



Qualitative perspectives: through a methodological lens

Qualitative
perspectives

Lee Parker

*School of Accounting, RMIT University, Melbourne, Australia and
Royal Holloway, University of London, Egham, UK*

13

Abstract

Purpose – This paper aims to offer an insight into the emergent qualitative methodological profile and its distinctive contribution to accounting and management scholarship, particularly reflecting upon the contribution of *Qualitative Research in Accounting & Management (QRAM)*.

Design/methodology/approach – It examines the range of qualitative methodologies employed in the research published across the ten years of *QRAM* and analyses the methodological discourse and its contribution to the armoury available to qualitative researchers. In association with these methodological developments, the paper offers a critique of the articulated role of theory in contemporary accounting and management qualitative research.

Findings – A wide range of qualitative methodologies are found to be in evidence, with considerable scope for further adoption and development of some. Methodological exposition papers are found to be a significant contribution in the past decade and include methodological framework building, methodological applications, methodological critiques, and methodological development exemplars. Alongside methodology, the dual role of theory as either informing or reflecting methodology is presented.

Originality/value – The paper provides a critical analysis and consideration of qualitative methodological literature development in the last ten years of accounting and management research literature, particularly reflected in *QRAM*. It identifies dominant methodologies in use, as well as opportunities for expanding the methodological menu in accounting and management research. Furthermore, it classifies groups of methodological papers and their contributing perspectives, as well as addressing the often-vexed relationship between theory and methodology.

Keywords Research, Theory, Method development, Methodological exposition, Qualitative methodologies

Paper type Research paper

Introduction

The past 20 years have witnessed significant development in the quantum and range of qualitative research being published across the accounting and management disciplines. While the business disciplines remain in the grip of the dominant positivist quantitative research paradigm, the qualitative community has blossomed and brought new research subjects, perspectives and insights to the business, public sector and non-profit discipline literatures. They have liberated our literatures from the confines of obsessive deductive hypothesis testing, permitting investigation of issues and questions hitherto ignored by the dominant research paradigm that is not equipped to address them. In addition, they have also sponsored a greater recourse to interdisciplinary approaches to complex problems, a preparedness to embrace holistic scenarios that cannot be appropriately dealt with by abstract modelling, and a readiness to address the new and the different. By way of further observation, the qualitative tradition has encouraged the engagement of the researcher with the field, with context, with history,



and with the micro-detail of organisational and institutional life (Guthrie and Parker, 2012; Parker, 2008, 2012).

This paper reflects upon the shape that the qualitative methodological tradition has been taking in the accounting and management research literature, particularly through research published in *Qualitative Research in Accounting & Management (QRAM)* over the past ten years. The aim of this paper is to develop an understanding of the trajectory of qualitative methodological employment and discourse including that which has emerged in *QRAM* and to reflect upon its relationship to the focus upon the role of theory in our accounting and management literatures today. Standing back to survey this horizon offers researchers a deeper understanding of the tradition in which their research is situated, the emergent literature to which it contributes, and the originality and significance that its products can claim.

By way of opening this analysis and reflection, the paper first addresses the qualitative methodological “offer” and its value to our progressing the knowledge set in accounting and management. It will then outline the profile of qualitative methodologies employed in studies published by *QRAM* over the past ten years, and reflect upon their trajectory. Given *QRAM*'s publication of a suite of articles that have analysed, critiqued and developed a range of qualitative methodologies, the paper then moves to reflect upon these and their contribution to our methodological discourse. Finally, the paper critically assesses the role of theory in underpinning our qualitative research developments.

Rehearsing the qualitative methodological “offer”

It has been said before and bears repeating, that our contemporary accounting and management literatures exhibit the imprint of a dominant economic positivism primarily concerned with modelling inputs and outputs and searching for broad generalisable means of predicting outcomes from specified inputs. This is pursued invariably at a population, national or industry level. In contrast, the qualitative tradition invariably aims to understand the processes that occur inside the “black box” of organisational, institutional and strategic implementation practices and routines, welcoming and engaging with their complexity and contextualisation. What the quantitative tradition ignores as incidental, the qualitative tradition regards as central to its inquiries (Dawson, 1997).

Methodological pluralism and diversity rather than unitary or simplistic perspectives are the name of the game for qualitative researchers aiming to encounter and unpack the rich tapestry of organisational life (Parker, 2004). Context, environment, history and process are our central concerns, rather than being assumed away or marginalised in a deductive theoretical model. Direct engagement with the archive, with communication media, and with the groups that we are studying are bread and butter to our orientation, which after all is intensely curious about the social world in which accounting and management are set (Parker, 2008). As Ferreira and Merchant (1992), many years ago put it, qualitative research stands in the involved holistic tradition of intense, longitudinal contact with the field, studying “live” commonplace processes in their natural settings. Many qualitative methodologies offer the ability to capture actors’ perceptions, constructed realities and behaviours “from the inside”. Qualitative research accounts invariably address culture, politics, ideology, power, stories, language, symbols, perception, and cognition. In doing so, they both permit and enable the revelation of complexity, depth, detail, richness, texture and meaning (Ahrens and Dent, 1998).

