Atelier Recherche

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Thème : “A matter of discipline: Struggles for identity in Germanic management accounting research”

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A matter of discipline:
Struggles for identity in Germanic management accounting research

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Abstract

An important part of the German-speaking literature on management accounting has been concerned with the academic legitimation and establishment of the discipline of Controlling. The notion of ‘Controlling’ stands for what in the Anglo-Saxon world would be called management accounting, and it reflects at least in part certain cultural differences between Germanic and Anglo-Saxon management accounting practice. In reaction to this particular cultural context, German-speaking scholars have dedicated articles and sections of books to the question ‘What is Controlling?’ and have sought to come up with a definition of the subject matter of their research and, in turn, with an understanding of the disciplinary identity of themselves as researchers.

In this paper, we critically analyze this struggle for identity and the particular form it has assumed. Our analysis suggests that Controlling researchers have approached the question of identity mainly as a ‘matter of definition’, insofar as they have tried to define the essence or core of their subject matter and build their identity as Controlling researchers on such a definition. We argue that an alternative understanding of identity, namely as an ‘ongoing project of investigation’, would have been more fruitful for the development of the discipline and also seems, more generally speaking, to be more appropriate for the scientific work.

Keywords: history, identity, management accounting, Controlling, Germany, disciplining practice, care of the self
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‘While being a condition of freedom, identity is at the very same time the principle of determinism’
(Adorno, 1975: 216; our transl.)

Introduction

In 2003, Alfred Kieser, one of Germany’s leading organization scholars, was invited to give a talk to the community of German-speaking management accounting researchers who had gathered for the second time as an informal subgroup within the Association of University Professors of Management. Kieser was asked to provide a ‘view from outside’ on the academic field of ‘Controlling’ – the name usually given to management accounting within the German-speaking countries. He should comment upon types and perspectives of research in this field, in comparison to other fields such as organization studies. One of his first observations was the following: Controlling, he argued, seemed to be a social science whose representatives share an ongoing concern with establishing and maintaining a disciplinary identity. ‘Where do we come from, who are we, what are we supposed to do, and where should we go?’ These are the questions that, according to Kieser, seem to be repeatedly addressed by Controlling researchers in their writings and discussions (Kieser, 2003, p. 12).

Kieser’s observation was anything but wrong. An important part of the German-speaking literature on management accounting has indeed been influenced by a peculiar quest for identity of the discipline and its representatives. Scholars have dedicated articles and sections of books to the question ‘What is Controlling?’ and have sought to come up with a definition of the subject matter of their research and, in turn, with an understanding of the disciplinary identity of themselves as researchers.
While similar struggles for identity have taken place in other disciplines, the way in which identity has been striven for in the context of Controlling deserves particular attention. First, in the case of Controlling, the question of disciplinary identity is linked to a specific cultural context, that of German-speaking countries. Second, this struggle for identity has not been reflected upon in much detail in the literature. While it has often been stated that management accounting practice in German-speaking countries differs from the Anglo-American tradition (e.g., Ahrens, 1996, 1997a, 1997b; Ahrens & Chapman, 2000; Christensen & Wagenhofer, 1997; Jones & Luther, 2005b), little has been said about the practice of research on management accounting. Küpper and Mattessich (2005), for example, have recently provided an extensive review of twentieth century Germanic accounting research, but only briefly allude therein to research in Controlling. Only at one point do they refer to ‘Controlling’ by describing it as ‘a new German discipline which includes managerial accounting, but goes beyond accounting and addresses managerial coordination issues’ (ibid., p. 376). With respect to the research attitude of (management) accounting researchers, they mention that ‘German accounting research is more meticulous-technical, and praxis-oriented’ than its Anglo-Saxon counterpart (ibid., p. 380) and add their observation that there is a ‘relative scarcity of philosophical considerations in the German accounting literature’, which they find surprising given that Germany is often regarded as the ‘land of philosophers’ (ibid., p. 379). Wagenhofer (2006) makes a similar observation when looking more specifically at Germanic management accounting research published in major German-language and international journals between 1998 and 2004. He finds a dominance of economics-based analytical research by German-speaking authors in international journals, ‘consistent with the longstanding tradition in German management accounting research as highly quantitative and primarily based on production and economic theories’ (ibid., p. 16). At the same time, Wagenhofer acknowledges that there has been a discourse on the scope and definition of ‘Controlling’ in German textbooks, monographs and German-speaking scholarly journals. He regards this debate as being exemplary for the normative tradition in Germanic business administration in general:
‘To enhance the standing of the discipline, there has been a debate about the scope and scientific program of “Controlling.” However, there is currently no generally accepted view. This discussion is in line with a long-standing normative direction in business administration, which was mainly concerned with nomenclature and precise definitions of research issues.’ (ibid., p. 2).

While we agree that the normative orientation in Germanic business administration research has been one of the enabling conditions behind the debate within Controlling research, we want to offer a more detailed analysis of the debate in this paper. More specifically, we seek to bring to light the struggle for disciplinary identity that several Controlling researchers have engaged in throughout the last twenty years. In line with Wagenhofer (2006), we will take a rather critical stance towards at least some of the forms that this quest for identity has assumed. That does not mean, however, that questions about disciplinary identity are per se irrelevant or useless. They may actually point to the fragility of scientific disciplines and of the knowledge they generate. By that they may foster our awareness of the idea ‘that the legitimacy of a particular body of professional knowledge, its status as a naturalized and neutralized body of techniques, is a historically contingent state of affairs’ (Miller et al., 1991, p. 401). In this respect, a reflexive engagement with the status of a discipline and with the knowledge it generates can be quite fruitful.

Three main questions will be addressed in this paper. First, how did the quest for identity in Controlling research materialize; second, what were the driving factors behind it; and third, what consequences did it have for research practice? In addressing these questions we seek to contribute to the self-understanding of the discipline of accounting, acknowledging that such a self-understanding ‘is an important task, and one that is relatively undeveloped in accounting’ (Miller et al., 1991, p. 401).

