Validation in interpretive management accounting research

Kari Lukka\textsuperscript{a,}\textsuperscript{*}, Sven Modell\textsuperscript{b}

\textsuperscript{a}Turku School of Economics, Rehtorinpellonkatu 3, FI-20500 Turku, Finland
\textsuperscript{b}Manchester Business School, University of Manchester, Manchester, UK

A B S T R A C T

This paper extends and contributes to emerging debates on the validation of interpretive research (IR) in management accounting. We argue that IR has the potential to produce not only subjectivist, emic understandings of actors' meanings, but also explanations, characterised by a certain degree of "thickness". Mobilising the key tenets of the modern philosophical theory of explanation and the notion of abduction, grounded in pragmatist epistemology, we explicate how explanations may be developed and validated, yet remaining true to the core premises of IR. We focus on the intricate relationship between two arguably central aspects of validation in IR, namely authenticity and plausibility. Working on the assumption that validation is an important, but potentially problematic concern in all serious scholarly research, we explore whether and how validation efforts are manifest in IR using two case studies as illustrative examples. Validation is seen as an issue of convincing readers of the authenticity of research findings whilst simultaneously ensuring that explanations are deemed plausible. Whilst the former is largely a matter of preserving the emic qualities of research accounts, the latter is intimately linked to the process of abductive reasoning, whereby different theories are applied to advance thick explanations. This underscores the view of validation as a process, not easily separated from the ongoing efforts of researchers to develop explanations as research projects unfold and far from reducible to mere technicalities of following pre-specified criteria presumably minimising various biases. These properties detract from a view of validation as conforming to pre-specified, stable, and uniform criteria and allow IR to move beyond the "crisis of validity" arguably prevailing in the social sciences.

\textsuperscript{*}Corresponding author.
E-mail address: kari.lukka@tse.fi (K. Lukka).

Introduction

The nature and status of interpretive research (IR) in management accounting have recently been the subject of considerable debate (e.g., Ahrens, 2008; Ahrens et al., 2008; Kakkuri-Knuuttila, Lukka, & Kuorikoski, 2008a, 2008b). This debate suggests that this research genre has truly come of age and affirms the broad scope of what currently counts as "good" IR (see also Baxter & Chua, 2003). However, little attention has been paid to the potentially critical issue of how such research should be validated and how interpretive management accounting researchers go about this.\textsuperscript{1} This relative neglect of the notion of validation is perhaps not surprising given the initial reluctance of interpretive researchers to debate the issue (Bloor, 1978) and the tendency of extreme post-modernists to dismiss it as just another indication of the "chains of modernism" (see Koro-Ljungberg, 2004). However, the starting point for our analysis is the assumption that validation of some kind is a necessary condition for any scholarly research

\textsuperscript{1}By contrast, the notion of validity has continued to be of key concern in qualitative management accounting research with a more positivist orientation (Atkinson & Shaffir, 1998; Lillis, 1999; McKinon, 1988; Modell, 2005).
endeavour to be taken seriously (see e.g., Koro-Ljungberg, 2004; Polkinghorne, 2007; Sandberg, 2005; Smith, 2006; Smith & Deemer, 2000; Tsoukas, 1989). In a very broad sense, validation refers to the ways through which the credibility of a piece of research is developed and legitimised in front of relevant audiences (Lather, 1993; Lincoln & Guba, 2000; Polkinghorne, 2007; Silverman, 2000).

The relevance of addressing the issue of validation in IR is underscored by critical debates on this topic in the social sciences, which have not yet been fully recognised in the management accounting literature. It has been argued that IR suffers from a “crisis of validity” (e.g., Gergen & Gergen, 2000; Smith & Deemer, 2000). The core of this argument is that although there is some consensus that IR cannot be validated with traditional validation methods, it is still unclear how it should be validated. This crisis is arguably exacerbated by the continuing quest for alternative and presumably stable validity criteria (see, e.g., Creswell & Miller, 2000; Maxwell, 1992; Onwuegbuzie & Leech, 2007), sometimes under other overriding labels such as “trustworthiness” (Lincoln & Guba, 1985). A number of critics have argued that this signifies a failure to emancipate the larger IR project from a foundationalist (or positivist) epistemology (Garratt & Hodkinson, 1998; Schwandt, 1996; Smith & Deemer, 2000; Smith & Hodkinson, 2005). This is particularly problematic if one subscribes to a strongly subjectivist position, such as that characterising Burrell and Morgan’s (1979) widely cited portrayal of IR. Such a position is inconsistent with traditional validity criteria such as construct, internal and external validity as well as reliability, which assume that there is a reasonably stable reality “out there” to be captured independently of the perceiving subject (e.g., Gergen & Gergen, 2000; Koro-Ljungberg, 2004, 2008; Lather, 1993; Smith & Deemer, 2000). How could we, and why should we, even try to capture the singular essence of the world, if we first assume there is none?

