

BIBLIOMETRIC ANALYSIS ON THE CURRENT STATE OF RESEARCH IN THE MANAGERIAL ACCOUNTING FIELD AT INTERNATIONAL AND NATIONAL LEVEL

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Abstract: *Managerial accounting provides useful information about previous results and performances, it represents decision support and contributes to the delimitation of managerial strategies. This research analyzes research trends in managerial accounting by a bibliometric approach based on the analysis of the Web of Science database, in the period 1975-2021, using VOSViewer software. The analyzed researches show that the field of managerial accounting is in continuous development due to the efficient support of the management system of the economic entities for establishing the medium and long term strategies. The increased research interest in this field is manifested mainly among US researchers; the journal with significant impact is the Accounting Review. In conclusion, the research field of managerial accounting is focused on management issues and management of production costs, as well as on minimizing costs and maximizing results.*

Keywords: *managerial accounting, costs, bibliometric analysis.*

JEL Classification: M41

Introduction

With the progress and evolution of technologies, the business world has also changed and thus a readjustment of accounting techniques and methods has been necessary, especially at the managerial level. The techniques specific to managerial accounting developed at a much faster pace after the second half of the twentieth century (Nielsen, 2018) and continue today. Management accounting techniques combine financial accounting information with that of corporate costs and finances and micro and macroeconomic knowledge. In essence, it deals with the economic evaluation of alternatives related to prices, costs, operations and investments. As knowledge in this field advances, relevant trends have been observed such as the greater emphasis on the practical value of cost analysis techniques in decision making, the application of managerial accounting techniques in all types of organizations, public and private, the integration of management techniques managerial accounting in strategic business planning. Over the years, the role of managerial accounting has changed significantly. Thus, starting from the purpose of assisting and

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participating in decision-making, managerial accounting today pursues four significant aspects: i) to participate in the strategic management of costs to achieve long-term objectives; ii) to implement management and operational control for measuring corporate performance; iii) to plan the activity of internal costs; iv) to prepare financial statements (Brands and Holtzblatt, 2015). Nowadays, managers use various tools to support management processes. Cost calculations are one of the value management tools. The calculation of costs performed based on the matching of costs with partial activities brings new information not only for the management of activities and processes, but also for the traditional management depending on the output and organizational units (Ponisciakova et al., 2015). Zadorozny and Averkyn (2019) considered managerial accounting as an independent form of enterprise accounting, which provides informational support to the management system of commercial entities and paid special attention to the four international principles of managerial accounting: i) communication is the main component of success; ii) use of relevant information; iii) analysis of the impact of various factors on the value of the company; iv) management based on trust. Managerial accounting is the field in which a lot of data are needed to identify, quantify, select, classify, update, present, etc. Being able to work with data can be a determining factor in the success of a business (Svobodova, 2016). Managerial accounting is the branch of accounting that supports the company's management in planning, decision making, control and analysis. The efficient use of this tool by the operational management will ensure a profitable growth and business optimization (Mihăilă, 2014). Managerial accounting is the process of identifying, measuring, analyzing, interpreting and communicating information in order to achieve the objectives of an organization (Frezatti, 2005). Managerial accounting is an integral part of the management process, and managerial accountants are important strategic partners in the management team of organization (Abdel-Kader and Luther, 2008). The nature of the responsibility of management accountants evolves from simply reporting aggregate historical value to including and measuring organizational performance and providing management with information related to decisions (Nguyen, 2021). In order to provide more relevant and valuable information to management, in this highly technical business environment, management accountants should continue to use all functions of the enterprise system (analysis of descriptive, predictive and prescriptive data; big data from internal sources, financial and non-financial information) (Appelbaum et al., 2017). As business competition has increased tangentially with the development of technology, the scope of managerial accounting has expanded from historical value reporting to real-time reporting and predictive reporting (Cokins, 2013). To support this role, the information provided by managerial accounting is used to: i) prepare financial statements; ii) measuring the company's performance; iii) providing information on decisions (Cokins, 2013). With results from both cost accounting and performance measurement, prescriptive analyzes are incorporated into planning and decision-making to provide information on the optimized solution for decision makers (Wadan and Teuteberg, 2019). The ultimate goal of corporations is to increase shareholder value. Kaplan and Norton (2001) point out that companies increase economic value by increasing revenue and productivity. The role of managerial accounting evolves from the traditional focus on financially oriented decision analysis and budget control to a more strategic approach that focuses on identifying, measuring and managing key financial and operational value factors for shareholders (Ittner and Larcker, 2001). Each economic entity has to analyze objectively and professionally its internal situation and the external context to find medium and long-term operating solutions. The use of cost-type information in making management decision, the application of cost-effective calculation methods can lead to rethinking the information and decisional system of the company and can be the solution to impact crisis survival (Ionescu et al., 2020). Over time, accounting has been the source of information for all those interested in the financial activity and performance of an economic entity (Bran-Stan et al., 2012).