When talking about the ‘struggle for identity’, some conceptual caution is in order. ‘Identity’ is a core concept in anthropology, psychology, and social theory, and has been theorized from various perspectives. Within social theory, the concept has originally been developed related to individuals (see Mead, 1934), but has later increasingly been applied to the identity of groups and collectives (see Cerulo, 1997). Although individual actors still occupy a central role in these latter approaches,
the level of analysis differs somewhat from studies in micro-sociology, as the focus has shifted from
the level of interaction and individual identity formation to the level of collective ‘practices’ and
‘discourses’ (see Giddens, 1984; Foucault, 1981, 2002; Schatzki et al., 2001). In line with this
‘cultural’ view on identity, the present paper will primarily consider the disciplinary identity of
Controlling scholars as a group. In this respect, we will draw upon existing research on the identity
of academics (e.g. Becher, 1989; Henkel, 2005; Välimaa, 1998). To support our arguments, we will
resort to quantitative analyses of publications in German-speaking journals as well as to qualitative
material that was collected through interviews with several leading Controlling and management
researchers in Germany, Austria, and Switzerland, carried out between June and October 2004.

The structure of the paper is as follows. In the next section, we will review the existing literature
on management accounting in German-speaking countries, both with respect to corporate practice
and with respect to research practice. We will then turn to the struggle for identity within the
Controlling community. We introduce the notion of identity as it has been applied to academic
disciplines, review some recent debates about disciplinary identity, and then analyze the case of
Controlling and the specific path its search for identity has taken, namely to regard identity as a
matter of definition. In the final section, we compare this approach to an understanding that
conceives of identity as an ongoing project of development and thereby would offer interesting
opportunities for the future development of Controlling research.

The Germanic way in management accounting

Characteristics of Controlling practice

If one claims that management accounting in German-speaking countries exhibits particular
characteristics, this may refer both to the available accounting systems and to the way in which
these systems are used in practice (see Roberts and Scapens, 1985). While there has been
considerable literature on explaining Germanic accounting systems, less is known about the practice
in which these systems are enacted. Overall, it is interesting to note that there has recently been an
increased international interest in Germanic accounting methods, particularly among practitioners in the U.S. Several practice-oriented journals and magazines have dedicated space to describe German management accounting systems and to discuss their relevance for U.S. companies (see, e.g. Keys and van der Merwe, 1999; Sharman, 2003; Sharman and Vikas, 2004; Krumwiede, 2005; MacArthur, 2006). Most attention is given to the main Germanic costing system, *Grenzplankostenrechnung*, which is usually translated as ‘flexible standard costing’ or ‘flexible marginal costing’ (see Scherrer, 1996; Schildbach, 1997; Friedl *et al.*, 2005). While in the Anglo-Saxon world, standard costing usually considers only labour and material as variable, in flexible standard costing costs are regarded as variable if they change with the output of a particular cost centre. Cost centre accounting is thus a central element of flexible standard costing, and the more fine-grained cost centres are differentiated, the more costs can be traced to cost drivers. In this respect, it is often claimed that flexible standard costing resembles activity-based costing (ABC).

One of the main benefits of flexible standard costing, compared to U.S. standard costing, lies in the more detailed cost centre variance analysis that it allows.

The sophistication of Germanic cost accounting systems may presumably be traced back to two factors. First, there is a rather strong separation between financial and cost accounting information (Ewert & Wagenhofer, 2007). Financial accounting regulations have traditionally been quite conservative in the Germanic region, compared to the more market-oriented approach in Anglo-Saxon countries. As a consequence, financial reporting information is usually not considered to provide a good enough basis for managerial decision-making. Second, the accounting professions in the Anglo-Saxon world and in the Germanic world have taken different paths since the nineteenth century. Armstrong (1985, 1987) argues that there has been a struggle between the engineering profession relying on scientific management and the accounting profession relying on financial control over hegemony in the field of management. According to Armstrong, the accounting profession won this struggle in the Anglo-Saxon world. It seems plausible that in the
Germanic world the engineering profession proved to be stronger and that the very fine-grained cost accounting systems in some way reflect an engineer's view of a company as a machine-like entity.²

Controlling, however, is not confined to cost accounting and cost management. Controlling researchers' claim that Controlling goes beyond cost accounting issues and involves issues of managerial coordination has some correlate in the empirical world of Controlling practice. This at least is suggested by empirical evidence. Analyses of job advertisements for Controller positions show that Controllers are more and more expected to be involved in planning and coordinating activities and that their involvement in strategic management processes has increased over time (Weber and Kosmider, 1991; Weber and Schäffer, 1998). Nowadays, the job profile of a Controller often includes the management of the planning and budgeting cycle, as surveys of Controller tasks have shown (Landsberg and Mayer, 1988; Stoffel, 1995). In particular in large corporations, Controllers are less and less concerned with retrospective monitoring tasks and more and more developing their role towards that of an internal consultant who provides future-oriented and methodically advanced support for managers (see Weber, David and Prenzler, 2001; Weber et al. 2001; Bauer 2002). In line with this, Weber et al. (2006) in their survey among members of the International Controllers Association in Germany find that the importance of monitoring tasks is seen as decreasing in comparison to tasks like the involvement with improvement of processes.

While the characterization of Controlling given above is mostly based on quantitative studies, there are also some qualitative studies on Controlling practice in German-speaking countries. Ahrens (1996, 1997a, 1997b, 1999) compared management accounting practices in British breweries and Controlling practices in German breweries. He finds that the German Controllers are more detached from the functional departments than their British counterparts. Controllers ‘emphasised the desirability of distancing themselves from the operational ”day-to-day business” in the name of objectivity’ and viewed Controlling as making ‘a distinctly formal contribution to organisational orderings’ (Ahrens, 1999, p. 43). There was also a clear priority of the functional departments’ concerns over the Controllers' view. This is supported by Ahrens and Chapman (2000)
who find that Controllers mainly define their role as that of moderators within management and as pilots guiding management through dangerous waters, a philosophy of Controlling promoted by the International Controller Association in Germany. Jones and Luther (2005b) find evidence that Controlling practice in the German companies they studied entailed less non-financial information than one would expect in the UK or the US. At the same time, Controlling is usually expected to be about more than just supplying financial information to managers; it is often considered a strategic activity and expected to be attention-directed and action-oriented.