When qualitative researchers engage with their field of inquiry, accounting and management processes and actions, along with their associated meanings, are recognised as embedded and thereby inducible from the emergent field and archival data (Irvine and Gaffikin, 2006). Researchers, actors and archives are all reflexively engaged, producing written and verbal text that is part of the socially constructed reality for organisational and institutional actors and researchers alike. These present the literature with a rich tapestry of multiple narratives, reflections and critiques. Through these, the disciplinary literature is arguably enhanced with deeper and more contextualised understandings of management and accounting in their general and unique settings (Alvesson and Skoldberg, 2000; Flick, 2002; Irvine and Gaffikin, 2006). To this end, the researcher role transmogrifies. It becomes one of experiencing, understanding and critiquing organisational, institutional and accounting structures and processes. That opens up the possibility of asking and interrogating questions no-one has previously bothered to ask, and better understanding and reconstituting what we thought we already knew (Parker, 2003). But wait, there is more! Our qualitative tradition also permits us to build theory where there has been none, to revisit and revise unsatisfactory theorisations, and to extend our research more directly into the worlds of policy and practice (Parker, 2012).

As the body of our published work has emerged and then continued to grow, we need to become alert to the risks of institutionalisation. It is all too easy for our qualitative community to develop received and accepted research topics, theories, methodologies, and presentation styles that limit our qualitative horizons. The search for recognition and status amongst the international accounting research community can lead us to an emphasis upon theoretical depth, empirical rigour, and significance of findings (McKinnon, 1988; Silverman, 2010). All these characteristics are undeniably laudable, but if focussed upon to the exclusion of all else, miss the greater opportunity – that of taking risks and seeking the new and the different. It is only through being prepared to support these pursuits that we can maintain any interpretive research claim to uniqueness, novelty, and breaking the mould!

Some may question the value of such reflections and discourses as offered in this paper. However, the qualitative community needs to educate its emerging scholars, simultaneously remind itself that we must continually revisit and appreciate our own unique offerings, clearly delineate our difference from the dominant quantitative paradigm, and articulate our unique offerings to the disciplinary literature. To both survive and prosper, our qualitative research literature needs such reflections as offered here, to grow our understanding of both who we are and what we bring to the table. Such reflections open the way to deepening our methodological sophistication and extending our methodological innovation and delivery. These articulations can and must target specific audiences that include our own qualitative researcher community, and research colleagues from differing methodological traditions, as well as students and practitioners. The latter groups are not as unreachable as might first appear. Many qualitative researchers have encountered practitioners and students who are comfortable in relating to the *modus operandi* and discourse of the qualitative researcher. In the first instance, reaching out to the next emerging generation of accounting academics and researchers must be the strategic priority. They are the future of this tradition.

Emergent methodological traditions in *QRAM*

A review of the first ten year's papers published in *QRAM* provides a valuable insight into the profile and trend of qualitative research in our discipline. The dominant

methodologies evident in *QRAM* papers over the past ten years have been interview method (35 percent)[1], and case study and field research (25 percent). Across the decade, case and field research has mostly constituted between 25 and 50 percent of papers published in any one year. Interview method has constituted between 25 and 65 percent of papers published in any one year[2]. It must also be said that *QRAM* has published a cohort of mixed methodology papers (approximately 15 percent). However, most of its mixed method papers were published in a special *QRAM* issue on this theme in 2009. Mixed methodology is a methodological approach that is well supported by a strong cross-disciplinary methodological literature, but which has encountered resistance from many accounting research journal reviewers who press authors to opt for either a purely quantitative approach to the subject, or a purely qualitative approach. This bespeaks of a research community still largely unfamiliar with a now well-developed mixed method research tradition and naively prejudiced against its application in favour of their own personal methodological experience.

Textual and content analysis methods, operating on the fringe between quantitative and qualitative methodologies, have appeared sporadically, with their peak occurring in *QRAM*'s 2010 volume. Associated with this have been archival/historical studies that consistently have appeared at least once in most years. Together, these textual/document based studies have made up a significant group of papers accounting for about 15 percent of *QRAM*'s output.

QRAM has also supported a range of other methodologies across the years. These have included participant observation papers that have appeared in four of *QRAM*'s ten years. While many researchers may hesitate to employ this methodology, based largely on presumptions that field site access might be difficult to secure, it is being successfully employed by a small number of researchers. This trend is only to be encouraged. Indeed, this researcher's own personal experience has revealed many opportunities for participant observation ranging from the passive form to complete member researcher form. It is a potent methodology that can reveal insights unobtainable through any other methodological data collection approach.

There is a notable array of other qualitative methodologies that have surfaced in the pages of *QRAM*. Many of them have thus far only appeared in one or two papers. They signal an enormous reservoir of potential for application by other researchers in our disciplines. Such methodologies include action research and focus groups (both long established traditions regrettably little used in the accounting research literature), grounded theory (much debated in the accounting literature, but increasingly evident, and well established in such disciplines as nursing research), discourse analysis, visual methodologies, interventionist method, cognitive mapping, interpretive interactionism, and diary method. While the popular methodologies of case/field research and interview continue to attract researchers, this array of other methodologies stands waiting in the wings as attractive and potentially powerful resources for new directions in accounting and management research inquiry.

Finally, it must be noted that in its first ten years, *QRAM* has published over 50 papers that could be classified as theory, literature review and methodological exposition papers. This reflects a journal's mission of establishing and embedding the qualitative tradition into the accounting and management disciplines. Such papers are an essential strategy in developing and promulgating our craft. They are a resource for experienced and emerging scholars alike, and have the potential to expand our array of

approaches to our subject matter and to deepen the sophistication of our investigations and therefore significance of our findings and associated conclusions. This will particularly be addressed in the following section which reflects upon the profile and contributions of the very significant corpus of methodological discourse papers that *QRAM* has published.

