksymov, E.	4
5	Moers, F.	4
5	Rajgopal, S.	4
5	Sandino, T.	4
5	Sedatole, K.L.	4
5	Wood, D.A.	4
<i>All field-based articles</i>		
1	Gendron, Y.	25
2	Mouritsen, J.	14
3	O'Dwyer, B.	13
4	Free, C.	12
4	Scapens, R.W.	12
6	Ezzamel, M.	11
6	Järvinen, J.T.	11
6	Kraus, K.	11
9	Messner, M.	10
9	Modell, S.	10
9	Neu, D.	10
9	Spence, C.	10

Source: Created by authors based on SciVal data

published during the first six years of 2005–2010 and the rest during the second six years of 2011–2016.

Another way to assess the contributions of field research to accounting is to analyse citations in textbooks. Therefore, we analysed whether the 1,115 accounting field research articles included in our sample were cited in accounting textbooks. As Table 12 shows, 35 (3.1%) out of the 1,115 accounting field studies were cited in the 18 textbooks reviewed.

Table 9. Top 10 institutions by number of field-based publications (2005–2022)

Rank	Institution	Publications
<i>Interview-based articles</i>		
1	University of Manchester	60
2	Copenhagen Business School	44
3	Université Laval	35
4	University of New South Wales	30
5	HEC School of Management	29
5	University of Essex	29
7	Cardiff University	28
8	University of Edinburgh	27
8	University of Sydney	27
10	University of Groningen	26
<i>Mixed-methods articles</i>		
1	University of Southern California	16
2	Arizona State University	13
3	Texas A&M University	10
4	Brigham Young University	8
4	University of Kansas	8
4	Vienna University of Economics and Business	8
7	Harvard University	7
7	Maastricht University	7
7	University of Illinois at Urbana-Champaign	7
7	University of Massachusetts	7
7	University of New South Wales	7
7	Emory University	7
<i>All Field-based articles</i>		
1	University of Manchester	65
2	Copenhagen Business School	46
3	University of New South Wales	37
4	Université Laval	36
5	HEC School of Management	33
6	Cardiff University	30
7	University of Essex	29
7	University of Sydney	29
9	Monash University	28
9	University of Edinburgh	28
9	University of Groningen	28

Source: Created by authors based on SciVal data

Most of the citations were to accounting field studies published during the first six years (2005–2010) ($n = 24$) and the rest to studies published during the next six years (2011–2016) ($n = 11$). The accounting field studies cited had been published by the following eight journals: MAR ($f = 11$), AOS ($f = 8$), CAR ($f = 5$), EAR ($f = 4$), AAAJ ($f = 3$), JAE ($f = 2$), JMAR ($f = 1$) and TAR ($f = 1$).

Almost half (8 out of 18, 44%) of the textbooks analysed had cited 1 to 10 field studies. Burns *et al.* (2013) and Merchant and Van der Stede (2017) cited ten studies, Drury (2021) as well as Groot and Selto (2013) six studies, Hartmann *et al.* (2021) three studies, Louwers *et al.* (2021) two studies and Alexander and Nobes (2020) and Scott and O'Brien one study. Hence, most (all but three) textbooks citing accounting field studies are management

Table 10. Top 10 countries by number of field-based publications (2005–2022)

Rank	Country	Publications
<i>Interview-based articles</i>		
1	United Kingdom	323
2	Australia	180
3	Canada	111
4	United States	77
5	France	71
6	Netherlands	59
7	Sweden	58
8	Finland	54
9	Italy	50
10	Denmark	49
<i>Mixed-methods articles</i>		
1	United States	143
2	United Kingdom	30
3	Australia	29
4	Germany	18
5	Netherlands	18
6	Canada	12
6	China	12
8	Hong Kong	11
8	Singapore	11
10	Austria	9
10	France	9
<i>All field-based articles</i>		
1	United Kingdom	353
2	United States	220
3	Australia	209
4	Canada	123
5	France	80
6	Netherlands	77
7	Sweden	62
8	Finland	56
8	Italy	56
10	Denmark	53

Source: Created by authors based on SciVal data

accounting textbooks. Two of the remaining three textbooks which cited accounting field studies are financial accounting textbooks, and one is an auditing textbook. Interview-based field articles ($f = 23$) were cited more often than mixed-methods research articles ($f = 12$). Three of the field studies were cited three times, seven twice (typically in the same textbook) and others once.

