



Doing qualitative field research in management accounting: Positioning data to contribute to theory

Thomas Ahrens ^{a,*}, Christopher S. Chapman ^{b,1}

^a Accounting Group, Warwick Business School, University of Warwick, Coventry CV4 7AL, United Kingdom

^b Saïd Business School, University of Oxford, Park End Street, Oxford, OX1 1HP, United Kingdom

Abstract

In this paper we argue that theory, method, methodology, and knowledge gains in qualitative field studies are intertwined through the ongoing hypothesis development in the field. We develop our argument through a discussion of specific qualitative field studies in management accounting. We emphasise in particular the distinctive role of theory in qualitative research as relating to expression of a subjective reality more than clarification of an objective one. In considering this subjectivity we discuss the ways in which the doing of qualitative research brings to bear discipline on the researcher allowing us to assess the trustworthiness of their accounts. The intention is to develop a more appropriate basis for judging the plausibility of qualitative field studies than notions borrowed from positivistic methodology.

© 2006 Elsevier Ltd. All rights reserved.

Introduction

Doing qualitative field studies in management accounting is not a question of method but one of methodology, understood as a general approach to the study of research topics (Silverman, 1993).² Qualitative and positivistic researchers share many

methods. Both may visit organisations in their chosen field, collect and analyse documents, calculate statistics, conduct interviews with practitioners, and perhaps even observe them at work. What distinguishes the qualitative field researcher is a particular way of knowing the field. Qualitative field researchers agree that “[s]ocial reality is emergent, subjectively created, and objectified through human interaction” (Chua, 1986, p. 615). For them the methodological and theoretical task is to *express* the field as social³ and not simply *describe* or *clarify*

* Corresponding author. Tel.: +44 24 76572953.

E-mail addresses: thomas.ahrens@wbs.ac.uk (T. Ahrens), Chris.Chapman@sbs.ox.ac.uk (C.S. Chapman).

¹ Tel.: +44 1865 288908.

² We draw on Silverman’s (1993) usage of the term qualitative in relation to methodology, which, in the management accounting literature, has, with minor variations, also been referred to as naturalistic, holistic, interpretive, and phenomenological. It stands in contrast to a positivistic approach to research.

³ Unlike actor network theorists (Latour, 1987; Law, 1991) we are here using the term social reality to connect with the long-standing methodological discussion in accounting research and to distinguish our position from positivism.

it to the reader as if part of a given nature. Doing qualitative field studies is not simply empirical but a profoundly theoretical activity.

With qualitative methodology goes an acknowledgment that the field is itself not just part of the empirical world but is shaped by the theoretical interests of the researcher. A study of, say, the role of management accounting in the transformation of a railway company may focus on organisational discussions and processes (Dent, 1991). A different frame for the study may define the field by connecting the organisational arena (Burchell, Clubb, & Hopwood, 1985) to national policies for changing the relationship between the public and private sectors (Ogden, 1995) or to the government of the economy through the refashioning of the citizen as worker (Miller & O'Leary, 1994). This means that the definition of the field is profoundly theoretical. The practice of doing qualitative field studies involves an ongoing reflection on data and its positioning against different theories such that the data can contribute to and develop further the chosen research questions. Data are not untainted slices of objective reality but aspects of recorded activity that a study finds significant for theoretical reasons.

The theoretical work through which qualitative field studies engage data with interesting research questions eludes most positivists. For them, qualitative field studies can seem to be mere storytelling, at best useful for exploring issues and creating tentative theories that can later be tested by 'proper scientific methods'. Perversely, there are qualitative field researchers who share the underlying misconception of theory. They sidestep much of the engaging between data and research questions and turn 'mere storytelling'⁴ into a badge of honour: "Let's tell the world our rich stories of complex social life (and leave it at that)." Those clichés of qualitative field studies have generated an unhelpful dynamic that obstructs a discussion on the possible roles of theory in management accounting research more generally.

⁴ We use the term 'mere' to distinguish such passing comments in conferences and workshops from sophisticated analyses of narrative (e.g., Bruner, 1990; Czarniawska, 1997).

Drawing on notions of research validity familiar from the evaluation of positivistic studies, qualitative field studies are frequently asked to justify their findings in terms of research protocols designed to eliminate researcher bias. A central part of our argument in this paper is that methodological and analytical checklists for good qualitative field research are at best indirectly helpful and potentially counterproductive. As the logic of a specific research project unfolds it raises specific methodological questions and theoretically valid possibilities, which we discuss with reference to individual field studies.

Novices to qualitative field studies may believe that they have great freedom to choose definitions and develop interpretations of their data. In reality, however, the task of connecting data and theory to compelling research questions is a source of great discipline. As a meaningful context that is structured by diverse participants acting within political, economic, social, and material arrangements, the field is not open to the researcher's favourite explanations (Campbell, 1988). Reflecting on decades of fieldwork, Geertz (1995) went further and suggested that the field functions as a "[...] powerful disciplinary force: assertive, demanding, even coercive" (p. 119). As he put it, the field is "insistent" on the logics of its specific functioning. With those logics the researcher's theorising must engage.

Equally, however, the clichés of qualitative field studies overlook that those studies have the potential to contribute more directly to the testing of ideas. Chapman (1998), for example, engaged qualitative analyses of organisational process and strategic uncertainty with statistical analysis of social network data. Four comparative cases (Eisenhardt & Bourgois, 1989) were presented. Drawing on Galbraith's (1973) theory of organisational information processing we see through the combination of the statistical analyses and interview excerpts that dialogue played a vital role in management control systems' ability to support performance under conditions of uncertainty.

In this paper we are principally concerned with the ways in which data, theory and research problems are brought together in research practice, a topic that has received relatively little attention in

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات