

## The Evaluation of Studies Conducted Regarding Management Accounting Between Years 2010 – 2016 in Turkey

Büşra TOSUNOĞLU\*  
Selim CENGİZ\*\*

### ABSTRACT

Management accounting has been gaining more importance as a result of the developments experienced in recent years with regards to both academicians and implementers. In accordance with this, the objective of this study comprises the evaluation of the general profile of studies conducted in management accounting field in Turkey. Within this scope, 118 articles related to management accounting published in MUFAD, MÖDAV, Mali Çözüm, Muhasebe ve Denetime Bakış and Muhasebe ve Vergi Uygulamaları, where most of the articles have taken place in field of accounting in Turkey, by years 2010-2016. In accordance with the evaluation results, most of the studies comprise “cost management”, “cost accounting” and “performance measurement and evaluation” subjects. Moreover, when the aforementioned studies are taken into consideration, it is determined that they have focused on companies to a large extent, preferred secondary data sources and usually used case study method.

**Keywords:** Management Accounting, Content Analysis, Article, Literature.

**Jel Classification:** M41, M49.

### Türkiye’de 2010-2016 Yıllarına İlişkin Yönetim Muhasebesi Alanında Yapılan Çalışmaların Değerlendirilmesi

#### ÖZET

Son yıllarda yaşanan gelişmeler sonucunda gerek akademisyenler gerekse uygulayıcılar açısından yönetim muhasebesine verilen önem giderek artmaktadır. Bu doğrultuda çalışmanın amacı Türkiye’deki yönetim muhasebesi alanında yapılan çalışmaların genel profilinin değerlendirilmesini içermektedir. Bu kapsamda 2010-2016 yılları itibariyle Türkiye’de muhasebe alanında en fazla makalenin yer aldığı MUFAD, MÖDAV, Mali Çözüm, Muhasebe ve Denetime Bakış ve Muhasebe ve Vergi Uygulamaları dergilerinde yayınlanan yönetim muhasebesiyle ilgili 118 makale incelenmiştir. İnceleme sonuçlarına göre araştırmaların büyük çoğunluğu “malîyet yönetimi”, “malîyet muhasebesi” ve “performans ölçümü ve değerlendirme” konularını içermektedir. Ayrıca söz konusu çalışmalara bakıldığında büyük oranda firmalara odaklanıldığı, ikincil veri kaynağı tercih edildiği ve genellikle örnek olay çalışması yönteminin kullanıldığı tespit edilmiştir.

**Anahtar Kelimeler:** Yönetim Muhasebesi, İçerik Analiz, Makale, Literatür.

**JEL Sınıflandırması:** M41, M49.

\* Asst. Prof. Büşra Tosunoğlu, Gumushane University, Faculty of Economics and Administrative Sciences, Department of Business, busra.tosunoglu@gumushane.edu.tr

\*\* Asst. Prof. Selim Cengiz, Çankırı Karatekin University Faculty of Economics and Administrative Sciences, Department of Business, selimcengiz71@hotmail.com

## **1. INTRODUCTION**

There have been changes to a large extent in management accounting with regards to content, subject and theory associated with the changes occurred in recent couple of years. (Hiromoto, 1988: 22, Luft and Shields, 2002: 795, Malmi and Granlund, 2009: 599). The interest in management accounting has started to be used both in studies and practices by academic discipline frequently (Baldvinsdottir et.al., 2010: 79). The main objective of this accounting branch, which is also expressed as analytical accounting, is to provide basic knowledge for enabling managers to make healthy decisions (Büyükmirza, 2010: 29). Management accounting, as well as helping the company's managers in decision making process, also makes a contribution to abilities regarding planning, performance management financial reporting and control (<http://www.imanet.org>, E.T. 06.02.2017). Management accounting as a management information system provides the reports supporting the healthy decision making process in accordance with company's activities. These reports do not only affect the decisions of the company manager but also affect the decisions of the company's employees.

In spite of the increasing interest in management accounting, there is not yet an agreement on a theoretical structure of the aforementioned accounting branch (Ittner and Larcker, 2001: 350, Vaivio and Siren, 2010: 131). According to some researchers, the theoretical uncertainties about management accounting also conduce some troubles in relation to the implementers (Zou et. Al, 2014: 325). In this regard, it would be beneficial to examine both national and international studies concerning management accounting. Moreover, examination and knowing the management accounting practices shall also make contribution to both researchers and implementers in the meaning of new ideas in this field (Cullen et. Al, 2013: 214).