Thirty-one of the articles cited were within management accounting, three articles in financial accounting and one in auditing. The most popular topics were: “beyond budgeting” and/or budgeting ($f = 5$), performance measurement or management (including balanced scorecards) ($f = 4$), change ($f = 3$), transfer pricing ($f = 3$), corporate governance ($f = 2$) and incentives ($f = 2$). Two of these topics – “beyond budgeting” and “corporate governance” – were also completely new topics to textbooks [5]. These are good examples of topics that originated in practice and were later discovered by scholars who researched and wrote about them.

Table 11. Top 20 most cited field-based publications (2005–2022)

Authors	Title	Year	Journal	Citations
Graham J.R.; Harvey C.R.; Rajgopal S. MacKenzie D.	The economic implications of corporate financial reporting Making things the same: Gases, emission rights and the politics of carbon markets	2005 2009	JAE AOS	3,502 538
Brown L.D.; Call A.C.; Clement M.B.; Sharp N.Y.	Inside the “Black Box” of sell-side financial analysts	2015	JAR	530
Dichev I.D.; Graham J.R.; Harvey C.R.; Rajgopal S.	Earnings quality: Evidence from the field	2012	JAE	493
Beasley M.S.; Carcello J.V.; Hermanson D.R.; Neal T.L.	The audit committee oversight process	2009	CAR	448
Islam A.M.; Deegan C.	Motivations for an organisation within a developing country to report social responsibility information: Evidence from Bangladesh	2008	AAAJ	403
O'Dwyer B.; Owen D.; Unerman J.	Seeking legitimacy for new assurance forms: The case of assurance on sustainability reporting	2011	AOS	398
Suddaby R.; Cooper D.J.; Greenwood R.	Transnational regulation of professional services: Governance dynamics of field level organizational change	2007	AOS	376
Deegan C.; Blomquist C.	Stakeholder influence on corporate reporting: An exploration of the interaction between WWF-Australia and the Australian minerals industry	2006	AOS	376
Ahrens T.; Chapman C.S.	Management accounting as practice	2007	AOS	371
Cadez S.; Guilding C.	An exploratory investigation of an integrated contingency model of strategic management accounting	2008	AOS	342
Belal A.R.; Owen D.L.	The views of corporate managers on the current state of, and future prospects for, social reporting in Bangladesh: An engagement-based study	2007	AAAJ	313
Stubbs W.; Higgins C.	Integrated reporting and internal mechanisms of change	2014	AAAJ	300
Dechow N.; Mourtisen J.	Enterprise resource planning systems, management control and the quest for integration	2005	AOS	299
Quattrone P.; Hopper T.	A “time” space odyssey” Management control systems in two multinational organisations	2005	AOS	298
Suddaby R.; Gendron Y.; Lam H.	The organizational context of professionalism in accounting	2009	AOS	295
Cowen A.; Groyberg B.; Healy P.	Which types of analyst firms are more optimistic?	2006	JAE	291
Cohen J.; Krishnamoorthy G.; Wright A.	Corporate governance in the post-Sarbanes-Oxley era: Auditors' experiences	2010	CAR	288
Melyuk S.A.; Bititci U.; Platts K.; Tobias J.; Andersen B.	Is performance measurement and management fit for the future?	2014	MAR	285
Mundy J.	Creating dynamic tensions through a balanced Use of management control systems			

