A Research Note on why and how to develop double-hybrid management accountants (DHMAs)

JOSEPH KIM-KEUNG HO
Independent Trainer
Hong Kong, China

Abstract:
Since the late 80s, management accounting professionals have been grappling with the concern of “relevance lost” in the world of practices. Two main responses from the management accounting professionals are the development of management accounting innovations and the emphasis on the hybrid business skill profile of management accountants, thus the term “hybrid accountants”. This paper argues that hybrid accountants have to be hybrid at both the practice level as well as the theoretical level in order to meet their aspiration to be true masters and scholar-practitioners in management accounting. It offers a more theoretical elaboration on the notion of double-hybrid management accountants first proposed in Ho (2014b). By relating the discussion of management accounting to the systems approach of Triple Loop Learning (TLL) of Flood and Romm (1996), this paper encourages cross-fertilization of ideas between the management accounting and systems thinking fields.

Key words: Triple Loop Learning; double-hybrid management accountant; management accounting research; professional development; the Multi-perspective, Systems-based (MPSB) Research; scholar-practitioner

Introduction

This paper examines the subject of management accounting (MA) as well as the professional and intellectual skills required
for contemporary management accountants. These two topics have been discussed in the professional literature and academic literature for many years. Here, the writer is going to (i) provide a sketch of the main ideas and concerns raised in the relevant MA literature, and (ii) develop a theoretical framework to synthesize all these MA ideas and concerns using contemporary systems thinking, notably Triple Loop Learning (TLL) approach of Flood and Romm (1996) and Multi-perspectives, Systems-based (MPSB) thinking (Ho, 1995; 1996). As a lecturer in management accounting, the writer also intends to make use of this paper to inform MA students, most of whom are already qualified accountants, on their postgraduate dissertation works as well as on their continuous professional development efforts. The exercise of relating MA theories and practices to contemporary systems thinking is also uncommon, thus worth trying as an original academic exercise.

A review of management accounting and hybrid management accountants

To begin with, according to the website of The Chartered Institute of Management Accountants (CIMA): “Management accounting combines accounting, finance and management with the leading edge techniques to drive successful businesses”. (CIMA, 2013a, p. 1); specifically, management accounting systems: (i) inform strategic decisions and formulate business strategy, (ii) inform operational decisions; (iii) manage finance matters; (iv) monitor financial and non-financial performance; and (v) implement corporate governance, risk management and internal control systems (Bhimani, Horngren, Datar and Rajan, 2012). Management accounting systems and practices require management accountants to possess a broad skill base in several major business disciplines, other than finance and accounting. This is recognized in the notion of hybrid accountants. In this paper, the focus is on management
accountants, thus, a more specific term hybrid management accountant, is employed. On this notion, Bhimani et al. (2012) state: “There is evidence that, in many organizations, accountants are regarded as ‘hybrid accountants’ who combine the skills of business managers with those of accountants.” Three questions arise from these MA descriptions: (1) how to develop competent hybrid management accountants? (2) what is the body of knowledge required for the development of competent hybrid management accountants? A more fundamental question is (3) what kind of hybrid management accountants are we talking about? These questions are examined in the next session.

The main questions on the development of hybrid management accountants

On the first question, i.e. how to develop hybrid management accountants?, a straightforward answer is: study for an honours degree in Accounting; then sit for the professional examination of The Chartered Institute of Management Accountants (CIMA) from UK and, finally, study for an Master of Business Administration degree (MBA). The answer is, however, incomplete and unsatisfactory: Professional development involves learning; learning, ultimately, cannot just rely on professional accounting examinations (often involving exam-drilling sessions from private educational centers) and formal management education. Also, more often than not, Accounting Degree programmes are delivered in a time-compressed mode, resulting in students having barely enough time to properly study the subject of Management Accounting and others. On top of that, many of the writer’s management accounting students have not previously studied other business subjects, such as Human Resource Management, Strategic Management, Operations Management, and Marketing. Consequently, these students have difficulties to learn management accounting
subjects such as Strategic Management Accounting and Advanced Performance Management, which incorporate many notions from various business subjects. Thus, the value of such formal accounting education programmes to develop hybrid management accountants is limited and short-lived. This is not helped by the prevailing ethos shared by many students on “gaining a recognized qualification within a short period of time”, which reduces students’ patience to learn while spoiling student’s learning mood in the long run. Increasingly, when accounting students do not have time to read textbooks, they complain to the university that the subject teachers do not provide clear information on examination scope. At the same time, many of them have difficulties to understand or to find time to read academic journal articles. This is what this writer has observed as a part-time accounting teacher in Hong Kong.

Since effective continuous professional development and managerial intellectual learning process cannot be externally imposed, such learning process must be internally driven based on cogent motivators to learn (Ho, 2013a; 2014b). Thus, an effective life-long learning process to build up competence as a hybrid management accountant must be based on an effective managerial intellectual learning process as well as personally meaningful motivators. These two topics on learning process and learning motivators are tricky topics. On the topic of personally meaningful learning motivators, different people have different ones, some of which are more commonly shared than others. In The Chartered Institute of Management Accountants (CIMA)’s website, the management accounting professional body maintains that gaining CIMA membership is rewarded with global recognition, heightened earning potential and employability (CIMA, 2013b). In addition to these motivators, this writer suggests that learning effort to become a competent hybrid management accountant implies stronger
successful intelligence (Sternberg, 2005), which, in turn, improves the learner’s subjective well-being and extent of self-actualization. Ho (2014a) proposes the notion of the managerial intellectual learning capability-building mechanism (MILCBM), which includes the three components of (i) motivator factors, (ii) mindfulness and theory-driven reflection, and (iii) personal resource management, as an integrated motivation model on managerial intellectual learning. This MILCBM notion offers more specific advices on how management accountants can be motivated to develop into competent hybrid management accountants. To properly answer question 2 “What is the body of knowledge required for the development of competent hybrid management accountants?” the writer needs to address question 3 first, i.e., what kind of hybrid management accountants are we talking about? Does “hybrid” means being knowledgeable in a number of business disciplines, such as Human Resource Management, Strategic Management, Innovation Management and Operations Management? Or, is “hybrid” more than just multi-disciplinary? In this paper, the writer offers a more demanding version of hybrid management accountants, which can be called double-hybrid management accountants (DHMAs): DHMAs are not only well versed in multiple business disciplines, but are also knowledgeable in multiple theoretical/ research perspectives. A DHMA is a true master of management accounting because his/her MA knowledge involves know-how (i.e. MA practices, plus practices in other management subjects) and know-why (i.e. MA theories with their affiliated theoretical perspectives). The aspiration of a DHMA is to be a master in MA technologies and MA theories (Ho, 2014b). Beyond that, a DHMA is a scholar-practitioner (Ho, 2014c) in management accounting, who endorses pluralism.

---

1 Successful intelligence is defined as the ability to achieve one’s goals in life by (i) making use of one’s strengths, including analytical, creative and practical abilities, (ii) compensating for one’s weaknesses, and (iii) adapting and selecting environments (Sternberg, 2005).
Joseph Kim-Keung Ho: A Research Note on why and how to develop double-hybrid management accountants (DHMAs)

in systems thinking. Thus, this writer is not referring to people whose name cards show a lengthy list of titles, such as DBA, MBA, CIMA, etc., nor is the writer encouraging people to do so as to prove that they are DHMAs.

The body of knowledge (BOK) for the development of DHMAs

The reasons why solely exerting efforts to learn all the professional skills and practices in various management disciplines, i.e. to be a hybrid management accountant and not a DHMA, is still not good enough to develop into a true master in management accounting are as follows:

a. The theoretical soundness of existing professional management accounting practices is still much debated.

b. An in-depth understanding of management accounting knowhow requires knowledge of MA at the theoretical levels, not just at the “know-how” level.

c. The scope of MA models is sometimes not clear; for example, to what extent should non-financial data be considered as within the scope of MA systems or models?

d. Pursuit of the demanding goal to become a capable hybrid management accountant should be driven by the sustainable need of releasing one’s innate potential and the need of self-actualization that is related to management accounting. This can be achieved by taking up a very engaging life-long managerial intellectual learning journey that covers both theoretical and professional knowledge in management accounting, besides knowledge domains in other business disciplines.

