QUALITATIVE PERSPECTIVES: THROUGH A METHODOLOGICAL LENS

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Methodological Development

• Witnessing a major increase in qualitative research: accounting & management
• Liberating from dominant quantitative paradigm
• Greater recourse to interdisciplinarity
  • Beyond economics
• Engagement with field, context, history
• This raises the question:
• What has been the developing methodological profile?
• Employing *Qualitative Research in Accounting & Management* journal as a vehicle
The Qualitative Methodological Offer

- The processual black box
- Context and detail
- Involved holistic tradition
- Methodological pluralism
- Capturing actors’ perceptions, behaviours from the inside
- Addressing culture, politics, ideology, power
- All about stories, language, symbols, cognition
- Reflexive researcher (and actor) engagement in social construction
- Experiencing, understanding, critiquing
- Multiple narratives, reflections & critiques
- Reconstituting what we thought we already knew
  - i.e. Rendering the familiar strange
The Risk of Institutionalisation

- The risks:
  - Being limited to ‘tried and true’ qualitative methods
  - A focus on publishing safety & status
  - Avoidance of risk and novelty

- The way forward:

- Identifying our methodological points of difference
- Expanding our methodological horizons:
  - Methodological innovation
- Reaching out to target audiences:
  - Practitioners
  - Students
  - Emerging researchers
A QRAM Journal Profile – 1st 10 Years

• **Qualitative Research in Accounting & Management**
  • 50 papers: theory, literature review, methodology

• **Dominant methodologies:**
  • Interview = 35% overall
    • 25-65% in any one year
  • Case study/Field research = 25%
    • 25-50% in any one year

• **Mixed methodology papers:**
  • 15% overall
  • BUT…………most in a special issue mixed method theme in 2009
  • Resistance from journal referees preferring *either* quant *or* qual.

• **Textual & content analysis**
  • 15% overall but sporadic. Peaked in 2010

• **Participant observation**
  • Appeared in 4 of past 10 years
Emerging Methods Examples

- Longstanding but still limited employment:
  - Action research
  - Focus groups

- Open to further use:
  - Grounded theory
  - Discourse analysis

- Awaiting exploration:
  - Visual methodologies
  - Interventionist methods
  - Cognitive mapping
  - Interpretive interactionism
  - Diary method
  - Auto-ethnography
Building Frameworks

- Vaivio (2008): Qual research in management accounting
  - Rationale, contribution to theory & potential
- Llewellyn (2007): pluralist ontology challenges single reality assumption:
  - Instead – physical, structural, cultural & mental
  - Sayer (2008): argues people may see one reality differently
- Ahrens & Khalifa (2013):
  - theoretical framework for hermeneutic research into corporate governance processes - access complexity & actors’ experiences
Drawing Road Maps

• Elharidy et al (2008)
  • Grounded theory application – ontological and methodological

• Qu and Dumay (2011)
  • Interview as research tool, human encounter, account developer
  • Interview as more than functionalist…i.e. a social & organisational phenomenon

• Sikka (2010)
  • Personal experience in personal interventionist research
  • Strategies – research and engagement, professional journals and press
Methodological Assessments & Critiques

• **Grounded Theory**
  • Early paper by Parker & Roffey (1997 – AAAJ)
  • Gurd (2008ab) criticised studies divergence from “core canons”
  • Joannides & Berland (2008):
    • critiqued Gurd’s reductionism
    • Argued for GT as flexible philosophy, multiple implementation pathways

• **Interventionist Research** (2010 special issue)
  • Baard (2010)
    • Diverse manifestations, scholars’ criticisms of its legitimacy, call for stand-alone methodology to advance its implementation & acceptance
  • Jonsson (2010)
    • Its merit for improving practice and building theory – legitimate knowledge

• **Mixed Methods** (2011 special issue)
  • Limited corpus of papers
  • Qualitative & quantitative analyses often poorly integrated
  • Potential for theory building & testing
  • Assumptions, characteristics & problems
Specific Method Development

- Visual methods (Warren & Parker, 2009)
  - Accountant identity research
  - Photos and related interviews

- Cognitive interview method (Condie, 2013)
  - Based on psychologist interviews of police witnesses
  - Elicit rich detail on single case site
  - Gets beyond witnesses’ rationalisations

- Readability assessment (Stone & Parker, 2013)
  - Critique and revised Flesch Readability formula
  - Augment it with a reader attribute score
  - Plus supplementary measures of non-narrative communications (tables, graphs, section headings)
Walk-Through Method Applications

- Reflections on applying mixed methods
  - (De Silva, 2011; Murphy and Maguire, 2011)
  - Costs and benefits
  - Greater insights & knowledge gained
- Experiences applying interventionist methods
  - (Dumay, 2010; Sunding and Odenrick, 2010)
  - Processual skills and actions required
  - Researcher as skilled facilitator and liberator
- Grounded theory application
  - (Alberti-Alhtaybat and Al-Htaybat, 2010)
- Practising reflexivity
  - (Nadin and Cassell, 2006)
- Research diaries use for data collection
  - (Lewis et al, 2005)
- Writing up field research
  - (Baxter and Chua, 2008)
A Future Trajectory

• Qualitative community and research has made significant advances in last 20 years

• Methodological development has progressed
  • Expanding array of methods
  • Deepening exposition and understanding of methodologies

• Methodological allusions in published papers often still minimal

• Adequate methodological and method exposition crucial to qualitative study credibility and authenticity

• Particularly need exposition of methodological principles, concepts, focus, suitability, strengths & limitations

• Data collection and analysis method steps – detail
Remember What We are Good At!

- We embrace rather than abjure complexity, pluralism and diversity
- We bring context from the background to the foreground
- We examine behaviours, perceptions & processes
- We engage with actors from the inside rather than second hand
- We place marginalised issues & actors centre stage
- We name and examine the elephant in the room
- Our proliferating methodologies offer expanding research agendas
- Methodologically, this is no time to stand still!