Towards a methodological discourse

QRAM's methodological exposition papers provide a unique window into the leading edge developments in qualitative methodological thought and practice across the accounting and management disciplines. Consistent with its title, this journal has been at the forefront of publishing such papers, which together provide an important methodological resource for established and emerging scholars alike. These papers number more than 30 published in the journal's first ten years. They address the development of qualitative research frameworks, and theoretical directions in specific methodologies. They also offer assessments and critiques of particular methodologies, theory and practice augmentation of specific methodologies, and reflective exemplars of methodology applications. Each of these will now be briefly visited in turn.

Building frameworks

Building and elaborating fundamental frameworks for advancing qualitative methodologies continues to attract contributions from scholars as, for example, epitomised by Vaivio's (2008) exposition of the rationale and potential for qualitative research in management accounting, also commented upon by Lillis (2008) and Chapman (2008). Vaivio (2008) presents the arguments for how qualitative research can contribute to theory and elucidates the guiding principles of the methodology in general. He sees this research framework as counterbalancing textbook and consultancy based versions as well as economics based interpretations of management accounting. Commenting on Vaivio, Lillis (2008) points to the blurred definitional boundaries of field research while arguing for an inclusive approach to qualitative research frameworks that accommodate both economics based and functionalist perspectives as well as sociologically and critical theory based interpretive traditions. She advocates a pluralism that explores "not only the social, societal and political in management accounting but also the routine and functional" (Lillis, 2008, p. 245). Chapman (2008) adds to this scenario by emphasising the imperative for the qualitative researcher to link their own research agenda to the interests of other stakeholders in the issues that they are investigating, so that there can emerge an experience of mutual learning between these parties. This engagement theme is echoed by Seal (2012) in his advocacy of researchers replicating the pragmatic constructivism employed by practising managers and consultants who construct their reality through combining values, facts, logic and communication. In this way, he claims researchers can still preserve theoretical rigour while imitating practitioners' approaches to knowledge creation.

Llewellyn's (2007) paper on case studies and differentiated realities and the associated commentaries of Sayer (2008) and Scapens and Yang (2008) develop an ontological discussion that carries significant implications for the design and methodological execution of case study research. Llewellyn (2007) challenges the single reality assumption that she ascribes both to social positivism and social constructionism. Thus, she argues that reality can be differentiated into the categories

of structural, physical, agency, cultural and mental. Accordingly, she contends that case study method and its contribution to knowledge is dependent upon and should be designed according to the particular reality categories being investigated. Sayer (2008) argues against the need for the notion of multiple realities, suggesting that there can be one reality, which people see differently. Scapens and Yang (2008), on the other hand, examine the ontological basis for Llewellyn's notion of differentiated realities, arguing that social constructivism and social positivism do not actually subscribe to a single reality, although they recognise a common essence within social reality. Nonetheless, they share and applaud Llewellyn's exposition of a pluralist ontology that can enhance case study design and implementation.

Durocher (2009) directly addresses qualitative theoretical contribution by calling our attention to its relationship to cumulative knowledge generation in other literatures, particularly via the accumulation of knowledge that can be derived through employing different theoretical perspectives, both at macro and micro levels. This approach carries a potential for building high level frameworks that can guide both the generation and analysis of qualitative data, thereby forging interrelationships between phenomena under examination, their context, related tasks and actors' behaviours.

Frameworks have also been discussed from other perspectives, such as Hansen's (2011) consideration of the methodological implications of Actor Network Theory (ANT) and Ahrens and Khalifa's (2013) pursuit of a theoretical framework for hermeneutic research in corporate governance. Hansen (2011) contrasts the ANT researcher focus on the performative research approach with the ostensive case study approach[3]. He examines the possibility and limits of ANT researchers establishing a closer rapport with ostensive research methodology. Ahrens and Khalifa (2013) resile from the contemporary research trend towards only studying corporate governance as a black box, by presenting a theoretical framework that facilitates hermeneutic research into corporate governance processes within the black box. In doing so, they draw on both management and sociological research literatures in pursuit of a methodological orientation that can penetrate processual complexity and thereby access actors' experiences of the corporate governance process.

Drawing road maps

Some methodological exposition papers can be characterised as drawing road maps for methodology development and application. Three very different examples can be found in the reflections of Elharidy *et al.* (2008), Qu and Dumay (2011) and Sikka (2010). Elharidy *et al.* (2008) explore the application of grounded theory in qualitative management accounting research, particularly focussing upon researchers' approach to employing grounded theory from their ontological and methodological positioning. They argue that researchers need to treat grounded theory as a flexible interpretive approach to understanding and theorising everyday practices rather than a functionalist neo-positivist recipe book. Instead, they advocate it as an approach that can provide a middle path between empirically uninformed grand theorising and theoretically uninformed practice research.

Qu and Dumay (2011) revisit the qualitative interview from neo-positivist (the interview as a research tool), romanticist (the interview as human encounter) and localist (the interview for developing an account of a situation) perspectives. They address these via the categories of structured, semi-structured and unstructured

interviewing. In doing so, they present the localist interview and resulting accounts as an alternative approach that offers additional insights beyond the more traditional neo-positivist and romantic methods. Their treatment of interview methodology emphasises that interviews should be understood as social and organisational phenomena rather than simply as a functionalist research method.

Finally, Sikka (2010) draws on his unique and long experience in personal interventionist research and application through the public press by portraying the potential and means for qualitative researchers stimulating and engaging in public debate and professional institution engagement through the political economy of media. He presents an account of his personal strategies in such engagement through professional accounting journals and the general press in the traditions of action research and interventionist research.