Source: Created by authors based on SciVal data

Table 12. Field research cited in accounting textbooks

Author(s), year		Journal field research type	Topic
Abrahamsson <i>et al.</i> (2011)	AAAJ	Interview-based	MA ^a (change)
Andon <i>et al.</i> (2007)	MAR	Interview-based	MA (change)
Becker <i>et al.</i> (2016)	CAR	Mixed methods	MA (budgeting)
Bourmistrov and Kaarboe (2013)	MAR	Interview-based	MA (beyond budgeting)
Burns and Baldvinsdottir (2005)	EAR	Interview-based	MA (hybrid accountants)
Busco <i>et al.</i> (2006)	MAR	Interview-based	MA (trust)
Cohen <i>et al.</i> (2010)	CAR	Interview-based	FA ^b (corporate governance)
Cools and Slagmulder (2009)	JMAR	Interview-based	MA (transfer pricing)
Cools <i>et al.</i> (2008)	AOS	Interview-based	MA (transfer pricing)
Dechow and Mouritsen (2005)	AOS	Interview-based	MA (management control)
Dichev <i>et al.</i> (2013)	JAE	Mixed methods	FA (earnings quality)
Ezzamel <i>et al.</i> (2008)	AOS	Interview-based	MA (manufacturing shareholder value)
Friis <i>et al.</i> (2015)	EAR	Interview-based	MA (incentives)
Frow <i>et al.</i> (2010)	AOS	Interview-based	MA (continuous budgeting)
Gong <i>et al.</i> (2011)	CAR	Mixed methods	MA (real options)
Graham <i>et al.</i> (2005)	JAE	Mixed methods	FA (financial reporting)
Griffith <i>et al.</i> (2015)	CAR	Mixed methods	AU ^c (audit)
Jansen <i>et al.</i> (2009)	AOS	Mixed methods	MA (incentives)
Kajüter and Kulmala (2005)	MAR	Interview-based	MA (open book accounting)
Kraus and Lind (2010)	MAR	Interview-based	MA (balanced scorecard)
Lukka (2007)	MAR	Interview-based	MA (change and stability)
Maas and Matejka (2009)	TAR	Mixed methods	MA (controllers)
Major and Hopper (2005)	MAR	Interview-based	MA (activity-based costing)
Malina <i>et al.</i> (2007)	CAR	Mixed methods	MA (performance measurement)
Marginson and Ogdan (2005)	AOS	Mixed methods	MA (budget)
Melnyk <i>et al.</i> (2014) ^d	MAR	Mixed methods	MA (performance measurement)
Modell (2009)	AAAJ	Interview-based	MA (innovations)
Neumann (2010)	MAR	Interview-based	MA (governance)
Østergren and Stensaker (2011)	EAR	Interview-based	MA (beyond budgeting)
Plesner-Rossing and Rohde (2010)	MAR	Interview-based	MA (transfer pricing)
Rowe <i>et al.</i> (2012)	AOS	Interview-based	MA (responsibility accounting)
Tayles <i>et al.</i> (2007)	AAAJ	Mixed methods	MA (intellectual capital)
Ter Bogt and Scapens (2012)	EAR	Interview-based	MA (performance management)
Tillmann and Goddard (2008)	MAR	Interview-based	MA (strategic management accounting)
Velez <i>et al.</i> (2008)	AOS	Mixed methods	MA (management accounting systems)

Notes: ^aManagement Accounting; ^bFinancial Accounting; ^cAudit; ^dMelnyk, Bitichi, Platts, Tobials and Andersen

Source: Created by authors based on Excel output

4. Summary and conclusions

This study aimed to analyse how the publication of field research in accounting has changed since 2005. In addition, it aimed to analyse contributions from specific individuals, institutions and countries, and whether the field studies have contributed to accounting research and textbooks. We identified 1,115 field-based accounting articles, and classified and analysed their area of interest, methodology (interview-based/mixed-methods research), journal, publishing year, topics, author(s), institutional-affiliations, country-affiliations and citations.

Our analysis of these accounting studies confirms [Merchant and Van der Stede's \(2006\)](#) observation of continued growth in field-based accounting research. Overall, as 318 field-based studies were published in 1981–2004 ([Merchant and Van der Stede, 2006](#)), but 1,115 field-based studies (of which approximately 78% were interview-based and 22% were mixed-methods research) were published in 2005–2022, the number of field-based accounting studies has nearly trebled and in less time. Since almost all accounting journals published at least some field studies, the publication of field research was no longer so confined to journals outside North America. Furthermore, field research is not as confined to management accounting as before. While the proportion of field research within management accounting has increased, it has also increased in auditing, corporate social responsibility, financial accounting and other areas (such as accounting profession studies, risk management, corporate governance and capital markets). This result supports the predictions of [Merchant and Van der Stede \(2006\)](#) on non-management accounting research, [Carcello et al. \(2011\)](#) on governance research and [Power and Gendron \(2015\)](#) on auditing research. Field research has become much more common.

Our findings also indicate that the relative growth of field-based accounting studies has increased. While it was about 4.9% during 1981–2004, it was 13% during 2005–2022. While the average proportion of field studies slightly declined from the six-year period of 2005–2010 to 2011–2016, it then increased during 2017–2022. While interview-based management accounting research was clearly the most popular, the fastest growth was seen in mixed-methods non-management accounting research. In mixed-methods research, interview-based data is most often obtained before quantitative data is collected and analysed.

In all field-based accounting studies (as well as in purely interview-based accounting studies), increasing trends were observed in the areas of public sector management control case studies and content analysis of CSR. A decreasing trend was seen in papers combining elements of management audit, control systems and performance measurement. In contrast, the top three topics of mixed-methods accounting research (with either increasing or decreasing trends) were concerned with various aspects of auditing. The most prolific authors of field-based accounting research contributed to up to 25 articles during 2005–2022. Authors based at large universities in large English-speaking countries (UK, USA, Australia and Canada) have been most productive, followed by authors in Europe and Asia.

