



# Qualitative management accounting research: Assessing deliverables and relevance

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## ABSTRACT

This paper examines the positioning of qualitative research to date in the field of management accounting. It offers a critical reflection and an appraisal of its profile relative to the dominant positivist quantitative accounting research literature. In the accounting literature, management accounting research is arguably a leader in applying qualitative research methodologies. Drawing on both the management accounting and qualitative research methodology literatures, the paper critically evaluates key features of the qualitative tradition and the future trajectory of the qualitative contribution to management accounting research. The qualitative tradition emerges as contributing to the understanding and critiquing of management and accounting processes, as well as having the ability to address the concerns of practitioners and policymakers. Close researcher engagement with the field, a concern with process, embracing situational complexity, as well as critical and reflective understandings of organisational phenomena remain as hallmarks of the tradition.

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## 1. Qualitative management accounting research: assessing deliverables and relevance

Within the accounting research literature, management accounting has been the disciplinary subset most prone to employing qualitative research over more than two decades. While a large proportion of management accounting research has maintained a hypothetico-deductive positivist focus, the qualitative research community and its outputs have expanded and developed into a strong tradition internationally. Yet many in the accounting research community remain unaware of the now well established contribution made by the qualitative research literature. At the same time, this considerable corpus of research literature faces immediate challenges in moving towards more effective engagement with accounting policy and practice.

Quantitative management accounting research is now represented by a corpus of empirical work stretching back through more than 40 years of published accounting literature. Yet this contribution's quantum is somewhat belied by its limitations. While it has particularly focussed on predictive model building and testing, it has largely overlooked the importance of understanding and managing the implementation of management accounting and organisational processes, especially as its methodologies are not best fitted for examining the intricacies of such processes and their surrounding contexts. Furthermore the quantitative tradition has naturally prioritised what can be counted and measured, risking a failure to recognise

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that what can be counted is not always important, and what is important cannot always be counted. Some quantitative researchers, recognising these limitations, have at times also employed qualitative methods to inform their initial modelling or to commence some drilling down into the 'how' and 'why' questions raised by results of their statistical analyses.

The qualitative tradition in the accounting research literature has a tradition arguably dating back to the early 1900s, particularly escalating in the 1970s. It now stands as a major contributor to the accounting field in its own right, as well as offering contextualising, historical and contemporary explanatory complementarity to the quantitative management accounting tradition. Yet in many accounting research communities it still suffers marginalisation. This is no less the case in the management accounting tradition. This paper is particularly addressed to the qualitative accounting research community, while nonetheless offering curious quantitative researchers some insights into the qualitative perspective on management accounting. However to those emerging scholars contemplating the employment of qualitative methods in their research designs, this paper offers a critical exploration of the positioning and potential this tradition offers them.

This paper aims to critically reflect upon the role and future directions of qualitative research in the overall management accounting research tradition and agenda. Accordingly it offers a critical evaluation of its positioning and role relative to the still dominant positivist quantitative mode of management accounting research. This is conducted in the context of management accounting since it is the accounting sub-discipline in which qualitative research most frequently appears. To expedite this aim, it addresses the potential contributions of qualitative research to management accounting theory and practice knowledge. It also examines the multi-directional and reciprocal relationship between qualitative methodologies and theory, the close engagement between researcher and organisational actors in the field, and future management accounting research directions. For these purposes, the paper draws upon a range of published research literatures that include critical reviews of management accounting research, as well as qualitative research in accounting.

Building upon qualitative accounting researchers' shaping and interpretation of this tradition, the study critically assesses the tradition's features, its methodological trends and potential future research. Such exercises are critical to the ongoing development of the management accounting discipline. They offer a deeper understanding of the expanding routes available for theory building and practice development. To these ends, the paper first briefly rehearses the distinctiveness of the qualitative tradition and its potential deliverables. It then provides an overview of the qualitative management accounting research genre through its employment of field based case study research, its approaches to theorising and its management of credibility and reflexivity. A critique of the bridging to the quantitative tradition via mixed method research is followed by a discussion of management accounting scope and relevance, and then an outline of qualitative research contributions to the study of accounting and organisational change. Finally the paper addresses the challenges of policy and practice relevance and considers the future research trajectory.

## 2. The qualitative phenomenon

The time for defensiveness when presenting qualitative research in the international accounting community is long gone. Recent debates and discourses, even amongst the qualitative accounting research community, for example as appeared in a special issue of *Critical Perspectives on Accounting* on "The Future of Interpretive Accounting Research" in 2008 (Cooper, 2008), arguably exhibit residuals of uncertainty about role and contribution. Yet the tradition has produced a literature strongly endowed with a well developed methodological discourse, a theoretical richness and a wealth of empirical data. Apologetics and compromising acceptance of a support role to a supposed pre-eminent quantitative tradition offers little productive contribution to the management accounting literature or the future of qualitative scholarship.

In the ongoing battle for methodological recognition in the accounting research literature, we must not forget the distinctive features of the qualitative research tradition. Failure to rehearse and reflect upon this only undermines our ability to move beyond apologia and effectively claim our place in the sun. Too often we assume that the ground has already been thoroughly tilled and that everyone knows what we do. The fundamentals of our craft bear periodic revisiting and rehearsing both for those who are steeped in the tradition and for those new to it. It reminds us of who we are, what we do and why we do it. However for doctoral students, emerging scholars and quantitatively trained researchers who are new to the qualitative tradition, this critical reflection on qualitative methodology in the management accounting field is particularly important. It offers an introduction to the unique focuses and knowledge increments available through qualitative inquiry in management accounting, as well as warning of the debates, issues and limitations that inevitably accompany any such methodological tradition. Such reflections can provide a useful reference point for researchers' study designs, data collection and analysis approaches, and a guide and justification for qualitative researchers' understanding how better to (unapologetically) communicate and explain the unique contributions to knowledge that their findings can make.

Our tradition pursues issues of meaning and interpretation in the social world. We seek a holistic understanding and critique of lived experiences, social settings and behaviours, through researchers' engagement with the everyday. Management accounting's interaction with its institutional, organisational, economic, social, political and technological contexts move to the centre stage. Rich, contextualised understandings and critiques of management and accounting processes and structures are what we are about (Cassell and Symon, 2004; Covalesski and Dirsmith, 1990; Parker, 2003; Skinner et al., 2000). For the qualitative management accounting researcher, 'reality' is created by organisational actors' interaction with each other and their contextual environment. As Van Der Meer-Kooistra and Vosselman (2006) argue, qualitative research sets its sights on understanding how management accounting and control processes interact with, reflect and create specific organisational events, activities, and changes. This presents a more micro-organisational perspective when compared with the positivist

research agenda.<sup>1</sup> The latter focuses on constructing generalisable, predictive laws of behaviour (Parker, 2003). The former instead stresses the understanding and critique of process and context, recognising uniqueness and difference. Such observations are not new and for example were offered by Chua (1986) in her mid-1980s article in *The Accounting Review*. Yet over 20 years later, many accounting researchers and doctoral students remain unfamiliar these distinctive characteristics of the qualitative tradition.

Quantitative positivist researchers remain concerned with researcher independence, accounting neutrality, and analytical objectivity. The qualitative tradition adopts a position that ultimately *all* research is infused with culture, values, beliefs, stories, language, perception, cognition, ideology and politics. Management accounting's embedded and actioned values and meanings are all inducible from the field (Irvine and Gaffikin, 2006). Text and socially constructed reality are forever intertwined and represent the reflexive engagement between researchers and organisational actors. The multiple accounts and critiques they produce, offer an enhanced understanding of organisational control, change and management accounting processes in both general and unique settings (Alvesson and Skoldberg, 2000; Flick, 1979; Irvine and Gaffikin, 2006; Parker, 2003).

A hallmark of much qualitative research is its engagement with actors and their worlds at close quarters rather than research from a distance (Vaivio, 2008). This affords penetration and unpacking from the inside, organisational processes and the management accounting interface with such processes. This offers a pathway to a deeper understanding and application of management accounting in situations of organisational change<sup>2</sup> (Ahrens et al., 2008; Parker, 2003). It also allows the development of theory where there was none, the challenge to existing unsatisfactory theorisations, the critique of policy and practice, the rewriting of conventional wisdom, and the reconstruction of taken for granted histories. These are all primary strengths of the qualitative tradition which often pass by, forgotten or assumed but unstated. Of course qualitative research can also contribute more finely granulated studies of organisational management, control and accountability processes<sup>3</sup> that help us better understand how some positivist derived generalisations actually take place. That also permits us to identify where and in what ways the exception cases diverge from statistical generalisations. What may initially appear to be a micro-level set of issues can carry broader policy and practice implications (Ahrens et al., 2008). In addition, the unique, unusual and the outliers that qualitative studies sometimes unearth, may offer important insights of value to specific organisational and institutional settings (Merchant, 2008). These may either better explain the processes that produce the macro-relationships already identified in the literature, or call into question the foundations of behaviours and relationships that previously have been taken for granted.