Methodological assessments and critiques

Three qualitative methodologies in particular appear to have attracted assessment and critique, at least in the pages of *QRAM*. They have been grounded theory, interventionist research and mixed methods. Grounded theory is a well-established methodological tradition in other social sciences and health sciences, but remains utilised by a distinct minority of researchers in accounting and management. Following Parker and Roffey's (1997) exposition of grounded theory application to accounting research, Gurd (2008a, b) presented his assessment of what he termed the "core canons" of grounded theory according to its originators Glaser and Strauss. In doing so, he evaluated accounting studies that had employed grounded theory, arguing that grounded theory use in accounting had diversified in the forms that it took and had diverged from conformity with its original principles. This argument was refuted in a commentary by Joannidès and Berland (2008) who critique Gurd's reductionist approach and disagree with his assessment of accounting researchers' divergence from some original canons, which they regarded as Gurd's own interpretation. Alternatively, they argued for grounded theory as a flexible philosophy of theory generation that facilitates multiple implementation pathways.

In a special theme issue of *QRAM* on interventionist research involving the intervention by researchers into ongoing practices, two papers by Baard (2010) and Jönsson (2010) offered assessments of this research tradition that aims to narrow the gap between academic theory and actual practice. Baard (2010) identified its diverse manifestations in different disciplinary settings, and its presentation varying between constructive research, action research, and designed-based research. She considered that while interventionist researchers struggled with the duality of their project aims of advancing knowledge in their field and solving issues for the subjects under study, their research peers were critical of their methodology's validity and legitimacy. This she attributed to the lack of explicit theoretical foundations for the methodology, particularly in accounting and management. Accordingly, she called for the development of a coherent stand-alone interventionist methodology to advance its implementation and acceptance amongst the scholarly accounting and management community. Jönsson (2010) argued for the merit and value of interventionist research both for improving practice and for contributing to theory development, citing management as a fundamentally interventionist practice in itself, to which this methodological tradition is therefore pertinent. He in turn accepted that such research

does affect the objects of the study involved and that this calls for a re-framing of what we regard as legitimate knowledge.

As already referred to by this author earlier in this paper, mixed methods have begun to appear in studies in the qualitative literature of accounting and management, but with some levels of resistance from researchers in both the qualitative and quantitative camps. For this reason, *GRAM*'s special theme issue on mixed methods research has been a welcome contribution to the qualitative discourse literature in accounting and management. Three papers are noteworthy in this regard: Ihantola and Kihn (2011), Grafton *et al.* (2011) and Malina *et al.* (2011). In introducing the mixed method tradition, Grafton *et al.* (2011) conducted a major review of its literature, with particular interest in accounting studies adopting it. They noted a very limited corpus of papers actually employing mixed methods or discussing its application and potential in the accounting field. Many studies initially appearing to be mixed method, they see as somewhat primitive attempts to use some qualitative data to support focal quantitative results, rather than presented as an integrated program of inquiry. Nonetheless, they see significant potential for mixed methods in accounting research for both theory testing and theory building. The issues of validity and reliability in mixed methods research are the focus of Ihantola and Kihn's (2011) attention as they assess threats to these two criteria and introduce a framework to integrate these for producing research quality, acknowledging threats to such quality from the combining of the qualitative and quantitative traditions. Further to this discourse, Malina *et al.* (2011) present a discussion of mixed methods' theoretical assumptions, characteristics and problems through recounting their experience in conducting longitudinal mixed method studies. They opine that mixed methods' potential contribution to knowledge can be oversold, with researchers having difficulty in setting aside their own ontological and epistemological perspectives in undertaking and assessing such research. Rather than producing some genuine, valid findings and explanations, Malina *et al.* (2011) see mixed methods as at best offering reflexive and authentic interpretations and shared understandings.

Examples of specific method development

While the growing corpus of methodological theory discussions, agenda setting and critical evaluations are in ample evidence, examples of specific research method development and augmentation can also be found in our literature. In recent times, Warren and Parker (2009) have advanced the application of visual research methods in accountant identity studies, Condie (2012) has outlined the cognitive interview method as an alternative approach to interviewing subjects, and Stone and Parker (2013) have proposed augmentations to the Flesch readability assessment formula. In the face of media stereotyping of accountants, Warren and Parker (2009) outline the visual approach to investigating accountants' identity and imagery of employing the hybrid strategy of actor generated photograph production accompanied by photo-related interviews of these actors. This is offered as a means of more deeply penetrating actors' perceptions and identity construction processes and presents itself as a visual methodology not hitherto employed in any empirical studies in the accounting literature.

Condie (2012) is concerned with the challenge of cost effectively securing rich, reliable qualitative data and presents the cognitive interview employed by psychologists in police witness interviewing to improve the quantum of information

that actors recall, as well as marginally improving the accuracy of information they provide. This is held to produce sufficiently detailed information when even very small numbers of actors are interviewed in a single case site. Condie also reports, from her experiences in applying this form of interviewing, that it can produce information that extends further than interviewees' initially rationalised accounts of past events and contexts.

Communication research in accounting has been a sadly neglected area of the accounting literature, with only a minority of accounting researchers addressing what intuitively would appear to be a crucial accounting function and process (Parker, 2013). Nonetheless, research into accounting communication readability and understandability has maintained a longstanding presence. Stone and Parker (2013) have examined and critiqued one of the most commonly applied reading ease assessment formulae in the accounting literature, the Flesch formula, and aimed to expand its application in the accounting field. To this end, they revise the formula by respecifying its sentence length variable in order to offset what they see to be an inappropriate emphasis on word length, arguing that excessive sentence length is a more significant cause of low readability. They also propose a reader attribute score that attempts to account for the effect of readers' own attributes upon readability and the effectiveness of accounting communications. Finally, they also develop supplementary measures of non-narrative communications (such as tables, graphs, and section headings) on accounting documents' accessibility to targeted readers. In this way, they offer a contribution to expanding the ability of researchers to assess accounting communication effectiveness in a rapidly expanding communications landscape.