Our analysis of citations in academic research indicates that the field studies have contributed to academic research substantially more than to textbooks. While virtually all the 1,115 field research articles in accounting had been cited in academic research at least once, only 35 of the papers had been cited in the 18 textbooks reviewed. Most textbooks citing accounting field studies were management accounting textbooks.

This study had some limitations. Firstly, we sought to review the same journals as [Merchant and Van der Stede \(2006\)](#) to compare findings. With the exception of ITJ (wherein Merchant and Van der Stede did not find any field studies and we did not find any field studies during 2005–2016), we were able to get full access to the same journals. By comparing and contrasting our results with those of [Merchant and Van der Stede \(2006\)](#), we have been able to identify, with a high degree of confidence, the significant changes and trends that have occurred across the subsequent 18 years. Secondly, each article was classified according to the judgement of the authors. Our classification of articles could differ from that of [Merchant and Van der Stede's \(2006\)](#). However, differences are likely to be minor.

Further research could also be directed towards the analysis of trends in interview-based and mixed-methods field studies. Moreover, because many areas of accounting have recently been identified as ripe for field experiments ([Bloomfield et al., 2016](#); [Floyd and List, 2016](#)),

future research could also analyse trends in the use of field experiments in accounting research.

Notes

1. The first two authors manually analysed and cross-checked whether the term *interview* existed in articles published during 2005-2016. Whether it existed in articles published during 2017-2022 was first analysed with bibliometric analysis, then checked manually, and in unclear cases, cross-checked by the second author.
2. Pilot testing is a normal phase of all surveys. According to [Fink and Koskoff \(1985, p. 41\)](#), a survey should be pilot tested to see whether it can be administered and gather the information one needs; the main goal being a reliable and valid survey.
3. According to [Shields' \(1997, p. 12\)](#) results, field experiments were not used in management accounting research by North Americans during the 1990s. In their study, [Moll et al. \(2006\)](#) identified few field experiments. Based on the titles, keywords, and abstracts of the research articles reviewed in this paper, there was only one qualitative study utilizing an (non-randomized) experimental approach in the field of corporate social responsibility ([Elijido-Ten, Kloot and Clarkson, 2010](#)), and eight quantitative field experiments in the fields of tax, management accounting, and audit ([Hasseldine et al., 2007](#); [Aranda and Arello, 2010](#); [Jamal and Sunder, 2011](#); [Lourenco, 2016](#); [Casas-Arce, Lourenço and Martínez-Jerez, 2017](#); [Eyring and Narayanan, 2018](#); [Eyring, Ferguson and Koppers, 2021](#); [Frimanson, Hornbach and Hartmann, 2021](#)).
4. In some cases the data was not available.
5. 'Beyond budgeting' was a new topic area in five of the management accounting textbooks analysed ([Burns et al., 2013](#), pp. 243-255; [Groot and Selto, 2013](#), pp. 146-162; [Merchant and Van der Stede, 2017](#), p. 311; [Drury, 2021](#), pp. 407-408; [Hartmann et al., 2021](#), pp. 267-272). 'Corporate governance' was a new topic area in four of the textbooks analysed ([Bhimani et al., 2019](#), pp. 710-711; [Groot and Selto, 2013](#), p. 384; [Merchant and Van der Stede, 2017](#), pp. 573-628; [Hartmann et al., 2021](#), pp. 31-33).

References

- Abrahamsson, G., Englund, H. and Gerdin, J. (2011), "Organizational identity and management accounting change", *Accounting, Auditing and Accountability Journal*, Vol. 24 No. 3, pp. 345-376.
- Ahrens, T. and Chapman, C.S. (2006), "Doing qualitative field studies", in Chapman, C.S., Hopwood, A.G. and Shields, M.D. (Eds), *Handbook of Management Accounting Research*, Elsevier, Oxford, Vol. 1, pp. 319-341.
- Ahrens, T. and Dent, J.F. (1998), "Accounting and organizations: realizing the richness of field research", *Journal of Management Accounting Research*, Vol. 10, pp. 1-39.
- Albrecht, W.S., Albrecht, C.O., Albrecht, C.C. and Zimbelman, M.F. (2019), *Fraud Examination*, 6th ed. Cengage, New York, NY.
- Alexander, D. and Nobes, C. (2020), "Financial accounting", *An International Introduction*, 7th ed Pearson, NJ.
- Andon, P., Baxter, J. and Chua, W.F. (2007), "Accounting change as relational drifting: a field study of experiments with performance measurement", *Management Accounting Research*, Vol. 18 No. 2, pp. 273-308.
- Aranda, C. and Arello, J. (2010), "Consensus and link structure in strategic performance measurement systems: a field study", *Journal of Management Accounting Research*, Vol. 22 No. 1, pp. 271-299.

