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On the virtues and vices of combining theories: The case of institutional and actor-network theories in accounting research

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ABSTRACT

This paper examines the possibilities and challenges of combining method theories in accounting research through an analysis of studies which combine insights from institutional theory (IT) and actor-network theory (ANT). We investigate the paradigmatic challenges associated with combining these method theories and whether and how scholars have dealt with such challenges. We demonstrate how the combination of these method theories in a single study gives rise to considerable paradigmatic tensions. The most significant tensions relate to the two method theories' diverging ontological conceptions of the nature of social structures and agency and their very different epistemological views of the role of theory. Moreover, our review of extant accounting research combining IT and ANT indicates that a large number of studies simply ignore such tensions and do not provide deeper reflections on the paradigmatic implications of combining these method theories. Whilst recognizing the substantive contributions emerging from this body of research, we question whether continued rapprochement between IT and ANT is the most appropriate way forward and suggest alternative theoretical paths for examining the institutionalization of accounting. We also call on accounting researchers to exercise much greater reflexivity regarding the paradigmatic implications of combining method theories as well as the more general justifiability of such practices as a vehicle for advancing our understanding of accounting as a social and organizational practice.

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1. Introduction

Over the past three decades, accounting research evolving within the inter-disciplinary, or “alternative”, tradition has formed a vibrant research programme held together by a strong commitment to theoretical pluralism (see e.g., Baxter & Chua, 2003; Lewellyn, 2003; Lukka & Mouritsen, 2002; Parker, 2012). The main idea of such pluralism is to allow, and even encourage, the use of a broad range of method theories (Lukka & Vinnari, 2014) rather than confining the choice to those method theories derived from

economics or psychology as is typical of mainstream accounting research.² Whilst this commitment to theoretical pluralism manifests itself in a variety of ways, an issue attracting increasing attention is the propensity of accounting scholars to combine diverse method theories in a single study and the opportunities and challenges that this creates (e.g., Beattie, 2014; Covalleski, Evans, Luft, & Shields, 2003; Hoque, Covalleski, & Gooneratne, 2013; Jacobs, 2012; O'Dwyer & Unerman, 2016). Such combinations can range from the selective borrowing and incorporation of elements of one method theory within another, dominant method theory to

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² Lukka and Vinnari (2014, p. 1309) define domain theory as “a particular set of knowledge on a substantive topic area situated in a field or domain such as accounting” and method theory as “a meta-level conceptual system for studying the substantive issue(s) of the domain theory at hand”. In addition to economics and psychology, accounting scholars have applied method theories originating from, for instance, organization studies and sociology. We employ this pair of concepts to highlight the auxiliary role that method theories play in accounting studies aiming to contribute to diverse domain theories.

full-fledged blending of method theories in an attempt to generate “new” theories (Oswick, Fleming, & Hanlon, 2011; Suddaby, Hardy, & Huy, 2011). Both types of combinations can be an important source of theoretical rejuvenation and are relatively unproblematic as long as the method theories being combined are not too far apart in terms of ontological and epistemological assumptions (Gioia & Pitre, 1990; Kakkuri-Knuuttila, Lukka, & Kuorikoski, 2008; Mayer & Sparrowe, 2013; Schultz & Hatch, 1996).

However, in recent years, concerns have increasingly been raised about the tendency of researchers to combine method theories with very different, and even incompatible, ontologies and epistemologies³ and the challenges this brings to the task of reconciling conflicting assumptions in the process of theory development. Such concerns have emerged in inter-disciplinary accounting research (e.g., Modell, 2013, 2015a, 2015b) as well as the broader management and organization literature (e.g., Okhuysen & Bonardi, 2011; Thompson, 2011) and warrant serious consideration regardless of how extensive the blending of method theories is.⁴ Whilst the combination of method theories with incompatible ontologies and epistemologies does not necessarily invalidate the substantive insights emerging from such research, it requires a reflexive approach to theory development. According to Okhuysen and Bonardi (2011, p. 10), such research needs to be accompanied by “a deep discussion of how underlying assumptions can be combined, and especially whether this combination can really be achieved without straining against logical impossibilities”. However, researchers combining various method theories do not always heed such advice. For instance, Cooper, Ezzamel, and Willmott (2008) and Modell (2015a) show that researchers combining institutional and critical theories tend to privilege the former and, as a result, compromise key ontological and epistemological assumptions of the latter without offering deeper reflections on such practices. Recent reviews and debates regarding the combination of method theories in management accounting (Hoque, Covaleski, & Gooneratne, 2015, 2013; Modell, 2015b) and public sector accounting research (Jacobs, 2012, 2013; Modell, 2013) suggest that such tendencies towards unreflexive eclecticism may be more widespread in the broader, inter-disciplinary accounting research community.