There are, however, differences between observable practices, expectations voiced by managers, and self-images of Controllers. For example, Scheytt et al. (2005) found that Controlling practice in the companies they studied was basically confined to providing and analyzing financial and cost information. At the same time, functional managers as well as the Controllers themselves voiced expectations that Controllers should act as critical counterparts and coordinate managerial activities while Controllers complain that their advice is not accepted by managers. Scheytt et al. (2005) found evidence in their cases that the specific self-image of the Controllers, and thus the way they make sense of their own activities, is strongly influenced by their education. In their legitimating discourse, the Controllers usually reproduced the programmatic statements of their respective university teachers concerning the core tasks and function of Controlling. This may reflect the specific way of Controlling education in Germany (see also Ahrens & Chapman, 2000), where Controlling as an academic discipline and thus as subject of university education is part of business administration (Betriebswirtschaftslehre). As stated in the introduction, there is a strong normative-conceptual tradition in German business administration reproduced in Controlling (see also Ewert & Wagenhofer, 2007). Considerable space of textbooks is devoted to the respective author's general understanding of what Controlling is and what constitutes the 'proper' understanding of Controlling. Obviously, these normative-conceptual and programmatic statements not only influence Controlling education but also spill over into Controlling practice – at least into the discourses on Controlling in practice.
Characteristics of Controlling research

While Controllers’ occupational identities seem to be linked to theoretical and conceptual work, the disciplinary identity of early Controlling researchers has developed out of Controlling practice. Controlling is thus a typical case of an externally generated discipline. In general, one may distinguish between disciplines which originate from within the academic domain and those which are externally generated (Becher, 1989). Externally generated disciplines ‘provide a clear example of the interaction between academia and the world which lies beyond its confines’ (ibid., p. 140). In the case of Controlling, the very term ‘Controlling’ was first introduced as a ‘category of practice’ and became fashionable within academic discourse only with a certain time lag. One of the authors conducted extensive interviews with leading Controlling scholars who have been involved in the development of the academic discipline from the 1950s onwards. From these interviews it becomes clear that most of the early Controlling scholars share the perception that it was corporate practice which was the driver for academic research. For illustration, consider four individual perspectives on this issue (see the Appendix for information on each of the scholars interviewed):

‘Practice has been the driving force behind research. For when the idea of Controlling became more and more established in practice, the question was raised what kind of contribution could be offered by science.’ (Horváth)

‘In my view, Controlling was not developed at universities. They rather followed up on the developments [in practice]. This is not the case with all functional areas of business administration. There are areas which have been conceptualized at the university and then introduced to practice. But in this case, it was just the other way around.’ (Eschenbach)

‘It was not the case that we found something and then looked for a name for it. We rather took up something for which practice had already chosen a name, and we did not really know at first what it was [...] In the case of Controlling, I basically hold the view that the whole thing was initiated and developed by practice. This was the main driver. In research, we just followed up and tried to understand and explain the phenomenon.’ (Weber)

‘For me, one of the most important and most interesting points in the development [of Controlling] is the discrepancy with respect to how this notion became
established and accepted in practice, on the one hand, and at universities, on the other hand. [...] According to my [...] rather subjective perception, there was an amazing reluctance within the business administration community
[Betriebswirtschaftslehre] until about 1990. The most interesting phenomenon being that we had a conference in 1987 on “problems in management control” [Betriebswirtschaftliche Steuerungs- und Kontrollprobleme], which in a sense would be just the essence of Controlling and a sign for [its importance]. But business administration researchers [Betriebswirte] at that time did not dare to call it a conference on Controlling.’ (Küpper)

One of the reasons for the time lag between the use of the notion of Controlling in practice and theory can be seen in the traditional organization of German business administration education and research. Controlling simply did not fit into the existing segmentation of business administration.

‘The academic community was not or only very narrowly concerned with Controlling. [Controlling] just did not fit into the scientific concept, into the academic organization of the disciplines. This may have played a role. After all, Controlling is something multi-disciplinary. [...] It hardly fits into the German understanding of the faculties, disciplines and the classic categorization of business administration [Betriebswirtschaftslehre] [as set up by] Kosiol3 and others. Controlling does not fit in there. It is not only accounting, it is also accounting. It is not only human resources management, it is also human resources management. This interdisciplinary idea of Controlling worked against the academic understanding of business administration.’ (Zünd)

In particular, there seems to have been some notable resistance from established accounting scholars to let a new discipline emerge. Any ‘new development which threatens seriously to undermine the value of one’s existing intellectual shareholding is unlikely to be welcomed with much enthusiasm’ (Becher, 1989, p. 72); the case of Controlling was no exception in this respect. As one of the interviewees (Mayer) explained, some accounting scholars opposed the idea of a new discipline of Controlling because they feared a loss of influence and standing within academia. In addition, some scholars could not (or did not want to) see what Controlling would add to the existing body of knowledge. Consider the following exemplary statements:
'In 1980, I gave a presentation about “New developments in Controlling: Strategic Controlling” to the annual meeting of university professors [of business administration] in Zurich. Then, colleagues jumped on me and said that all this would not be anything new, that they would have done that ever since. And they raised the question what this [Controlling] might actually be. They did not consider those issues which I tried to point out to be that relevant. In my view, they just considered relevant questions of calculation and not questions of information flow and organization’. (Horváth)

‘I think that one barrier was a certain high-handed autonomy of German-speaking accounting professors. In the sense that they said: “Well, what they do [in the United States], we are doing here, too. We developed [management] accounting in a very differentiated way, we do not need anything new from the US.” Here, I think of the mentality – as broadly exemplified by Gutenberg – of approaching accounting with as much mathematics as possible. This had the consequence that graduates who came from these schools [where this was taught] brought that mentality into practice and did not have the courage to ask how Americans would do it. There was a certain shyness with respect to the US at that time, i.e. in the 1960s and 1970s. They feared competition, did not want to be compared with them, and established more and more boundaries. I know this because, at that time, I was member of the American Accounting Association and I was very surprised about the small share of German colleagues who were known and present there. This hardly changed over time, but at that time, there was this arrogance: We developed accounting, “mathematized” it, worked it out in a differentiated way - so what can the Americans offer to us?'” (Zünd)

Still, the pressure from practice was large enough to finally justify the establishment of chairs for Controlling at universities. While the first chairs for Controlling were established only in 1973 and 1974 and only 14 chairs of Controlling could be enumerated in 1988, 58 additional chairs of Controlling have been established since then (14 in former East Germany, 44 in former West Germany). All of those in the east and around half in the west were not renamed, but set up as new chairs. This results in 72 chairs that explicitly include the word Controlling in their name, compared to 92 business faculties (betriebswirtschaftliche Fakultäten) and 95 chairs for marketing at German-speaking universities.
The rise in the number of Controlling chairs went along with a rise in the number of articles on Controlling published in academic and practitioner journals towards the end of the 1980s. In the 1990s, the average number of articles published per year more than doubled. An analysis of the development of the relative share of Controlling publications in academic journals shows a similar picture: The share of publications on Controlling in the 1970s and 1980s was around 6% on average, and this number doubled to around 12% on average in the 1990s.