To coin a now well worn phrase, qualitative research presents inconvenient challenges and 'truths'. It requires scholars to get out from behind their desk and connect with actors at the organisational coal-face (Parker, 2003). This invokes the new, the unexpected and the counter-intuitive that characterises live organisational and institutional settings. In this sense, as Modell and Humphrey (2008) argue, accounting research (and particularly the qualitative variety) should involve a sense of fun and excitement. This echoes sentiments expressed in the early 1990s, when Professor Tom Lee,<sup>4</sup> addressing a research seminar at the University of Alabama on the history of development of qualitative and critical research in accounting, challenged his audience: 'The only difference between you and ourselves as researchers, is that we have *fun!*' The fun is to be found in the messiness, unpredictability, and complexity of the research process as it diverges from the mythical formulations propounded by methodology textbooks (Modell and Humphrey, 2008). The lure is the prospect of what has often been termed 'rediscovering what we thought we already knew' (Parker, 2003, p. 27).

### 3. Into the field

For management accounting, the most frequent means of engagement with organisational processes and accounting practices has been the field based case study research genre. This has been most recently documented by Merchant and Van der Stede (2006). Their comprehensive study of published accounting research 1981–2004 revealed that field based case research has predominated in the management accounting area (over 80% of the field studies included in their sample).<sup>5</sup> This involves the researcher in direct contact with organisational settings, conducting in-depth research into actors and their contexts in their naturally occurring settings. Field research involves the application of multiple methods such as interviews, observations, and documentary analysis addressing real, live (rather than artificially constructed) settings and processes. The aim is to offer rich accounts and understandings of organisational practices (Ferreira and Merchant, 1992; Lee et al., 2007; Merchant and Van der Stede, 2006). Case studies may be framed as descriptive, illustrative, exploratory, or explanatory, or oftentimes a combination of these. They can also be framed as single, collective, comparative or layered (Parker, 2003; Stake, 2000; Scapens, 2004; Yin, 2003). Based upon the "involved" tradition of qualitative research, through direct engagement with the field, researchers can penetrate actors' socially constructed worlds, their cultures, thinking,

<sup>1</sup> Examples of such empirical qualitative studies can be found in Goddard and Powell (1994) and Umashev and Willett (2008).

<sup>2</sup> Examples of these types of studies can be found in Hoque and Alam (1999) and Andon et al. (2007).

<sup>3</sup> Examples of these types of studies can be found in Norris and O'Dwyer (2005) and Steen (2009).

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<sup>5</sup> Four journals in particular published the vast majority of these field based case study papers: *Accounting, Auditing & Accountability Journal*, *Accounting, Organizations and Society*, *European Accounting Review*, and *Management Accounting Research*.

language and behaviours. This affords the opportunity to distinguish the manifest from the latent, to understand situations historically and to experience the actors' worlds (Ahrens and Chapman, 2006; Parker, 2003).

Case studies have long been recognised as a potential adjunct to positivist research methods. They do this by either scoping the potential field of enquiry or unpacking potential meanings and motivations underlying broad statistical results. However they have also now been employed and recognised as stand-alone research contributors in themselves. Furthermore, they have moved beyond the neo-classical economics based view of accounting as a neutral, technicist phenomenon inhabiting an external, measurable tangible reality. Instead, management accounting case studies have increasingly been undertaken from a social constructionist perspective which contends that reality is inseparable from thought, language and social practices. From this perspective, accounting is seen to participate in the social construction of actors' realities which reflect complex processual interactions of social, political, and institutional (and economic) contexts. Thus field based case studies can now offer both interpretive and critical understandings of the social and institutional nature of organisational processes and management accounting practices (Hines, 1988, 1989, 1991; Laughlin, 2004; Lee et al., 2007; Parker, 2007; Scapens, 2004).

As the most commonly employed qualitative research methodology in management accounting, field based case study offers researchers the ability to develop rich, contextualised accounts of organisational and management accounting processes. On that foundation they can produce deeper understandings of organisational actors and their worlds. Such accounts and understandings permit the development of new concepts and relationships, and more informed theory. This allows the prospect of moving beyond questions of what happens in organisations to include how it happens, why observed phenomena occur in the ways they do and to investigate exception (from the norm) cases and minority behaviours<sup>6</sup> (Ferreira and Merchant, 1992; Merchant and Van der Stede, 2006; Parker, 2003).

Merchant and Van der Stede (2006) argue that much contemporary positivist accounting research focuses upon producing findings that can be statistically generalised across large populations. In contrast, they argue, practising managers and accountants may prefer evidence that focuses upon population subsets that can assist them in improving their specific organisational circumstances. This agenda, through its purposive samples and its contextualised case-based sites, the qualitative tradition is eminently suited to assist. Indeed a decade ago, Hopper (1999) argued the benefits of intensive management accounting case study research as offering longitudinally based insights into organisational, professional and social processes. These included development stages, turning points, as well as the uptake and abandonment of new ideas, methods and tools. In addition he highlighted the propensity of case study research to elucidate management accounting's ambiguity as a means of accommodating varied management behaviours, coping with organisational conflict and facilitating change

#### 4. Towards theorising

The development of the qualitative tradition in management accounting has gone hand in hand with the invocation of multi-theoretic explorations of management accounting in the field. As Hopper et al. (2001) observe, since the mid-1980s, British management accounting research has witnessed increasing attention to the emergence of new manufacturing technologies, changing work practices, shifting corporate governance structures, competitive strategies, global markets and operational structures. This has been facilitated by qualitative researchers' drawing upon an expanding array of theoretical perspectives from labour process theory, to Foucaultian, Habermasian, neo-institutional, political economy and more. This has allowed a rich spectrum of theoretical lenses to be applied, multiple layers of meaning to be unpacked, and incrementally additive understandings of practice to be progressively generated.<sup>7</sup> Such freedom and flexibility in scope of theories applied to empirical investigations has been a hallmark of the qualitative genre.

In her seminal paper on the nature and role of theory in qualitative management and accounting research, Llewelyn (2003) outlined an array of possibilities for conceptually framing research, extending well beyond the traditionally abstract schema typically recognised as 'theory'. The latter are represented as 'grand theories' such as those associated with Marx, Habermas, and Foucault, addressing the big picture schemes of society, culture, class and so on. Llewelyn points to a spectrum of theoretical contributions that can flow from qualitative research in management and accounting that can be triggered by examining metaphors (i.e. the forms of experience through which actors and researchers can engage and make sense of their world), differentiating aspects of experience into dualistic categories, developing and refining concepts induced from the field, and mapping how contexts surrounding processes and practices are organised. Thus the qualitative tradition in management accounting has a record of facilitating a rich array of theoretical perspectives and insights. These range from a focus upon micro-processes and their environment; to relationships between individuals, organisations and environments; to class, gender, power relations and resource distribution.

Indeed the qualitative tradition allows for the application of multiple theories to the examination and interpretation of any one research setting, providing an opportunity to learn incrementally more from each theoretical lens, even where their suppositions and interpretations may conflict. The value of this multi-theoretic approach has already been thoroughly debated and recognised amongst the accounting history research community internationally (Carnegie and Napier, 1996; Fleischman et al., 1996; Merino, 1998; Merino and Mayer, 1993; Miller et al., 1991). From the early 1990s, qualitative accounting research leaders began calling for an expansion of the accounting research paradigm to embrace a pluralisa-

<sup>6</sup> Examples of these types of studies can be found in Tsamenyi et al. (2006) and Modell (2009a, 2009b, 2009c).

<sup>7</sup> Examples of these types of studies can be found in Scapens and Roberts (1993) and Lukka (2007).

tion of methodologies and theoretical approaches. They celebrated and urged greater diversity. [Carnegie and Napier \(1996\)](#) pointed out that historians of different methodological and theoretical persuasions could identify the same set of facts and their chronology but produce different narratives and interpretations, all of potential value to our overall knowledge set. At the same time, advocates such as [Fleischman et al. \(1996\)](#) identified common research agendas across these various theoretical accounting schools. They included individual versus group action, the role of the state, accounting's objectivity and subjectivity, human action and social structure, and 'the other' (including gender, race, etc.). All of these they contended, potentially offered a richer menu of information and understanding. As [Merino \(1998\)](#) so cogently put the case, the employment of any one theory can only offer us a partial explanation of an observed phenomenon. She directly rejected the notion that to qualify as 'good' research, accounting research must become a caricature of science.

Three theorising characteristics arguably distinguish the qualitative from the positivist quantitative tradition. First is its recognition of accounting as constructing organisational reality rather than reflecting some independently pre-existing external objective reality. Second is its recognition that theory and theoretical insights can either inform empirical data collection and analysis, or emerge from that very process of qualitative data analysis. Third is its accommodation of multiple theoretical perspectives whereby events, processes and relationships observed in the field can be understood by reference to multiple theories, each providing differing but incremental insights into the whole ([Ahrens and Chapman, 2006](#); [Brignall and Ballantine, 2004](#); [Chua, 1988](#); [Covaleski and Dirsmith, 1990](#); [Modell, 2005](#)). Qualitative researchers' embracing of multi-theoretic approaches to management accounting contrasts with [Zimmerman's \(2001\)](#) lamenting managerial accounting researchers' failure to adopt a unifying economics-based theory to guide empirical management accounting research.

Qualitative research in management accounting has therefore demonstrated its facility for innovative and flexible methodological and theoretical insights into its central research questions. The theoretical perspectives applied, have ranged from naturalistic to radical, and have drawn upon a range of grand theories including such theories as New Institutional Sociology, Structuration theory, Foucaultian theory, and Actor Network theory ([Baxter and Chua, 2003](#); [Lowe, 2001](#)). Theory and data are held in a close reciprocal relationship that offers the researcher more than one avenue into unpacking hitherto hidden meanings. Such research ranges from exploring phenomena about which very little is known, evoking actors' informal theories, inductively developing theory from field data, to employing pre-existing theory to investigate phenomena and further refining existing theory as a result. All of these approaches to engaging theory allow the possibility of engaging management accounting theory and practice, with potential benefits to both ([Armstrong, 2008](#); [Irvine and Gaffikin, 2006](#); [Vaivio, 2008](#)).

Our pluralistic qualitative traditions with respect to both methodology and theorising challenges us to deliver a coherent set of messages re its 'deliverables' to researchers and practitioners outside this tradition ([Ahrens et al., 2008](#)). As [Merino \(1998\)](#) has argued, there is ample room for researchers of different theoretical persuasions to co-operatively engage in joint research on common data. Indeed we see all too few examples of this. One such example can be found in historical research undertaken by [Fleischman et al. \(1995\)](#). While there is always the risk that our research findings and conclusions can become fragmented by the range of theories being applied, the application of all possible theories simultaneously to one data set is a utopian dream—distant, desirable but rarely attainable. Nonetheless, as [Fleischman et al. \(1996\)](#) have persuasively argued, if researchers can reach out across their theoretical and methodological divides, and listen to and engage with each other, then there is some hope for us to better aggregate and accumulate the knowledge that our differing perspectives offer for future professional and societal change. It is a matter of two way communication.

## 5. Reflexivity and rigour: the old chestnuts

Any engagement with the qualitative tradition in the accounting discipline invariably prompts questions concerning reflexivity and 'rigour'. These are recurring themes. Compared with the quantitative tradition of assuming the neutral, independent researcher, the qualitative tradition embraces the researcher's close and oftentimes personal encounter with the research site and its members. This then requires attention to researchers' own reflexivity in the sense of their being sensitive to and explaining their own direct involvement with the research site actors and their own role in interpreting and creating meaning from the data they collect. For quantitative accounting researchers, 'rigour' is often employed in a general sense as a code for 'quantitative', and more specifically as a catch-all term that privileges their quantitative preoccupation with validity and reliability in experimental and statistical hypothesis testing research. The implied concern of the quantitative researcher is the ability to replicate empirical study results as they search for statistically generalisable recipes for policy and practice.

Turning to the issue of reflexivity, in contrast to the arguably mythical stereotype of the independent, neutral researcher, at least unconsciously assumed by the hypothetico-deductive positivist tradition, the qualitative tradition recognises and values varying degrees of engagement between researchers and actors in the field. [Scapens \(2004\)](#) offers five classifications of researcher engagement possibilities. As an outsider, the researcher relies on documentary sources, having no direct contact with actors in the field of study. This is often the approach adopted in historical research. As a visitor, the researcher repeatedly visits the field site(s), employing interview, observation and documentary evidence gathering methods. This is typical of field based case study research, for example. As a facilitator, the researcher becomes more directly involved in field site activities, assisting with issue exploration and diagnosis. Action research is a tradition that often fits into this classification. As a participant, the researcher may operate as a full working member of the organisation being studied, noting observations throughout the working period. As an actor, the researcher may play a leading role in key organisational activities, thereby having access to data on management accounting implementation and organisational change. Participant and actor roles fall within the ethnographic and participant observer traditions ([Scapens, 2004](#)).

The close engagement of researchers with actors opens a window into the inner worlds and workings and socially constructed meanings of organisations and groups that might otherwise be inaccessible or at best opaque to the traditional positivist researcher. They lead to insider accounts of organisational and management accounting processes *and* to insider accounts of the researcher's own on-site experiences. Such researchers are no longer pursuing the mythical detached observer role, but see themselves as a research instrument, directly engaged in the field, interacting with actors and sharing in the construction of their stories. Together therefore, the researcher and actors effectively jointly construct pictures and understandings of phenomena in the field. This requires researchers to recognise and continually reflect upon their role, their ontological and epistemological assumptions, and relations with actors. Both researcher and actors are affected by the research process. Researchers must be conscious of the changing degrees of distance between themselves and actors, the extent to which the analytical findings being generated are reflecting their and actors' world views, the degree to which their conclusions reflect actors' implicit everyday theories or broader based theories of which actors are unaware, and the potential for their questions, observations and findings to invoke a hermeneutic circle whereby the actors' beliefs and actions are progressively changed by the research process itself (Alvesson and Skoldberg, 2000; Covaleski and Dirsmith, 1990; Flick, 1979; Glesne, 1999; Irvine and Gaffikin, 2006; Lee and Humphrey, 2006; Willig, 2001). Thus in contrast to the reification of researcher 'independence' by the quantitative tradition, the qualitative tradition pursues close engagement of researchers with actors and their surroundings as a doorway to inner worlds otherwise unavailable to traditional quantitative researchers. Instead of abstracting from organisational complexity, the qualitative researcher seeks it out and unpacks it.

With respect to quantitative researchers' code of 'rigour', in addition to their pursuit of researcher independence and neutrality, positivist quantitative researchers place high value upon validity and reliability, and hence replicability of empirical evidence and resultant findings. The generic 'rigour' or 'scientific rigour' label represents a code for branding qualitative research as non-quantitative, and by inference, not valid and hence excluded from publication in some journals (Humphrey, 2008). Given the differing orientation and types of knowledge contribution sought by qualitative researchers, the strictly quantitative notions of validity and reliability are not relevant to the assessment of qualitative research methods and findings. Qualitative research aims towards *credible* accounts of organisational and management accounting processes and understandings. It treats the issue of credibility in terms of the central research questions being addressed, the types of data being collected, and research methods employed. The fundamental tests to be met are whether the accounts rendered are convincing: in the sense of being authentic, plausible, and convincingly drawn. An account is authentic if it reveals evidence of the researcher having been in the field and experienced the events and processes studied. It is plausible if its findings and arguments make logical sense to the reader. Finally it is convincing if it offers possibilities for augmenting knowledge and practice, addresses organisational and accounting issues, offers a sense of usefulness to management accounting researchers and practitioners, and carries a 'ring of truth' (Baxter and Chua, 2008). More recently, Lukka and Modell (2010) have offered further strategies for attempting to enhance the validity of interpretive management accounting research, through addressing the authenticity of research findings and the plausibility of associated explanations. In part this is to be achieved through thick explanations that are sourced in the lifeworlds of actors being studied and through abduction—whereby the researcher develops theoretically informed explanations drawing upon available theoretical and empirical knowledge. This approach aims to validate qualitative explanations by offering rich, contextually sensitive emic understandings and advancing plausible theoretically informed etic explanations.

Hence in terms of reflexivity and rigour, the response to the quantitative critique of the qualitative tradition is that the qualitative researcher inhabits a different domain, embracing and becoming involved in the world of the researched (rather than seeking to be removed and independent), and seeking to produce credible accounts and interpretations (rather than assuring replicability through notions of validity and reliability). The qualitative research mission and agenda is different, in that its focus and outcomes privilege critique, theory development, uniqueness and context. While not rejecting notions of replicability where they can be delivered, our greater concern is with identifying and unpacking the unique and the different. On these grounds we embrace what the quantitative tradition avoids, and explain and evaluate our research in different terms.