Materials and Methods

The research methodology for conducting this study is based on the PRISMA Statements methodology and involves: i) identifying the necessary data; ii) data collection; iii) evaluation and analysis of data; iv) quantitative processing; v) interpretation of results (Radu et al, 2021). Bibliometric analyzes are research methods that quantify scientific publications presented in a database, useful for assessing the links between key elements of publications (Neptune et al., 2015). Alan Pritchard defines bibliometric analysis as the application of mathematical and statistical methods with the aim of quantifying the information written in scientific publications (Pritchard, 1969).

The bibliometric analysis performed in this research uses the Web of Science Core Collection database as the primary source of information, because this database is characterized by multidisciplinary and a high level of quality in terms of published scientific papers. In November 2021, 565 articles had as keyword "managerial accounting" or "accounting managerial". From the obtained database it can be seen that the article is the predominant form of information presentation, so a number of 353 articles dealt with the analyzed field. Proceeding papers is the next way of publishing where 129 publications appear, followed by book review (47) and book chapters (36). We mention that other types of publications appear in the Web of Science database, for example editorial materials, review articles, notes, discussions, etc., but the number of these publications is much lower and thus they were not taken into account in the bibliometric analysis (Table 1).

Table 1: Documents Structure on “managerial accounting” in WOS Core Collection

| Document type | No. of publication |
|----------------------|---------------------------|
| Articles | 353 |
| Proceedings Papers | 129 |
| Book Reviews | 47 |
| Book Chapters | 36 |
| Editorial Materials | 17 |
| Review Articles | 14 |
| Early Access | 11 |
| Discussions | 2 |
| Letters | 2 |
| Corrections | 1 |
| Meetings Abstracts | 1 |
| Notes | 1 |

Source: own processing based on the information provided by Web of Science

Regarding the evolution over time of publications, we note that the first paper appeared in 1975, and presents managerial accounting as a tool in planning, control and decision-making of organizations (Crittenden, 1975). During the analyzed period it can be observed that until 2007 the publications in the field have a relatively constant evolution, and in the period 2008-2021 the evolution of these publications is much more advanced, the peak being reached in 2017 when 54 articles are published.

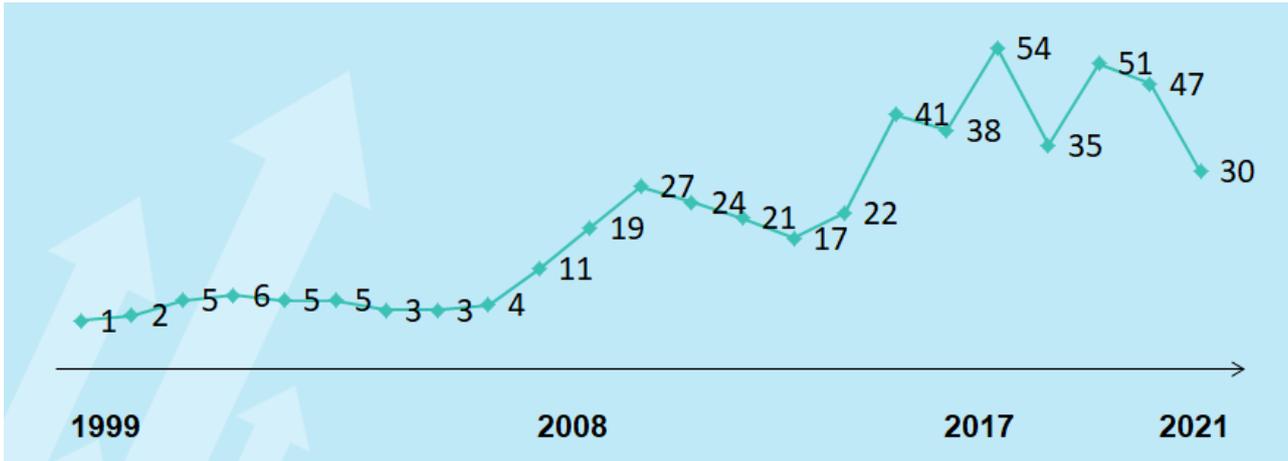


Figure 1: Evolution of “managerial accounting” publications in the WOS Core Collection

Research in the field of managerial accounting is published in many specialized or multidisciplinary journals. Its applicability in various fields has led to publications in complex categories, figure 2 shows a systematization of these fields, so it can be seen that most articles have been published in journals in the category "Business Finance", where 245 articles have been published.