The professional development route for double-hybrid management accountants is life-long and life-based, other than workplace and classroom-based. It cannot solely rely on enrolling for a formal Degree programme in Accounting and/or
exam-based study scheme of a professional management accounting body. This is not to deny that these two study modes are very valuable.

To explore the required body of knowledge (BOK) for the development of DHMAs (i.e. question 2 raised at the beginning of this paper), the writer now takes up a more theoretical review on the subject of management accounting. To start with, since the late 1980s, the MA field has been preoccupied with a key concern in MA practices known as the “relevance lost”: conventional management accounting methods and approaches are increasingly considered not only useless but even harmful for business applications. For example, conventional management accounting models, such as responsibility centre accounting and Cost-volume-profit (CVP) analysis, promote sub-optimization and short-termism in managerial decision-making and the grossly distorted product-cost information, based on traditional overhead allocation misleads managerial decision-making in product pricing. This concern on “relevance lost” was triggered with the published work of Johnson and Kaplan, first appeared in the late 80s (Johnson and Kaplan, 1991). The concern was also reflected in the question raised in the management accounting literature: “Why are textbook methods not more widely applied in practice?” (Ratnatunga, 1999). In response to this raised concern, MA professional bodies and academics alike have reviewed the existing MA practices and came up with a number of MA innovations, notably under the subject of Strategic Management Accounting (SMA), see Guilding, Cravens and Tayles (2000) and Roslender and Hart (2003) for further information on the subject of SMA. The review efforts are exemplified in works such as Broomwich and Bhimani (1989) and Broomwich and Bhimani (1994). Prominent examples of MA innovations include Activity based Costing (subsequently evolved into Activity based Management), the Balanced Scorecard approach, Target costing, and Strategic cost
management, etc. Nevertheless, as Yazdifar and Tsamenyi (2005) point out: “Despite the commercial promotion given to such new MA techniques and the enthusiasm of their key advocates, several studies have found low adoption rates among organizations...” This writer identifies three main explanations from the MA literature:

- **Explanation 1:** Empirical research has been unable to show clearly that adoption of these improved management accounting methods can raise business performance (Ratnatunga, 1999).
- **Explanation 2:** The functional (accounting) orientation of management accountants hinders adoptions of MA innovations in organizations; in this regard, management accountants are advised to be more business unit in orientation (Emsley, 2005)
- **Explanation 3:** Management accounting changes have been much grounded in neoclassical economics. This mainstream MA view is too simplistic and fails to “explore other plausible explanations of why organizations adopt new MAS [that is: management accounting systems]...” (Yazdifar and Tsamenyi, 2005). In other words, mainstream MA provides very limited guidelines on how to introduce MA innovations in the world of MA practices; and such a world is inevitably messy.

From this review, 3 questions need to be considered:

**Question 1:** what are the limitations of mainstream management accounting thinking?

**Question 2:** what are the alternative non-mainstream management accounting thinking and research perspectives available?

**Question 3:** what can alternative management accounting research perspectives offer to MA practices?
On question 1, the mainstream management accounting thinking is said to reflect the following views and theoretical perspective:

(i) it is mainly grounded in neoclassical economics (Scapens and Yan, 1993)

(ii) it is anchored on the paradigm of realism (Nørreklit, Nørreklit and Mitchell, 2010)

(iii) it mainly endorses the research philosophy of Positivism (Baxter and Chua, 2003).

(iv) it reflects middle-class values, notably “orderliness and rational conduct” (Maltby, 1997).

