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Battlefield around interventions: A reflective analysis of conducting interventionist research in management accounting

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ABSTRACT

This paper sheds light on the relatively unexplored question of how interventionist research (IVR) is actually conducted in management accounting and what kind of tensions it involves. The central starting point of the paper is viewing good IVR as producing contributions that are not only practically relevant but also theoretically significant, implying that an interventionist researcher has to be effective in both the emic and etic domains. The paper has two layers: the underlying interventionist case study of one of the authors and the reflective analysis based on that, to which the research question and the paper's purpose relate. The underlying study was a longitudinal IVR project including extremely close collaboration with the case firm. It contributed to the cost accounting literature on component commonality, advancing it to the earlier uncharted engineering-to-order production context. Based on this underlying study, the reflective analysis focuses on the various ways in which a researcher's intervention functions as the central driver of an interventionist study. Specifically, it elaborates on the view that the process around interventions is a 'battlefield' of various competing agendas and interests, which an interventionist researcher should balance in order to start, proceed and eventually successfully complete the research project. The balancing acts form a dialogical series of negotiations, relating to both the theoretical and empirical domains. Theoretical contributions of IVR projects tend to emerge in these dynamic processes, in which the researcher feels high pressure to show competence in both domains. However, the battlefield around interventions, though challenging for all parties, is also a rich and inspiring field of opportunities for exchanging knowledge between researchers and practitioners. Hence, IVR projects offer a potential avenue for producing new knowledge, with the two parties collaborating in the spirit of engaged scholarship.

1. Introduction

An increasing understanding in the management accounting academe is that research can be conducted in both non-interventionist and interventionist modes (e.g. Lukka, 2005; Jönsson and Lukka, 2007). However, while there is abundant scholarly guidance and debate on how to conduct a large variety of non-interventionist research,

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our knowledge of the interventionist alternative, a relatively novel approach, is still in its adolescence.[1] Hence, we may ask how interventionist research (IVR) in management accounting manages to fulfil the demanding expectations linked to it. While part of the IVR literature stresses the aim to produce theoretically grounded solutions for practical problems (e.g. Kasanen et al., 1993; Mattessich, 1995), recent studies underline the more scholarly purpose of such research, that is, the need to make theoretical contributions, too (e.g. Kuula, 1999; Lukka, 2000, 2003; Labro and Tuomela, 2003; Jönsson and Lukka, 2007). This more broadly ambitious idea of IVR is consistent with the notion of engaged scholarship, which stresses the generation of new knowledge in collaborative processes between researchers and practitioners, and has recently drawn notable attention in management research (Van de Ven and Johnson, 2006; Van de Ven, 2007). However, there is an obvious need to know more about *how* all this happens in the process of conducting IVR in management accounting; it is still largely a black box needing careful opening. This investigation also responds to Jarzabkowski et al.'s (2010) well-grounded call to state more explicitly what kind of knowledge is developed and how in studies applying research designs in collaboration between researchers and practitioners.

On the basis of the opportunity offered by the longitudinal and comprehensive IVR project of one of the authors (Lyly-Yrjänäinen, 2008) – here named *the underlying study* – this paper delves into the inherent dynamics of IVR. It thus continues the reflective mode of analysis started by Labro and Tuomela (2003), which thoroughly examined the process of one form of IVR, the constructive research approach. Our paper specifically focuses on the roles played by the core of all IVR, the very *interventions* conducted by the researcher in the course of the research process, an issue which has received only scant attention in the prior literature on IVR in management accounting.

IVR is a longitudinal case study approach (with several variations[2]), in which active participant observation is used deliberately as a research asset. The approach is not unobtrusive, since the researcher intentionally seeks to make an impact on the world in order to gain knowledge (e.g. Lewin, 1946/1948; Argyris et al., 1985; Schein, 1987; Lukka, 2003; Van Aken, 2004; Jönsson and Lukka, 2007). In IVR, the distinction between the emic and the etic (Pike, 1954, 1967) is significant. The emic viewpoint refers to studying human behaviour from inside the system, while the etic perspective means examining it from the outside. Since the interventionist researcher is an active participant in the real-time course of events in the field, he or she is bound to adopt the emic perspective based on the issues at hand. This means that the community in which the researcher does the fieldwork accepts him or her as a competent and trustworthy member, an 'insider'. This acceptance is crucial not only to understand the meanings and actions of the actors in the field, but also to enable the researcher to communicate and act together with them (Jönsson and Lukka, 2007). While the adoption of the emic viewpoint is a key characteristic of IVR, it constitutes only one aspect of an IVR study. The researcher also has to assume the etic position, i.e. link his or her findings to a theoretical frame and contribute to it. While the etic perspective is arguably needed in all types of academic studies, it is sometimes underplayed in IVR projects, where efforts often focus on narratives about findings at the emic level only. We argue that a balanced use of the emic and etic perspectives is essential to justify the use of this research approach (cf. Jönsson and Lukka, 2007).

The distinctive feature of IVR, not much reflected yet on an empirical basis, is the very intervention itself. Kasanen et al. (1993) already paid attention to the strong form[3] of intervention typical of the constructive research approach. Labro and Tuomela (2003) elaborated this, shedding light on the process of collaboration between the researcher and the target organisation. Jönsson and Lukka (2007) again distinguished amongst various kinds of roles the researcher might play in that collaboration (expert, team member or comrade) in IVR overall, and corresponding roles (and hectic debates around them) can be found from the literature on action research (a notable variant of IVR).[4] One of the main arguments for conducting IVR was presented by the founding father of action research, Kurt Lewin; the best way to learn about the world is to set it into change (cf. Argyris et al., 1985, p. XII). Its underlying reasoning is that change processes force issues to surface; in such contexts, people involved tend to need to explicate their interests and agendas, as well as mobilise their resources. Additionally, change situations tend to lead to the need to not only talk but also act (Brunsson, 1985, 1989). Being involved with ongoing change processes in the emic mode as 'one of us' – i.e. conducting interventions in one way or another–leads ideally to a situation where the researcher obtains research materials of the highest quality for further analysis, driven by the research question explored.

Despite this prior knowledge and understanding, much remains to be learned from the most critical issue of IVR – the intervention. What exactly does the interventionist researcher do in the field; after initiating the research process, how can he or she sustain it and extract interesting findings? This paper elaborates on the observation that the processes around intervention constitute a battlefield of numerous and often conflicting agendas and interests of the case organisation, the researcher and the academe,

[1] Recent notable examples of IVR publications in management accounting research are Wouters and Wilderom (2008), Wouters and Roijmans (2011) and Suomala and Lyly-Yrjänäinen (2012). The special issue "Interventionist research – the puberty years" in Qualitative Research in Accounting & Management (2010) reflects the increasing enthusiasm in this area. More seasoned explorations of IVR include Kasanen et al. (1993) and Jönsson (1996).

[2] These alternatives of IVR include action research, clinical research, action science, design science and the constructive research approach (see Jönsson and Lukka, 2007). Our paper will analyse a series of fairly strong empirical research interventions typical of the constructive variation of IVR.

[3] It has become common wisdom in IVR literature to view the strength of intervention as a continuum that ranges from modest (e.g. researcher's presence in a meeting) to strong (e.g. long-term and heavy involvement in the implementation of managerial tools or techniques); see e.g. Labro and Tuomela (2003) and Suomala and Lyly-Yrjänäinen (2012).

[4] For a comprehensive account and analysis of these, see Kuula (1999).