“Walk-through” method applications

A final group of papers that have seriously addressed methodological issues and practice in qualitative research can be classified as papers that walk the reader through applications of selected qualitative methodologies to actual research projects. *GRAM* has published a considerable number of these. They range from Q methodology that attempts to build a quantitative structure around individuals' opinions (Massingham *et al.*, 2012), to applications of Leximancer software in qualitative data analysis (Crofts and Bisman, 2010). Alongside the explorations of mixed methods already referred to in this paper, papers by De Silva (2011) and Murphy and Maguire (2011) provide accounts and reflections upon these researchers' experience in applying mixed methods to particular projects. Both of these particularly concern themselves with evaluating the costs and benefits they could identify in their implementation of mixed method projects, but argue for the greater insights and knowledge gained as a result. Similarly, in the special *GRAM* issue on interventionist research, Dumay (2010) and Sunding and Odenrick (2010) offer their reflections on their experiences in applying interventionist methodology in executing research projects. Dumay (2010) particularly concerns himself with expounding the processual actions and skills required by the researcher to successfully implement this methodology, while Sunding and Odenrick (2010) reflect on their use of the “skilled facilitator” approach with the interventionist being seen as “liberator” and the associated research outcomes.

Other methodologies explicated through the researchers' own reflections on method implementation included Alberti-Alhtaybat and Al-Htaybat's (2010) analysis of their application of grounded theory to a project, focussing upon the advantages and pitfalls

of the process. The research diary also emerges as a potentially valuable research method, both for researchers' self-reflection and for data collection from actors. The former example is provided in the form of an account of its use as a researcher reflexive practice tool by Nadin and Cassell (2006) who observe that their experiential reflections offer a guide as to how to "do" reflexivity in practice. They see this process as enhancing researchers' awareness of their own epistemological assumptions while practising reflexivity. So their paper offers a practical example of this practice. On the other hand, Lewis *et al.* (2005) present an account of their use of research diaries as a data collection device for collecting data from actors in the field. Actors were subject to an initial interview, recorded data in a diary over time and then undertook a follow-up interview. The authors observe that the diary method gave them access to data they would not otherwise have secured and prompted deeper reflections from interviewees.

Finally, Baxter and Chua (2008) reflect on the writing up of field research by the researcher, highlighting the importance of developing the literary authority of qualitative research in establishing and conveying the authenticity and credibility of research findings and conclusions. They analyse two published studies in order to unpack their writing and presentation styles to understand how field research can become convincing to the reader. They argue that the key to this lies in the authorial voice conveying the research authenticity and plausibility. Thus, they contend that in judging the quality of non-positivist qualitative research, scientific and aesthetic authority become integrated.

Reassessing the role of theory

The choice of informing theory is probably the most often raised question amongst particularly emerging scholars in the qualitative accounting research community today. The absolute necessity of driving all qualitative studies through some informing "macro-theory" is a commonly advanced proposition by many contemporary accounting and management professors. It is a proposition with which this author begs to differ! We need to remember that in the qualitative tradition, theory and theoretical insights can inform our empirical research or can emerge from that research process (Parker, 2012). Hambrick (2007, p. 1346) argues that "Our field's theory fetish, for instance, prevents the reporting of rich detail about interesting phenomena for which no theory yet exists". Thus, he argues that many journal editors and reviewers apply a pivotal test to submitted papers, namely "Where's the theory?" (Hambrick, 2007, p. 1346). In fact, cursory inspection of qualitative papers published in many contemporary accounting research journals reveals that the exclusive theory driven imprimatur is continually being disproved by the many papers that do appear without being so driven. This is not to suggest that informing a study through a preselected theory is without merit: far from it! But the empirical evidence of papers being published demonstrates that inductive theorising from the application of qualitative methodologies is alive and well.

Anticipating the "one best theory" fixation, Merino (1998) has sounded an important cautionary alarm. Employing any one informing theory can only provide a partial explanation of any phenomenon. In rejecting the idea that accounting research must mimic science in order to qualify as "good" research, Merino offers us a hint as to the underlying motivation that may be driving the advocacy of theory driven qualitative research, even amongst qualitative accounting research professors. Hambrick (2007) supports this view, arguing that the idolisation of theory has emanated from a desire to

demonstrate the academic credentials of our business disciplines. In contrast to this scientific credibility motivated macro-theory fixation, as argued in Parker (2008), the qualitative tradition allows the researcher to both build new theory and modify existing theory, through the inductive derivation of theory or through theoretical comparison and critique (Humphrey and Scapens, 1996; Llewellyn, 2003; Parker and Roffey, 1997). Additionally, we are able to re-examine extant theories for their applicability and outworking in accounting and management policy and practice (Hammersley and Atkinson, 1995; Willig, 2001). If we remain rusted to a presumption that all qualitative studies must be driven by a pre-commitment to a particular selected theory, then we foreclose opportunities to discover and develop theory where there was formerly none, to challenge and change existing theorisations that have proved to be unsatisfactory, to rewrite conventional wisdom, and to subvert and reconstruct what has been unjustifiably taken for granted (Parker, 2012). Thus, while acknowledging the value of theoretically driven qualitative inquiry, it should also be recognised that inductively derived accounts and understandings emerging from the application of a range of qualitative methodologies can also liberate the researcher. They can enable researchers to develop quite new concepts and relationships, and lead to new or revised theorisations that might otherwise have been precluded by a prior commitment to a particular macro-theory (Ferreira and Merchant, 1992; Merchant and Van der Stede, 2006; Parker, 2003).