The objective of this study is to specify and analyze the studies conducted about management accounting in Turkey with regards to subject, content and methodology. In accordance with this objective, it is aimed to come to an agreement concerning the current status of management accounting in Turkey both in terms of academicians and implementers by focusing on research subjects and methodologies of aforementioned studies. In the study, primarily the journals published in the field of accounting in Turkey were determined and the distribution of these journals' publications of years 2010-2016 were examined. Later, the studies were examined with regards to number, subject and methodology and results and recommendations were offered. It is believed that this study, where the evaluation was carried out about the other studies regarding aforementioned accounting field, shall be a significant guide with regards to the future studies.

## 2. LITERATURE REVIEW

It would be beneficial to mention both national and international literature before moving on to the analysis part of this study, which comprise the general evaluation of the studies conducted about management accounting in Turkey. When the literature was examined, it was observed that generally content analysis, research methods used, data collection techniques and reference analysis were used in studies conducted. The related literature is stated in two parts as international researches and national researches. The literature summary concerning the examination of international researches is presented on Table 1.

**Table 1.** Literature Summary Concerning the Examination of International Researches

Writers/Year of Study	Findings
White (1996)	They examined the articles published in different journals about management accounting.
Zeff (1996)	They examined the scientific research journals published in USA in the field of accounting, from the standpoint of subject, method, index and data base.
Rebele et al. (1998)	They examined the general evaluation of the studies aimed at accounting curriculum.
Bonner et al. (2006)	They examined which ones are the best accounting journals. Moreover, when the article subjects of aforementioned journals were considered, it was stated in the research results part that most of the articles were about financial accounting and there were too little studies about management accounting.
Borba ads Murcia (2006)	The articles that took part in accounting journals of Brazil were evaluated with regards to accounting, audit, cost and accountability.
Chan et al. (2009)	The references made to the accounting theses completed between years 1993-2003 on the accounting journals were examined and the journals were sorted in accordance with the greatest number of references.
Hesford and Potter (2010)	The writers examined the accounting articles published in accounting journals. As a result of the study, it was stated that most of the accounting articles published in aforementioned journals constituted cost management and management control system subjects.
Carmona and Gutierrez (2010)	They examined the accounting journals published between years 1992-1997.
Pickerd et al. (2011)	They analyzed the articles published in accounting journals in accordance with their subjects and methods. They stated that as a results of the analysis, most of the articles were oriented at accounting information systems, financial and management accounting and tax subjects.

When the Table 1 is regarded, it is seen that the international studies about accounting generally examined the articles, theses, journals and references. When the related literature is examined, it is observed that only White (1996) a content analysis was conducted about management accounting.

**Table 2.** Literature Summary Concerning the Examination of National Researches

<b>Writers/Year of Study</b>	<b>Findings</b>
Selimoğlu and Uzay (2007)	They examined the articles and declarations published in the field of independent audit between the years of 1995 and 2006 in Turkey. It was stated that topics such as professional ethics, fraud audit, internal control and internal audit, audit on electronic environment were intensely examined, whereas topics such audit planning and audit evidences were not examined much.
Sakin (2008)	The accounting and finance articles published in a journals between years 1972- 2007 were examined. Although the accounting articles were not more than the finance articles during the period in question, the writer attracted attention to the decline of the accounting articles by years.
Selimoğlu et al. (2009)	They examined the 88 declarations, which were prepared and presented by the Turkish academicians and implementers at the 12 <sup>th</sup> World Accounting Historical Congress with regards to method, topic and period.
Önce and Başar (2010)	They made analysis of the articles published in the field of accounting between years of 2000 and 2008 in Turkey. It was stated that most of the articles examined consist of financial accounting, management and cost accounting and accounting standards topics.
Alkan and Özkaya (2015)	The accounting and financing articles partaking in journals indexed to Web of Science SSCI were examined. As a results of the study, it was stated that an increase in the number of publications in respect of years attracted attention.
Şentürk and Fındık (2015)	They examined the scientific works published in the field of environmental accounting between years of 2006 and 2014 in Turkey.
Güngörmüş (2016)	The theses conducted at the post graduate and doctorate level in Turkey, in the field of Accounting Standards.
Solak and Erdoğan (2016)	They classified the postgraduate theses published in the field of accounting between years of 2000-2015 in Turkey in terms of subjects and methodology. In accordance with the results of the study, it was specified that the most studied fields in doctorate theses were financial accounting and audit and survey and case study were frequently used as methodology.
Tosunoğlu and Çam (2016)	They examined the changes of features and topics of the postgraduate theses in the field of expenditure in universities of Turkey in the course of time.
Kırlioğlu and Doğan (2016)	They examined the postgraduate theses conducted about “Hospitality Management Accounting” between the years of 2000 and 2014. In accordance with the results of the study, they stated that management accounting in companies’ topic was not sufficient in postgraduate theses.