- Atrill, P. and McLaney, E. (2022), *Financial Accounting for Decision Makers*, 10th ed. Pearson, NJ.
- Baker, H.K., Kumar, S., Pandey, N. and Kraus, S. (2023), "Contemporary accounting research: a retrospective between 1984 and 2021 using bibliometric analysis", *Contemporary Accounting Research*, Vol. 40 No. 1, pp. 196-230.
- Becker, S.D., Mahlendorf, M.D., Schaffer, U. and Thaten, M. (2016), "Budgeting in times of economic crisis", *Contemporary Accounting Research*, Vol. 33 No. 4, pp. 1489-1517.
- Bhimani, A., Horngren, C.T., Datar, S.M. and Rajan, M.V. (2019), *Management and Cost Accounting*, 7th ed. Pearson Education, NJ.
- Bloomfield, R., Nelson, M.W. and Soltes, E. (2016), "Gathering data for archival, field, survey, and experimental accounting research", *Journal of Accounting Research*, Vol. 54 No. 2, pp. 341-395.
- Bourmistrov, A. and Kaarboe, K. (2013), "From comfort to stretch zones: a field study of two multinational companies applying beyond budgeting", *Management Accounting Research*, Vol. 24 No. 3, pp. 196-211.
- Brown, L.D., Call, A.C., Clement, M.B. and Sharp, N.Y. (2015), "Inside the 'black box' of sell-side financial analysts", *Journal of Accounting Research*, Vol. 53 No. 1, pp. 1-47.
- Burns, J. and Baldvinsdottir, G. (2005), "An institutional perspective of accountants' new roles - the interplay of contradictions and praxis", *European Accounting Review*, Vol. 14 No. 4, pp. 725-757.
- Burns, J., Quinn, M., Warren, L. and Oliveira, J. (2013), *Management Accounting*, McGraw-Hill Education, New York, NY.
- Busco, C., Riccaboni, A. and Scapens, R.W. (2006), "Trust for accounting and accounting for trust", *Management Accounting Research*, Vol. 17 No. 1, pp. 11-41.
- Cadez, S. and Guilding, C. (2008), "An exploratory investigation of an integrated contingency model of strategic management accounting", *Accounting, Organizations and Society*, Vol. 33 Nos 7/8, pp. 836-863.
- Carcello, J.V., Hermanson, D.R. and Ye, Z. (2011), "Corporate governance research in accounting and auditing: insights, practice implications, and future research directions", *Auditing: A Journal of Practice and Theory*, Vol. 30 No. 3, pp. 1-31.
- Casas-Arce, P., Lourenço, S.M. and Martínez-Jerez, F.A. (2017), "The performance effect of feedback frequency and detail: evidence from a field experiment in customer satisfaction", *Journal of Accounting Research*, Vol. 55 No. 5, pp. 1051-1088.
- Cohen, J., Krishnamoorthy, G. and Wright, A. (2010), "Corporate governance in the post-Sarbanes-Oxley era: auditors' experiences", *Contemporary Accounting Research*, Vol. 27 No. 3, pp. 751-786.
- Cools, M. and Slagmulder, R. (2009), "Tax-compliant transfer pricing and responsibility accounting", *Journal of Management Accounting Research*, Vol. 21 No. 1, pp. 151-178.
- Cools, M., Emmanuel, C. and Jorissen, A. (2008), "Management control in the transfer pricing tax compliant multinational enterprise", *Accounting, Organizations and Society*, Vol. 33 No. 6, pp. 603-628.
- Cotter, D. (2012), *Advanced Financial Reporting. A Complete Guide to IFRS*, 1st ed. Prentice Hall, NJ.
- Dai, N.T., Free, C. and Gendron, Y. (2019), "Interview-based research in accounting 2000-2014: informal norms, translation and vibrancy", *Management Accounting Research*, Vol. 42, pp. 26-38.
- Dechow, N. and Mouritsen, J. (2005), "Enterprise resource planning systems, management control and the quest for integration", *Accounting, Organizations and Society*, Vol. 30 Nos 7/8, pp. 691-733.
- Dichev, I.D., Graham, J.R., Harvey, C.R. and Rajgopal, S. (2013), "Earnings quality: evidence from the field", *Journal of Accounting and Economics*, Vol. 56 Nos 2/3, pp. 1-33.
- Drury, C. (2021), *Management and Cost Accounting*, 11th ed. Cengage, New York, NY.
- Edler, R.J., Beasley, M.S., Hogan, C.E. and Arens, A.A. (2020), "Auditing and assurance services", *International Perspectives*, 7th ed. Pearson, Harlow.

