

Survey-Based Research in Management Accounting: Some General Aspects

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2023年9月27日(水)、オランダ・ラドバウド大学のトーマス・ニーデルコフラー博士を招いて教授研究会を開催した。研究テーマは管理会計研究におけるアンケート様式の研究に関する考察についてであった。研究発表の要約は以下の通りである。

Introduction

The theme of this presentation is survey-based research in management accounting, recognizing also its historical relevance for the broader social sciences. While surveys tend to be relatively time-efficient and cost-effective, especially given the technological advancements in the last two decades, there are several important general aspects to consider when engaging in survey-based research which are independent of the specific research questions or questionnaires themselves. This presentation highlights three pivotal aspects of survey-based research in management accounting.

Low Response Rate and Sample Size

An issue of concern in scientific research, including the field of management accounting, is the low survey response rate. Such low response rates can introduce biases into the results, rendering them non-representative of the broader population. Notably, in accounting research, there has been a consistent decline in response rates (Hiebl & Richter, 2018), attributed in part to heightened deadline and workload pressures (Van der Stede et al., 2005). This phenomenon is particularly pertinent when targeting executives in the field of management accounting. Various strategies, such as offering financial incentives, lotteries, or invoking social appeal, can be employed to enhance response rates, but these strategies may introduce their own biases. Consequently, caution and deliberation should precede the implementation of such measures. One common approach to assessing non-response bias is comparing early and later responses. Additionally, observable characteristics such as age, gender, job position, and seniority can be leveraged as control variables in regression analyses or propensity score matching, although these do not provide a definitive solution but might offer some mitigation. Low response rates often result in small sample sizes, which can be a critical issue. The sample size is the foundation upon which research analyses and outcomes rest. Several statistical tests and analyses necessitate a certain sample size for their validity and applicability. Small sample sizes in survey-based management accounting research may lead to a disproportionate influence of single responses on the results, thus underscoring the significance of

sample size determination.

Construct Validity

In many instances, the variables of interest are inherently challenging, if not impossible, to directly observe and measure. Researchers employ specific methodological techniques to infer for example latent variables, often relying on multiple questionnaire items. The overarching goal is to capture adequately the dimensionality and variance associated with the theoretical construct under scrutiny. Construct validity encompasses several dimensions, including convergent validity, discriminant validity, and content validity, among others (see Bedford and Speklé, 2018). In addition, the choice of dimension reduction techniques plays a pivotal role in construct validity. Principal Component Analysis (PCA) and Factor Analysis (FA) are the two prominent approaches, each serving distinct purposes. Allee et al. (2022) discuss the differences between PCA and FA, emphasizing that researchers often seem to use them interchangeably in practice. The selection between PCA and FA hinges on the nature of the observed variable. PCA is preferred when the objective is to reduce the observed variable into a smaller set of variables, whereas FA is favoured when there exists a theoretical presumption that the observed variables are linked by a latent variable. Furthermore, the unidimensionality or multidimensionality of the construct of interest is a critical factor that can influence the conceptualization and inferential outcomes (Bedford and Speklé, 2018).

Mixed Methods

Although mixed methods research has gained traction in various social sciences, management accounting predominantly relies on quantitative methods, such as surveys. As Modell (2010) notes, conducting mixed methods research in management accounting is a challenging endeavour. Mixed methods research harmonizes quantitative and qualitative methodologies to provide a more comprehensive understanding of the phenomena under examination. Quantitative methods generally offer large amounts of data given their cost-effectiveness, while qualitative methods provide more individualistic data often portraying a more nuanced view. Quantitative methods tend to address questions related to frequency (e.g., how often?) and quantity (e.g., how many?), whereas qualitative methods focus on understanding the mechanisms (e.g., how?) and reasons (e.g., why?). The synergy between quantitative and qualitative data can enrich research findings by offering a more holistic perspective, particularly as qualitative data can further explore and explain the background, which is often beyond the reach of purely quantitative data and analysis.

Conclusion

In conclusion, survey-based research in management accounting incorporates several crucial aspects, including low response rates and their impact on sample size, construct validity, and the potential benefits of mixed methods research. These are some important aspects to consider when conducting robust and informative research in the field of management accounting.

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