



Qualitative management accounting research: Assessing deliverables and relevance

Lee D. Parker^{a,b,c,*}

^a School of Commerce, University of South Australia, GPO Box 2471, Adelaide, South Australia 5001, Australia

^b School of Management, University of St Andrews, UK

^c School of Business, AUT University, New Zealand

ARTICLE INFO

Article history:

Received 9 June 2010

Received in revised form 9 December 2010

Accepted 9 June 2011

Keywords:

Qualitative research

Management accounting

Case studies

Theories

Reflexivity

Rigour

Engagement

ABSTRACT

This paper examines the positioning of qualitative research to date in the field of management accounting. It offers a critical reflection and an appraisal of its profile relative to the dominant positivist quantitative accounting research literature. In the accounting literature, management accounting research is arguably a leader in applying qualitative research methodologies. Drawing on both the management accounting and qualitative research methodology literatures, the paper critically evaluates key features of the qualitative tradition and the future trajectory of the qualitative contribution to management accounting research. The qualitative tradition emerges as contributing to the understanding and critiquing of management and accounting processes, as well as having the ability to address the concerns of practitioners and policymakers. Close researcher engagement with the field, a concern with process, embracing situational complexity, as well as critical and reflective understandings of organisational phenomena remain as hallmarks of the tradition.

© 2011 Elsevier Ltd. All rights reserved.

1. Qualitative management accounting research: assessing deliverables and relevance

Within the accounting research literature, management accounting has been the disciplinary subset most prone to employing qualitative research over more than two decades. While a large proportion of management accounting research has maintained a hypothetico-deductive positivist focus, the qualitative research community and its outputs have expanded and developed into a strong tradition internationally. Yet many in the accounting research community remain unaware of the now well established contribution made by the qualitative research literature. At the same time, this considerable corpus of research literature faces immediate challenges in moving towards more effective engagement with accounting policy and practice.

Quantitative management accounting research is now represented by a corpus of empirical work stretching back through more than 40 years of published accounting literature. Yet this contribution's quantum is somewhat belied by its limitations. While it has particularly focussed on predictive model building and testing, it has largely overlooked the importance of understanding and managing the implementation of management accounting and organisational processes, especially as its methodologies are not best fitted for examining the intricacies of such processes and their surrounding contexts. Furthermore the quantitative tradition has naturally prioritised what can be counted and measured, risking a failure to recognise

* Tel.: +61 883020007.

E-mail address: lee.parker@unisa.edu.au

¹ Honorary Professor of Management & Accounting Control, St Andrews University, Scotland and Adjunct Professor of Accounting, Auckland University of Technology, New Zealand.

that what can be counted is not always important, and what is important cannot always be counted. Some quantitative researchers, recognising these limitations, have at times also employed qualitative methods to inform their initial modelling or to commence some drilling down into the 'how' and 'why' questions raised by results of their statistical analyses.

The qualitative tradition in the accounting research literature has a tradition arguably dating back to the early 1900s, particularly escalating in the 1970s. It now stands as a major contributor to the accounting field in its own right, as well as offering contextualising, historical and contemporary explanatory complementarity to the quantitative management accounting tradition. Yet in many accounting research communities it still suffers marginalisation. This is no less the case in the management accounting tradition. This paper is particularly addressed to the qualitative accounting research community, while nonetheless offering curious quantitative researchers some insights into the qualitative perspective on management accounting. However to those emerging scholars contemplating the employment of qualitative methods in their research designs, this paper offers a critical exploration of the positioning and potential this tradition offers them.

This paper aims to critically reflect upon the role and future directions of qualitative research in the overall management accounting research tradition and agenda. Accordingly it offers a critical evaluation of its positioning and role relative to the still dominant positivist quantitative mode of management accounting research. This is conducted in the context of management accounting since it is the accounting sub-discipline in which qualitative research most frequently appears. To expedite this aim, it addresses the potential contributions of qualitative research to management accounting theory and practice knowledge. It also examines the multi-directional and reciprocal relationship between qualitative methodologies and theory, the close engagement between researcher and organisational actors in the field, and future management accounting research directions. For these purposes, the paper draws upon a range of published research literatures that include critical reviews of management accounting research, as well as qualitative research in accounting.

Building upon qualitative accounting researchers' shaping and interpretation of this tradition, the study critically assesses the tradition's features, its methodological trends and potential future research. Such exercises are critical to the ongoing development of the management accounting discipline. They offer a deeper understanding of the expanding routes available for theory building and practice development. To these ends, the paper first briefly rehearses the distinctiveness of the qualitative tradition and its potential deliverables. It then provides an overview of the qualitative management accounting research genre through its employment of field based case study research, its approaches to theorising and its management of credibility and reflexivity. A critique of the bridging to the quantitative tradition via mixed method research is followed by a discussion of management accounting scope and relevance, and then an outline of qualitative research contributions to the study of accounting and organisational change. Finally the paper addresses the challenges of policy and practice relevance and considers the future research trajectory.

2. The qualitative phenomenon

The time for defensiveness when presenting qualitative research in the international accounting community is long gone. Recent debates and discourses, even amongst the qualitative accounting research community, for example as appeared in a special issue of *Critical Perspectives on Accounting* on "The Future of Interpretive Accounting Research" in 2008 (Cooper, 2008), arguably exhibit residuals of uncertainty about role and contribution. Yet the tradition has produced a literature strongly endowed with a well developed methodological discourse, a theoretical richness and a wealth of empirical data. Apologetics and compromising acceptance of a support role to a supposed pre-eminent quantitative tradition offers little productive contribution to the management accounting literature or the future of qualitative scholarship.

In the ongoing battle for methodological recognition in the accounting research literature, we must not forget the distinctive features of the qualitative research tradition. Failure to rehearse and reflect upon this only undermines our ability to move beyond apologia and effectively claim our place in the sun. Too often we assume that the ground has already been thoroughly tilled and that everyone knows what we do. The fundamentals of our craft bear periodic revisiting and rehearsing both for those who are steeped in the tradition and for those new to it. It reminds us of who we are, what we do and why we do it. However for doctoral students, emerging scholars and quantitatively trained researchers who are new to the qualitative tradition, this critical reflection on qualitative methodology in the management accounting field is particularly important. It offers an introduction to the unique focuses and knowledge increments available through qualitative inquiry in management accounting, as well as warning of the debates, issues and limitations that inevitably accompany any such methodological tradition. Such reflections can provide a useful reference point for researchers' study designs, data collection and analysis approaches, and a guide and justification for qualitative researchers' understanding how better to (unapologetically) communicate and explain the unique contributions to knowledge that their findings can make.

Our tradition pursues issues of meaning and interpretation in the social world. We seek a holistic understanding and critique of lived experiences, social settings and behaviours, through researchers' engagement with the everyday. Management accounting's interaction with its institutional, organisational, economic, social, political and technological contexts move to the centre stage. Rich, contextualised understandings and critiques of management and accounting processes and structures are what we are about (Cassell and Symon, 2004; Covalesski and Dirsmith, 1990; Parker, 2003; Skinner et al., 2000). For the qualitative management accounting researcher, 'reality' is created by organisational actors' interaction with each other and their contextual environment. As Van Der Meer-Kooistra and Vosselman (2006) argue, qualitative research sets its sights on understanding how management accounting and control processes interact with, reflect and create specific organisational events, activities, and changes. This presents a more micro-organisational perspective when compared with the positivist

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ 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