Scapens (2004) argues that the focus for assessing quality of research conducted in the qualitative traditions must be squarely upon good research design and suitably conducted data collection and analysis procedures, the degree to which findings reflect the context from which they are drawn, and the degree to which arguments are supported by evidence drawn from multiple sources. Thus, as argued by Healy and Perry (2000), the quality of research conducted in the qualitative tradition should be judged on its own ontological and epistemological terms. As such, different labels such as credibility, confirmability, trustworthiness, consistency or dependability, and applicability or transferability are more appropriate (Golafshani, 2003; Lincoln and Guba, 1985; Patton, 2002). Some research studies attempt to build a bridge across these concerns with validity, reliability and credibility, by advocating a greater rapport between the qualitative and quantitative traditions. While it holds intrinsic appeal, it also carries concomitant dangers. It is to this question that the discussion now turns.

## 6. The quantitative liaison

Qualitative research in accounting still operates in an accounting research world dominated by hypothetico-deductive quantitative methodologies that essentially are reified as 'hard', factual and objective, consonant with the accounting world of numbers. Indeed the dominant methodological tradition is replete with symbolism! First it reflects contemporary govern-

ment, corporate and societal obsessions with measurement, prediction, outputs (never mind the process) and performance quantification. Second it attempts to identify itself with the so-called 'scientific' tradition and status of the natural sciences. Third it embodies a social perception in many countries that mathematical and statistical analysis and techniques denote superior intellectual ability and accomplishment. Fourth, it arguably indicates a still dominant 'macho' approach to doing business and to accounting profession leadership style. The degree and manner of any qualitative research liaison with the quantitative tradition therefore needs to be approached with considerable caution.

Qualitative research stands as a now well developed armoury in the management accounting discipline. Researchers continue to advocate the application of sustained field research as the premier means of exploring and holistically understanding management accounting processes and their contexts—historical, social, cultural, institutional, political, and economic. This is an essential means of penetrating formal systems and processes to unpack the informal, implicit, embedded motivations and behaviours that lie beneath the surface of formal accounting and control systems (Drury and Tayles, 1995; McMann and Nanni, 1995; Merchant and Van der Stede, 2006; Otley, 2008). In the light of the qualitative contribution, leading management accounting researchers have been advocating the application of both qualitative and quantitative traditions, now more frequently referred to as mixed methods. This allows the possibility of developing specific contextually grounded knowledge that can then be further explored for its generalisability across populations, for exploring the unique and unexpected findings that can emerge from quantitative studies, and for drilling down beneath general statistical survey findings for a deeper understanding of the complex situational contexts, processes and relationships that underlie them (Hopper et al., 2001; Langfield-Smith, 1997; Otley, 2008; Vaivio, 2008). As Willmott (2008) has argued, in this respect the way forward may lie in greater recourse to teams of quantitative and qualitative researchers (and even involving practitioners) addressing topics of shared interest which may better yield to these combined research traditions.

Despite this prospect of rapport between the qualitative and quantitative traditions, significant challenges lie in the path of the would-be pioneers. Some of these emanate from the methodological implementation process itself, while others lie in the broader research environment context. From the standpoint of the methodological process, first, the solo researcher may be better versed in the epistemology and methods of one of the methodological traditions, be it qualitative or quantitative. Second, for joint researchers the task of developing and managing a team of cross disciplinary researchers is not to be underestimated. Hurdles include agreement on project design and qualitative/quantitative emphasis, project leadership, and resourcing across participating researchers' institutions. Third, there is always the risk that within a mixed methods project, the quantitative element will be consciously or unconsciously privileged as the 'automatically' superior research technology, to the detriment of the study's focus and contribution to knowledge. From the standpoint of the broader research environment, first, mixed method studies face the challenge of inbuilt prejudice against interdisciplinary research encouraged by the increasing trend in national government and university journal ranking and research funding systems which privilege single disciplinary studies and their publication in single discipline journals. Second, in many accounting journals there is still the tendency for journal editors and reviewers to more often require quantitative triangulation of qualitative study results than seeking qualitative interpretations of quantitative study results. Third, many accounting research journal editors and their chosen reviewers still discriminate or remain intransigently resistant to accepting papers containing qualitative evidence. Fourth, any major trend towards the uptake of mixed methods may add to existing pressures still posed by the quantitative dominance of the accounting discipline, thereby increasing discriminatory pressure against the distinctly qualitative study through which scholars can pursue creative approaches to investigation and reflection, compared with the more programmed methodologies of the quantitative tradition. So for scholars considering their methodological options, there are important factors to be weighed and managed.

Most recently the accounting research literature has witnessed the emergence of methodological papers offering philosophical analyses and theoretical approaches to bridging the qualitative–quantitative divide. For example Kakkuri-Knuuttila et al. (2008) tackle the subjective/objective dichotomy in social science research, aiming to deliver conceptual tools that allow qualitative interpretive studies to articulate their findings and knowledge contribution more precisely. To do this, they try to articulate similarity or commonality between the subjectivist features of interpretive research and more objectivist approaches, contending that interpretive studies encompass both subjectivist and objectivist characteristics. While recognising that Burrell and Morgan's (1979) championing of the incommensurability of research paradigms was designed to challenge the dominant functionalist research orthodoxy, they appear to argue for the coexistence of elements traditionally identified with both qualitative and quantitative traditions in the same qualitative study. Their interpretation of emic and etic perspectives and their application in qualitative research leads them to conclude that "an interpretive study without the mobilisation of the objectivist dimension is bound to be viewed as a relatively uninteresting descriptive summation of interpretations developed by the examined actors". In response, Ahrens (2008, p. 292) argues that interpretive management accounting research includes both subjectivist and objectivist characteristics whereby "social reality emerges from subjective understandings and is objectified through interaction" and that this has been an established feature of their research.

In similar vein, Modell (2009a, 2009b, 2009c), in lamenting the lack of rapport between the qualitative and quantitative paradigms, advocates a critical realist approach to management accounting research, embracing a form of modified triangulation as one pathway to bridging the fragmentation between these competing paradigms. He concludes that actual research practices may often combine functionalist and interpretivist theories and paradigms and that a critical realist approach may offer a way forward in the pragmatist tradition of mixed methods research. Nonetheless he admits that this style of qualitative compromise still risks being rejected by North American inspired political and institutional barriers to pluralistic

research methodologies. Lukka and Modell's (2010) paper on validation, referenced in the previous section of this paper might be open to criticism by some as taking this compromise agenda further by attempting to develop pragmatist epistemology based validations of management accounting case study explanations. They see the need for validating qualitative management accounting research as an imminent 'crisis of validity'. In typifying qualitative research as privileging *describing* social phenomena and *understanding* meanings, and despite recognising that many in the qualitative tradition are already comfortable with the style and level of *explanations* it produces, they aim to better validate qualitative explanations. While these particular authors might dissent from this view, any attempts to translate qualitative research and its methodologies into designs and concepts potentially more acceptable to the quantitative tradition, ostensibly represents a qualitative researcher attempt at rapprochement to which there are no apparent signs of the quantitative research community responding in like manner. If that proves to be the case, the qualitative tradition risks putting itself in the position of attempting to re-interpret validity in quantitative terms and again aiming to translate the qualitative tradition into language acceptable to a dominant quantitative camp.

The advocacy by some qualitative researchers for greater rapport (or even compromise) with the quantitative paradigm is based upon arguments for moderating a number of research risks. These include a unitary research paradigm preoccupation that may leave important research questions unaddressed and unanswered, academic elites who may block any movement outside their single preferred paradigm, and dominant research communities suppressing competing paradigm research findings of potential societal importance (Lukka, 2010; Malmi, 2010; Lukka and Modell, 2010). Nonetheless it is arguable that this advocacy of qualitative–quantitative rapport smacks of one-sided compromise, even acknowledged by its proponents. Modell (2010) acknowledges that the barriers to mixed methods research are predominantly erected by the 'mainstream' quantitative economics based accounting research tradition. Lukka (2010, p. 112) too, acknowledges that despite its multiple paradigms, the accounting discipline is being dominated by the functionalist economics-based tradition which is undermining research agendas and limiting 'the scope of intellectual activity in accounting research'. So Modell (2010, p. 127) holds out a form of olive branch through mixed methods research to "test" how far 'mainstream' researchers are prepared to go". The problem in this is that arguably the quantitative accounting research community is not listening and certainly not engaging in similar self-reflection with respect to its relationship with the qualitative tradition.