When Table 2 is taken into consideration, it may be observed that the content analysis generally oriented to the field of accounting was present only in Kırlioğlu and Doğan’s (2016) study and management accounting was mentioned in the study.

With reference to the literature mentioned above, it may be observed that there is a gap in the literature concerning the studies where management accounting researches are evaluated as a whole in Turkey. In accordance with this, the objective of this study

comprises the evaluation the studies in the field of management accounting with respect to the years 2010-2016 in Turkey.

### 3. RESEARCH METHOD AND FINDINGS

#### 3.1. Research Method

Content analysis method, which is frequently used in quantitative research methods and described as a reliable analysis method, was used in the study (Hopkins and King, 2010: 229). In the study, primarily the journals, which have the most publications in the field of accounting, were determined (Önce and Başar, 2010: 58) and the articles partaking in these journals were examined. The management accounting themed articles of the aforementioned journals were subjected to distinction by using the classification (cost, planning and control and others) partaking in the studies of Lunkes et. Al. (2011) and the detailed information about the classification is presented on Table 3.

**Table 3.** Classification of Topics Regarding Management Accounting

<i>Topics</i>	<i>Sub-topics</i>
<i>Cost</i>	Management Accounting Cost Management Strategic Cost Management
<i>Planning and control</i>	Budget Capital Budgeting Performance Measurement and Evaluation International Control
<i>Other topics</i>	Accounting Information Systems Management Accounting Training Benchmarking Total Quality Management Just-In-Time Production Constraints Theory Transfer and Sales Pricing

**Source:** Lunkes,et. Al. (2011), “Study of Published Articles on Management Accounting in Brazil and Spain”, Revista Contabilidade & Finanças, 24 (61), 13.

#### 3.2. Research Findings

In accordance with the evaluation conducted, it is observed that there are 1192 studies in total in the journals between the years of 2010-2016 and that 118 of these studies were associated with management accounting. Out of the 118 studies 35 of them were published in MUFAD, 28 of them were published in MÖDAV, 20 of them were published in Mali Çözüm, 20 of them were published in Muhasebe ve Denetime Bakış and 15 of them were published in Muhasebe ve Vergi Uygulamaları journals. The distribution of these journals with reference to the journals is presented on Table 4.

**Table 4.** The Distribution of Articles Written in the Field of Management Accounting with Reference to the Journals

Journal Name	Total Articles (2010-2016)	Chosen Article (2010-2016)
MUFAD	330	35
MÖDAV	177	28
Mali Çözüm	450	20
Muhasebe ve Denetime Bakış	130	20
Muhasebe ve Vergi Uygulamaları	105	15
<b>TOPLAM</b>	<b>1192</b>	<b>118</b>

\* Muhasebe ve Finansman

\*\* Muhasebe Öğretim Üyeleri Bilim ve Dayanışma Vakfı

When Table 4 is taken into consideration, it may be seen that there are four main journals where most of the articles are published in the field of accounting in Turkey. There are journals other than the journals stated above, where accounting journals took place. However, since it is aimed to make an evaluation regarding the field of accounting, the journals that make more contribution to the accounting literature were taken into consideration in the study. At the second stage of the analysis, the topics with regards to management accounting were evaluated in accordance with the determined classification (cost, planning and control, other topics).

