

Professor Robert Scapens

Professor of Management Accounting

The Department of Accounting

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About

Professor Robert W. Scapens is a part-time professor in the Accounting and Finance Department of the Birmingham Business School, where his primary role is to support the research activities of the members of the Department. He is also an Emeritus Professor at the Manchester Business School and a visiting professor of Management Accounting at the University of Groningen in the Netherlands. He has received honorary doctorates from the University of Vaasa in Finland and Lund University in Sweden.

Together with Michael Bromwich, he was co-founder of Management Accounting Research and he is now the Editor-in-Chief. In his research, which is primarily in the area of management accounting, he uses both quantitative and qualitative research methods, and he has written extensively on research methodology and the methods of case research.

Qualifications

- PhD, Manchester (1979)
- MA (Econ), Manchester (1970)
- Chartered Accountant (ACA 1968, FCA 1978)

Awards

- Honorary Doctorate, University of Lund, Sweden (2009)
- Honorary Doctorate, University of Vaasa, Finland (2006)
- British Accounting Association: Distinguished Academic award (2004)
- Chartered Institute of Management Accountants: Commendation for contributions to the management accounting profession (1999)

Biography

After qualifying as a member of the Institute of Chartered Accountants in England and Wales and then working as an auditor senior with one of the firms which now comprise Ernst and Young, Professor Scapens changed his direction when he obtained a PhD Leake Teaching Fellowship at Manchester University in 1970, where he subsequently obtained his Masters Degree and PhD. Initially his research was in financial accounting, but since the early 1980s his research has primarily been in the field of management accounting, and he is now recognised as a leading international researcher in that field.

His early research in both financial and management accounting used quantitative techniques, but since the mid-1980s he has used primarily qualitative research methods. Currently, he teaches courses on qualitative research methods and methodology, and he has written both books and articles on the subject. He has also published extensively in both academic and practitioner journals. His recent research has focussed on processes of management accounting change, the role of the management accountant in modern organisations, and performance measurement in global organisations.

He is the Editor-in-Chief of Management Accounting Research, which he founded with Professor Michael Bromwich in 1990. As well as his continuing visiting position in the University of Groningen in the Netherlands, in recent years he has had visiting positions in the University of Dundee, the National University of Ireland, Galway, the University of Jyväskylä in Finland, the University of Siena in Italy, and he was the Swedbank Visiting Professor in the University of Lund in Sweden.

Teaching

Over the years Professor Scapens has taught a wide range of courses at undergraduate and postgraduate levels, particularly in management accounting and research methodology. More recently, he has been teaching various courses on case study and qualitative research methods for PhD students in accounting and other management fields in Birmingham, Manchester and a number of other universities in European countries.

Postgraduate supervision

Professor Scapens has successfully supervised 25 PhD students, as well as numerous Master's students, and he is currently supervising 5 PhD students in various universities.

Research

The Changing Nature of Management Accounting and the Changing Role of the Management Accountant

This is a continuation of a CIMA funded project to improve our understanding of new management accounting innovations, fashions and fads, including the processes of evolution and diffusion. That project was undertaken with John Burns and Gudrun Baldvinsdottir (Gothenburg) and Hanne Nørreklit (Aarhus). Professor Scapens continuing part of the project is exploring the ways in which management accountants talk about their roles in organisations. It is based on my collection of tape recordings of interviews conducted in the 1980s, 1990s and the 2000s. He is using discourse analysis to study the 'talk' of contemporary management accountants and how this has changed over the past three decades.

Accounting for Lateral Relations

Much traditional accounting has been concerned with providing information for hierarchical relations, but increasingly lateral relationships are becoming important both within and outside the boundaries of the firm. This project is looking at the theoretical underpinnings of accounting for lateral relations drawing on both old and new institutional economics, and the more recent work on trust. The research is being undertaken with Jeltje van der Meer-Kooistra (at the University of Groningen). Currently they are using our theoretical framework to study product development projects which involve multiple parties within and outside the boundaries of the firm.

Management Accounting Change

This has been the focus on Professor Scapens research over the past 20 years or more, and he is continuing to work in this area. The research draws on institutional theory to inform case studies which analyse the dynamics of accounting change. Much of his work has been concerned with large corporations, but he is currently also working on projects on small growing companies with colleagues at the University of Jyväskylä, in Finland, and on accounting and finance departments with Henk ter Bogt, from the University of Groningen, The Netherlands.

Designed to Happen: How management accountants can lead innovation through reinventing reporting

Through the design of management accounting techniques and reporting methods, management accountants have the potential to take a leadership role in fostering innovation and creativity within their organisation. They can encourage innovation and change to emerge from the discussions which takes place in the process of collecting, organising and communicating accounting data within and outside their organisations. Professor Scapens is undertaking this project with Paolo Quattrone and Cristiano Busco. It is funded by the Chartered Institute of Management Accountants (CIMA) and will develop a theoretical framework and case studies which will provide input to the redesign of CIMA's syllabus and courses to enhance the management accountants reporting design skills and enable them to become the orchestrators of innovation and change.

Other activities

Professor Scapens is a member of the Research Board and the Research and Development Panel of the Chartered Institute of Management Accountants (CIMA); having been previously a member, and then, Chairman of CIMA's Editorial Board and Publications Committee. He is also a member of the Executive Committee of the Faculty of Finance and Management of the Institute of Chartered Accountants in England and Wales; having been previously, a member of the committee which established the Business Support Group and the subsequently the Faculty of Finance and Management. He is the Editor-in-Chief of Management Accounting Research, and the member of the editorial boards of various other journals.

Publications

Authored book

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