This romance with objectivising qualitative research in search of 'precision' and greater acceptance by the quantitative research community is fraught with dangers. It ignores a raft of qualitative methodological traditions that offer entirely unique stand-alone contributions to knowledge. It presumes that a semblance of so-called (but highly debatable) quantitative 'precision' is desirable and achievable by either tradition. It requires amendment and compromise by the qualitative camp, in deference to the presumed methodological superiority of the quantitative camp. Finally it advocates greater methodological self-understanding in the qualitative community. Yet as just observed above, the quantitative camp shows no signs of being prepared to engage in comparable methodological reflection. This paper is not alone in its critique of a one-sided rapport with the quantitative tradition. Such reservation is shared by many in the interpretive and critical accounting research community (Modell, 2010).

Despite Lukka's (2010) concerns about research paradigm tribalism, any rush to establish rapport with the quantitative tradition risks marginalising the opportunity for the qualitative 'tribe' to celebrate its uniqueness in both identity and contribution to knowledge. Doubtless the abovementioned researchers would disagree and it is on this point that we must recognise that such debates become largely a matter of opinion. The warning being sounded here is that any enthusiasm for mixed methods research, and any attempts to bridge the quantitative–qualitative conceptual and terminological divide must be constrained by an understanding of the quite different research agendas and contributions that each of the two traditions aims to deliver. The risk of attempts to translate qualitative research concepts and terms into a bridge across the river to the quantitative camp, is that the uniqueness of the potential qualitative knowledge contribution is at first ignored and subsequently jettisoned. The bridging exercise also arguably assumes priority and superiority of the quantitative research agenda and methodology, whether its advocates admit to this or not. The risk of devalued and diminished qualitative research is therefore arguably present.

As with any methodological discourse in accounting, qualitative researchers can run the risk of obsessive concern with methodological issues to the potential detriment of their attention to other dimensions of the research process and its intended outcomes. Otherwise they themselves remain open to the risk of goal displacement, whereby the means of research become ends in themselves. So they also need to be mindful of the scope and potential functionality of their particular styles of inquiry. This deserves further reflection in the following section.

## 7. Questions of scope and relevance

The array of issues being addressed by contemporary management accounting research is considerable. Traditional concerns with issues such as cost allocation, behavioural dimensions of the budgeting process, and cost management remain ongoing. Compared to the earlier operational focus, since the 1980s other more strategic performance areas of focus have now also loomed large in the management accounting research literature. These have included management control system design and implementation, performance evaluation and reward systems, strategic management accounting, and management accounting change (Brignall and Ballantine, 2004; Busco et al., 2007; Hopper, 1999; Hopper et al., 2001; Ittner and Larcker, 2001; Langfield-Smith, 1997, 2008; Van Veen-Dirks, 2005). Management control system design and implementation research has investigated management accounting for lean and flexible manufacturing, as well as for innovative



approaches to production and inventory control; and matching controls to competition, organisational design and manager decision-making (Hopper et al., 2001; Ittner and Larcker, 2001; Langfield-Smith, 1997; Van Veen-Dirks, 2005). Performance evaluation and reward system research has included attention to issues such as choice of performance measures, the use made by managers of management accounting systems within these processes, their relationship to organisational strategy, performance measures and compensation plans, and the impact of formal evaluations of performance against organisational objectives and plans (Hopper et al., 2001; Ittner and Larcker, 2001; Langfield-Smith, 1997; Van Veen-Dirks, 2005).

Strategic management accounting has attracted considerable attention, particularly with respect to the relationships of organisational and business unit objectives and strategic choices to the organisation's management accounting and control system. In other words, researchers have attempted to identify the forms of management control system that suit particular strategy types (Brignall and Ballantine, 2004; Ittner and Larcker, 2001; Langfield-Smith, 1997). Overarching all of the above subject areas has been the emerging issue of management accounting in a context of organisational change. This has embodied research into how and why management accounting changes in response to organisational change and/or acts as a driver of organisational change; the variant manifestations of management accounting innovations such as activity based costing, balanced scorecard, just-in-time, and the like; the homogeneity of management accounting practices compared with the heterogeneity of their implementation; and the changing identities and roles of management accountants (Busco et al., 2007; Hopper, 1999; Yazdifar and Tsamenyi, 2005).

While management accounting research has blossomed through its expanding subject areas, supporting research conferences, research granting bodies, and refereed research journals, the question as to its identity, role and relevance in organisational practice remains a matter of debate and potential concern. For example, Langfield-Smith's (2008) comprehensive review of the strategic management accounting field, reveals that although impacting on business thinking and language, the term 'strategic management accounting' and its associated techniques have not been widely adopted in practice. While remaining primarily as an academic preoccupation and consultants' selling point, aspects of strategic management accounting do occur within organisations but are not necessarily identified as such and without automatically involving management accountants. Otley (2008) takes a similar view, pointing out that while the past 20 years have witnessed more innovations in management accounting than the previous 50 years, some of these are simply 'old wine in new bottles'. Furthermore he remarks on the declining use of the professional nomenclature 'management accountant' in practice, with managers and other specialists taking over some of the roles formerly attributed to management accountants.

## 8. Qualitative findings on change

One of the major subject areas within management accounting that qualitative researchers have addressed has been that of management accounting and organisational change. Baxter and Chua (2003), in reviewing 'alternative' management accounting research<sup>8</sup> found that such studies pointed to 'the improbability of purposeful and predictable change' (Baxter and Chua, 2003, p. 105). Instead, the empirical studies they reviewed, pointed to the development of organisational accounting practices failing to exhibit well engineered and progressive patterns of change and development. They cited a number of studies that found accounting and change to be 'uncomfortable bed-fellows in practice' (Baxter and Chua, 2003, p. 106). Nevertheless they saw alternative management accounting research as offering distinctive contributions to knowledge about change including the impact upon management accounting change of changing social, cultural, political and economic conditions, the production of unpredictable management accounting change patterns by institutional conflicts and instability, and the importance of cultural changes to the effective redesign and reconstruction of management accounting techniques and practices. They concluded that accounting change is non-linear, unpredictable, uncontrollable and involves much more than simply technical change. Scapens (2006), in reflecting upon his lengthy career as a leading management accounting researcher, highlights the management accounting research community's growing concern to *understand* management accounting practices. For him, case studies and in-depth interviews supported by theoretical diversity have been a vital pathway in this pursuit. Similarly Ahrens and Chapman (2006) advocate the qualitative approach's suitability for penetrating actors' interpretations and practices in organisations' technical and political processes. They cite qualitative research studies as moving beyond simple statements about relationships between variables, instead flexibly responding to inductive insights from field data, and by arranging, analysing and categorising it, often challenging conventional wisdom about management accounting.

With respect to theoretical diversity, qualitative researchers have delivered a raft of different and innovative theoretical perspectives through which management accounting, and management accounting change in particular, have been rediscovered and re-evaluated. Each of these theoretical 'lenses' has offered unique and varied ways of seeing, understanding and critiquing management accounting practices as contextually grounded phenomena, replete with multiple dimensions and characteristics. The array of theoretical lenses through which empirical qualitative research has questioned and reinterpreted management accounting practice and change have included neo-institutional theory, contingency theory, Giddens' structuration theory, actor network theory, labour process theory, Latourian theory, Foucauldian theory, grounded theory, and the naturalistic school of thought (Baxter and Chua, 2003; Stringer, 2007). In more recent qualitative empirical management accounting studies of change, institutional theory has loomed particularly large as an informing framework (e.g.

<sup>8</sup> Their definition encompassed research that draws on non-positivistic strands of social theory.

Guerreiro et al., 2006; Järvenpää, 2009; Nor-Aziah and Scapens, 2007; Siti-Nabiha and Scapens, 2005; Vaivio, 1999; Van der Steen, 2009; Vámosi, 2000).

Qualitative studies of management accounting and change since the 1990s have produced a range of unique understandings and contributions to knowledge in this field. Typical are studies by Cobb et al. (1995), Vámosi (2000) and Järvenpää (2009). They focussed particularly on external coercive pressures for change which range from changes in national economic systems, to changes in financial and reporting regulation, to new competitors, information technology changes, financial and market downturns etc. These studies reveal that some dimensions of management accounting functions and practices may change in response to these external pressures, but some dimensions do not. Thus new accounting technologies may be introduced while others are resisted or stalled or never implemented due to a complex interrelationship between external forces and internal organisational factors. Indeed some calculative practices survive such periods virtually unchanged. Internal traditional management and accounting attitudes, histories of interpretation and patterns of behaviour are found to often be perpetuated, even in the face of major external pressures for change.