**Table 5.** The Distribution of the Articles Published in Related Journals in Accordance with the Topics of the Articles

Topic		MUFAD <sup>1</sup>	MÖDAV <sup>2</sup>	MÇ <sup>3</sup>	MDB <sup>4</sup>	MUVU <sup>5</sup>
Journals (2010-2016)						
Cost	Cost Accounting	4	2	6	1	2
	Cost Management	13	20	10	10	7
	Strategic Cost Management	1	1	-	2	1
Planning and Control	Budget	4	-	-	2	-
	Investment Budgeting	-	-	-	-	-
	Performance Measurement and Evaluation	7	2	-	-	1
	International Control	-	-	-	-	-
Other Topics	Accounting Information Systems	4	1	-	2	2
	Management Accounting Education	-	-	-	-	-
	Benchmarking	-	-	-	-	-
	Total Quality Management	-	-	-	2	-

<sup>1</sup> Muhasebe ve Finansman

<sup>2</sup> Muhasebe Öğretim Üyeleri Bilim ve Dayanışma Vakfı

<sup>3</sup> Mali Çözüm

<sup>4</sup> Muhasebe ve Denetime Bakış

<sup>5</sup> Muhasebe ve Vergi Uygulamaları

	Just-In-Time Production	-	1	-	-	-
	Constraints Theory	1	1	-	-	2
	Transfer and Sales Pricing	1	-	4	1	-
<b>TOTAL</b>		<b>35</b>	<b>28</b>	<b>20</b>	<b>20</b>	<b>15</b>

When Table 4 and Table 5 are considered together, MUFAD (35 articles) takes the first place in the journals ranking, where most articles are published, about management accounting. MÖDAV (26 articles) follows this journals. When the topic distribution of aforementioned journals, it may be observed that the most preferred topics are “cost management”, “cost accounting” and “performance measurement and evaluation” respectively.

The studies published in the related journals were also evaluated in terms of sample, data source and analysis method.

**Table 6.** General Features of Articles Regarding Management Accounting

		<i>Number</i>
<i>Sample</i>	Firms	55
	Service Organizations	17
	Members of Accounting Profession	1
<i>Data Resource</i>	Primary	13
	Secondary	44
<i>Analysis Method</i>	Case Study	43
	t-Test	3
	Factor Analysis	2
	Correlation Analysis	1
	Regression Analysis	3
	Chi-square Analysis	2
	Variance Analysis	2
	Logistic Regression Analysis	2
	ANOVA Test	2
	TOPSIS Method	1
	Grey Relational Analysis	1

	Structural Equation Modeling	1
	Analytic Hierarchy Process	1

When the published articles are evaluated generally in accordance with Table 6; it may be seen that the majority of the articles is inclined to companies (55) as samples. Moreover, seventeen of the articles focused on service companies, whereas one study was conducted for accounting profession members. In service sector practices, generally banks and healthcare organizations were taken into consideration. In the studies, for secondary data mostly the cost results, income statements, balance sheets and corporate reports of the companies were benefitted from. Mostly case study method was used in the studies and t-Test and regression analysis followed this method respectively.

#### **4. CONCLUSION**

This study aims to determine the topics and research methods of the studies conducted in the field of management accounting in Turkey. In accordance with this, 118 articles regarding management accounting that took place in five main journals, which are being published in the field of accounting in Turkey, were examined with reference to their topics and research methods. In the first stage of this study, which was conducted in three stages, the articles concerning accounting branch were distributed with reference to the journals and it was observed that the majority of the studies were published in MUFAD journals. In the second stage of the research, the studies were classified in accordance with their topics. When the evaluation results are taken into consideration, it was observed that the majority of the studies was conducted in the fields of cost management, cost accounting and performance measurement. In the global conditions of competition, procurement of financial information is of significance for the companies and the importance of information systems, which are required for the planning, coordination and implementation of the companies' activities, increases more with each passing day. In despite of this importance, when the analysis results are taken into consideration, the lack of articles written in the fields of accounting information systems is associated with the fact that aforementioned importance is not understood in depth. At the present time, in the light of the technological developments, accounting and especially management accounting education started to become quite active. However, the primary problem here is whether the management accounting education provided in universities comply with the novelties brought by these developments. When the related articles as a basis to this problem are examined, it is seen that the lack of studies oriented to management accounting education may bring along some troubles at the point of raising skilled management accounting specialists. The fact that the usage of parametric and nonparametric test is few in number constitutes an advisory value for the future studies.