Table 1a and b provide a closer analysis of publications in both research-oriented and practice-oriented German-speaking journals between 1970 and 2003. For each five-year-period we depict the total number of articles on management accounting and the applied methods that feature in the Controlling-related articles. Here, we distinguish between empirical and theoretical studies. Empirical studies are either quantitative (survey-based, database) or qualitative (case study), and may be either largely descriptive (illustration) or linked to theoretical reasoning. Theoretical studies may be formal-analytical (agency theory etc.) or conceptual-analytical (i.e. based upon logical reasoning).

Insert table 1a and 1b about here

Our analysis demonstrates that Controlling articles in German-language academic journals were for a long time predominantly conceptual papers. That is to say, most Controlling articles concentrated either on developing often very sophisticated management and cost accounting tools and methods or on conceptualizations of a 'proper' understanding of Controlling. Specifically the latter type of contributions exhibit strong links to the issue of the identity of Controlling as a discipline. We will discuss this point more thoroughly in the next section.

In addition, there seems to be a lack of empirical work in general as compared to theoretical research. In the more research-oriented journals, the average share of empirical articles published by the mid 1990s was around 20% of all Controlling articles. This share rose to around 28% on average with fluctuations in subsequent years. A study of Hauschildt (2003) compares the share of
empirical publications on Controlling to other disciplines of business administration in German-speaking countries and provides a similar picture. Based on 165 empirical articles in Zeitschrift für Betriebswirtschaft, Zeitschrift für betriebswirtschaftliche Forschung/Schmalenbach Business Review, and Die Betriebswirtschaft – all leading academic journals - between 1997 and 2000, he comes to the following conclusion: 75% of empirical research published is from the three areas of marketing (29%), financial and capital market research (25%) and organizational theory and human resource management (21%). Empirical research on Controlling on the other hand is underrepresented with a share of just 12%. Most of these articles are descriptive texts based on quantitative research methods such as questionnaires (e.g. definition and scope of controllership and positioning of Controlling in the organization) and document analyses (analysis of job advertisements). Theoretical work is mostly decoupled from empirical findings. In research-based journals, it takes almost exclusively the form of formal-analytical modelling, which has become popular in recent years (see also Küpper and Mattessich 2005) and covers around 30% of Controlling publications in the last 10 years.

Practitioner-oriented journals (in particular Controlling, controller magazin, Kostenrechnungspraxis/Zeitschrift für Controlling und Management) have also played an important role in the development of Controlling by providing a point of contact between Controlling research and Controlling practice. This becomes obvious in the fact that articles in practitioner journals have to a large degree been written by academics (and not practitioners) and there have been quite a number of joint publications by academics or consultants and practitioners. It is probably fair to say that these journals do not aim at achieving the same scientific rigor as traditional research journals; rather, they seek to provide practitioners with knowledge about current developments in corporate practice as well as with useful concepts and ideas developed by academics. A large part of the articles is motivated by real-word problems and is based on normative or conceptual work. While analytical articles play only a small role, the share of empirical articles has risen steadily since the
mid-1970s. These empirical contributions are dominantly descriptive and illustrative in nature. Only rarely will one find articles in these journals which exclusively link to a scientific discourse.

Wagenhofer (2006) has pointed out that this strong link between the world of practice and academia is quite specific for Controlling research. While in ‘some countries, such as the United Kingdom, disconnections have been identified between academia and practice in management accounting’, this ‘has been less of a problem in German-speaking countries, perhaps because of the prominence of normative and conceptual research and the case studies, as well as the development of cost accounting software in close connection with academia’ (ibid., p. 11).

Overall, the practice-orientation of German management accounting research may also have been one of the reasons for the lack of international exposure:

‘I would have liked to see the Controlling community trying much more consciously, much more aggressively if you like, to connect to the international field, also in order to qualify there. In this respect, the close connection to practice was perhaps a barrier: Since practice offered such a huge field of activity, the other [path] was not regarded as a necessity. Seen only from the perspective of scientific development, this [connection to the international discourse] would not only have been desirable, but perhaps also necessary.’ (Brockhoff)

This lack of international exposure is mirrored in the low share of journal articles and the low share of English-language sources in German-language Controlling publications (see Tables 2a and b). Even if citations of articles from journals have gained slightly in significance over time (from 35,4% of all citations in 1970-1989 to 43,3% in 1990-2003), this rise is still very low compared to the citation practices in other disciplines (see Meyer et al. 2006). Similarly, there is still a limited number of English-language sources in the period from 1990-2003 (from 21,2% of call citations in 1970-1989 to 26,8% in 1990-2003). Whereas the 10 most-cited sources from 1970-1989 did not include one single article or one single English-language source, the second period reviewed features two articles and one English-language source (Johnson and Kaplan, 1987) – a book. In addition, in both periods investigated, the most-cited sources do not include a single article from leading international accounting journals. The first source of this kind is only ranked in position 326.

A look at the international publication output of German-speaking researchers provides a similar picture (see Table 3). Only 25 management accounting research articles were published in international journals between 1970 and 2003 by authors affiliated with an institution in German-speaking countries. Prior to 1994, only one single article was published in a leading international journal (AOS) by a German author. Since then, there has been a steady flow of one to five articles per year. The European-based journals EAR (with 10 articles) and MAR (with 8 articles) are the most-chosen publication outlets for researchers affiliated with a German-based institution. Three of the commonly considered top-tier international journals (CAR, JAE and TAR) have not published any articles by authors with a German institutional background.

Our findings so far may be summarized as follows: Controlling practice in German-speaking countries has specific characteristics that differ from management accounting in the Anglo-Saxon context, and Controlling research has developed in close association with Controlling practice and to a certain degree in isolation from the international (i.e. English-language) scientific community. In the following section we investigate the way in which Controlling researchers conceive of their discipline and the specific way of developing their identity as Controlling researchers.

