FISEVIER

Contents lists available at ScienceDirect

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa



Paradigms, theory and management accounting practice: A comment on Parker (forthcoming) "Qualitative management accounting research: Assessing deliverables and relevance"

Alan J. Richardson

Schulich School of Business, York University, Toronto, Canada

ARTICLE INFO

Article history: Received 6 January 2011 Accepted 12 May 2011

ABSTRACT

Parker (forthcoming) provides a valuable discussion of the state of, and prospects for, qualitative research in management accounting. This comment amplifies three issues raised in Parker's (forthcoming) review: the multi-paradigmatic nature of qualitative research and the potential that this offers for the expanded use of qualitative methods in accounting research; the role of theory in qualitative management accounting research and the need for such research to contribute to the literatures from which it draws rather than simply being a consumer of theory; and the potential for qualitative management accounting research to inform management accounting policy and practice when research gains rigor through paradigmatic bracketing.

© 2011 Elsevier Ltd. All rights reserved.

1. Introduction

Parker (forthcoming) assesses the contribution of 40 years of qualitative management accounting research and suggests a trajectory for its development. In general, Parker is optimistic about the state of qualitative management accounting research and its prospects but calls for continuing effort to "remind us of who we are, what we do and why we do it." While he argues that "[t]he time for defensiveness... is long gone," he cautions that qualitative management accounting research must emphasize its "distinctive features" in order to "move beyond apologia and effectively take our place in the sun." His paper contributes to this process by highlighting certain features of qualitative management accounting research that he believes sets it apart from "the dominant positivist quantitative accounting research literature." He identifies qualitative management accounting research's ontology and epistemology – notably a commitment to social constructivism and an "engagement with actors and their worlds at close quarters" – "invocation of multi-theoretic explorations" and potential to "develop concepts, principles, patterns and theories that offer wider resonance and applicability" to practice as key distinctions.

Overall, I would agree with Parker's (forthcoming) assessment of the qualitative management accounting literature – it has developed a rich multi-theoretic perspective on management accounting and provides insights into the details of practice that were missing from the literature. My comment is designed to unpack some of Parker's polemic to suggest further strategies for moving the qualitative management accounting research agenda forward. In particular, I will argue, first, that there is more philosophical variation in qualitative management accounting research than Parker suggests and this variation needs to be recognized as a source of strength for the literature and as limiting the likely impact of some of Parker's concerns. Second, while agreeing with Parker on the value of multi-theoretical approaches, I believe we need to contribute to the literatures from which we draw theory and not just be consumers of theory from other literatures. We also need to

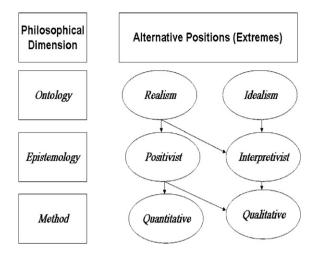


Fig. 1. The philosophical underpinnings of qualitative research.¹

engage in a debate regarding what constitutes cumulative knowledge in qualitative management accounting research, or whether such a concern is valid within this literature, in order to better understand how this literature contributes to theory development. Finally, I provide a framework for locating management accounting practice within traditional academic management accounting paradigms that provides a theoretical justification and amplification of Parker's suggestion that "qualitative researchers can make a contribution to thought leadership at the more profound levels to which their tradition is best suited."

2. On the diversity of qualitative research in management accounting

Parker (forthcoming) anchors his discussion of qualitative research in management accounting by asserting a link between qualitative research and a social constructionist view of reality. For example, he states that "[f]or the qualitative management accounting researcher, 'reality' is created by organizational actors' interaction with each other and their contextual environment." For him, qualitative research "...stresses the understanding and critique of process and context, recognizing uniqueness and difference." He contrasts his view of qualitative management accounting research with "the positivist research agenda... (that) focuses on constructing generalizable, predictive laws of behaviour." Parker (forthcoming) recognizes that the unique features of qualitative management accounting research "...require researchers to recognize and continually reflect upon their role, their ontological and epistemological assumptions, and relations with actors." But, while Parker (forthcoming) does recognize in passing the diverse philosophical underpinnings of qualitative research, these distinctions are not developed systematically in the paper. It is worthwhile to work through these distinctions to understand where qualitative methods fit in the research process. It is important, in particular, to recognize that qualitative methods are just that – methods. These methods are consistent with a number of philosophical positions (see Fig. 1) and it is troubling to see qualitative methods (or quantitative methods for that matter) referred to as a paradigm as if they were based on a homogeneous set of assumptions. This rhetoric fuels a division between qualitative and quantitative research in accounting which is neither empirically valid nor productive of greater acceptance of the use of multiple methods in management accounting research.

From an ontological point-of-view, research may be undertaken from (to take extreme positions) an idealist or realist view of reality. This distinction captures the debate about whether reality is constructed based on the concepts the mind brings to the process of observation or whether reality exists independently of the observer. We must also choose a philosophical basis to determine what we "know" about reality and what criteria we will use to determine the validity of claims to knowledge. Epistemologically, this choice (again to take extreme positions) is between positivism and interpretivism. Positivism asserts that valid knowledge must be based on tests of propositions deduced from general theories and that valid knowledge is that which has survived empirical testing. Interpretivism, alternatively, suggests that knowledge is derived from the meaning of events and not the events themselves and so emphasizes the act of interpretation as the key means of justifying knowledge claims. An idealist view of reality is conventionally paired with an interpretivist epistemology but realist ontology can be combined with either a positivist epistemology or an interpretivist epistemology. For example, traditional case study research assumes the existence of a reality independent of the observer but acknowledges the complexity of reality and the idiosyncrasy of any individual case thus focusing on building idiographic knowledge rather than the nomothetic

¹ Please note, this exhibit is designed to highlight the multiple philosophic paths to the use of qualitative methods, it is not meant to suggest that quantitative methods (e.g. surveys) cannot be used with an interpretivist epistemology to access structures of meaning in communities.

دريافت فورى ب متن كامل مقاله

ISIArticles مرجع مقالات تخصصی ایران

- ✔ امكان دانلود نسخه تمام متن مقالات انگليسي
 - ✓ امكان دانلود نسخه ترجمه شده مقالات
 - ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
 - ✓ امكان دانلود رايگان 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