It is quite significant that the academic studies in the field of accounting shall not only remain in theory but also shall find a value with regards to the implementers. For the companies' management and planning problems, the contribution that the studies oriented at this accounting branch shall not be ignored. It shall be a guiding step both for the academic community and also for the implementers if the academicians head towards studies in the field of management accounting in their scientific studies and give more weight to this field within university curriculums. In this study, the general evaluation of the articles written in the field of management accounting in Turkey was carried out by taking the five main journals, which contributed most to the accounting literature, in consideration. Examination of theses, declarations and research reports concerning the topic by broadening the scope of the scanning constitutes an advisory value for the future studies.

### **REFERENCES**

- Alkan, Gönül- Özkaya, Hakan. (2015), "Türk Muhasebe ve Finans Yazınının SSCI'da 20 Yılı", Muhasebe ve Finansman Dergisi, ss. 175-192.
- Baldvinsdottir, Gudrun- Mitchell, Falconer- Norreklit, Hanne. (2010), "Issues In The Relationship Between Theory And Practice In Management Accounting", Management Accounting Research, 21 (2), pp. 79-82.
- Bonner, E., Sarah- Hesford, W. James. (2006), "The Most Influential Journals in Academic Accounting", Accounting, Organizations and Society, 31, pp. 663-685.
- Borba, J. Alonso- Murcia, Fernando Dal-Ri. (2006), "Opportunities for Research and Publication in Accounting: A Preliminary Study on Academic Journals Published in English and Available at the CAPES's Basis", Brazilian Business Review, 3 (1), pp. 86-101.
- Büyükmirza, H. Kamil. (2010), "Maliyet ve Yönetim Muhasebesi", Gazi Kitabevi, 15. Baskı, Ankara.
- Carmona, Salvador- Gutierrez, Isabel- Camara, Macario. (2010), "A Profile of European Accounting Research: Evidence From Leading Research Journals", European Accounting Review, 8 (3), pp. 463-480.
- Chan, C., Kam- Chan, C. Kam- Seow, S., Gim- Tam, Kinsun. (2009), "Ranking Accounting Journals Using Dissertation Citation Analysis: A Research Note", Accounting, Organization and Society, 34, pp. 875-885.
- Cullen, John- Tsamenyi, Mahhew- Bernon, Mike- Gorst, Jonathan. (2013), "Reverse Logistics In The Uk Retail Sector: A Case Study Of The Role Of Management Accounting In Driving Organisational Change", Management Accounting Research, 24-, pp. 212-227.

- Güngörmüş, Ali Haydar. (2016), “Türkiye’de Muhasebe Standartlarına Yönelik Yazılan Yüksek Lisans Ve Doktora Tez Çalışmaları Üzerine Bir Araştırma”, Pamukkale Üniversitesi, Sosyal Bilimler Enstitüsü Dergisi, 25, pp. 347-362.
- Hesford, W. James- Potter, S., Gordon. (2010), “Accounting Research in The Cornell Quarterly: A Review With Suggestions For Future Research”, Cornell Hospitality Quarterly, 51 (4), pp. 502-512.
- Hiromoto, Toshiro. (1988), “Another Hidden Edge-Japanese Management Accounting”, Harward Business Review, 66 (4), pp. 22-25.
- Hopkins, Daniel J. ve King Gary; (2010), “A Method of Automated Nonparametric Content Analysis for Social Science”, American Journal of Political Science, 54 (1), 229–247.
- Ittner, Christopher- Larcker, F. David. (2001), “Assessing Empirical Research In Managerial Accounting: A Value-Based Management Perspective”, Journal of Accounting and Economics, 32, pp. 349-410.
- Kırlioğlu, Hilmi- Doğan, Özlem. (2016), “Konaklama İşletmeleri Yönetim Muhasebesi’nin 2000-2014 Yılları Arası Akademik Gelişim Süreci (Academic Development Process of Hospitality Management Accounting Between Years 2000-2014)”, Journal of Accounting, Finance and Auditing Studies, 2 (1), pp. 136-161.
- Luft, Joan- Shields, Michael. (2002), “Zimmerman's Contentious Conjectures: Describing The Present And Prescribing The Future Of Empirical Management Accounting Research”, European Accounting Review, 11 (4), pp. 795-805.
- Lunkes, Rogerio, Joao – Feliu, Vicente, Mateo, Ripoll. (2011), “Study of Published Articles on Management Accounting in Brazil and Spain”, Revista Contabilidade & Finanças, 24 (61), pp. 11-26.
- Malmi, Teemu- Granlund, Markus. (2009), “In Search of Management Accounting Theory”, European Accounting Review, 18 (3), pp. 597-620.
- Önce, Saime- Başar, Banu. (2010), “Türkiye’deki Akademik Araştırma Dergilerinde Muhasebe Alanında Yazılmış Makalelerin Analizi: 2000-2008. Muhasebe ve Finansman Dergisi, 45, pp. 55-68.
- Pickerd, Jeffry- Stephens, M. Nathaniel- Summers, L. Scott- Wood, A. David. (2011), “Individual Accounting Faculty Research Rankings by Topical Area and Methodology”,
- Rebele, E. James- Apostolou, A. Barbara- Buckless, A. Frank- Hassell, M. John- Paquette, R. Laurence- Stout, E. David. (1998), “Accounting Education Literature Review (1991-1997), Part I: Curriculum and Instructional Approaches”, Journal of Accounting Education, 16 (1), pp. 1-51.