**Controlling in search of identity**

*Identity and academic disciplines*
The notion of identity has featured prominently in recent social science research; so prominently that it has motivated some to argue that it has lost its distinctive meaning and has become a catch-all construct (Brubaker and Cooper, 2000). A basic distinction may be made between social identities and role identities (Stets and Burke, 2000). While the notion of social identity refers to a person’s self-understanding as part of a social category or group (Hogg and Abrams, 1988), role identity denotes the incorporation of meanings and expectations that are associated with a particular role (Burke and Tully, 1977). What both approaches share, however, is the general idea that the formation of identity requires individuals to view themselves in terms that are not solely of their own making (Stets and Burke, 2000). This idea dates back at least to the seminal work of Mead (1934) who regarded identity as the product of the interaction between an individual and some referent others, such that the construction of identity hinges upon the ability to internalize the perspective of others. Identities are not, however, only shaped by the individuals themselves, but may also be externally imposed. The formation of identity is thus a matter of both internal self-categorization and external categorizations by others (Jenkins, 2004). While individuals can negotiate and manipulate their identities, they do so under certain structural constraints, some of which may be very robust (Stryker and Burke, 2000).

The main focus of social studies of identity has somewhat changed during the second half of the twentieth century, shifting from the original interest in individual identity formation, as in the work of Mead, to an increasing concern with collective identities (Cerulo, 1997). Like individual identity, collective identity can be regarded as the product of processes of self-identification and external definition, this time, however, with respect to attributes and characteristics of the group rather than of particular individuals. Typical examples for collective identities are those of gender identities, ethnic identities, or professional identities. Of course, gender, ethnic or professional characteristics are relevant at the level of both the individual and the group. When the focus is on the collective identity of a group, however, what is usually highlighted is the identity formation that takes place at
the group level, such as in the course of collective political or social action, when individuals speak ‘in the name of a collective’.

Questions of identity have also been addressed by those interested in the academic profession. What distinguishes academics from other professionals in this respect is perhaps the particular role played by scientific disciplines. ‘In its very nature, being a member of a disciplinary community involves a sense of identity and personal commitment’ (Becher, 1989, p. 24). Together with the higher education institution, the discipline is usually defined as the key community in which academic identities are built (Clark, 1983; Henkel, 2005). At the same time, other factors influence academic identities as well. Välimaa (1998) has described academic identities as the product of the ongoing interaction between an academic and various significant others. ‘More precisely, these reference groups can be disciplinary-based communities (national and international colleagues), professional communities (colleagues and/or professional organizations in one’s institution and/or at the national level), institutional level communities (professional colleagues from other departments) and national culture (as a reference group: friends, relatives)’ (Välimaa, 1998, p. 133).

Again, the question of academic identity can be posed at the level of the individual or at a collective level. With respect to the latter, it is the academic discipline which is of particular interest. Like in the case of other collective entities, individuals may try to actively shape the identity of a disciplinary group, and with it also their own identity as members of this discipline. Such efforts of identity formation may begin with the very creation of a discipline. Academic disciplines are not naturally given, but are the result of social construction and recognition, as Becher (1989) explains for the case of statistics:

‘There may be doubts, for example, whether statistics is now sufficiently separate from its parent discipline, mathematics, to constitute a discipline in its own. The answer will depend on the extent to which leading academic institutions recognize the hiving off in terms of their organizational structures (whether, that is, they number statistics among their fully-fledged departments), and also on the degree to which a free-standing international community has emerged, with its own professional associations and specialist journals’ (Becher, 1989, p. 19).
It is thus not only the intellectual substance and the nature of knowledge that allows a field of knowledge to become a discipline. Equally important is the institutional and social organization of this knowledge in terms of university departments, associations, journals and the like. Historically, scientific disciplines have risen and declined along with cultural ideas and practices supporting them (Craig, 2003; Foucault, 2002). Moreover, discussions about the boundaries of a discipline and struggles for disciplinary recognition and identity have at some point afflicted almost all major disciplines, as the examples of sociology, psychology or philosophy show (Craig, 2003). What is basically at stake in such struggles has been succinctly formulated by Wiemann et al. (1988) for the case of communication science:

‘The identity issue has two facets: (1) Who are we, members of one discipline or a loose confederation of scholars who each have some claim to the word communication; and (2) are we becoming respectable members of the academic community?’ (Wiemann et al., 1988, p. 305)

A similar concern with disciplinary identity has recently taken place within information systems (IS) research. In June 2003, Ron Weber, the editor of one of the major information systems journals, *MIS Quarterly*, opened his editorial with the following statement: ‘Since the early 1970s, scholars within the information systems discipline have been concerned about the nature of and the future of the discipline’ (Weber, 2003, p. iii). He went on to discuss the same issues that have bothered Controlling researchers for a while: How might the IS discipline establish an identity? What is the core of the discipline? Where are the boundaries to other disciplines? etc. In the same issue of the journal, Benbasat and Zmud (2003) remarked that the ‘sociopolitical legitimacy’ (see Aldrich, 1999) of the IS discipline was affirmed by the undeniable importance of information systems in contemporary organizations, by the presence of IS departments and the existence of IS degrees at universities. The ‘cognitive legitimacy’ (see Aldrich, 1999), however, is less well achieved, as the nature of the discipline, according to the authors, would remain ‘amorphous’:

‘The complex and imposing challenges associated with IT management, development, and use demand interdisciplinary approaches to their resolution.'
However, topical diversity can, and has, become problematic in the absence of a set of core properties, or central character, that connotes, in a distinctive manner, the essence of the IS discipline. If influential stakeholders are unable to comprehend the nature, importance, and distinctiveness of the role being served by the IS discipline, these stakeholders are unlikely to acknowledge its legitimacy within the organizational field’ (Benbasat and Zmud, 2003, p. 185).