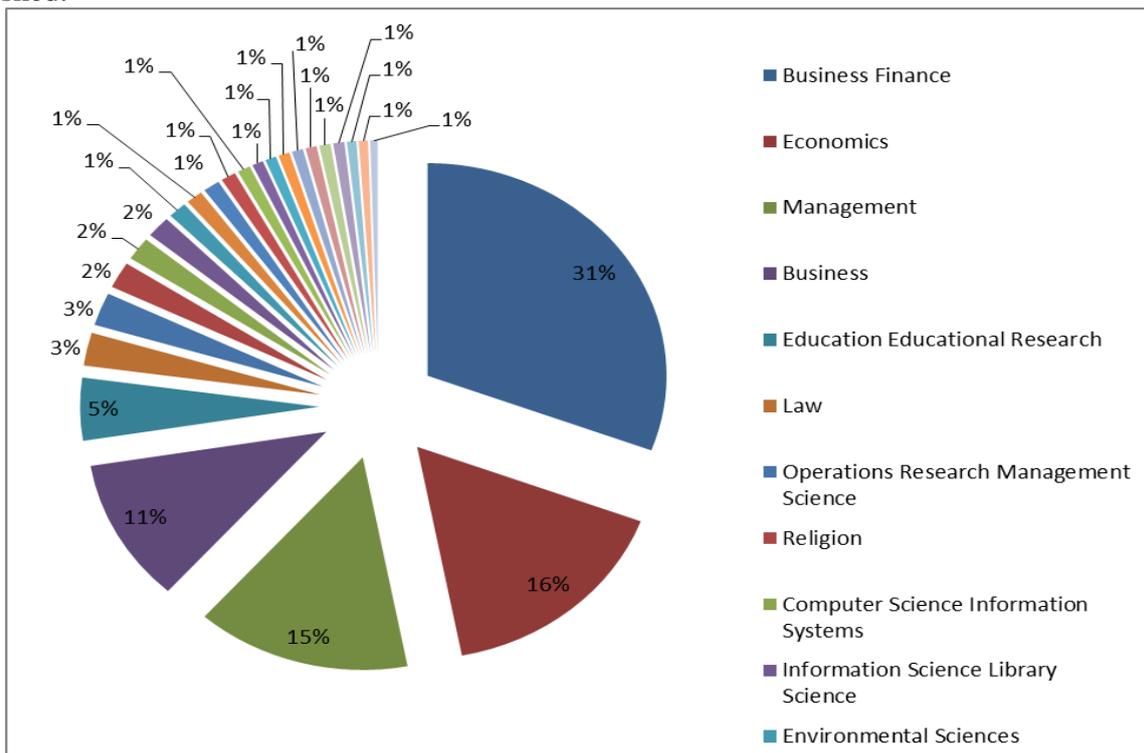


Figure 2: Categoriile revistelor in WOS Core Collection

Results

Figure 3 shows a bibliometric map made with VOS software, based on the most representative links between keywords and authors. In this representation, the keyword has a significant weight and a significant influence on the research undertaken.