- Sakin, Turgay. (2008), “A Content Analysis of Papers Published in the Journal Business Administration: Accounting and Finance (1972-2007), İstanbul Üniversitesi İşletme Fakültesi Dergisi, 37 (1), pp. 13-21.
- Selimoğlu, Kardeş, Seval- Aslan, Ümmühan- Güvemli, Batuhan. (2009), “12. Dünya Muhasebe Tarihi Kongresinde Sunulan Türk Akademisyenler ve Uygulamacıların Bildirileri: Bir Literatür İncelemesi”, Muhasebe ve Finansman Dergisi, 42, ss. 194- 202.
- Solak, Bilal- Erdoğan, Sedat. (2016), “Türkiye’de 2000-2015 Yılları Arasında Hazırlanmış Olan Doktora Tez Metodolojilerinin Üniversitelere Göre Sınıflandırılmasına Yönelik Bir Alan Araştırması”, Muhasebe ve Vergi Uygulamaları Dergisi, 9 (3), ss. 257-280.
- Şentürk, Fatih- Fındık, Hakkı. (2015), “Türkiye’deki Akademik Dergilerde Çevre Muhasebesi Alanında 2006–2014 Yılları Arasında Yayınlanmış Bilimsel Makalelerin İçerik Analizi”, Journal of Accounting, Finance and Auditing Studies, 1 (3), ss. 173-204.
- Tosunoğlu, Büşra- Çam, Alper, Veli. (2016), “Türkiye’de Maliyet Alanında Yapılan Lisansüstü Tez Çalışmaları Üzerine Bir Araştırma”, Gümüşhane Üniversitesi, Sosyal Bilimler Enstitüsü Elektronik Dergisi, 7 (15), ss. 145-155.
- Uzay, Şaban – Selimoğlu, Kardeş, Seval. (2007), “Türkiye’de Muhasebe Denetimi Alanında Yapılan Araştırmalar (1995-2005) ve Seçme Yazılar”, İstanbul Serbest Muhasebeci Mali Müşavirler Odası Yayını, Yayın No: 82, s.432.
- White, P. Gregory. (1994), “A Survey and Taxonomy of Strategy-Related Performance Measures for Manufacturing”, International Journal of Operations & Production Management”, 16 (3), pp.42-61.
- Vaivio, Juhani- Siren, Anna. (2010), “Insights into Method Triangulation And “Paradigms” in Interpretive Management Accounting Research”, Management Accounting Research, 21 (2), pp. 130-141.
- Zeff, A. Stephan. (1996), “A Study of Academic Research Journals in Accounting”, American Accounting Association, 10 (3), pp. 158-177.
- Zou, Patrick, .X.W.- Sunindijo, Riza.Yosia- Dainty, Andrew, R.J. (2014), “A Mixed Methods Research Design For Bridging The Gap Between Research And Practice In Construction”, Safety Science, 70, pp. 316–326.