Again, Controlling scholars will be reminded of their worries about their own discipline. While Controlling has become well established as a ‘category of practice’ and is taught as a subject at universities, its value as a distinct academic discipline has been more contested. Moreover, trying to connect closely to the interests of practitioners does not always seem to be beneficial for the academic legitimacy of a discipline or publication outlet. *MIS Quarterly* used to publish ‘Executive Overviews’ of the articles contained in each issue. In 2003, it was decided to no longer continue with this practice. The editor’s written reflection upon this decision illustrates that what is considered scientifically relevant may not always be considered practically relevant, and vice versa:

‘More salient, however, was the concern among some senior colleagues that the existence of Executive Overviews in the *MIS Quarterly* might send a wrong signal to important academic stakeholders about the nature of the journal. For instance, they surmised that some deans and members of promotion and tenure committees might mistakenly doubt the academic status of the *MIS Quarterly* when it contained content that was oriented primarily to practitioner readers’ (Weber, 2003b, p. vii).

A parallel case may be seen in Controlling research. With the change of its editor, the journal *Kostenrechnungspraxis* (Cost Accounting Practice) did not only take on the new name of *Zeitschrift für Controlling und Management* (Controlling and Management Journal), but also modified its policy to become a more scholarly journal. We may link this to Wagenhofer’s (2006) observation that a high degree of scientific rigor, as it can be found in many disciplines, ‘makes it hard for practitioners to understand and use [such research] and therefore reduces the likelihood that it will directly inform practice.’ (ibid., p. 11). In the case of Controlling research, such a disconnection has obviously been avoided by keeping the level of scientific rigour low, by adopting a predominantly
normative stance by propagating different ‘one best ways’ of doing Controlling, and by maintaining close contact between practice and academia through practitioner journals. We would, however, warn against generalizing from the case of Controlling and claiming that practice-oriented research is necessarily normative and programmatic in character. Empirical research, if conducted with scientific rigor and if addressing practically relevant issues, may be useful and accessible for practitioners, too.

Despite the similarities in the struggle for identity between information systems research and Controlling, there is one important difference. In the case of Controlling, the question of identity does not only have a disciplinary dimension, but also a cultural one, given that Controlling is particular to German-speaking countries. That is to say, the specific struggle for identity in the case of Controlling is located in a specifically Germanic structure of business administration research, teaching and institutions.

*The identity discourse of Controlling*

If we recall some of the quotes from interviews with Controlling scholars who were involved in establishing it as an academic field, it is obvious that Controlling did not fit into the traditional subdivision of business administration (*Betriebswirtschaftslehre*) in German-speaking countries. Basically, the new field of Controlling as a functional subdivision of business administration seemed to contest the claims of two established fields: cost accounting and general management. On the one hand, representatives – that is, tenured professors – of cost accounting argued that Controlling is just a new and fashionable name for cost accounting. On the other hand, representatives from the field of general management criticized the basic idea of Controlling, namely that Controlling has responsibilities for planning and control but not for performance and results. Accordingly, Controllers would claim formal competencies similar to those of management but without accepting the responsibilities of managers. This critique of early Controlling theory, taken together with a very conservative profession of academic business administration scholars
(see Muller-Camen and Salzgeber, 2005), put Controlling as a discipline under severe pressure for legitimation.

Being themselves representatives of business administration, Controlling scholars were bound by the dominating discourse in business administration which is basically a functionalist discourse. Business administration in German-speaking countries is sub-divided along functions, on the one hand, and along institutions, on the other. There are, for example, the fields of operations management, marketing, financial accounting, cost accounting etc. along the functional axis, and fields like banking, management of service companies etc. along the institutional axis. Controlling scholars basically tried to establish their discipline as a new business function within the enterprise. Which kind of unique function Controlling should fulfil within the organization has been the subject of the ongoing discourse on the ‘core of Controlling’. There have been various different suggestions in this respect, each one making the case for a particular function which Controlling supposedly and ideally fulfils in an organization.

In the most traditional approach, Controlling is ascribed the function of providing information for management (Reichmann, 1997). This view is usually regarded as being very close to cost accounting as the core of the information provided is cost information. From the end of the 1970s on, the so-called coordination-based view of Controlling flourished and has been dominant until the late 1990s (Horváth 2003/1979; Küpper, Weber and Zünd, 1990). According to this view, the increased complexity of organizations has led to a differentiation of management to such an extent that management activities themselves are in need of coordination. Controlling is thus ascribed the function of internally coordinating the management systems. In the late 1990s, Weber and Schäffer (1999; 2006/1988) criticized the coordination-based view, arguing that coordination would be inherent in all management functions and could thus not be specific for Controlling (similar Pietsch & Scherm, 2004). As an alternative, they suggested that Controlling was mainly about ensuring rationality of management. Controlling tools and techniques allow compensating for bounded rationality (through better information) and opportunism (through control systems).
Here, we are not so much concerned with the details of the arguments, however, but are rather interested in the characteristic strategy of legitimation of a new discipline within the field of business administration in German-speaking academia through establishing an exclusive business function reserved for Controlling. While this argument claims to have a correlate in Controlling practice and, as the quotes in the previous section of the paper demonstrated, the perceived pressure to establish the field of Controlling was derived from an emerging field of business practice, it seems paradoxical that this argument was in a lot of cases not accompanied by extensive empirical work. Rather than conducting in-depth studies of Controlling practices, most Controlling scholars choose a strategy of legitimation based on abstract categories and definitions. We may conclude from this that the argument is part of an identity discourse largely detached from the empirical world and aimed at the community of German-speaking Controlling and business administration scholars. As we have demonstrated referring to analyses of publications and citations in the previous section of our paper, the Controlling discourse has in a self-referential manner centred on Germanic business administration and Controlling. With respect to the disciplinary dimension, the question of identity was regarded mainly as a question of how to distinguish Controlling from other business administration disciplines, such as management or organization studies, and how to establish Controlling as an accepted academic field within German business administration. Looking back on more than 30 years of Controlling research, we can now see quite clearly that this focus on the disciplinary identity of Controlling has dominated another important dimension of the academic discourse on Controlling. For while the cultural dimension was initially an important motivating force for the academic engagement with Controlling, the particular cultural context of a German-speaking ‘version’ of management accounting has not often been explicitly reflected in subsequent Controlling research. As a consequence, Controlling research became largely detached from the international literature on management accounting, with little knowledge about cultural specifics of Controlling being actually produced. It also may be argued, that the somewhat narrowly focused discourse has hindered Controlling research to explicitly study specific Germanic
management accounting practices in the wider perspective of international research in a double sense. This refers, first, to comparative research on management accounting practices in different national and cultural contexts, and second, to connecting to the discourse on management accounting in its social and institutional contexts (Hopwood & Miller, 1994, see also Baxter & Chua, 2003). It is thus not the specific forms of Germanic Controlling practice which call for a specific and isolated Germanic approach to management accounting research.

One strategy to connect to international discourses may be to refer to analytical accounting research which may build on a well-established research tradition in Germanic business administration. However, as Wagenhofer (2006) points out:

‘Analytic economics-based research may have become so popular in the international journals because it generally abstracts from specific institutional features and avoids being considered “German.” Abstracting from the institutional environment may miss research opportunities and potential comparative advantages. Country-specific institutional features can offer interesting settings to gain more insight into management accounting issues and, thus, would be able to make a contribution to the international literature.’ (p. 15)

If Controlling scholars completely abstracted from the Germanic institutional and cultural context, as in the case of a research method such as analytical modelling, research opportunities with respect to the specifics of management accounting in German-speaking countries would clearly be foregone. There is, after all, a ‘Controlling’ practice in German, Austrian and Swiss organizations, and while disregarding the possible specifics of this practice may enhance chances to take part in the international discourses, it would also mean a lost opportunity with respect to really understanding potential cultural differences. Thus, there is no need to choose between a concern with the specific characteristics of Controlling and the connection to the international discourse on management accounting. Rather, it is a question of how the identity as a Controlling researcher is conceived of and acted upon. As we have seen, the particular characteristics of Controlling have been addressed mainly by hypothetical-deductive reasoning rather than by empirical analysis. This, in turn, has made it difficult to connect to the international literature.
Disciplinary identity: ongoing project or matter of definition?

It is perhaps little surprising that the discussion about the core or essence of Controlling has been closely connected to the question of the identity of the group of Controlling researchers. For if there is nothing specific or particular about Controlling practice, how could the institutionalization of Controlling research be legitimized in the context of Germanic business administration? The specific way in which the theoretical discourse on Controlling has been conducted thus also reflects a particular approach to the question of disciplinary identity. Our analysis suggests that Controlling researchers have approached the question of identity mainly as a matter of definition, i.e. they have tried to define the essence or core of their subject matter and build their identity as Controlling researchers on such a definition. This becomes most evident in the functionalist approaches to Controlling which characterize Controlling by singling it out as a particular organizational function. To regard identity as a matter of definition is to conceive of it as something which can be achieved by deductive reasoning and argumentation. It amounts to an understanding of identity as a discrete accomplishment. It seems that such an approach to identity brings to the fore what Adorno (1975, p. 216) has called ‘the principle of determinism’. For to define the core of Controlling practice and hence the identity of the academic discipline of Controlling is to set the limits for the scientific discourse in a rather deterministic fashion.

Identity, however, is also the condition of freedom (Adorno, 1975, p. 216). If freedom materializes in the deliberate development of oneself and of one’s relations to others, then it seems that a certain self-understanding of the self will be a necessary starting point for such an expression of freedom. A sense of identity and knowledge about oneself allows the subject to craft ways for how to further develop its identity, how to work upon oneself and one’s position relative to others. Such a development of identity is an example of what Foucault has termed ‘technologies of the self’, i.e. practices ‘which permit individuals to effect by their own means, or with the help of others, a certain number of operations on their own bodies and souls, thoughts, conduct, and way of being, so as to transform themselves in order to attain a certain state of happiness, purity, wisdom,
perfection, or immortality’ (Foucault, 1997a, p. 225). The practice upon oneself can take different forms, however, and, ultimately, Foucault’s conception of the practice upon oneself reflects the same Janus-face as does the notion of identity in Adorno’s thinking. On the one hand, the concern with identity can assume the form of a disciplining examination of oneself, such that ‘it manifests the subjection of those who are perceived as objects and the objectification of those who are subjected’ (Foucault, 1995, pp. 184-185). At the same time, it is a very similar ‘exercise of the self on the self by which one attempts to develop and transform oneself’ (Foucault, 1997b, p. 282), this time in a non-disciplining way, such that Foucault does not speak of a ‘disciplinary practice’ here but rather of a practice of the ‘care of the self’ (Foucault, 1988, 1997b) which he associates with an aesthetic and experimental stance.

Given that identity is both the condition of freedom and the principle of determinism, the crucial question seems to be whether, in a particular case, a concern with identity should be considered a form of discipline or an expression of one’s care of the self. Put another way: ‘When are practices media of a process of discipline and when are they media of freely leading one’s own life’ (Menke, 2003, p. 200)? In his instructive reading of Foucault, Menke arrives at the following conclusion:

‘The success of aesthetic activities requires overstepping any previously established aim: they succeed precisely when they lead to something other than what was decided at the beginning (…): to see and lead one’s life as an aesthetic activity means to see and lead it as an aesthetic practice – a practice for which, unlike the practices of discipline, there are no pre-given norms and, unlike acts of self-determination, there is no self-given goal’ (ibid., p. 208).

The concern with one’s own life and identity assumes the form of an aesthetic practice precisely when it does not ‘obey any teleological order’ (ibid.). Foucault takes the work of an artist as an inspiration for this particular notion of aesthetic practice. But we could also consider the work of academic research as being about arriving at something other than what was decided at the beginning. If, against this background, we regard again the identity discourse within Controlling research, we can see that the teleological element has been strongly present in this discourse. For scholars have worked upon their disciplinary identity with the aim of defining the core of
Controlling and thus the issues with which Controlling researchers should be concerned about. This approach to identity seems to be closer to a ‘disciplinary’ practice than to an ‘aesthetic-existential’ one.

The fact that Controlling science originated in reaction to the practice of Controlling suggests that the work upon the discipline of Controlling, and thus upon the disciplinary identity of Controlling scholars, might proceed mainly by an exploration of this practice. The identity as a Controlling researcher would then become the starting point for an investigation into the differences and similarities within Germanic Controlling practice and between the latter and non-Germanic management accounting practice. In the course of this investigation, in turn, the identity and self-understanding of the discipline may evolve, in reaction to developments in practice but also to developments in the international discourse on management accounting. After all, if we accept that the ‘margins of accounting [and Controlling] are produced rather than given’ (Miller, 1998, p. 608), should the same then not hold true for the margins of the discipline of accounting (Controlling) and, in turn, for the disciplinary identity of accounting (Controlling) researchers?
References:


Jones, C. and Luther, R. (2005a) Anticipating the impact of IFRS on the management of German manufacturing companies: some observations from a British perspective, Accounting in Europe, 2, pp. 165-193.