What of internal drivers of change? Scapens (2006, p. 20), in reviewing his own research experience, posts the warning that particularly from a new institutional sociology perspective, “Attempts to introduce new management accounting systems and techniques, without careful consideration of the prevailing institutions within the organisation, is likely to encounter resistance”. As found by abovementioned studies of external pressures for change, Vaivio (1999) found that external influences operate in conjunction with (or are moderated by) internal organisational conditions. Thus externally sponsored changes could be instigated but then due to internal normative conditions and attitudes become almost snuffed out, lie dormant and then be rediscovered and reinvigorated by internal change agents. The unpredictability of management accounting change success is further suggested by Marginson (2009) whose study revealed the pivotal role of normative values that drive managers decisions. However these values appear to variously both promote and hinder change. Ansari and Bell's (2009) research also points to this crucial role of organisational members' values in communicating and enacting change. Thus qualitative research has revealed a complex and dynamic relationship between external and internal factors in the process of management accounting change, producing dynamic and unpredictable patterns of implementation, stalling, uptake and failure.

Such studies as referred to above point to the need for a more developed understanding of factors that inhibit or prevent management accounting change. Kasurinen (2002) empirically investigated them and categorised them as confusers (e.g. gaps between division and business unit management goals, project uncertainty), frustrators (e.g. changes not reflecting local level needs, business unit managers' preference for operational measures rather than strategic performance evaluation), and delayers (e.g. lack of clearly articulated strategies, data collection problems). Further inhibitors of management accounting change have been identified by Nor-Aziah and Scapens (2007) in the shape of persistent institutionalised ways of thinking, contradictions in top management or other stakeholder demands (e.g. greater efficiency and improved services), lack of trust between managers and accountants, and shifting power relations between key stakeholders. The study by Siti-Nabiha and Scapens (2005) also pointed to institutional allegiances to established processes as a major source of resistance to change, and additionally identified causes of change resistance through confusion about how management accounting measures would be used, conflict between the competing interests of organisational groups, employee concerns about resulting job security, criticisms of management accounting measures' failure to reflect complexity of organisational roles and activities, and managers untrained in accounting measurement and evaluation systems. These forms of change resistance are typified by Van der Steen (2009) as contributing to inertia that yet again makes the outcomes of management accounting change unpredictable. His study found that two major sources of inertia are conflicts between the intended purpose of the changes and managers' perceived self-interest, and the interpretive ambiguity involved in new rules and processes. Thus management accounting change is revealed by these qualitative studies to be significantly governed by prior institutionalised patterns of thinking, the self-interests of key groups within the organisation, the degree of alignment between organisational strategies and local business unit interests, and perceived contradictions between change intentions and actual top management demands. Importantly, such qualitative studies have identified the persistence of historical mentalities and traditional patterns of thinking within organisations to persist in the face of management accounting change and to significantly affect the pattern of change and stability experienced and ultimately achieved (Cobb et al., 1995; Nyland et al., 2009; Vámosi, 2000).

So what does the pattern and impact of management accounting change look like when it is observed in the field by qualitative researchers? Formally introduced changes are met with various internal organisational responses, particularly influenced by their degree of resonance with already existing informal values and practices. That resonance, or lack thereof, produces highly variant outcomes that range from total rejection of the management accounting changes, to predominantly successful implementation. These are revealed by qualitative field studies as for example provided by Guerreiro et al. (2006) whose study of management accounting change introduction in a banking organisation found that habits gradually became widely accepted routines which ultimately became institutionalised as accepted changes, although some originally initiated management routines were not fully accepted in some sections of the organisation. Nyland et al.'s (2009) study of hospital organisations also found that management control reforms experienced some successful implementation as originally intended, but other expectations were only partly realised and the impacts of the change in some respects produced the opposite outcomes to those that were originally planned. Thus, as Siti-Nabiha and Scapens (2005) also found, attempts at management accounting change can result in simultaneous outcomes of stability and change, with some changes being institutionalised while others remain ceremonial only, decoupled from real informal practice. At the other extreme, Wahyudi's (2009) study of control system change in a university business school found that because the changes contravened the

cultural norms within the organisation, they alienated organisation members and had no impact on management decision making and behaviour. Indeed this had a dysfunctional impact on organisational services, disrupted managerial processes and was replaced by an informal relationship based management control system. Similarly Norhayati and Siti-Nabiha's (2009) field study of performance management system change in a government owned business enterprise found that the new formal system became decoupled from the traditional modes of performance management which persisted unchanged.

So qualitative empirical research into management accounting and organisational change offers unique and otherwise inaccessible contributions to knowledge in the management accounting field. The considerable corpus of this research now suggests that quantitative attempts to map variables and relationships for purposes of management accounting change in organisations is a task fraught with uncertainty. Change observed in qualitative studies almost universally takes complex and unpredictable routes through the organisation and over time. External forces for change are variously facilitated, moderated or defeated by internal institutional dynamics. Management accounting technical changes risk becoming decoupled from actual organisational routines and practices or rejected entirely unless their design and implementation take account of historical organisational practices and sensitivities, strategic fit, resonance with organisational culture, and local organisational subunit perceptions and needs. From qualitative empirical research the outcomes of management accounting change invariably emerges as a fusion of originally intended formal changes and unintended informally maintained routines and practices.

## 9. Research, policy and practice

Having presented the case for qualitative research contributions to management accounting knowledge, the question then arises as to the contemporary relationship between management accounting research and practice. An inconsistency between management accounting research literature and practice is pointed to by Nixon and Burns (2005), for example with respect to evolving approaches to strategy and its implementation. They also identify a developing gap between the management accounting control literature and broader developments in the control related literatures of strategic management, organisation structure, corporate governance, risk management, and human resource management. As in other fields of accounting, Hopper et al. (2001) have argued that the majority of management accounting researchers have largely been content to observe and theorise rather than to directly engage in practical innovation and its application. Across both quantitative and qualitative traditions, researchers have been largely content to observe 'what is' in preference to investigating what could or should be possible, preferring instead to offer critiques and diagnoses of what has already taken place (Ahrens et al., 2008; Parker, 2008). Some studies in both methodological traditions have engaged in aspects of normative prescriptions for enhancing performance, but most have been content to draw a line at interpretation, explanation or prediction based on current practice.

The research-practice disconnect has been explained by some researchers in terms of academics' marginal role in professional accounting policy making and the academic research traditions and associated rewards that militate against this (Hopper et al., 2001). Kasanen et al. (1993) have argued that very few management accounting research studies produce solutions to explicit organisational problems because their underpinning natural and social science philosophies exclude such applied problem solving and because such solutions draw researchers into confidential consulting relationships with the subject organisation(s). Further drivers of this research-practice disconnect can be found in the agendas of business school deans whose managerial interests must be satisfied by academic researchers under their jurisdiction (Ahrens et al., 2008; Willmott, 2008). Their interests are often focussed upon research key performance indicators (KPIs) that include monetary value of research grants won, number and speed of successful doctoral student completions and crucially for this discussion, number of publications in highly rated journals. Journal ratings are reputationally based without necessarily reflecting usage or value in use. Consistently top rated journals in, for example, UK and Australian academic surveys and rankings of accounting journals, are largely economics based journals that demonstrably do not publish qualitative research (Guthrie et al., 2002; Merchant, 2010). Thus in terms of practice connection and relevance, the qualitative researcher arguably faces two glass ceilings: trying to penetrate highly esteemed journals many of which prefer quantitative positivist studies focussed upon building and testing predictive models of 'what is', and additionally conforming to a similar convention in journals publishing qualitative research that favour studies drawing the line at interpreting, critiquing and theorising processes of 'what is'. Thus academics have become largely institutionalised into designing and writing studies that fit a template that largely precludes the investigation, formulation and implementation of *potential* accounting policy and practice.

Historically through the 20th century, innovations in management accounting practice have largely been initiated and led by accounting practitioners and consultants. Behavioural budgeting research has had some broadening impact on the education of accountants in budgetary management, although Parker's (2002) study suggests that the sizeable corpus of behavioural accounting research has had only minor recognition in the management accounting textbooks of today. Kasanen et al. (1993) also point to standard cost variance analysis, Return on Investment, discounted cash flow and zero base budgeting as management accounting innovations developed by consultants and practitioners, with academic papers following behind. So management accounting researchers, emerging in the 1960s, have largely been *followers* of practice. This has cast them in a role of transcribers, critics and proselytisers. Such roles have exploited their ability to deepen understandings of which management accounting innovations and developments work and do not work, and under what conditions. They have also offered critiques of practice, provided perspective on practice history, built foundations for professional practitioner education and the like. Where management accounting research has arguably failed in its role and potential impact on

society, has been when it has focussed purely upon successively building upon prior research studies that through their particular assumptions, exclusions and modelling approaches, have become disconnected from the world of organisations and professional practice (Ittner and Larcker, 2001; Merchant and Van der Stede, 2006; Otley, 2008; Vaivio, 2008).

