



Framework for Management Accounting Research: A Bibliographic Study

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Abstract

Management accounting is a set of applications developed to help managers attain their reasonable economic goals in the field. Traces of these applications can also be followed from developments of the accounting literature. Developments in the accounting literature are observed in periodicals and books. In this context, it is important to draw from the Handbooks of Management Accounting Research which is subdivided into theoretical perspectives, research methods, and practices that collect the main works in the management accounting research literature. Reference data of the Handbooks of Management Accounting Research publication has been compiled, and tried to point out the studies which are the main sources of these publications. Additionally, in the analysis of reference data, the authors with the most citations and most widely used periodicals are listed. According to the results of the study, the main sources in the references of publications relate not only to the management accounting field but is valid in all areas of accounting. Particularly when the frequency of use of periodicals is taken into account, management accounting literature contains numerous business management journals in the list.