Bridging the paradigm divide in management accounting research: The role of mixed methods approaches

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ABSTRACT

This paper discusses the role of mixed methods research in management accounting and how it may help researchers bridge the divide between the economics-based, functionalist 'mainstream' and the 'alternative' paradigm informed by interpretive and critical perspectives. Whilst noting the considerable barriers to dialogue across these paradigms, I outline how mixed methods research can be mobilized as part of a strategy of meta-triangulation to engender inter-paradigmatic engagement.

1. Introduction

This paper will discuss the role of mixed methods research in management accounting with particular emphasis on how it may help bridging the divide currently separating the primarily economics-based 'mainstream' from 'alternative', sociology-based approaches informed by interpretive and critical perspectives (cf. Ryan et al., 2002). Examining this issue is important for stimulating more widespread dialogue across these paradigms. Mixed methods research, combining qualitative and quantitative approaches, has recently been extensively discussed in the management accounting literature and is growing in popularity (e.g., Anderson and Widener, 2007; Lillis and Mundy, 2005; Modell, 2005). However, much of this debate has had a rather technical emphasis and has only rarely addressed the deeper paradigmatic implications of conducting such research (Brown and Brignall, 2007; Modell, 2007, 2009). The case for mixed methods research has generally been stated in terms of its propensity to enable researchers to combine breadth and depth in empirical inquiries, to enhance the validity of research findings through triangulation and to facilitate the mobilization of multiple theories in examining management accounting practices. Little attention has been paid to whether mixed methods research, as such, may spearhead research endeavours encouraging dialogue across the aforementioned paradigm divide. This is the over-riding concern of this paper.

I will start by briefly accounting for my own personal experiences of doing and writing about mixed methods research in management accounting with an eye to some paradigmatic issues encountered along the way. This anchors the discussion in some first-hand observations of potential barriers to bridging paradigms, which are further examined in the ensuing section. Finally, I examine how mixed methods research may be used as part of a strategy of meta-triangulation to overcome these barriers.

2. Doing and writing about mixed methods research: some personal experiences

My interest in mixed methods research started with an empirical study in the Norwegian health care sector (Modell and Lee, 2001). The study started with a survey-based phase exploring the influence of decentralization on reliance on the controllability principle at the middle management level of a large, public sector hospital. Whilst our initial hypothesis and the design of the survey instrument were primarily informed by functionalist approaches
ontological and epistemological assumptions (cf. Blaikie, 1991). My response to these criticisms, smacking of the notion of paradigm incommensurability, was to re-position the paper exclusively within the functionalist paradigm whilst adopting the inherently pragmatist, but far from undisputed, position that the choice of particular theories and methods can be (and is often) emancipated from their ontological roots (cf. Bryman, 2006, 2007). However, the published paper ultimately eschewed ontological and epistemological issues related to mixed methods research.

Yet, on completing this paper I felt that there was still some unfinished work to be done to develop a consistent philosophical foundation for mixed methods research combining elements of interpretive and functionalist approaches. This led to some grappling with pragmatism as a possible means to this end. However, whilst pragmatism has emerged as the dominant philosophical position behind mixed methods research, I was disheartened by the rather loose and implicit manner in which this position is often mobilized in empirical studies. Instead, I started developing a paper grounded in critical realism (Modell, 2009). I saw critical realism as a more appealing foundation for mixed methods research providing some paradigmatic ‘middle ground’ entailing clearly articulated analytical procedures for validating empirical observations. As such, it provided a convincing basis for tackling the philosophically tuned criticisms of the notion of triangulation encountered in my earlier work. However, it soon became clear that my ambition was by no means seen as politically neutral. Whilst draft versions of the paper met with some interest and encouraging comments from colleagues generally associated with the interpretive paradigm, some of them raised concerns that the essentially realist approach being advocated might constitute a ‘threat’ to this paradigm and that the ‘politics’ behind the paper were not clearly articulated. On the other hand, some colleagues with a more functionalist orientation saw such approaches as a ‘strawman’ or ‘non-issue’, arguing that positivist writers had already solved the problem of how to validate mixed methods research. Such reactions were typically combined with calls for ‘getting on’ with empirical research without worrying too much about philosophy and I generally found them more hostile than those emerging from my interpretive colleagues. However, I experienced little opposition to the usefulness of mixed methods research as such.

To summarize these personal experiences of conducting mixed methods research in management accounting it is clear that this is by no means an unproblematic or uncontested endeavour. A casual observation, not dissimilar to the experiences of other practitioners of mixed methods research (see Bryman, 2006, 2007), is that doing such research is more straightforward than writing about it. This would especially seem to be the case as long as we do not let philosophical issues ‘get in the way’ and concentrate on ‘getting on’ with empirical research. In what follows, I elaborate on why such a stance may reinforce the barriers to dialogue across paradigms.

3. Barriers to inter-paradigmatic dialogue in management accounting research

The above discussion suggests that the barriers to mixed methods research as a way of stimulating dialogue between the ‘mainstream’ and ‘alternative’ paradigms are particularly entrenched in the former. This impression is reinforced by prevailing ‘mainstream’ conceptions of the possibilities (and desirability) of such dialogue and can partly be traced to the intellectual roots of much research within this paradigm, notably articulated in Positive Accounting Theory (PAT). The preferred logic of inquiry in PAT places a strong emphasis on explaining and predicting substantive accounting phenomena and favours a hypothetico-deductive mode of theorizing and relatively one-sided reliance on quantitative methods using large samples (Watts and Zimmerman, 1986; see Williams, 1989 for an early critique). However, whilst generally seen as rooted in a realist ontology and positivist epistemology
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