



## Insights into method triangulation and “paradigms” in interpretive management accounting research

Juhani Vaivio\*, Anna Sirén

Aalto University School of Economics, Helsinki, Finland

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### ABSTRACT

This paper seeks to develop our understanding of method triangulation and research paradigms in interpretive management accounting research. Relying on field illustrations, the paper provides insight into how method triangulation has actually been received within the Finnish management accounting research community. At present, talk can be distinguished from action in method triangulation. Relying further on this insight, the paper discusses the meaning of a “paradigm”. It points out that for the individual scholar the paradigm is not necessarily a coherent, well-reflected philosophical standpoint. Instead, it represents a socio-political assemblage that suggests a “methodological identity” and provides “paradigmatic economies” for the self-interested academic. We also put forward a view on the future of method triangulation and paradigmatic *détente* more generally.

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### 1. Introduction

Interpretive management accounting research seems to be living a period of critical self-reflection. Recently, the philosophical underpinnings of interpretive studies, and especially the paradigmatic subjective/objective dichotomy in its methodological foundations, have been elements in an intensive academic exchange (Kakkuri-Knuuttila et al., 2008a,b; Ahrens, 2008). The distinctive role of theory in producing plausible empirical findings has been reassessed (Ahrens and Chapman, 2006). Even the future of interpretive accounting research has been discussed in a polyphonic debate (Ahrens et al., 2008; Armstrong, 2008; Baxter et al., 2008; Scapens, 2008).<sup>1</sup>

Against this background, the arguments which have been advanced for combining case and survey study methods in management accounting research have become

more significant. What has been said regarding *method triangulation* now appears as a terrain where the orientation of interpretive accounting research can once again be discussed. It seems that method triangulation is becoming a central dimension where critical choices about the reconciliation or incompatibility of research paradigms are being made in research practice. As Modell (2009, p. 3) crystallizes it: “The tensions associated with straddling between paradigms are readily observable when one considers the issue of *triangulation* between theories and *methods* [emph. added] rooted in different paradigms”. Here, at the level of actually doing empirical management accounting research by mobilizing or by not mobilizing multiple research methods, management accounting researchers reveal how much they actually wish, and are able, to straddle between the positivist and the interpretive paradigms (Modell, 2009, 2007, 2005; Arnold, 2006; Hopper and Hoque, 2006; Kakkuri-Knuuttila et al., 2008a,b; Davila and Oyón, 2008). Method triangulation can be seen as revealing something fundamental about how paradigmatic *détente* is perceived amongst management accounting scholars working in the interpretive tradition. We should, however, acknowledge the challenge that method triangulation sets for scholars at the level of actual research practice (Ahrens and

\* Corresponding author.

E-mail address: [juhani.vaivio@hse.fi](mailto:juhani.vaivio@hse.fi) (J. Vaivio).

<sup>1</sup> For an earlier round of methodological soul-searching and discussion, see Tomkins and Groves (1983), Abdel-Khalik and Ajinkya (1983), Morgan (1983), Cooper (1983), and Willmott (1983).

Chapman, 2006, pp. 833–836, see also e.g. Patton, 1990). Moreover, questions should be raised about how method triangulation can be effectively operationalized, and about how it could affect the future of interpretive management accounting research (Hopwood, 2008).

This paper offers an illustrated theoretical discussion. It is anchored to the contemporary debates concerning the nature of paradigms in management accounting research and the benefits of employing different research methods. In brief, it contributes to these debates by first seeking *field insights* into the social reality of academics in the interpretive tradition. Then, having explored the actual mobilization of different research methods, by listening to a number of “voices from the field”, it discusses the potential of method triangulation and the nature of research paradigms as critical socio-political assemblages.

More specifically, through interviews in a “reachable” national research community, the study seeks insight into how practicing management accounting researchers are, in reality, *enacting* method triangulation. Within the boundaries of a small European country, where a strong interpretive tradition in management accounting research has taken root, we are able to address a particular research community fairly comprehensively. We selected the Finnish research community as we belong to it, and are familiar with its theoretical tradition and academic organization. This provides us a context and a kind of introspective setting for theoretical reflection and for illustrating our conclusions about the current status, the *pros* and *cons* and the actual prospects of method triangulation – as well as for a discussion on the meaning of research paradigms more broadly.