Whilst the debate surrounding the “crisis of validity” in IR has not been explicitly recognised in the management accounting literature, concerns have recently been raised that researchers propounding to work within this genre are not always consistent and rely on validation procedures typically considered, in principle, problematic in such research (Ahrens & Chapman, 2006; Elharidy, Nicholson, & Scapens, 2008). This is an indication of a “crisis of validity” looming in interpretive management accounting research as well and suggests that the issue of how such research may be validated requires more focused attention. Although validation is potentially problematic in all types of research, including the positivist “mainstream”, management accounting scholars need to be alert to the implications of recent debates about how IR may be validated.

Whilst the present institutional and political environment in parts of the accounting academy exhibits strong pressures for conformity with this “mainstream” position (Hopwood, 2007, 2008; Khalifa & Quattrone, 2008; Tuttle & Dillard, 2007), it is worth noting that attention to the “crisis of validity” has emerged within IR circles and should be viewed as critical self-reflection within this paradigm. This should be regarded as a healthy phenomenon as a capacity for self-reflection, even critical at times, indicates a certain maturity of the genre of research in question. It is certainly not our ambition to undermine the larger IR project in management accounting by just reiterating this critical debate. We argue instead that the position of IR may be strengthened if researchers were more explicit about the notion (and potential problems) of validation and how it may be extended in light of recent debates. What kind of position can be justified in interpretive management accounting research regarding validation? This is the major concern in this paper.

Most importantly, the debate following the “crisis of validity” in IR has challenged the notion of validity as little more than a technical issue of reducing bias in data collection and analysis and directs attention to the relationship between authors/researchers and their audience (cf. Baxter & Chua, 2008; Golden-Biddle & Locke, 1993). Hence, rather than carrying on the quest for tightly specified and stable validity criteria, we will explore how IR in management accounting is currently understood and practised and how the notion of validity can be inter-subjectively negotiated within a particular research community. Following Kakkuri-Knuuttila et al. (2008a), we extend the somewhat caricatured portrayal of IR as being mainly about describing social phenomena in order to convey a rich, in-depth understanding of the meanings attached to them by researched individuals to also encompass an important explanatory element. Even though some commentators suggest that such a position is already widely accepted in contemporary IR in management accounting (see Ahrens, 2008), the extent to which this is actually recognised is still unclear (Kakkuri-Knuuttila et al., 2008b). In particular, the discussion above suggests that it is not yet entirely clear how the validity of explanations can be established in IR, whilst staying reasonably true to the core premises of such research.

The purpose of this paper is to shed further light on this issue by revisiting the critical debate on validation in IR and explicating how it can be extended by mobilising central tenets of the modern philosophical theory of explanation. We will argue that, contrary to what is typically stated within IR circles, IR can produce – whilst being by definition anchored in them – much more than just subjectivist emic understandings of actors’ meanings. By focusing on careful analyses of the sequences of actual events and actions in specific, local contexts, it is in a good position to trace the dependencies (causal linkages) between examined phenomena. As these dependencies tend to be more than just individuals’ subjective mental states, IR can produce explanations from a more external viewpoint. Since these explanations are developed on the basis of profound emic understandings, we call these explanations thick.

Our basic position is similar to that of Kakkuri-Knuuttila et al. (2008a) as we argue for an integration of social constructionism with a moderate form of realism. Consistent with social constructionism, we affirm the inescapable role of judgement and inter-subjectively inferred “truths” on the part of researchers in making sense of situated meanings. This allows for the acknowledgement of emic under-
دریافت فوری
متن کامل مقاله
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