The limitations of this theoretical stance of mainstream MA have been well recognized in the literature of Research Methods in Social Sciences and Business Studies. This kind of scientific and objective theoretical stance is insensitive to issues of sociological awareness, human well being and the existence of verstehen (see Gill and Johnson (2010: Chapter 7) for an elaboration on the concept of verstehen). In this regard, Nørreklit, Nørreklit and Mitchell (2010) also note: “A major attraction of applying the paradigm of realism [writer’s note: an objective theoretical stance] to accounting practice lies in the substantiation of several information qualities prized by information users. Thus, if realism is accepted as a paradigmatic base, accounting information can be viewed as objective, neutral and unbiased, all qualities that enhance information reliability, relevance and validity…. The limitations of such claims for conventional accounting information have long been recognized…”

Merely a cursory glance at the Research Methods readings will indicate the limitations of this scientific and objective research philosophy when applied in social sciences, including the subject of management accounting. These Research Methods readings unfailingly introduce alternative Research Philosophies such as Interpretivism and Critical
theory (Gill and Johnson, 2010) and Saunders, Lewis and Thornhill (2012), which are found to have investigative strengths that are missing in the scientific and objective research philosophy; and this objective research philosophy is upheld by mainstream management accounting thinking. Meantime, alternative management accounting research perspectives have been identified in some of the MA literature: (i) Baxter and Chua (2003) identify seven alternative management research perspectives, namely, non-rational design school, naturalistic approach, the radical alternative, Institutional theory, Structuration theory, Foucauldian approach and Latourian approach. (ii) Jönsoson and Macintosh (1997) distinguish 3 accounting research studies, i.e. Rational accounting theory studies (RATS), Ethnographic or interpretive accounting research studies (EARS) and Critical accounting theory studies (CATS).

Management accountants who want to develop an in-depth knowledge on MA need to have a good grasp of MA at the theoretical level, not just on management accounting practices and management accounting know-how. [For Richardson (2012), the term “philosophical dimension” is used instead of “theoretical level” as used in this paper. Richardson’s term comprises epistemology, ontology and method.] As Nørreklit, Nørreklit, and Mitchell (2010) put it: “...To engage in accounting practice it is necessary for accountants to make assumptions and presumptions about the world in which their actions occur.... the notion of a practice paradigm to help gain the understanding and develop the explanations of accounting that can provide justifications and defences for those in professional accounting practice...”. In their discussion, a paradigm is: “.... a set of ontological and scientific assumptions that make up a framework within which knowledge can be obtained, acted upon, evaluated, and
developed…” Thus, knowledge of paradigms (or, knowledge at the theoretical level) is vital management accounting knowledge that DHMAs definitely need to master.

Regarding questions 2 and 3 (i.e. “what are the alternative non-mainstream management accounting thinking and research perspectives available?” and “what can alternative management accounting research perspectives offer to MA practices?”), different theoretical perspectives (and theoretical paradigms) hold very different views on the nature of management accounting:

- The mainstream one, based on a positivist (and the RATS) perspective, upholds the definition of management accounting endorsed by professional management accounting bodies, as typified in the CIMA website.
- The subjective (and the EARS) perspective is illustrated in the following reasoning from Richardson (2012): “…Interpretivism… suggests that knowledge is derived from the meaning of events and not the events themselves and so emphasizes the act of interpretation as the key means of justifying knowledge claims…”.
- The critical (and the CATS) perspective reflects the viewpoints and research focus that are captured in the following words of Jönsson and Macintosh (1997): “CATS researchers are primarily concerned with the way accounting meanings get played out in organizations and institutions in the context of power relations. They described how meaning comes to be politically mediated and how competing interest groups differ in their ability to produce and reproduce vital meaning systems, such as accounting ones, which construct social reality……”

Using a typical Multi-perspective, Systems-based (MPSB) Framework (see, Ho (1996).), the writer now synthesizes the theoretical notions in the management accounting literature in Table 1 as follows:
Table 1: A summary of management accountants’ orientation, management accounting research streams, and types of TLL loop in the form of an MPSB Framework