- Elijido-Ten, E., Kloot, L. and Clarkson, P. (2010), "Extending the application of stakeholder influence strategies to environmental disclosures: an exploratory study from a developing country", *Accounting, Auditing and Accountability Journal*, Vol. 23 No. 8, pp. 1032-1059.
- Elliott, B. and Elliott, J. (2019), *Financial Accounting and Reporting*, Pearson Education, NJ.
- Eyring, H. and Narayanan, V.G. (2018), "Performance effects of setting a high reference point for peer-performance comparison", *Journal of Accounting Research*, Vol. 56 No. 2, pp. 581-615.
- Eyring, H., Ferguson, P.J. and Koppers, S. (2021), "Less information, more comparison, and better performance: evidence from a field experiment", *Journal of Accounting Research*, Vol. 59 No. 2, pp. 657-711.
- Ezzamel, M., Willmott, H. and Worthington, F. (2008), "Manufacturing shareholder value: the role of accounting in organizational transformation", *Accounting, Organization and Society*, Vol. 33 Nos 2/3, pp. 107-140.
- Ferreira, L.D. and Merchant, K.A. (1992), "Field research in management accounting and control: a review and evaluation", *Accounting, Auditing and Accountability Journal*, Vol. 5 No. 4, pp. 3-34.
- Fink, A. and Koskoff, J. (1985), *How To Conduct Surveys*, SAGE Publications, London.
- Floyd, E. and List, J.A. (2016), "Using field experiments in accounting research", *Journal of Accounting Research*, Vol. 54 No. 2, pp. 437-475.
- Friis, I., Hansen, A. and Vamosi, T. (2015), "On the effectiveness of incentive pay: exploring complementarities and substitution between management control system elements in a manufacturing firm", *European Accounting Review*, Vol. 24 No. 2, pp. 241-276.
- Frimanson, L., Hornbach, J. and Hartmann, F.G.H. (2021), "Performance evaluation and stress: field evidence of the hormonal effects of evaluation frequency", *Accounting, Organizations and Society*, Vol. 95, pp. 1-14.
- Frow, N., Marginson, D. and Ogden, S. (2010), "Continuous budgeting: reconciling budget flexibility with budgetary control", *Accounting, Organizations and Society*, Vol. 35 No. 4, pp. 444-461.
- Gong, J.J., Van der Stede, W.A. and Young, S.M. (2011), "Real options in the motion picture industry: evidence from film marketing and sequels", *Contemporary Accounting Research*, Vol. 28 No. 5, pp. 1438-1466.
- Graham, J.R., Harvey, C.R. and Rajgopal, S. (2005), "The economic implications of corporate financial reporting", *Journal of Accounting and Economics*, Vol. 40 Nos 1/3, pp. 3-73.
- Griffith, E.E., Hammersley, J.S. and Kadous, K. (2015), "Audits of complex estimates as verification of management numbers: how institutional pressures shape practice", *Contemporary Accounting Research*, Vol. 32 No. 3, pp. 833-863.
- Groot, T. and Selto, F. (2013), *Advanced Management Accounting*, Pearson Education, NJ.
- Guffey, D.M. and Harp, N.L. (2017), "The Journal of Management Accounting Research: content and citation analysis of the first 25 years", *Journal of Management Accounting Research*, Vol. 29 No. 3, pp. 93-110.
- Hartmann, F., Kraus, K., Nilsson, G., Anthony, R.N. and Govindarajan, V. (2021), *Management Control Systems*, 2nd ed. McGrawHill, New York, NY.
- Hasseldine, J., Hite, P., James, S. and Toumi, M. (2007), "Persuasive communications: tax compliance enforcement strategies for sole proprietors", *Contemporary Accounting Research*, Vol. 24 No. 1, pp. 171-197.
- Hesford, J.W., Lee, S.-H., Van der Stede, W.A. and Young, S.M. (2007), "Management accounting: a bibliographic study", in Chapman, C.S., Hopwood, A.G. and Shiled M.D. (Eds), *Handbook of Management Accounting Research*, Elsevier, Amsterdam, pp. 3-26.
- Hopwood, A.G. (1983), "On trying to study accountancy in the contexts in which it operates", *Accounting, Organizations and Society*, Vol. 8 Nos 2/3, pp. 287-305.
- Hoque, Z. (Ed.) (2006), *Methodological Issues in Accounting Research*, Spiramus Press, London.

- Jamal, K. and Sunder, S. (2011), "Is mandated independence necessary for audit quality?", *Accounting, Organizations and Society*, Vol. 36 Nos 4/5, pp. 284-382.
- Jansen, E.P., Merchant, K.A. and Van der Stede, W.A. (2009), "National differences in incentive compensation practices: the differing roles of financial performance measurement in the United States and The Netherlands", *Accounting, Organization and Society*, Vol. 34 No. 1, pp. 58-84.
- Johnstone-Zehms, K., Gramling, A.A. and Rittenberg, L.E. (2019), *Auditing: A Risk-Based Approach to Conducting a Quality Audit*, 11th ed. Cengage Learning, New York, NY.
- Kajüter, P. and Kulmala, H.I. (2005), "Open-book accounting in networks: potential achievements and reasons for failures", *Management Accounting Research*, Vol. 16 No. 2, pp. 179-204.
- Kaplan, R.S. (1984), "The evolution of management accounting", *The Accounting Review*, Vol. 59 No. 3, pp. 390-418.
- Kaplan, R.S. (1986), "The role for empirical research in management accounting", *Accounting, Organizations and Society*, Vol. 11 Nos 4/5, pp. 429-452.
- Kihn, L.A. and Näsi, S. (2017), "Emerging diversity in management accounting research: the case of Finnish doctoral dissertations, 1945-2015", *Journal of Accounting and Organizational Change*, Vol. 13 No. 1, pp. 131-160.
- Knapp, C. (2022), *Contemporary Auditing*, 12th ed, Cengage, New York, NY.
- Kraus, K. and Lind, J. (2010), "The impact of corporate balanced scorecard on corporate control - a research note", *Management Accounting Research*, Vol. 21 No. 4, pp. 265-277.
- Lourenco, S.M. (2016), "Monetary incentives, feedback, and recognition – complements or substitutes? Evidence from a field experiment in a retail services company", *The Accounting Review*, Vol. 91 No. 1, pp. 279-297.
- Louwers, T., Bagley, P., Blay, A., Strawser, J. and Thibodeau, J. (2021), *ISE Auditing and Assurance Services*, 8th ed, McGraw Hill Education, New York, NY.
- Lukka, K. (2007), "Management accounting change and stability: loosely coupled rules and routines in action", *Management Accounting Research*, Vol. 18 No. 1, pp. 76-101.
- Maas, V. and Matejka, M. (2009), "Balancing the dual responsibilities of business unit controllers: field and survey evidence", *The Accounting Review*, Vol. 84 No. 4, pp. 1233-1253.
- Major, M. and Hopper, T. (2005), "Managers divided: implementing ABC in a Portuguese telecommunication company", *Management Accounting Research*, Vol. 16 No. 2, pp. 205-229.
- Malina, M., Nørreklit, H. and Selto, F. (2007), "Relations among measures, result control and performance measurement models", *Contemporary Accounting Research*, Vol. 24 No. 3, pp. 935-982.
- Marginson, D. and Ogden, S. (2005), "Coping with ambiguity through the budget: the positive effects of budgetary targets on managers' budgeting behaviors", *Accounting, Organizations and Society*, Vol. 30 No. 5, pp. 435-456.
- Melnyk, S.A., Bititci, U., Platts, K., Tobias, J. and Andersen, B. (2014), "Is performance measurement and management fit for the future?", *Management Accounting Research*, Vol. 25 No. 2, pp. 173-186.
- Merchant, K.A. and Van der Stede, W.A. (2006), "Field-based research in accounting: accomplishments and prospects", *Behavioral Research in Accounting*, Vol. 18 No. 1, pp. 117-134.
- Merchant, K.A. and Van der Stede, W.A. (2017), *Management Control Systems. Performance Measurement, Evaluation and Incentives*, 4th ed. Pearson Education, NJ.
- Millichamp, A. and Taylor, J. (2022), *Auditing*, 12th ed., Cengage Learning, New York, NY
- Modell, S. (2009), "Bundling management control innovations. A field study of organisational experimenting with total quality management and the balanced scorecard", *Accounting, Auditing and Accountability Journal*, Vol. 22 No. 1, pp. 59-90.