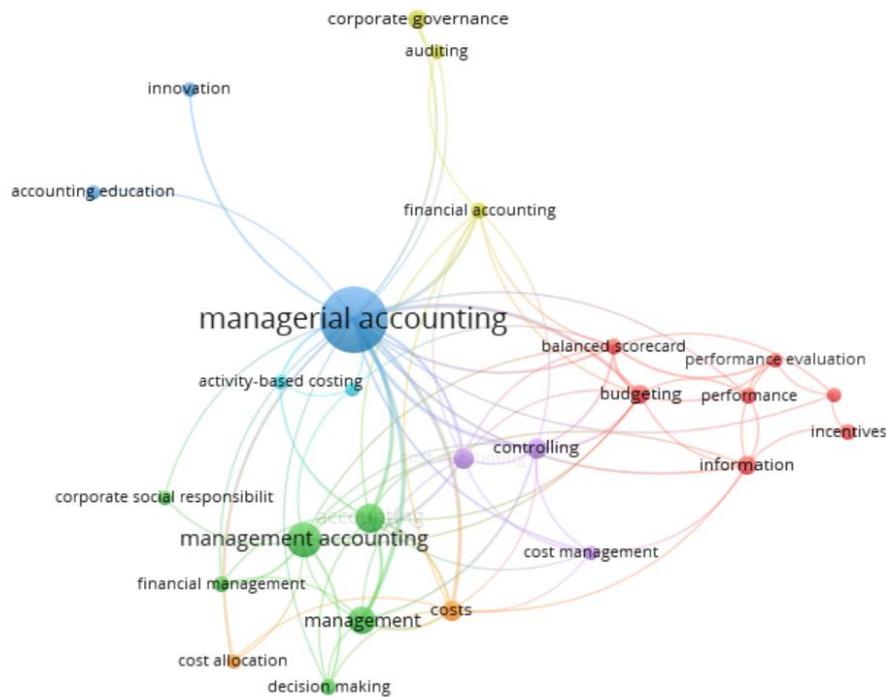


Figure 3: Mapping of co-occurrence author keywords with a threshold of most representative connections

The importance of each publication is given by the number of citations it obtains, the evolution of the publications on managerial accounting and the total number of citations in the analyzed period 1975-2021 is represented graphically in figure 4.

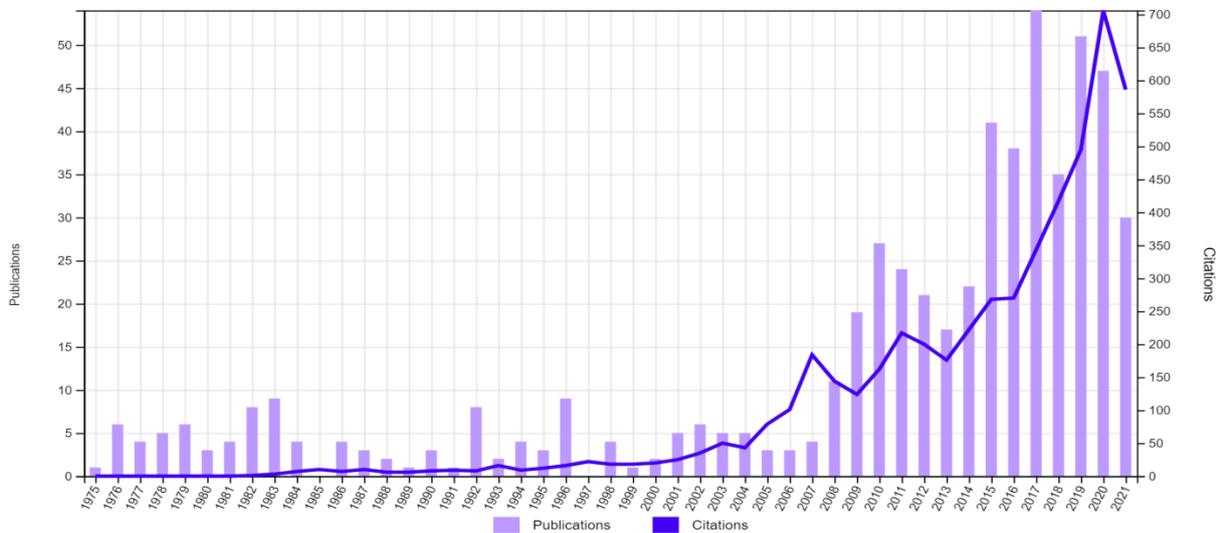


Figure 4: Evolution of publications and citations in the field of managerial accounting in the period 1975-2021

Table 2 presents information of the most representative 20 articles, taking into account the total number of citations, but also their evolution in the last 5 years, the general citation of documents containing managerial accounting as a keyword.

Table 2: Top 20 most cited authors in managerial accounting research

| Publications | Authors | Journal | Citations | | | | | Average per year | Total |
|---|----------------------------|---|-----------|------|------|------|------|------------------|-------|
| | | | 2017 | 2018 | 2019 | 2020 | 2021 | | |
| Assessing empirical research in managerial accounting: a value-based management | Ittner, CD and Larcker, DF | JOURNAL OF ACCOUNTING & ECONOMICS 32 (1-3), | 29 | 34 | 25 | 20 | 16 | 20,38 | 428 |

| | | | | | | | | | | |
|--|---|---|----|----|----|-----|----|-------|-----|--|
| perspective | | pp.349-410, Dec 2001 | | | | | | | | |
| Measuring Manufacturing Performance - A New Challenge For Managerial Accounting Research | KAPLAN, RS | ACCOUNTING REVIEW 58 (4) , pp.686-705, 1983 | 5 | 16 | 7 | 3 | 4 | 7,64 | 298 | |
| Agency Research In Managerial Accounting - A 2nd Look | BAIMAN, S | ACCOUNTING ORGANIZATIONS AND SOCIETY 15 (4) , pp.341-371, 1990 | 5 | 12 | 13 | 13 | 6 | 7,31 | 234 | |
| Landscape design: Designing for local action in complex worlds | Sprinkle, GB | ACCOUNTING ORGANIZATIONS AND SOCIETY 28 (2-3) , pp.287-318 Feb-apr 2003 | 12 | 9 | 7 | 16 | 9 | 9 | 171 | |
| Application of stochastic linear programming in managerial accounting Scenario analysis approach | Wu, D; Choi, Y and Li, J | INTERNATIONAL JOURNAL OF ACCOUNTING AND INFORMATION MANAGEMENT 28 (1) , pp.184-204, Jan 16 2020 Jan 2020 (Early Access) | 0 | 0 | 0 | 113 | 45 | 79 | 158 | |
| Accounting and network coordination | Hakansson, H and Lind, J | ACCOUNTING ORGANIZATIONS AND SOCIETY 29 (1) , pp.51-72, Jan 2004 | 12 | 16 | 6 | 7 | 3 | 8,61 | 155 | |
| Reviewing the Business Case for Corporate Social Responsibility: New Evidence and Analysis | Schreck, P | JOURNAL OF BUSINESS ETHICS 103 (2) , pp.167-188, Oct 2011 | 20 | 15 | 22 | 16 | 19 | 13,36 | 147 | |
| Conjectures regarding empirical managerial accounting research | Zimmerman, JL | JOURNAL OF ACCOUNTING & ECONOMICS 32 (1-3) , pp.411-427, Dec 2001 | 12 | 8 | 8 | 5 | 7 | 6,38 | 134 | |
| Earnings management and annual report readability | Lo, K; Ramos, F and Rogo, R | JOURNAL OF ACCOUNTING & ECONOMICS 63 (1) , pp.1-25, Feb 2017 | 3 | 16 | 25 | 38 | 42 | 24,8 | 124 | |
| Distributed decision making - a unified approach | Schneeweiss, C | EUROPEAN JOURNAL OF OPERATIONAL RESEARCH 150 (2) , pp.237-252, Oct 16 2003 | 9 | 5 | 3 | 7 | 5 | 4,95 | 94 | |
| Incentive issues in inter-firm relationships | Baiman, S and Rajan, MV | ACCOUNTING ORGANIZATIONS AND SOCIETY 27 (3) , pp.213-238, Apr 2002 | 4 | 5 | 8 | 7 | 3 | 4,4 | 88 | |
| Pilot CEOs and corporate innovation | Sunder, J; Sunder, SV and Zhang, JJ | JOURNAL OF FINANCIAL ECONOMICS 123 (1) , pp.209-224, Jan 2017 | 1 | 4 | 15 | 28 | 38 | 17,4 | 87 | |
| How Big Data Will Change Accounting | Warren, JD; Moffitt, KC and Byrnes, P | ACCOUNTING HORIZONS 29 (2) , pp.397-407, Jun 2015 | 13 | 16 | 17 | 18 | 15 | 12,29 | 86 | |
| Using budgets for performance evaluation: Effects of resource allocation and horizontal information asymmetry on budget proposals, budget slack, and performance | Fisher, JG; Maines, LA; (...); Sprinkle, GB | ACCOUNTING REVIEW 77 (4) , pp.847-865, Oct 2002 | 7 | 9 | 3 | 7 | 6 | 4,2 | 84 | |
| CONTINGENCY THEORY OF MANAGERIAL ACCOUNTING | HAYES, DC | ACCOUNTING REVIEW 52 (1) , pp.22-39, 1977 | 4 | 5 | 6 | 3 | 2 | 1,78 | 80 | |
| Impact of business analytics and enterprise systems on managerial accounting | Appelbaum, D; Kogan, A; (...); Yan, ZK | INTERNATIONAL JOURNAL OF ACCOUNTING INFORMATION SYSTEMS 25 , pp.29-44, May 2017 | 0 | 6 | 19 | 28 | 24 | 15,6 | 78 | |
| The diffusion of managerial accounting procedures in the People's Republic of China and the influence of foreign partnered joint ventures | Firth, M | ACCOUNTING ORGANIZATIONS AND SOCIETY 21 (7-8) , pp.629-654, Oct-nov 1996 | 3 | 4 | 5 | 0 | 1 | 2,69 | 70 | |

| | | | | | | | | | |
|--|---|---|---|---|----|----|----|------|----|
| Stakeholder Relevance for Reporting: Explanatory Factors of Carbon Disclosure | Guenther, E; Guenther, T; (...); Weber, G | Mar 2016 BUSINESS & SOCIETY 55 (3) , pp.361-397 | 7 | 4 | 12 | 13 | 17 | 9,33 | 56 |
| On the Optimal Relation between the Properties of Managerial and Financial Reporting Systems | Hemmer, T and Labro, E | Dec 2008 JOURNAL OF ACCOUNTING RESEARCH 46 (5) , pp.1209-1240 | 7 | 6 | 4 | 3 | 8 | 3,93 | 55 |

