

Discussion

Overcoming the subjective–objective divide in interpretive management accounting research

Thomas Ahrens *

Warwick Business School, University of Warwick, Coventry CV4 7AL, United Kingdom

Abstract

Methodological debates in accounting frequently emphasise the distinction between objective and subjective research. A growing body of interpretive management accounting studies, often based on fieldwork, is continuing to develop approaches that seek to overcome that distinction by exploring the various ways in which accounting can become part of the contexts in which it operates.

© 2007 Elsevier Ltd. All rights reserved.

Kakkuri-Knuuttila, Lukka, and Kuorikoski (2008) contains an important message for all accounting researchers. Strict distinctions between objective and subjective approaches to research make no sense. Kakkuri-Knuuttila et al. argue that the search for universal laws to explain the causes of social action is widely discredited amongst social scientists. Likewise, purely subjective accounts of the uses of accounting cannot shed light on accounting as a contextual phenomenon. They remain tied to the understandings of individuals. From this Kakkuri-Knuuttila et al. derive their key point. Interpretive research in management accounting “straddles paradigms”. It combines subjectivist and objectivist features. Far

from wishing to contest Kakkuri-Knuuttila et al.’s key point, I would like to offer a perspective on their argument that connects it with a substantial body of management accounting research. I believe this is useful because the management accounting literature has developed a number of responses to the challenge of combining subjectivist insight with an objectivist posture that have come to characterise innovative management accounting fieldwork in particular.

Debates on how social reality emerges from subjective understandings and is objectified through interaction lie at the heart of interpretive management accounting research. Kakkuri-Knuuttila et al. name Burrell and Morgan’s (1979) framework as an important starting point for those debates. According to Kakkuri-Knuuttila et al. (2008), Burrell and Morgan’s (1979) key

* Tel.: +44 (0)24 76572953.

E-mail address: Thomas.Ahrens@wbs.ac.uk

distinctions (between realism and nominalism, positivism and anti-positivism, determinism and voluntarism, nomothetic and ideographic research, and assumptions about society as characterised by order or conflict) have influenced interpretive accounting researchers to make strict distinctions between subjective and objective knowledge. Their evidence for Burrell and Morgan's (1979) influence is not altogether convincing though. Kakkuri-Knuuttila et al. (2008) acknowledge that Burrell and Morgan (1979) do not get referenced directly. Nevertheless they claim that "[...] authoritative methodology texts of accounting like Tomkins and Groves (1983) and Chua (1986) [...] are fundamentally based on the framework introduced by Burrell and Morgan" (Kakkuri-Knuuttila et al., 2008). According to Kakkuri-Knuuttila et al. "[...] neither of these texts adopted the dichotomic features of Burrell and Morgan (1979) without some critique or adaptation" (in press, footnote 2). My reading of Chua (1986) and Tomkins and Groves (1983) does not support the idea that they "adopt" "dichotomic features" from Burrell and Morgan (1979) at all – with or without critique and adaptation.

Chua (1986) is opposed to "dichotomic features" per se. She roundly dismisses Burrell and Morgan's (1979) map of mutually exclusive paradigms as illogical, relativistic, and superficial (Chua, 1986, p. 627). Her article is written in a spirit of combining different research traditions not emphasising their exclusivity. She does not dismiss mainstream accounting research but seeks to "extend" (p. 626) the knowledge that it offers. Her two suggested alternatives to mainstream accounting research, interpretive and critical research, do not aim to map exhaustively the possibilities for research. They are simply the two alternatives that she finds most promising. Mainstream, interpretive, and critical accounting research are labelled "perspectives", not exclusive paradigms. She uses the expression "dominant assumptions" as headings for the Tables 2–4, in which she characterises these three perspectives. Her three categories for describing each perspective (beliefs about knowledge, beliefs about physical and social reality, relationship between theory and practice) are not taken from Burrell and Morgan (1979). She also

emphasises the theoretical disagreements between researchers within all three perspectives.

Tomkins and Groves (1983) pay hardly any attention to Burrell and Morgan (1979). They wish to delineate a set of alternatives to natural science based models of research for which they are happy to use different terms ("naturalistic", "interpretive humanistic" (Tomkins & Groves, 1983, p. 361)). They only refer to Burrell and Morgan (1979) once to say that individual sense-making may be influenced by power relationships (p. 371) and in footnote 13.

A close reading of the methodology debate in accounting suggests that it has been more nuanced than Kakkuri-Knuuttila et al. (2008) say. I remain unconvinced that "[d]espite these debates, the thesis of incommensurability of Burrell and Morgan, and their exclusively subjectivist notion of [the] interpretive paradigm, still considerably affects the understanding of interpretive management accounting research" (Kakkuri-Knuuttila et al., 2008) because the "authoritative methodology texts of accounting" (Kakkuri-Knuuttila et al., 2008) do not really advocate exclusivity of paradigms.

Nor does Dent (1991), the object of their investigation. Far from a solipsist account of subjectivities he paints a broad canvas on which a drama of the changing beliefs about the fundamental nature of the railways unfolds. Those changes were tied up with new priorities of the government, new positions for senior managers, and publicly celebrated shifts of power and priorities, all of them profoundly social and objectively verifiable. Conceptually, moreover, Dent emphasises throughout his introduction the public nature of culture and its enactment through language, dress, behaviour, artefacts, etc. I am therefore not convinced that Dent's research method section "[...] link[s] the study directly to the "interpretive paradigm" of Burrell and Morgan (1979), which emphasises subjectivist (instead of objectivist) and regulation (rather than radical change) approaches to social inquiry" (Kakkuri-Knuuttila et al., 2008). I think it is more likely that Dent (1991) references Burrell and Morgan (1979) as a general nod towards interpretive studies in the same bracket as Geertz and Denzin who are not known to share Burrell and

Download English Version:

<https://daneshyari.com/en/article/878950>

Download Persian Version:

<https://daneshyari.com/article/878950>

[Daneshyari.com](https://daneshyari.com)