Appendix

Controlling scholars interviewed

Klaus Brockhoff. Professor of Business Policy and former rector, Otto Beisheim School of Management, Vallendar.

Rolf Eschenbach. Professor emeritus of Accounting, Vienna University of Economics and Business Administration; founder of the Austrian Institute of Controlling (Österreichisches Controller-Institut), an education and consulting institute; author of a standard textbook.

Péter Horváth. Professor emeritus of Controlling, University of Stuttgart. Péter Horváth was the first Chair of Controlling in Germany (1973, Technical University, Darmstadt). He is the founder of the coordination-based approach in Controlling theory and author of a standard textbook.


Table 1a
Relative importance of research methods being applied in research-oriented German-speaking journals between 1970 and 2003

<table>
<thead>
<tr>
<th>Period</th>
<th>Empirical surveys</th>
<th>Case studies</th>
<th>Descriptive illustrations</th>
<th>Theory: conceptual-analytical</th>
<th>Theory: formal-analytical</th>
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<tbody>
<tr>
<td>1970-1974</td>
<td>2%</td>
<td>0%</td>
<td>25%</td>
<td>61%</td>
<td>13%</td>
</tr>
<tr>
<td>1975-1979</td>
<td>4%</td>
<td>0%</td>
<td>13%</td>
<td>71%</td>
<td>12%</td>
</tr>
<tr>
<td>1980-1984</td>
<td>6%</td>
<td>4%</td>
<td>10%</td>
<td>70%</td>
<td>10%</td>
</tr>
<tr>
<td>1985-1989</td>
<td>10%</td>
<td>1%</td>
<td>13%</td>
<td>55%</td>
<td>20%</td>
</tr>
<tr>
<td>1990-1994</td>
<td>8%</td>
<td>3%</td>
<td>6%</td>
<td>71%</td>
<td>11%</td>
</tr>
<tr>
<td>1995-1999</td>
<td>9%</td>
<td>6%</td>
<td>3%</td>
<td>50%</td>
<td>32%</td>
</tr>
<tr>
<td>2000-2003</td>
<td>14%</td>
<td>3%</td>
<td>13%</td>
<td>45%</td>
<td>25%</td>
</tr>
<tr>
<td>Total</td>
<td>9%</td>
<td>3%</td>
<td>10%</td>
<td>59%</td>
<td>19%</td>
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</table>

Table 1b
Relative importance of research methods being applied in practitioner-oriented German-speaking journals between 1970 and 2003

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<tr>
<th>Period</th>
<th>Empirical surveys</th>
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<th>Descriptive illustrations</th>
<th>Theory: conceptual-analytical</th>
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<tr>
<td>1970-1974</td>
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<td>6%</td>
<td>80%</td>
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<tr>
<td>1985-1989</td>
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<td>1%</td>
<td>13%</td>
<td>74%</td>
<td>6%</td>
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<tr>
<td>1990-1994</td>
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<td>2%</td>
<td>18%</td>
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<tr>
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<td>23%</td>
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<td>3%</td>
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<td>2000-2003</td>
<td>14%</td>
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<td>17%</td>
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<td>5%</td>
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<tr>
<td>Total</td>
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<td>1%</td>
<td>16%</td>
<td>69%</td>
<td>6%</td>
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Table 2a

Citation frequency of the 10 most-cited sources 1970-1989 (based on 224 articles)

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<th>Title</th>
<th>Journal</th>
<th>Frequency</th>
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<tbody>
<tr>
<td>Kilger</td>
<td>1961</td>
<td>Flexible Plankostenrechnung und Deckungsbeitragsrechnung</td>
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</tr>
<tr>
<td>Schneider</td>
<td>1970</td>
<td>Investition und Finanzierung</td>
<td></td>
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<td>Gutenberg</td>
<td>1951</td>
<td>Grundlagen der Betriebswirtschaftslehre, Bd. 1: Die Produktion</td>
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<td>Horváth</td>
<td>1979</td>
<td>Controlling</td>
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</tr>
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<td>Riebel</td>
<td>1972</td>
<td>Einzelkosten- und Deckungsbeitragsrechnung</td>
<td></td>
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</tr>
<tr>
<td>Hahn</td>
<td>1974</td>
<td>Planungs- und Kontrollrechnung (PuK)</td>
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<td>Laßmann</td>
<td>1968</td>
<td>Die Kosten- und Erlösrechnung als Instrument der Planung und Kontrolle in Industriebetrieben</td>
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<tr>
<td>Kloock, Sieben &amp; Schilbach</td>
<td>1976</td>
<td>Kosten- und Leistungsrechnung</td>
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<tr>
<td>Schmalenbach</td>
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<td>Kostenrechnung und Preispolitik</td>
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<td>Kilger</td>
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Table 2b

Citation frequency of the 10 most-cited sources 1990-2003 (based on 419 articles)

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1 Different editions of the same book were consolidated over both periods. These are listed under the names of the (combination of) authors of the most recently cited edition, e.g. Hahn/Hungenberg.
Table 3
Management accounting articles by authors affiliated with an institution in German-speaking countries published in international journals from 1970-2003

<table>
<thead>
<tr>
<th>Year</th>
<th>AOS</th>
<th>EAR</th>
<th>JAR</th>
<th>JMAR</th>
<th>MAR</th>
<th>RAST</th>
<th>TAR</th>
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Notes

1 There is some discussion on the issue whether the introduction of IFRS will weaken the strict separation of financial and management accounting and strengthen the role of financial accounting but there is so far no clear evidence on this (see Jones and Luther, 2005a).

2 At the present stage, this argument is somewhat speculative and calls for further historical and empirical research. There are some indications, however, which support the hypothesis of the strong engineering influence: In Germany, there are study programs for Management and Engineering (Wirtschaftsingenieur); Wirtschaftsingenieure are often considered to be specifically qualified for a Controller's position (see Scheytt et al., 2005).

3 Erich Kosiol was one of the founding figures of Germanic business administration after WWII and thus very influential in its development. From the late 1930s until the 1960s, he published widely on cost accounting and financial accounting as well as on organization theory. He made major contributions to the theory of accounting and contributed to the formalization of business administration.