Of the 565 publications analyzed, the article with the most citations belongs to the authors Ittner, CD and Larcker, DF (2001) - Assessing empirical research in managerial accounting: a value-based management perspective, which recorded 428 citations.

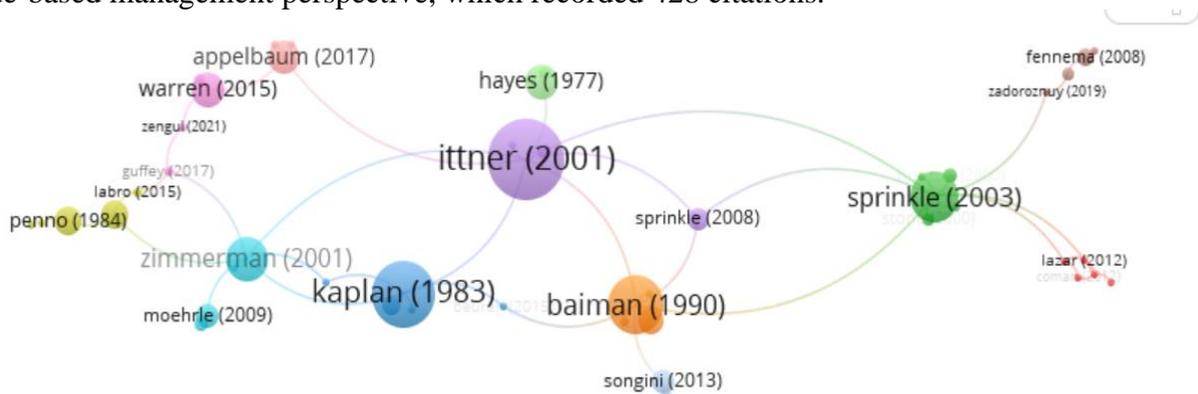


Figure 5: Mapping of articles citations with a threshold of 50 citations and the most representative connections

Scientific publications in the field of managerial accounting were initially concentrated at the university level and later the interest was manifested among research institutes. Figure 6 shows the top 25 most influential institutions in managerial accounting research by counting the number of articles published by their affiliated researchers, no. citation and link strength.

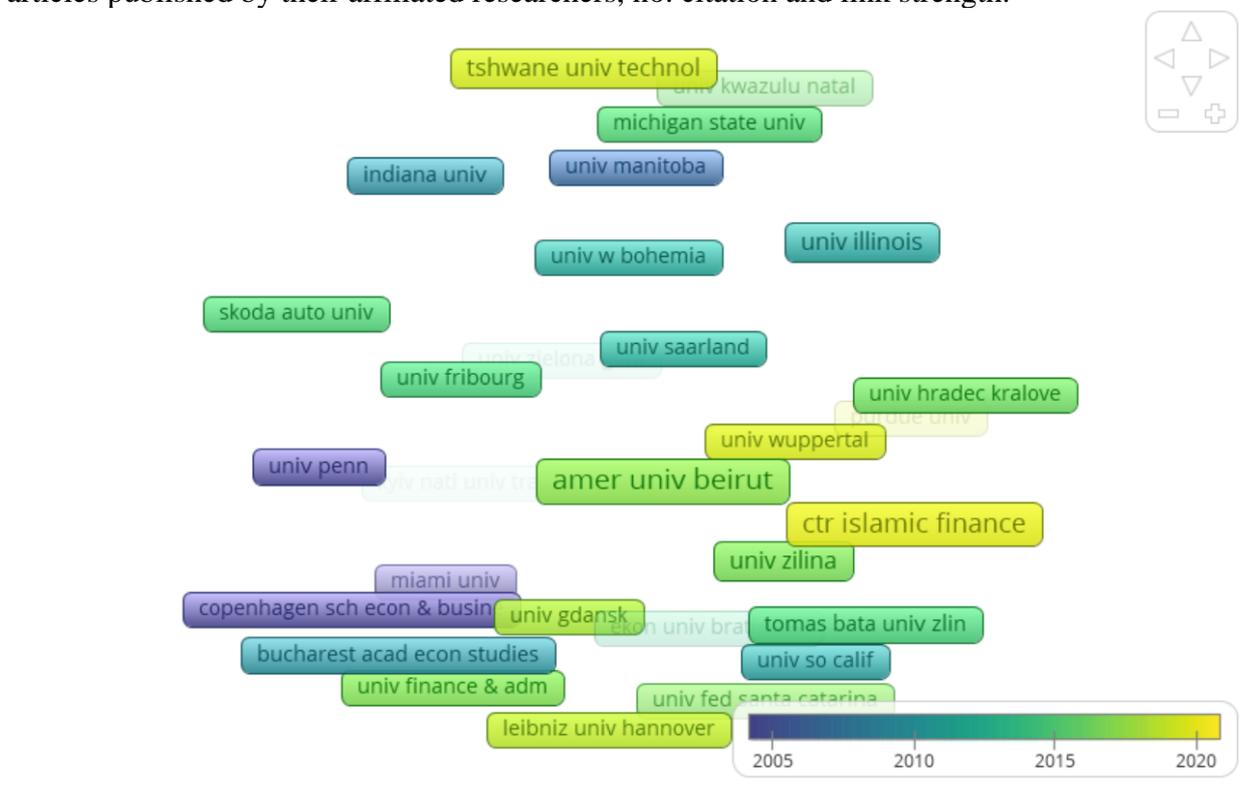


Figure 6: Mapping of institutions with most representative connections

Analyzing the map generated by the VOSviewer software (figure 7) it is observed that the increased research interest in this field is manifested mainly among US researchers, 205 publications out of the 565 analyzed belong to American specialists. Other researchers who have published in this field are the Germans, 45 publications, the Czechs with 33 publications and a significant number of publications belong to Romanian specialists, who publish 30 articles, only that the period in which these researches appear is from 2009 to present.

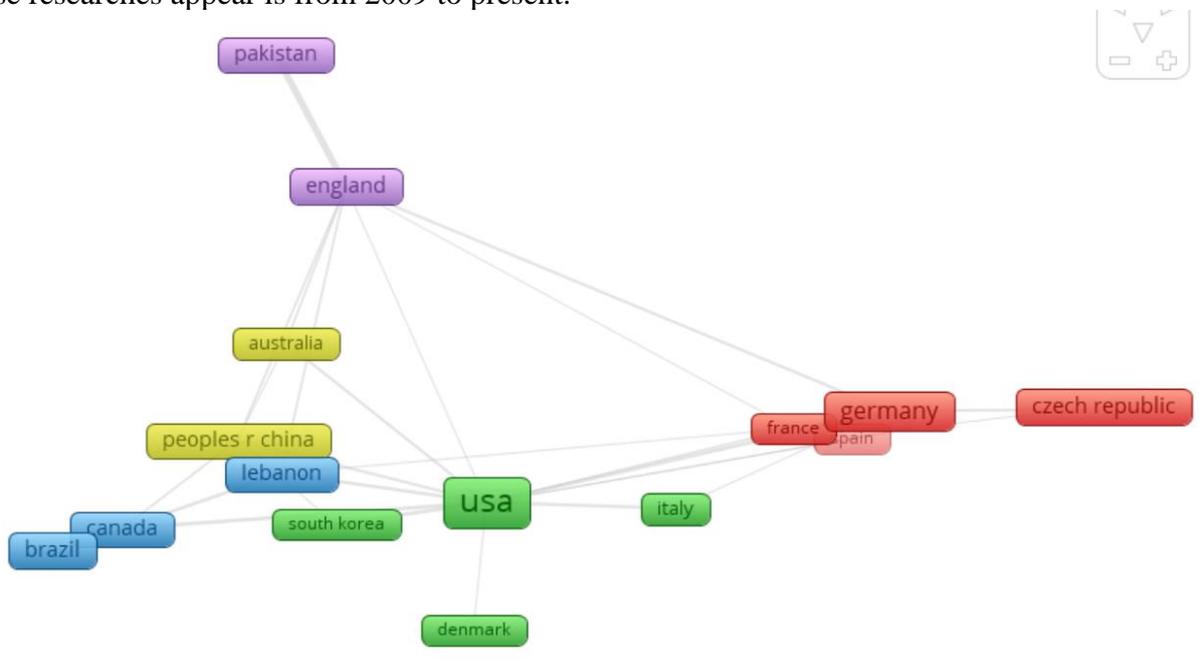


Figure 7: Mapping of the countries of the authors with the most representative connections