The objective of this paper is to extend the debate on the paradigmatic implication of combining method theories in inter-disciplinary accounting research through a systematic analysis of research which combines insights from institutional theory (IT)⁵ and actor-network theory (ANT) and, in doing so, we draw attention to the “virtues” and “vices” of such research practices. In his seminal discussion of the development of institutional accounting research, Lounsbury (2008) identified this particular combination of method theories as a potentially promising way forward. Whilst accounting research informed by IT (see Dillard, Rigsby, & Goodman, 2004; Ribeiro & Scapens, 2006) and ANT (see Justesen & Mouritsen, 2011; Lukka & Vinnari, 2014) has evolved into two

substantial bodies of literature in their own right, we also identify a growing stream of research combining insights from these method theories. Similar attempts to combine IT and ANT can be found in the management and organization literature and have informed several streams of research, evolving under the rubrics of Scandinavian institutionalism (Czarniawska & Sevón, 1996; Sahlin & Wedlin, 2008), institutional work (Lawrence & Suddaby, 2006; Raviola & Norbäck, 2013) and institutional logics (Jones, Boxenbaum, & Anthony, 2013). These developments may be seen as a promising avenue for advancing research into the institutionalization of organizational practices. However, as our analysis shows, the combination of IT and ANT constitutes a relatively extreme example of method theories based on incompatible ontological and epistemological assumptions. Exploring such an example allows us to test the limits of how far the ambition to combine method theories in contemporary accounting research can be taken and to critically evaluate how researchers have dealt (or not dealt) with the paradigmatic tensions that arise from such endeavours. Our analysis reveals a widespread lack of reflexivity regarding key paradigmatic tensions associated with the combination of IT and ANT on the part of researchers and leads us to problematize the claims made by Lounsbury (2008) and others that the two method theories can be usefully combined. More generally, we call on accounting researchers to exercise much greater reflexivity concerning the paradigmatic implications of combining method theories. This is particularly important when the method theories being combined rest on diverging ontological and epistemological assumptions. Given that we are exploring a relatively extreme example of such research, our observations should not be taken as an argument for a halt to the combination of method theories. However, we caution against the tendencies towards unreflexive eclecticism, which are occasionally associated with such practices, and urge accounting scholars to also reflect on what makes the combination of method theories a valid scholarly endeavour in a more general, epistemic sense.

The paper proceeds as follows. In the following section, we compare the ontological and epistemological assumptions of IT and ANT and discuss the key paradigmatic tensions which are likely to emerge when the two method theories are combined in a single study. We then present the results of our review of extant accounting literature combining IT and ANT. Finally, we discuss our findings and their implications for future research.

2. Institutional and actor-network theory: a comparison of ontological and epistemological assumptions

The following section compares the assumptions embedded in the ontological foundations and epistemological commitments of IT and ANT. Similar to Schultz and Hatch (1996), we pay particular attention to how the evolution of thought within each of these bodies of research has given rise to differences and similarities in such assumptions and whether this creates opportunities for combining the two theories in a logically coherent way. After discussing each theory in some detail we offer an initial assessment of which paradigmatic tensions are likely to emerge when IT and ANT are combined as method theories in a single study and summarize the main issues of interest in our review of the accounting literature pursuing such a combination.

2.1. Institutional theory

2.1.1. Ontological foundations

In terms of ontology, IT is grounded in a social constructivist view of the world but has undergone a number of changes, implying a varying degree of fidelity to these origins, since its

³ Ontology and epistemology are difficult to define briefly without doing injustice to their complexity. While acknowledging this difficulty, in this paper, ontology refers to different theories' assumptions regarding the nature of reality (Boyd, Gasper & Trout, 1991; for a typology of such assumptions, see e.g. Law, 2004, pp. 24–25), whilst epistemology refers to the nature of scientific knowledge and how such knowledge can be justified (Boyd, Gasper, & Trout, 1991; Rosenberg, 2016).

⁴ According to Okhuysen and Bonardi (2011), the relative attention to ontological and epistemological issues is likely to vary somewhat depending on whether one dominant theory borrows selectively from other theories or whether the theories being combined are placed on a more equal footing. However, both types of combinations require a highly reflexive approach to theory development.

⁵ In the present paper, we confine the notion of IT to new (or neo-) institutional sociology (see Greenwood et al., 2008), which has constituted the key institutional approach for rapprochement with ANT in the accounting literature.

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