The question then remains as to just what type and level of contribution to policy and practice, qualitative research can most appropriately aspire. Where should its research contribution focus lie? Researchers' views on such a question will inevitably be divided. Arguably the qualitative researcher is best fitted for investigating, critiquing and illuminating the deeper level organisational, accountability and contextual interface issues. Given the array of constituent methodologies and theorisations characteristic of the qualitative tradition, it is best placed to tackle major underlying agendas and questions, unorthodox processes, and neglected stakeholders. We can exploit our ability to engage and contextualise the field at close quarters to develop concepts, principles, patterns and theories that *do* offer wider resonance and applicability to more than one organisation and more than one accounting process. Critique of current practice and construction of new theories, frameworks, and practices are both eligible for this research agenda.

A further question arises. Is the qualitative researcher's role one of changing the thinking of policymakers, or in today's KPI focussed organisations, offering more tangible deliverables? The choice may not be that stark. Given the qualitative focus upon deeper level understanding, interpretation and critique of accounting and organisational processes, it can deliver new thinking, concepts and frameworks. At times these may contribute to major shifts in organisational and professional attitudes and behaviours by virtue of research that breaks people out of their accustomed patterns of thinking and their conventional wisdom. In this way, qualitative researchers can make a contribution to thought leadership at the more profound levels to which their tradition is best suited. Their deliverables may be the *foundations* they build for policy change and development.

In addition there remains the challenge of addressing the present and future practitioners of the accounting discipline. Acquainting them with the products of qualitative research offers the prospect of sensitising them to a more holistic appreciation of organisational and environmental context and complexity. Further there is a role for challenging the uncritical embracing of professional conventional wisdom and slavishly adhering to its rules and techniques. In addition the qualitative contribution can assist in dissuading them from the pursuit of simplistic unitary solutions to organisational and accounting issues which a predominantly quantitative education can encourage. Instead an exposure to the qualitative tradition can reveal the multiple interpretations and social constructions which various stakeholders apply to accounting scenarios and processes. In addition to putting our research and its findings into the published research domain, and despite the pressures and rewards for terminating the research effort at that point, reaching out to the professional community and effecting change requires a broader suite of strategies. These range from contributions to research-practitioner bridge journals, professional and business journals, practitioner oriented books and reports, profession, business and government conferences and seminars, and as many other avenues of engagement as may be identified and practicable. If we are serious about engagement and change, it is in these areas that the translation of the qualitative focus and findings must achieve greater exposure, despite today's academic resource, time and incentives constraints. This issue will be revisited at the conclusion of the next section.

In suggesting an important role for qualitative research in shaping the future of management accounting policy and practice, this paper offers two important supporting arguments. First, as accounting historians are careful to assert, our research studies contemporary and historical phenomena with a view to understanding and critiquing what has been done and is being done. This can then be offered as a foundation for policymakers and decision-makers faced with making choices about the future. Our research informs judgements that carry future implications. Second, qualitative research, privileges attention to environmental context: social, institutional, political, economic, technological, and regulatory. Consequently it contextualises its findings and conclusions, thereby offering potentially important inputs to future policy and practice decisions that are inevitably contextually conditioned. These are the connections between past, present and future that qualitative research offers.

## 10. A qualitative research trajectory

Since the early decades of the 20th century, management accounting practice and research has undergone significant shifts and trends. The 1930s through the 1950s saw a predominant interest in costing and budgeting systems development, followed in the 1960s by a greater focus on accounting information for management planning and control. The 1980s ushered in a shift in emphasis to the search for management accounting for waste reduction, quality enhancement and strategic cost management. This was followed in the 1990s by the development of management accounting systems for enhancing organisation's strategic accomplishment and value creation (Ittner and Larcker, 2001). The earlier costing and budgeting systems developments of the 1930s–1950s were underpinned by economic theories and approaches. By the 1970s, this dominant economics research paradigm was being supplemented by applications of disciplines such as operations research and the behavioural sciences. In addition management accounting historians and public sector management accounting researchers were beginning to make their presence felt. By the 1980s behavioural, sociological, organisational theory, political theory and philosophy based management accounting research had begun to represent significant contributors to the management accounting research literature.<sup>9</sup> This movement sponsored and coincided with an upsurge of interest in qualitative

<sup>9</sup> This was evident to a much greater extent outside North America in countries such as the UK.

approaches to management accounting research. As a consequence, the recent decades have witnessed major management accounting research movements in field based case research, historical research, the proliferation of social science based theorising activities and approaches, and a focussing of attention upon issues of governance, strategy, and performance management (Hopper et al., 2001).

Management accounting researchers are presented with an enticing and important array of issues currently demanding further attention and investigation. These range from questions of how management accounting techniques and innovations metamorphose into general organisational practice,<sup>10</sup> to issues of localised applications of management accounting in global business activities and entities, and management accounting's role in resource management within increasingly hybridised organisations that span public, private and non-profit sectors (Baxter and Chua, 2003; Langfield-Smith, 2008). Further scope for management accounting inquiry includes the relationships between choice of organisational objectives, strategies, management control and organisational performance; means of accounting for different types of corporate and business level strategy; relationships between organisational design and management control; approaches to combining the (growing trend towards) combined assessment of financial and non-financial performance KPIs<sup>11</sup>; and the varying situational relevance and appropriateness of generalised management accounting tools such as JIT, TQM and balanced scorecard (Ittner and Larcker, 2001; Van Veen-Dirks, 2005).

Performance management remains an area of continuing importance and challenge for researchers. Questions of the how organisational control systems, management accounting and performance measurement and management interact, remain outstanding. They prompt further questions regarding types of information required, the manner of their use, and their embeddedness in organisational architecture and strategy. Such a research agenda may benefit from a greater degree of interdisciplinarity whereby management accounting and control researchers draw more intentionally upon allied fields of marketing, production management, intellectual capital and knowledge management, organisational behaviour and psychology (Nixon and Burns, 2005; Otley, 2008). Further attention to the identity and role of the management accountant is also warranted, as signs emerge of a broadening in the scope of management accountants' work and roles inside organisations, including their adopting titles other than 'management accountant', their greater involvement in strategic decision-making, internal management consultancies and information system oversight and management. At the same time, there is also evidence of such traditional roles of accounting information production and budgetary control system management being taken over by other management groups within the organisation (Otley, 2008; Parker, 2001; Rom and Rohde, 2007).

Of the various disciplinary strands in accounting, management accounting has the greatest tradition and body of published qualitative research. This represents a clear and present opportunity to elicit significant larger scale understandings and critiques from a rich and contextualised data base of historical, ethnographic, critical and field based research. However therein lies a major challenge for this tradition. While celebrating its ability to deliver rich, contextualised holistic accounts of processes, to identify the unique and situational, and to embrace a holistic interpretation of action in the field, management accounting research (and qualitative research in particular) risks burying its findings and potential contribution to policy and practice in a mire of detail. Merchant (2008) critiques researchers' frequent failure to move beyond the minutiae of their study findings to clearly explain how their study has added to knowledge in the subject area. For him, some argument for a degree of general applicability beyond the specific case examined, is paramount. To this end Hopper (1999) and Hopper et al. (2001) have already called for theoretical and empirical consolidation of the growing corpus of qualitative management accounting research that has already been conducted and published. This represents a clear anticipation of and response to concerns expressed by others about the management accounting literature's failure to integrate and build on prior research and to elicit broader messages and larger scale understandings of import to organisations and society more generally (Baxter and Chua, 2008; Ittner and Larcker, 2001). It challenges the qualitative research community to answer the 'so what?' question (Scapens, 2008). It requires the management accounting research community to pay much greater attention to distilling from over 20 years of case research the major lessons learned to date, overall (Ahrens et al., 2008).

There may be additional value for management accounting research and accounting research in general, in some further reflection on the degree to which the issues and potential of qualitative research are translated into other arenas of accounting research such as financial accounting and auditing. Arguably many of the same issues are common across these fields and should not be considered in silos, but rather mutually contribute to the development of the broadening of the research trajectory in all of these disciplinary subject areas. In the financial accounting field, the attention to qualitative research has been muted at best. However, there are clearly important research and policy questions amenable to appropriate qualitative investigation. For example Parker's (2007) critique of financial reporting research included a series of interviews with accounting professors in the UK. They argued that large institutional investors' influence over the corporate governance of key investee corporations and their associated financial reporting processes would benefit from a suite of qualitative research studies focussing upon those internal processes of reporting production and dissemination. Humphrey's (2008) critical review of audit research laments its domination by laboratory style predictive statistical studies, when the social construction of audit practice in its complex political, regulatory and institutional context remains largely neglected. He criticises the relevance of quantitative modelling studies to auditors, auditees, professional accounting associations and

<sup>10</sup> This includes the phenomenon of particular techniques or planning and control tools being absorbed into practice without their original terms or labels being employed.