Discussions

In the conditions of the incessant technological evolution and development that takes place nowadays, managerial accounting plays a fundamental role at the level of organizations both at national and international level. Due to the various conditions and phenomena that have emerged in recent years, such as new and growing markets, technological development continues in all its aspects, the need to develop communication and the development of consumer society in general, the world is engaged in globalization and internationalization. a number of business transactions, many of them new or different from traditional models that significantly affect the financial structures of the organizations involved in these processes. Thus, the need arose to have quality managerial tools to facilitate decision-making and benefit the decision-making process. Clearly, the management of an organization needs clear and relevant information to substantiate its decisions. The purpose of managerial accounting is to provide useful information for planning, controlling and making decisions (Jiambalvo, 2019).

During the 46 years analyzed (1975-2021) it can see the changes in managers' perceptions of information requirements, the use of new forms and channels of communication and the implications of changing organizational structures, so as to help the profession of management accountant. to react to the new conditions of development (Bromwich et al., 2005). There are also publications on the importance of conducting experimental research in managerial accounting that provides a conceptual framework for understanding and evaluating research contributions in this are (Sprinkle, 2003; Hunton et al., 2000). Managerial accounting has developed mainly to cover the limitations of financial information in the face of certain key issues, essential for decision-making (Seal, 2006). When making certain types of decisions, especially in industrial companies, financial accounting does not provide sufficient and necessary information, and in many cases the

information taken from financial accounting is not always relevant (Krishnan, 2005). Accounting and organizational objectives are interdependent in the sense that the objectives are influenced by the knowledge of potential accounting (Swieringa and Weick, 1983). Managerial accounting practices are essential for the organization because they contribute to creating connections between the various activities of the organization's members (Ahrens and Chapman, 2007). Hemmer and Labro (2008) developed a theoretical model of the organization that links financial reporting to the information properties of optimal management accounting systems, which leads to improved performance of the organization. Opportunities to gain a better understanding of the link between certain managerial accounting practices and the quality of information produced. Hassel (1992) presented managerial accounting as a useful and necessary mechanism for providing real-time information for controlling the commercial and financial movements of organizations, thus obtaining an increase in productivity and a better use of the organization's resources. At the same time, Young and Selto (1991) mentioned the use of managerial accounting in the design of cost management systems compatible with new environments and production and marketing strategies.

The 20-year period from 1981 to 2000 was a period of change in the field of management accounting. During this period, new topics were investigated, new journals appeared and different research methods were emphasized (Hesford et al., 2006). Case studies are increasingly used as a research method to study the practice of management accounting (Scapens, 1990), thus, appear that aim the articles about the motivation and the role of the theory in managerial accounting (Malmi and Granlund, 2009), and identifying connections at the theoretical and practical level in the field of managerial accounting (Baldvinsdottir et al., 2010). Recently, the research scope has focused on: i) the factors that affect the application of managerial accounting at the level of economic organizations (Nguyen, 2021); ii) the effects of managerial accounting on profitability (Melgarejo et al., 2021); iii) the essence of global accounting principles (Marenych et al., 2021); iv) integration of social and environmental aspects in managerial accounting (Stanescu et al., 2021; Martin, 2021).

Regarding the researches in the field of managerial accounting at national level, it can be observed that managerial accounting falls into 4 subdivisions, respectively source of information for substantiating the decision-making process (Staiculescu, 2012), quantification of new indicators in measuring performance (Sgardea et al., 2009), offers new directions for monitoring and improving costing methods (Grosanu et al., 2010), participate in strategic, tactical and operational decision-making ((Réka and Ștefan, 2011; Căpușeanu et al., 2020). Coman et al. (2012) consider managerial accounting as a source of information for the efficient management of SMEs.

Conclusions

The efforts of organizations to obtain useful accounting information to reflect their economic reality has been one of the main concerns of corporate management, primarily in small and medium-sized companies. However, with the emergence of new management and control strategies, it is necessary to implement more effective tools to help consolidate and achieve the objectives previously planned by the entity, which provide consistent information and closer to the reality of operations. Accounting has a very important role for the operation of the company, which allows us to make plans for the future, thus proposing specific objectives and goals for the growing development of the company, aiming to raise competitiveness levels and obtain higher profits, always looking for the corporate social responsibility that today is fundamental for the development of the business.

A classification of the basic functions of the managerial accounting system, as shown in the information presented above, allows the identification of the following information: managerial accounting represents: support in the decision-making process, help to achieve the organization's objectives, support in quantifying indicators financial and non-financial performance, source of information in planning managerial strategies.

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