<table>
<thead>
<tr>
<th>perspective</th>
<th>Unitary perspective</th>
<th>Pluralist perspective</th>
<th>Critical perspective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management Accountants’ orientation (Emsley, 2005)</td>
<td>Functional in orientation</td>
<td>Business in orientation</td>
<td>Emancipatory in orientation</td>
</tr>
<tr>
<td>Research streams of Management Accounting (Baxter and Chua, 2003; Llewellyn, 1993)</td>
<td>Positivist management accounting research</td>
<td>Non-rational design school Naturalistic approach Latourian approach Hermeneutics in management accounting research</td>
<td>The radical alternative Institutional theory Structuration theory Foucauldian approach</td>
</tr>
<tr>
<td>Accounting research studies (Jönsson and Macintosh, 1997)</td>
<td>Rational accounting theory studies (RATS)</td>
<td>Ethnographic or interpretive accounting research studies (EARS)</td>
<td>Critical accounting theory studies (CATS)</td>
</tr>
<tr>
<td>TLL: types of learning loop (Flood and Romm, 1996)</td>
<td>Learning loop 1</td>
<td>Learning loop 2</td>
<td>Learning loop 3</td>
</tr>
</tbody>
</table>

The three perspectives in Table 1, namely Unitary perspective (or Hard Systems perspective), Pluralist perspective (or Soft Systems perspective) and Critical perspective (or Emancipatory Systems perspective) are three main strands of systems thinking. They have been explained in a number of major systems references, e.g. Jackson (1991) and Jackson (2000). The three perspectives have also been introduced in Ho (2013b) and Ho (1996). Table 1 thus covers the theoretical and methodological portion of the body of knowledge (BOK) on double-hybrid management accounting. Let’s call this **BOK portion 1**. The directly relevant literature mainly comes from the academic sources such as the reference books, e.g. Puxty (1993) and refereed journals, including journals of Critical Perspectives on Accounting, Accounting, Organization, and
Society, and Management Accounting Research. Other relevant literature comes from books and journals as related to Research Methods, Systems thinking and Social Sciences. The MPSB Framework, as a key concept in the MPSB Research (Ho, 1995; 1996), is based on Critical Systems Thinking, and is supportive of pluralism in systems thinking (Jackson, 2000). Being able to consider multiple MA perspectives promotes creativity, comprehensiveness, and critical thinking in MA practices, based on Critical Systems Thinking. In the MA literature, support for pluralism can be found in Hoque et al. (2013).

The inclusion of the TLL systems methodology of Flood and Romm (1996) serves two purposes here. The first purpose is to point out that their systems methodology can be explicitly related to the various theoretical perspectives in MA such that the TLL approach is able to offer more concrete and theoretically-conscious guidelines on MA practices. The second purpose of doing so is to encourage more cross-fertilization of ideas between the fields of MA and contemporary systems thinking. Specifically, the Triple loop learning approach encourages management practices (in our discussion here, this is management accounting practices) to be explicitly anchored to multiple theoretical perspectives, in the form of 3 types of inter-related learning loops. Learning loop 1 is concerned with the question of “Are we doing things right?”; learning loop 2 is concerned with the question of “Are we doing the right things?”. Lastly, learning loop 3 asks the following question: “Is rightness buttressed by mightiness and/ or mightiness buttressed by rightness?”. These three learning loops roughly correspond to the Unitary, Pluralist and Critical perspectives in the MPSB Research of Ho (1995; 1996). Flood and Romm (1996)’s TLL approach is multi-perspective by saying that: “... Triple loop learners loop between these three questions. In this way triple loop learners are reflexive and are able to operate more intelligently and responsibly. Their whole consciousness becomes more than the sum of its parts, encouraging awareness
of dilemmas involved when addressing issues....” This sort of methodological guidelines are equally applicable to MA practices that endorse the RATS, EARS and CATS perspectives simultaneously. For further details of the TLL approach, readers need to study Flood and Romm (1996) direct. Overall, Table 1 explains the hybrid nature of DHMAs’ knowledge at the theoretical level.