There is a further flaw in many qualitative researchers' obsession with selecting a driving macro-theory for every study. Llewellyn's (2003) seminal paper on theory in qualitative management and accounting research offered a range of possibilities for conceptually framing research. This presented a far greater suite than the traditional schema typically badged as "theory" such as "grand theories" of the likes of Durkheim, Weber, Marx, Habermas, Gramsci and Foucault, addressing the major societal of culture, class, power and so on. Llewellyn points to an alternative theoretical spectrum. For example, she suggests theorising through metaphors (i.e. the forms of experience that actors and researchers employ to make sense of their organisational world), through differentiating elements of experience into dualistic categories, creating and building concepts induced from the field, and mapping the contexts that frame organisational processes and practices. In offering this spectrum of alternative approaches to theorisation, Llewellyn provides us with an ability to focus upon micro-processes and their environment; on individuals' interrelationships, organisations and their environments; as well as still being able to consider such issues as gender, class, resource distribution and power relations. This broader definition of theory has been supported by Humphrey and Scapens (1996) in their contention that theory takes many forms ranging from mathematical models to metaphors and analogies. Theirs is a "fluid and flexible view of theory" not focussing exclusively on one particular social theory (Humphrey and Scapens, 1996, pp. 96 and 97). Thus, allowing divergence from an assumed grand theory driven research straightjacket arguably liberates qualitative researchers to venture into a wider set of methodologies and to explore a wider and richer theorisation horizon.

So for the qualitative researcher, theory and data must be considered within a reciprocal relationship that offers us multiple routes to exploring hitherto hidden meanings and understandings. This enables us to explore phenomena about which we know very little, eliciting actors' own internal views of their world and their theories about how it works, inductively developing new theory from field data, and extending

also to investigating phenomena through a pre-existing theory frame and thereby further refining existing theory (Armstrong, 2008; Irvine and Gaffikin, 2006; Vaivio, 2008). As Langley (1999, p. 707) puts it, "Theory development is a synthetic process" in which analysis stimulates and substantiates theoretical ideas. In her view, research into process links data and theory not only through analysis but through the researcher's creative insights.

A future trajectory

We have come a long way. The qualitative research community and its literature has made a significant impact over the last 20 or so years. *GRAM* has played a major role in the publication of qualitative research in our accounting and management disciplines, and has made a substantial contribution to the development of our methodological development through its publication of analyses, critiques and innovations in qualitative methodology. Nevertheless, while the qualitative community has emerged from the cocoon to become a significant player in the research literatures of accounting and management, it still has a long way to go.

Our qualitative literature still falls short of some of the qualitative approaches and characteristics identified by Ferreira and Merchant (1992) two decades ago. As more scholars move into the qualitative tradition, some still articulate within their papers, only the briefest allusion to their methodological approach. Yet arguably our methodological exposition must be at least as developed as, and preferably more extensive than, papers in the quantitative tradition. The methodological exposition in a qualitative paper is the very source of its overall authenticity and credibility. It is not possible to verify by re-running statistical tests on quantitative data collected. Rather, it must explain in depth the researcher's research design, methodology and method steps in order to allow the reader to adequately form judgements on the credibility and implications of the paper's findings and conclusions. To that end, our qualitative research papers should be addressing both our methodology and our method employed.

All too often, the qualitative researcher pays only brief cursory lip service to the ontological and epistemological principles of the methodology they have employed, be it interview, participant observation, documentary analysis or others. The reader needs to secure some understanding and a level of confidence in the researcher's engagement with the fundamental concepts and principles of their chosen methodology. This at least calls for the researcher's articulation of their selected approach to or version of the methodology they have employed: its key concepts and principles, its focus, its argued suitability to their investigation and its strengths and limitations. Many qualitative papers in accounting and management still neglect such exposition. The detail of method steps employed in data collection and analysis also still bears greater elaboration in many qualitative research papers. Sources of data, their profile, classifications and time periodicity, triangulation strategies, management of reflexivity and the steps employed in analysing the data produced, all merit disclosure.

While self-critique is an important reality check and foundation for the qualitative community's future development, it would be remiss to ignore the value of the literature, the methodological traditions and the contribution to knowledge that has to date been made. It is important to the qualitative tradition's identity and self-image that we acknowledge what our methodologies uniquely contribute to the accounting and management research literatures. We embrace complexity, pluralism and diversity

rather than abjure them. We bring context from the background of our research to the foreground. We examine processes, perceptions, behaviours and constructions from the inside rather than simply observing them second hand and from afar. We place the marginalised subjects, issues and actors centre-stage. Furthermore, we both name and examine the elephant in the room.

Our methodologies continue to proliferate. Some are now customarily employed and dominate our methodological landscape. Others are yet emergent, but hold the prospect of entirely new research agendas. Indeed, there is an enticing prospect of a mutual engagement, interaction and propagation between emergent methodologies and under-researched topics and issues. To capitalise on these opportunities, our qualitative community still needs to sponsor its ongoing methodological discourse and development. Methodologically, this is no time to stand still.

Notes

1. These percentages represent the author's estimate of papers exhibiting a specified methodology as a percentage of the total number of papers published in *QRAM* that exhibited any stated methodology as being employed or addressed in the paper.
2. It should be noted that each *QRAM* paper examined was found to employ either a single qualitative methodology or multiple qualitative methodologies.
3. The ostensive tradition considers it possible to cumulatively discover common, typical principles and properties of the social world, while the performative tradition considers it impossible to define such common properties since there are multiple social worlds contextually situated and fragmented (Hansen, 2011, p. 115).

