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.

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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...
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theories of the possibilities of implementing the controlla-
ability principle in conjunction with budgetary control. The
paper was well-received by reviewers and was accepted
for publication after minor revisions. To our delight, it was
eventually awarded the John Perrin Prize for Best Paper in
Financial Accountability and Management in 2001. In
hindsight, both I and my co-author saw the study as a
great learning experience opening up new perspectives and
helping us develop new methodological skills.
Having completed this empirical study, I set out to
compare my experiences with those of other manage-
ment accounting scholars conducting similar kinds of
research. This resulted in a comprehensive review of
management accounting research relying on triangulation
between survey- and case study-based methods published
in major accounting journals between 1970 and 2002
(Modell, 2005). The paper explored the issue of how various
forms of method triangulation may contribute to validate
research findings and resulted in the identification of three
distinct approaches to this end. I started out by somewhat
naïvely equating the use of qualitative and quantitative
methods with those of the interpretive and functional-
ist paradigms, respectively (cf. Burrell and Morgan, 1979).
Whilst a number of studies explicitly combining these
paradigms were identified, my positioning of triangulation
between them proved far from unproblematic and gener-
ated rather heated reactions in conference presentations.
In particular, some interpretive and critical researchers saw
this as an untenable position, arguing that triangulation is
not possible across paradigms as the notion of validity has
very different meanings which are embedded in diverging
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 epis-
temological 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 func-
tionalist approaches. This led to some grappling with
pragmatism as a possible means to this end. However,
whilst pragmatism has emerged as the dominant philo-
sophical position behind mixed methods research, I was
disharpened 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 provid-
ing 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 essen-
tially 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 phi-
losophy 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 conduct-
ing mixed methods research in management accounting
it is clear that this is by no means an unproblematic or
uncontested endeavour. A casual observation, not dissimi-
lar 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 con-
centrate 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 Posi-
tive Accounting Theory (PAT). The preferred logic of inquiry
in PAT places a strong emphasis on explaining and pre-
dicting 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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