The other portion of such BOK is on various MA models and techniques, together with that of other management disciplines, such as Strategic Management, Human Resource Management, Marketing, and Information Systems Management, etc.. This is called BOK portion 2 in this paper, representing BOK as produced by various professional bodies in different management disciplines. Mastery of BOK portion 2 (i.e. having professional knowledge with various management disciplines) is the defining characteristic at the practice level of a DHMA. In this regard, the syllabus of CIMA and formal management education programmes, such as MBA programmes, appropriately cover the professional know-how and practice portion of BOK for developing hybrid management accountants. Admittedly, contemporary management accounting models and techniques are quite multi-disciplinary, as:

- certain management accounting systems and applications, e.g. target costing and life-cycle costing, are not exclusively performed by management accountants; they are very often performed by work teams with diverse professional backgrounds
- certain management accounting models, e.g. Strategic Management Accounting approaches, have incorporate management theories and notions from other management disciplines, e.g. strategic management and marketing management (Also see Bjørnenak and Olson (1999) for further discussion on the concept of management accounting models).
certain management accounting models, e.g. the balanced scorecard approach, have incorporated quite some non-accounting figures, which can be qualitative and subjective in nature.

Main readings for BOK portion 2 are the professional and business journals in these various management disciplines. These days, useful information can also be found in the Internet, including brief videos in Youtube. Nonetheless, the main task and challenge for prevailing professional management accountants is to adopt a continuous and effective managerial intellectual learning process on BOK portion 2. In summary, this section provides a rough sketch on the BOK for the development of double-hybrid management accountants, which comprises BOK at the theoretical level (BOK portion 1) and BOK at the practices level (BOK portion 2).

Profile types of management accountants

The BOK is intended to develop management accountants to become double-hybrid scholar-practitioners in management accounting; these double-hybrid management accountants (DHMAs) are true masters in management accounting, capable of practicing management accounting intelligently and responsibly. Table 2 provides a comparison of the profiles of a functionally oriented management accountant, business oriented accountant and a true master of management accounting. It provides a more vivid depiction of the profile of a double-hybrid management accountant.
Table 2: A comparison of the profiles of functionally oriented management accountants, business oriented accountants and true masters of management accounting

<table>
<thead>
<tr>
<th>Functionally oriented management accountants</th>
<th>Business oriented accountants (Hybrid management accountants)</th>
<th>True masters of management accounting (Double-hybrid management accountants)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Skill profile</strong></td>
<td><strong>Skill profile</strong></td>
<td><strong>Skill profile</strong></td>
</tr>
<tr>
<td>Specialized in accounting, especially</td>
<td>Professional knowledge in management accounting</td>
<td>Scholar-practitioner in management accounting</td>
</tr>
<tr>
<td>management accounting</td>
<td>Well versed in several other management disciplines</td>
<td>Knowledgeable in BOK portions 1 and 2</td>
</tr>
<tr>
<td></td>
<td>Knowledge in BOK portion 2</td>
<td>Knowledgeable in Critical Systems Thinking and Pluralism</td>
</tr>
<tr>
<td><strong>Reading habit</strong></td>
<td><strong>Reading habit</strong></td>
<td><strong>Reading habit</strong></td>
</tr>
<tr>
<td>Mainly read professional journals in</td>
<td>Read a broad range of professional journals and newspapers</td>
<td>Read a broad range of professional journals and newspapers</td>
</tr>
<tr>
<td>accounting</td>
<td></td>
<td>Read a broad range of academic journals and books on business and social</td>
</tr>
<tr>
<td></td>
<td></td>
<td>sciences topics.</td>
</tr>
<tr>
<td><strong>Typical formal education background</strong></td>
<td><strong>Typical formal education background</strong></td>
<td><strong>Typical formal education background</strong></td>
</tr>
<tr>
<td>An honours degree in Accounting</td>
<td>An honours degree in Accounting</td>
<td>An honours degree in Accounting</td>
</tr>
<tr>
<td>A full member with a recognized professional</td>
<td>A full member with a recognized professional accounting body</td>
<td>A full member with a recognized professional accounting body</td>
</tr>
<tr>
<td>accounting body</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A Master degree in Accounting</td>
<td>A Master of Business Administration degree</td>
<td>A Master of Business Administration degree</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Full members with professional bodies in non-accounting fields, e.g. Logistics,</td>
</tr>
</tbody>
</table>
Table 2 makes an attempt to illustrate the typical profiles of functionally oriented management accountants, hybrid management accountants and double-hybrid management accountants in an impressionistic style; the ideas as incorporated in Table 2 mainly came from the writer’s research works on scholar-practitioner (Ho, 2014c), management accounting, systems thinking, and personal professional development experience. Readers should not form the impression that the qualifications mentioned in Table 2 are the defining characteristics of these MA profiles. In short, a DHMA is a scholar practitioner in management accounting, whose professional development path is inspired by TTL of Flood and Romm (1996), as explained in this paper. Obviously, not all people involved in management accounting practices want to be double-hybrid management accountants; also, not all scholar-practitioners on MA are DHMAs, as they may not all embrace the notion of pluralism in Critical Systems Thinking.
Concluding remarks