We are cautious about transporting our argument to other settings, but on the basis of our field insights, we seek to add to the current debate by discussing how method triangulation actually becomes mobilized, what its perceived benefits are, how its challenges are actually being felt in everyday research practice, and why it often fails to become widely embraced as a vehicle for validating qualitative empirical enquiry. Furthermore, we seek to develop a more detailed understanding of how the research paradigm both enables and constrains the interpretive management accounting researcher. Our conclusions are advanced in a tentative spirit, with the aim of further stimulating the debate.

The paper’s purpose is to deepen our understanding of method triangulation and research paradigms – at the operational level of management accounting research. We examine method triangulation and its challenges in the practical field where paradigmatic rigidity seems to surface. Consequently, our curiosity about method triangulation leads us to say something about paradigms as practical socio-political constructs. Our study suggests that the individual scholar in interpretive management accounting does not evaluate research paradigms primarily from a philosophical standpoint. Instead of pondering the philosophical foundations of competing paradigms, the individual scholar usually embraces one of the available paradigms. However, paradigms may contain philosophical contradictions, and exaggerate their ontological and epistemological distinctiveness (Kakkuri-Knuuttila et al.,

2008a). But regardless of such contradictions and exaggerated elements, the paradigm plays a critical role. As we will argue in this paper, the interpretive methodological paradigm serves important functions: it provides both a “methodological identity” as well as “paradigmatic economics”.

The paper is structured as follows. First, it reminds us what a recent pronouncement concerning straddling between research paradigms suggests about the paradigm incommensurability thesis. Second, it provides a summary of key arguments about method triangulation. Third, it explains the field interviews that both inspired and illustrate the paper’s message. The fourth section introduces the voices from the field of Finnish management accounting scholars, while the fifth section discusses the insights gained from the field and offers a number of conclusions.

## 2. Straddling between paradigms

To begin with, we want to revisit the recent Kakkuri-Knuuttila et al. (2008a) argument about straddling between paradigms. We would emphasize that it is not focused specifically on method triangulation: it is an argument at a more fundamental level. From the perspective of naturalistic philosophy, it examines how the influential methodological thesis of Burrell and Morgan (1979) about the subjectivism of interpretive research is actually followed within a single, “representative” interpretive study – Dent’s (1991) longitudinal examination of cultural transformation within *Euro Rail*. Kakkuri-Knuuttila et al.’s aim is not to blur methodological distinctions, but “to explore and explicate the ways in which concepts from different methodological camps can peacefully coexist and cooperate within a single study”. They do this by “drawing on recent philosophical literature attempting to overcome the strict dichotomy between subjectivism and objectivism” (2008a, p. 4).

After a meticulous examination of the explanatory structure in Dent’s study, Kakkuri-Knuuttila et al. (2008a) conclude that this seminal work does not fit well into the strict categorization of mutually exclusive, incompatible paradigms, as spelled out by Burrell and Morgan (1979). Hence, Kakkuri-Knuuttila et al. argue that interpretive studies contain both subjectivist and objectivist elements, suggesting that the contrast between subjectivist and objectivist paradigms is overly exaggerated.

The Kakkuri-Knuuttila et al. (2008a) argument about how interpretive research actually straddles between paradigms has several implications for management accounting researchers on both sides of paradigmatic demarcation lines. Especially, its core message will bring the concept of method triangulation under a new light. A possible reading of Kakkuri-Knuuttila et al. (2008a) could run along the following lines: If the philosophical differences between the subjectivist and objectivist paradigms are in fact smaller than previously assumed, then barriers to combining subjectivist and objectivist research methods in practice must also be lower than assumed. Consequently, method triangulation may appear as a practical expression of paradigmatic *détente* in management accounting research.

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