<sup>11</sup> Key performance indicators.

corporate regulatory authorities both before and in the wake of the most recent round of major corporate crashes such as Enron and WorldCom. Yet as Parker (2005) found, accounting academics in the wake of these crashes were still paying little attention to even teaching the lessons of such failures, in part citing the need for detailed qualitative contextual research into these crashes, the associated time consuming nature of such research, and the difficulty of trying to earn academic 'scores' by publishing it in predominantly quantitative research journals. Humphrey (2005) also expresses concern about the continuing privileging of a research led teaching focus in the UK post Enron and WorldCom that sidesteps major institutional, ethical and contextual dimensions of accounting, accountability and audit processes. Armstrong (2008, p. 878) succinctly summarises the qualitative research imperative for accounting generally when he observes:

Despite three decades of critical accounting research, we still know remarkably little about how accountants go about the production of accountings, how the performance of audit is carried off, how standards and reporting conventions are used in practice, and so on. How, otherwise, can Enron have come as a surprise?

Lee (2004) effectively shares these sentiments when he attributes accounting researchers' general failure, pre and post Enron, to seriously address issues of failure in corporate accounting, reporting and audit to academics' preoccupation with capital markets research. The qualitative agenda has much to offer in unpacking these processes of accounting, auditing and accountability, and in addition translating qualitative management accounting issues and research designs into the financial accounting and auditing arenas, as well as bringing questions of internal management and accounting control systems in large scale corporate crash experiences under the microscope.

This prompts a final question. Just how do management accounting researchers better engage with potential audiences? This probably remains the most vexed of all questions, particularly given the institutionalisation of academic research into an increasingly self referential, status-scoring game (via publication in high ranking refereed research journals largely designed for researcher-only comprehension) focussed upon generating research revenues (Scapens, 2008). The answers are not simple. At one level there is arguably a need for replication, aggregation and refinement of research findings and theories, communicated in a style and language accessible to both management and accounting students and professionals. For qualitative researchers, this poses two challenges. First is the task of communicating their research and findings in a clear manner, accessible not just to fellow researchers, but also to policymakers and practitioners. It must be acknowledged that many a qualitative research paper becomes lost in its own dense impenetrable language and jargon. Second, is the task of transmitting broader, more generally applicable messages from qualitative research findings over time, exploiting the communicative potential of the field based story of practice and process that can be derived from case study findings. When effectively executed, this carries considerable potential for eliciting wider stakeholder engagement (Ahrens et al., 2008; Merchant, 2008). It will arguably be further facilitated by expanding accounting research publication focus beyond the refereed research journal to include other communication vehicles that more directly target practice and policy audiences: reports, monographs, books, websites and more (Davila and Oyon, 2008). This may assist in rebuilding rapport with students though revisiting the contemporary resonance and urgency of research questions, providing otherwise unavailable insights into management and accounting processes, generating critiques and offering implications for contemporary social and environmental issues. Accounting research needs to clearly identify its audience in terms of whether a project is directed towards contributing to the functionality of organisational management, or to the solving of wider societal problems, or to the challenging of previously unquestioned assumptions or moralities (Baxter et al., 2008; Scapens, 2008). Such strategies enhance its potential to engage professional managers, to inform the training of developing managers and accountants, to input to accounting profession policy and standards, and to contribute to broader community debates and policymaking. However it can no longer simply be presumed that these constituents will be generally served and find their own way to what may be relevant to their concerns. The targeting of potentially interested audiences and their specific agendas must be more explicit, from project design to research report communication stages (Ahrens et al., 2008).

## 11. Conclusion

Whether employed in conjunction with quantitative positivist research or as a stand-alone form of inquiry, the qualitative research tradition presents potentially unique insights and contributions to management accounting knowledge. The qualitative orientation towards understanding, critiquing and changing management accounting processes offers policymakers and practitioners particular value at the organisation-specific level. It is at this level, rather than at the generalised population-wide level, that most managers and management accountants make decisions and act. It is at this highly contextualised and situationally specific level for which they seek policy and practice insights. It is at this level that qualitative research is eminently suited to deliver.

At the organisational level, as at industry-wide levels, management and management accounting practice and its processes are complex, multidimensional and indeed messy. This truism is not intended to suggest that researchers are exempt from the challenge of penetrating these dimensions and making sense of them. However despite the apparent precision and certainty of numbers that so often come to represent and dominate organisational beliefs, objectives and activities, organisational operations and their accountings are social constructs, continually metamorphosing and changing through processes of evolution and revolution. The qualitative tradition both recognises and embraces this reality of organisational life, seeking holistic understandings and explanations of managers and accountants' experiences through multiple perspectives that offer both mutually conflicting and mutually reinforcing accounts of management and management accounting processes in the

field. These potentially rich, contextualised accounts of process and practice are facilitated through theoretical innovation and variety.

Qualitative researchers now work from a corpus of empirical knowledge that makes a significant contribution to our stock of knowledge about management accounting processes. Their task is not one of simply labelling descriptions that mirror the messiness and complexity of organisational life. To conclude that the organisational and accounting world is indeed a complex place tells us nothing new. Rather qualitative researchers must distill the complexities of accounting and organisational environments and processes in order to provide us with deeper processual maps and contextualised understandings of management accounting in action. Their contribution is one of identifying, tracing and understanding organisational and accounting processes both historically and in the field. In addition, qualitative studies offer deeper and better articulated conceptualisations than hitherto available, re-draw relationships between factors, and offer new theoretical frameworks to inform policy development and further research. The challenge is one of trying to make clearer more coherent sense of what is going on inside the black box of management accounting and organisational processes.

In addition to the focus and potential types of knowledge that qualitative studies can produce, there is also a unique aspect to the process of undertaking qualitative research. The mantra for qualitative management accounting research is personal engagement in the field. It is the feature that distinguishes it from much of the positivist tradition. Qualitative research predominantly reflects the involved researcher tradition of direct engagement with organisations, actors and their contexts. This allows the researcher not simply to try to capture the actions and decisions of others, but as an insider to *experience*, at least to some degree, what it feels like to be there. This provides the soundest platform for researchers and actors to share in the process of constructing management accounting knowledge, at theory, practice and policy levels. It also offers the most promising and feasible basis for improving management accounting research engagement with the worlds of policy and practice. Furthermore it allows us to discover the new, the novel and the unexpected, even in management accounting areas of knowledge that have been well ploughed and presumed already to be well developed.

For the researcher either embarking upon or embedded in the qualitative tradition, this paper offers a number of albeit controversial reflections. First, the well established qualitative accounting research tradition in management accounting now offers both stand-alone and complementary mixed methods contributions to our stock of knowledge. This represents a significant body of literature in its own right. Second, as qualitative researchers, in attempting to claim our place in the overall accounting research literature, we would do well to avoid any risk of compromising our unique and rich theoretical tradition that offers a far richer and societally more significant basis of inquiry than the monochromatic economics lens still characteristic of so much accounting research. Third, the qualitative tradition has arguably led the way in addressing both organisational and societal change that can potentially translate into significant implications for society and for accounting policy and practice. Finally qualitative management accounting researchers, while understandably developing and debating their ontological, epistemological and philosophical positions, still shoulder a responsibility to continue clearly articulating and passing on the fundamental features of their craft to future generations of researchers.

There remain significant opportunities and challenges for qualitative management accounting researchers. There have been repeated calls for meta-studies that consolidate the vast array of field research published to date and which extract their significant common themes and messages for management accounting policy and practice. In addition the present institutionalised accounting research parameters must enable research that goes beyond 'what is' to permit engaged research into 'what might be': the possible and the normative. The qualitative tradition can offer some particular routes towards this present-future transition. They include the revelation of social, political and institutional conditions that can alternatively block or facilitate organisational change. Additionally qualitative research can critique and challenge conventional wisdom so that previously unimagined strategic possibilities can be opened up for the future. The qualitative tradition is well placed to translate its research into site-specific scenarios into messages with which policymakers and decision-makers can identify and readily comprehend, providing a clearer basis for future action. Finally, qualitative research can reveal the human, social world behind the numbers that requires and may trigger new forms of 'accountings'. If we choose to move down this pathway, we can do more than rediscover what we thought we already knew. We can change more than we thought was previously possible.

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