References

- Ahrens, T. and Dent, J.F. (1998), "Accounting and organisations: realizing the richness of field research", *Journal of Management Accounting Research*, Vol. 10, pp. 1-39.
- Ahrens, T. and Khalifa, R. (2013), "Researching the lived experience of corporate governance", *Qualitative Research in Accounting & Management*, Vol. 10 No. 1, pp. 4-30.
- Alberti-Alhtaybat, L.V. and Al-Htaybat, K. (2010), "Qualitative accounting research: an account of Glaser's grounded theory", *Qualitative Research in Accounting & Management*, Vol. 7 No. 2, pp. 208-226.
- Alvesson, M. and Skoldberg, K. (2000), *Reflexive Methodology: New Vistas for Qualitative Research*, Sage, London.
- Armstrong, P. (2008), "Calling out for more: comment on the future of interpretive accounting research", *Critical Perspectives on Accounting*, Vol. 19 No. 6, pp. 867-879.
- Baard, V. (2010), "A critical review of interventionist research", *Qualitative Research in Accounting & Management*, Vol. 7 No. 1, pp. 13-45.
- Baxter, J. and Chua, W.F. (2008), "The field researcher as author-writer", *Qualitative Research in Accounting & Management*, Vol. 5 No. 2, pp. 101-121.
- Chapman, C.S. (2008), "We are not alone: qualitative management accounting research – rationale, pitfalls and potential", *Qualitative Research in Accounting & Management*, Vol. 5 No. 3, pp. 247-252.
- Condie, J. (2012), "Beyond rationalisations: improving interview data quality", *Qualitative Research in Accounting & Management*, Vol. 9 No. 2, pp. 168-193.

- Crofts, K. and Bisman, J. (2010), "Interrogating accountability: an illustration of the use of Leximancer software for qualitative data analysis", *Qualitative Research in Accounting & Management*, Vol. 7 No. 2, pp. 180-207.
- Dawson, P. (1997), "In at the deep end: conducting processual research on organisational change", *Scandinavian Journal of Management*, Vol. 13 No. 4, pp. 389-405.
- De Silva, T.A. (2011), "Mixed methods: a reflection of its adoption in environmental reporting", *Qualitative Research in Accounting & Management*, Vol. 8 No. 1, pp. 91-104.
- Dumay, J. (2010), "A critical reflective discourse of an interventionist research project", *Qualitative Research in Accounting & Management*, Vol. 7 No. 1, pp. 46-70.
- Durocher, S. (2009), "The future of interpretive accounting research: the contribution of McCracken's (1988) approach", *Qualitative Research in Accounting & Management*, Vol. 6 No. 3, pp. 137-159.
- Elharidy, A.M., Nicholson, B. and Scapens, R.W. (2008), "Using grounded theory in interpretive management accounting research", *Qualitative Research in Accounting & Management*, Vol. 5 No. 2, pp. 139-155.
- Ferreira, L. and Merchant, K. (1992), "Field research in management accounting and control: a review and evaluation", *Accounting, Auditing & Accountability Journal*, Vol. 5 No. 4, pp. 3-34.
- Flick, U. (2002), "Qualitative research: state of the art", *Social Science Information*, Vol. 41 No. 1, pp. 5-24.
- Grafton, J., Lillis, A.M. and Mahama, H. (2011), "Mixed methods research in accounting", *Qualitative Research in Accounting & Management*, Vol. 8 No. 1, pp. 5-21.
- Gurd, B. (2008a), "A response to Joannidès and Berland", *Qualitative Research in Accounting & Management*, Vol. 5 No. 3, pp. 262-265.
- Gurd, B. (2008b), "Remaining consistent with method? An analysis of grounded theory research in accounting", *Qualitative Research in Accounting & Management*, Vol. 5 No. 2, pp. 122-138.
- Guthrie, J. and Parker, L. (2012), "Accounting, auditing & accountability journal", *Qualitative Research in Accounting & Management*, Vol. 9 No. 3, pp. 284-285.
- Hambrick, D.C. (2007), "The field of management's devotion to theory: too much of a good thing?", *The Academy of Management Journal*, Vol. 50 No. 6, pp. 1346-1352.
- Hammersley, M. and Atkinson, P. (1995), *Ethnography: Principles in Practice*, Routledge, London.
- Hansen, A. (2011), "Relating performative and ostensive management accounting research: reflections on case study methodology", *Qualitative Research in Accounting & Management*, Vol. 8 No. 2, pp. 108-138.
- Humphrey, C. and Scapens, R. (1996), "Theories and case studies of organizational accounting practices: limitation or liberation?", *Accounting, Auditing & Accountability Journal*, Vol. 9 No. 4, pp. 86-106.
- Ihantola, E.M. and Kihn, L.A. (2011), "Threats to validity and reliability in mixed methods accounting research", *Qualitative Research in Accounting & Management*, Vol. 8 No. 1, pp. 39-58.
- Irvine, H. and Gaffikin, M. (2006), "Getting in, getting on and getting out: reflections on a qualitative research project", *Accounting, Auditing & Accountability Journal*, Vol. 9 No. 1, pp. 115-145.
- Joannidès, V. and Berland, N. (2008), "Reactions to reading 'remaining consistent with method? An analysis of grounded theory research in accounting'", *Qualitative Research in Accounting & Management*, Vol. 5 No. 3, pp. 253-261.

