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Volume 11, 2002 - [Issue 4](#)

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Christopher Ittner & David Larcker

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Abstract

This short commentary responds to several issues raised in Zimmerman (2001). We address Zimmerman's criticisms that managerial accounting studies are purely descriptive, conducted without an underlying theory, and unguided by research hypotheses. We also discuss our views regarding the importance of practice-oriented research for understanding managerial accounting choices and for testing economic and non-economic theories. Finally, we highlight some of the new directions in the finance literature, and their relevance for managerial accounting research.

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