ARTICLE INFO

Article history:
Received 19 October 2017
Accepted 19 October 2017
Available online xxx

Keywords:
Research diversity
Methodology

ABSTRACT

Concerns over research diversity in our journals are longstanding, and empirical enquiry on this topic plays an important role in contributing to debate. In reflecting on the propositions put forward by Endenich and Trapp (2018), an aspect that I believe is currently implicit in their analysis, and which might usefully advance their agenda if made explicit, is the distinction between methodology (e.g. Positivism or Interpretivism) and method. The risk of adopting categories such as "elite", or, of counting method is that the nature of what diversity might look like remains only indirectly visible. This presents challenges of communication about what different forms of research aspire to achieve. This is an important element of rendering clearer what is the practical nature of complementarity hoped for in a holistic understanding of accounting. Complementarity and understanding between researchers of different methods but sharing a methodology is challenging. The greater challenge, but also thereby the greater potential complementarity, come from engagement across this methodological divide.

© 2017 Elsevier Ltd. All rights reserved.

1. Introduction

The expression "publish or perish" seems to take on ever greater emphasis in contemporary academic life. This has caused much concern about the implications for the quality of scholarship, a concern discussed in a significant number of articles cited in Endenich and Trapp (2018). It is natural therefore that the question of who is undertaking editorial work, and what implications this has for the nature of knowledge produced, are subject to careful examination. From this starting point, Endenich and Trapp (2018) motivate a comparative analysis of the composition of the editorial teams and published output of two association journals. Their primary finding is that relative to The Accounting Review (TAR), Contemporary Accounting Research (CAR) signals a greater openness to research method diversity. From their perspective of signalling, and anticipatory submission behavior, they argue that TAR's lower signal represents a loss of potential complementarity with regard to the development of a holistic understanding of current accounting practices.

The general premise of their argument on the importance of diversity, and where it might be more or less visible are highly consistent with my own thinking on this matter (e.g. Chapman, 2012, 2015). Kachelmeier (2018) in his response sets up a chicken and egg problem of signalling and reflection with his alternative perspective, setting out better communication in the field as the key to real progress. In reading this exchange, however, I worry that the absence of an explicit attention to the distinction between methodology (i.e. positivist/interpretive) and method (i.e. field/archival, etc.) stands in the way of this goal. In developing this point there are some aspects of the analysis presented by Endenich and Trapp (2018) where there is some implicit bundling of assumptions going on that might be usefully disentangled.

The first of these relates to the mobilisation of the concept of "elite schools", a concept introduced in this journal by Williams and Rodgers (1995). Undertaking an empirical analysis this early study identified a grouping of schools that has
subsequently taken on a life of its own as category for analysis. Over time there is a risk that the category has implicitly taken on a number of bundled assumptions concerning methodological prejudice. The original study explored the notion of elite, attempting to disentangle two very different framings of the word. On the positive side the paper considered the possibility of elite as a label representing a marker of “proven performance”, on the negative side it worried over the possibility of elite as an unearned marker of “sponsored mobility” p. 267. The concern put forward, and subjected to some testing in Williams and Rodgers (1995), was that elite status attributed to schools as measured by publication productivity in TAR might have more of a nature of the latter than the former.

However, at least a partial explanation of the counted productivity in elite schools might have arisen from their capacity to spot potential in new recruits, but also to support and develop such potential more effectively than schools less blessed at the time with high productivity publishers. As such, cleanly disentangling of the two forms of elite discussed in Williams and Rodgers (1995) is more complicated than the analysis presented in the original paper allows for. As time goes on however, the choice of sticking to the originally counted elite schools rather than undertaking a recount to assess contemporary productivity seems to suggest a concern that membership of the elite is a matter of prestige begetting prestige, not performance begetting performance. Such a concern would imply a degree of institutional stasis and control that seems to sit somewhat uncomfortably with a constructivist perspective.

Given that, the finding in Endenich and Trapp (2018) of decreasing representation of these “elite” schools seems not particularly surprising, but more importantly, not particularly relevant to an assessment of research diversity either. Notwithstanding my quibble about the supposed strength of iron cages in practice, the move from elite schools to diversity of journals is an indirect one at best. Individual schools may properly set their own foci and interests. In as much as such schools are characterized by success in publications in particular journals, the positive framing of elitism should leave it as no surprise that such schools might have strong representation amongst the editors and editorial boards of such journals. The matter of research diversity at the level of the journal however lies on the makeup of specialisms beyond the potentially tightly defined specialisms of particular schools however. This is a matter that requires more direct exploration, which is what the paper goes on to provide in relation to matters of topic and research method.

2. Diversity, method and methodology

It is the matter of the categorization of research method that I particularly wish to focus on here since it is this finding with regard to the under-representation of field and case method papers in TAR compared to CAR that is given more prominence in Endenich and Trapp (2018). To paraphrase the response to this proposition from Kachelmeier (2018), this is a matter of swings and roundabouts. What the data shows is differing proportions between the journals of the six method-based categories analysed by Endenich and Trapp (2018), some higher, some lower. In deference to the concern put forward, however, his commentary goes on to offer some suggestions about communication in support of an agenda of increasing representation of field and case method studies. The challenge made on case method and the response to it goes right to the heart of Endenich and Trapp’s (2018) agenda for holistic complementarity. However the crucial distinction goes beyond matters of method and the epistemological preferences of editors which are the focus of Endenich & Trapp, 2018, p. 2) reaching into matters of ontological ones that arise from the distinction between positivist and interpretive methodologies.

The scarcity of case and field method studies in US journals has long been a matter of contention and critique. Notwithstanding the analysis of Endenich and Trapp (2018), recent years have seen encouraging developments in the US journal space on this front. The Journal of Management Accounting Research was an early mover to consider field studies under the editorship of Mike Shields, with an entire special issue devoted to this topic in 1998. More recently however there have been signs of a growing interest in the possibilities of fieldwork in other sections of the American Accounting Association and their respective journals. Moving beyond encouragement, recent papers in section journals have actively sought to equip the curious to begin undertaking fieldwork (e.g. Kenno, McKracken, & Salterio, 2017; Power & Gendron, 2015). Alongside such articles there is also a growing clarity about how, even if the study does not end up presenting large amounts of (or even any) qualitative data, going to the field to talk to people can significantly enhance the quality of quantitative positivist work (e.g. Ittner, 2014).

Something that is not explicitly counted, but something which I doubt many readers would question concerns the balance of methodologies adopted by the field and case method papers included in the study. Casual analysis suggests that the field and case method papers likely to be found in TAR are exclusively positivistic in their methodology. The question arises, how big a concern might this be in relation to a holistic agenda for the field?

In the analysis presented, field and case method represents one option out of a range of six (therefore 16.7%) of the defined space of diversity. Framed this way, with the distinction of positivist/interpretivist sitting under distinction of method, an absence of interpretive field studies might seem to be an exclusion of a rather narrow grouping. Viewed this way, the challenge put by Kachelmeier (2018) for interpretivist field study researchers to explain their work in terms more accessible to the vastly larger majority of positivists has a certain numerical logic to it.

In considering the question of research diversity however, methodology is the overarching not subordinate set of concerns (e.g. Ahrens & Chapman, 2006; Chapman 2012; Kenno et al., 2017; Power & Gendron, 2015). That is to say that interpretivism and positivism potentially inform studies adopting any of the methods presented, whereas any individual method can only touch on a small part of methodological space of positivism or interpretivism. We are most used to seeing interpretive studies adopting interviews and observations as methods, but it extends to other methods also. The work of...
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