The body of knowledge on double-hybrid management accounting needs to cover MA and other business disciplines at the theoretical and practice levels; it has the twin characteristics of being multi-theoretical and multi-disciplinary. The theoretical foundation for such a body of knowledge, as espoused by the writer, is Critical Systems Thinking, notably its pluralism principle.

Professional development effort to become a double-hybrid management accountant must be propelled by a passion for excellence in management accounting practices. The underlying motivator is the pursuit of an MA practitioner's aspiration of releasing human potential via MA practices. The professional development process for a double-hybrid management has to make use of a broad range of education and learning modes based on multi-disciplinary and multi-perspective thinking; in this respect, both the Enlightening Management Education approach (Ho, 2013b) and the managerial intellectual learning process framework (which covers the managerial intellectual learning capability-building mechanism, the managerial intellectual learning phases of (i) data management, (ii) absorbed reading, (iii) the MPSB knowledge compilation and (iv) practice-based intellectual learning) (Ho, 2014a) offer some relevant guidelines. For instance, the professional development process to become a double-hybrid management accountant is life-long, life-based and highly engaging; thus, it must be propelled by (i) learning motivators that occupy relatively high levels of the Abraham Maslow’s hierarchy of needs, e.g. esteem needs and self-actualization levels, (ii) mindfulness and theory-driven reflection, and (iii) personal resource management (Ho, 2014a). To be a DHMA is to be a scholar-practitioner in management accounting. Thus, the professional development process needs to take into consideration a number of factors (Ho, 2014c), i.e.:
A Research Note on why and how to develop double-hybrid management accountants (DHMAs)

(i) **supportive infrastructure**: the Internet, academic resources, education & mentoring, social network and industry support

(ii) **learning process & motivators**: writing, praxis, sharing, research, and teaching

(iii) **impacts on skills**: improved managerial skills, improved teaching skills, and improved intellectual skills

(iv) **professional identity**: be a scholar-practitioner

(v) **on personal well-being**: work-life balance, self-actualization, and employability

This brief paper should be able to inform those management accountants who need to conduct dissertation projects in their post-graduate studies by stressing the mindset and readings that they are required to study. By relating the TLL systems approach of Flood and Romm (1996) to MA BOK and MA practices, this paper encourages more cross-fertilization of ideas between the MA community and the Systems Thinking community; so far, such kind of academic work on cross-fertilization of ideas is relatively rare. In this respect, a related work is Ho (2014a) that recommends the intellectual competence of DHMA to be grounded on pluralism (Midgley, 1992) and Creative Holism (Jackson, 2003). [One can indeed consider this paper as a theoretical elaboration of the notion of DHMA first proposed in Ho (2014a).] In addition, the MPSB Framework, as portrayed in Table 1, could be employed to inform Triple Loop Learning applications in management accounting innovation initiatives in organizations; these innovative initiatives could, in turn, be objects of study in an Action Research or a Case Study Research on management accounting.

The intellectual exercise of synthesizing theories and concepts under the Unitary, Pluralist and Critical perspectives is a typical Multi-perspective, Systems-based (MPSB) Research exercise; nevertheless, the main ideas proposed in this paper on
DHMA, while new, need further research for verification and theoretical refinement.

BIBLIOGRAPHY:


innovativeness” Management Accounting Review 16: 157-177.