- Moll, J., Major, M. and Hoque, Z. (2006), "The qualitative research tradition", in Hoque, Z. (Ed.) *Methodological Issues in Accounting Research*, Spiramus Press, London.
- Neumann, K. (2010), "Ex ante governance decisions in inter-organizational relationships: a case study in the airline industry", *Management Accounting Research*, Vol. 21 No. 4, pp. 220-237.
- Østergren, K. and Stensaker, I. (2011), "Management control without budgets: a field study of 'beyond budgeting' in practice", *European Accounting Review*, Vol. 20 No. 1, pp. 149-181.
- Palepu, K., Healy, P. and Peek, E. (2022), *Business Analysis and Valuation: IFRS Standards Edition*, 6th ed Cengage, New York, NY.
- Parker, L.D. (2012), "Qualitative management accounting research: assessing deliverables and relevance", *Critical Perspectives on Accounting*, Vol. 23 No. 1, pp. 54-70.
- Plesner-Rossing, C. and Rohde, C. (2010), "Overhead cost allocation changes in a transfer pricing tax compliant multinational enterprise", *Management Accounting Research*, Vol. 21 No. 3, pp. 199-216.
- Power, M.K. and Gendron, Y. (2015), "Qualitative research in auditing: a methodological roadmap", *Auditing: A Journal of Practice and Theory*, Vol. 34 No. 2, pp. 147-165.
- Rowe, C., Shields, M. and Birnberg, J. (2012), "Hardening soft accounting information: games for planning organizational change", *Accounting, Organizations and Society*, Vol. 37 No. 4, pp. 260-279.
- Scapens, R.W. and Bromwich, M. (2010), "Management accounting research: 20 years on", *Management Accounting Research*, Vol. 21 No. 4, pp. 278-284.
- Scott, W.R. and O'Brien, P. (2020), *Financial Accounting Theory*, 8th ed. Pearson, Canada.
- Shields, M.D. (1997), "Research in management accounting by North Americans in the 1990s", *Journal of Management Accounting Research*, Vol. 9, pp. 3-61.
- Tayles, M., Pike, R. and Sofian, S. (2007), "Intellectual capital, management accounting practices and corporate performance: perceptions of managers", *Accounting, Auditing and Accountability Journal*, Vol. 20 No. 4, pp. 522-548.
- ter Bogt, H.J. and Scapens, R.W. (2012), "Performance management in universities: effects of the transition to more quantitative measurement systems", *European Accounting Review*, Vol. 21 No. 3, pp. 451-497.
- Tillmann, K. and Goddard, A. (2008), "Strategic management accounting and sense-making in a multinational company", *Management Accounting Research*, Vol. 19 No. 1, pp. 80-102.
- Tucker, B. and Hoque, Z. (2017), "Mixed methods for understanding accounting issues", in Hoque, Z., Parker, L.D., Covalesski, M.A. and Haynes, K. (Eds), *The Routledge Companion to Qualitative Accounting Research Methods*, Routledge, Taylor and Francis Group, London, pp. 302-320.
- Velez, M.L., Jose, L., Sanchez, M. and Alvarez-Dardet, C. (2008), "Management control systems as inter-organizational trust builders in evolving relationships: evidence from a longitudinal case study", *Accounting, Organizations and Society*, Vol. 33 Nos 7/8, pp. 968-994.

Corresponding author

Lili-Anne Kihn can be contacted at: lili.kihn@tuni.fi

Table A1. Comparison between 2005–2010, 2011–2016 and 2017–2022

Field studies	Audit field	Financial field	MA field	AIS field	Tax field	CSR field	Other field	Total field	NonMA field
2005–2010	39	40	153	0	0	22	21	275	122
2011–2016	52	36	140	0	4	37	43	312	172
2017–2022	111	39	130	11	12	72	153	528	398
Interview-based	Audit interview	Financial interview	MA interview	AIS interview	Tax interview	CSR interview	Other interview	Total interview	NonMA interview-based
2005–2010	35	34	118	0	0	21	19	227	109
2011–2016	40	27	119	0	4	34	37	261	142
2017–2022	48	25	94	10	7	65	135	384	290
Mixed methods	Audit mixed	Financial mixed	MA mixed	AIS mixed	Tax mixed	CSR mixed	Other mixed	Total Mixed	NonMA mixed
2005–2010	4	6	35	0	0	1	2	48	13
2011–2016	12	9	21	0	0	3	6	51	30
2017–2022	63	14	36	1	5	7	18	144	108

Source: Created by authors based on Excel output