- Jönsson, S. (2010), "Interventionism – an approach for the future?", *Qualitative Research in Accounting & Management*, Vol. 7 No. 1, pp. 124-134.
- Langley, A. (1999), "Strategies for theorizing from process data", *The Academy of Management Review*, Vol. 24 No. 4, pp. 691-710.
- Lewis, K., Sligo, F. and Massey, C. (2005), "Observe, record, then beyond: facilitating participant reflection via research diaries", *Qualitative Research in Accounting & Management*, Vol. 2 No. 2, pp. 216-229.
- Lillis, A. (2008), "Qualitative management accounting research: rational, pitfalls and potential – a comment on Vaivio (2008)", *Qualitative Research in Accounting & Management*, Vol. 5 No. 3, pp. 239-246.
- Llewellyn, S. (2003), "What counts as theory in accounting and management research? Introducing five levels of theory", *Accounting, Auditing & Accountability Journal*, Vol. 16 No. 4, pp. 662-708.
- Llewellyn, S. (2007), "Case studies and differentiated realities", *Qualitative Research in Accounting & Management*, Vol. 4 No. 1, pp. 53-68.
- McKinnon, J. (1988), "Reliability and validity in field research", *Accounting, Auditing & Accountability Journal*, Vol. 1 No. 1, pp. 34-54.
- Malina, M.A., Nørreklit, H.S.O. and Selto, F.H. (2011), "Lessons learned: advantages and disadvantages of mixed method research", *Qualitative Research in Accounting & Management*, Vol. 8 No. 1, pp. 59-71.
- Massingham, P., Massingham, R. and Diment, K. (2012), "Q methodology: is it useful for accounting research?", *Qualitative Research in Accounting & Management*, Vol. 9 No. 1, pp. 66-88.
- Merchant, K.A. and Van der Stede, W.A. (2006), "Field-based research in accounting: accomplishments and prospects", *Behavioural Research in Accounting*, Vol. 18, pp. 117-134.
- Merino, B.D. (1998), "Critical theory and accounting history: challenges and opportunities", *Critical Perspectives on Accounting*, Vol. 9, pp. 603-616.
- Murphy, L. and Maguire, W. (2011), "Applying mixed methods research in evaluating clinical trials", *Qualitative Research in Accounting & Management*, Vol. 8 No. 1, pp. 72-90.
- Nadin, S. and Cassell, C. (2006), "The use of a reflexive diary as a tool for reflexive practice: some reflections from management research", *Qualitative Research in Accounting & Management*, Vol. 3 No. 3, pp. 208-217.
- Parker, L.D. (2003), "Qualitative research in accounting and management", *Journal of Accounting and Finance*, Vol. 2, pp. 15-30.
- Parker, L.D. (2004), "'Presenting' the past: perspectives on time for accounting and management history", *Accounting Business and Financial History*, Vol. 14 No. 1, pp. 1-27.
- Parker, L.D. (2008), "Interpreting interpretive accounting research", *Critical Perspectives on Accounting*, Vol. 19 No. 6, pp. 909-914.
- Parker, L.D. (2012), "Qualitative management accounting research: assessing deliverables and relevance", *Critical Perspectives on Accounting*, Vol. 23, pp. 54-70.
- Parker, L.D. (2013), "The accounting communication research landscape", in Davidson, J., Jack, L. and Craig, R. (Eds), *The Routledge Companion to Accounting Communication*, Routledge, Abingdon, pp. 7-25.
- Parker, L.D. and Roffey, B.H. (1997), "Back to the drawing board: revisiting grounded theory and the everyday accountant's and manager's reality", *Accounting, Auditing & Accountability Journal*, Vol. 10 No. 2, pp. 212-247.

- Qu, S.Q. and Dumay, J. (2011), "The qualitative research interview", *Qualitative Research in Accounting & Management*, Vol. 8 No. 3, pp. 238-264.
- Sayer, A. (2008), "Case studies and a single, differentiated reality: a reply to Sue Llewellyn (2007)", *Qualitative Research in Accounting & Management*, Vol. 5 No. 1, pp. 11-14.
- Scapens, R.W. and Yang, C.L. (2008), "Pluralist ontology: comments on Llewellyn (2007)", *Qualitative Research in Accounting & Management*, Vol. 5 No. 1, pp. 15-20.
- Seal, W. (2012), "Some proposals for impactful management control research", *Qualitative Research in Accounting & Management*, Vol. 9 No. 3, pp. 228-244.
- Sikka, P. (2010), "Using the media to hold accountants to account: some observations", *Qualitative Research in Accounting & Management*, Vol. 7 No. 3, pp. 270-280.
- Silverman, D. (2010), *Doing Qualitative Research*, 3rd ed., Sage, London.
- Stone, G. and Parker, L.D. (2013), "Developing the Flesch reading ease formula for the contemporary accounting communications landscape", *Qualitative Research in Accounting & Management*, Vol. 10 No. 1, pp. 31-59.
- Sunding, L. and Odenrick, P. (2010), "A method for action research interventions to improve joint problem solving in operational teams in the Swedish construction industry", *Qualitative Research in Accounting & Management*, Vol. 7 No. 1, pp. 97-113.
- Vaivio, J. (2008), "Qualitative management accounting research: rationale, pitfalls and potential", *Qualitative Research in Accounting & Management*, Vol. 5 No. 1, pp. 64-86.
- Warren, S. and Parker, L. (2009), "Beancounters or bright young things? Towards the visual study of identity construction among professional accountants", *Qualitative Research in Accounting & Management*, Vol. 6 No. 4, pp. 205-223.
- Willig, C. (2001), *Introducing Qualitative Research in Psychology: Adventures in Theory and Method*, Open University Press, Buckingham.

Corresponding author

Lee Parker can be contacted at: lee.parker@rmit.edu.au

To purchase reprints of this article please e-mail: reprints@emeraldinsight.com
Or visit our web site for further details: www.emeraldinsight.com/reprints

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.