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**Methodology, Method and Meaning in
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Extensive Research Styles in
Management Accounting**

by

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METHODOLOGY, METHOD AND MEANING IN FIELD RESEARCH: INTENSIVE VERSUS EXTENSIVE RESEARCH STYLES IN MANAGEMENT ACCOUNTING

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Abstract

The paper aims to contribute to the fast growing literature on field research in management accounting. The emphasis is on the form and nature of case and field research and the problematic nature of terminology. Particular emphasis is given to the complex and interrelated issues of methodology and method choice. Despite over two decades having passed since the appearance of the Burrell and Morgan matrix there still appears to be considerable confusion in the accounting literature over what role methodology plays in the research act. Those writers who took advantage of the more liberal interpretation of methodology choice following “Paradigms” have had a significant impact on the accounting literature and research agenda. But this has produced some unresolved problems of terminology and theoretical perspective which this paper seeks to address. The paper concludes that a broad definition of methodology/method along the intensive/extensive dualism may be appropriate to field and case research in management accounting. It is argued that clarification of such issues will be of benefit to researchers in deciding on the closely linked questions of method, methodology and the selection of the research question.

Keywords

* field research	* methodology
* case research	* intensive
* qualitative	* extensive

Introduction

Over the years we have amassed a great body of knowledge about the corporations. Unfortunately, our understanding has not grown alongside our knowledge: indeed, the more facts they know, the more most people seem to despair of ever coming to a real understanding of the corporations, of the whole which is made up of so many complicated parts. (Jay, 1967, p.11)

The aim of the paper is to contribute to an important debate within accounting research. This is about the question of how we as researchers go about the selection of method and methodology in order to appropriately frame a research question. Or alternatively and equally validly how we might ensure that our choice of research question is an appropriate fit with our choice of methodology.

The emphasis is on the management accounting literature and in particular aspects related to issues of the nature of field¹ research (Humphrey and Scapens, 1996; Llewellyn, 1992, 1993; Roberts and Scapens 1992; Scapens, 1990, 1992) and the problematic nature of terminology (Ahrens and Dent, 1998; Atkinson and Shaffir, 1998). Issues to be discussed will include standards and classification systems for field research (Eisenhardt, 1989, 1991; Atkinson and Shaffir, 1998) and the difficult area of establishing the nature of the researcher's perspective (Alvesson and Skoldberg, 2000). In this context a particular emphasis will be given to criteria for making choices on the complex issues of methodology and method.

¹I wish to use field research as indicative of a generic category which includes reference to work which is labelled as either case or field in the accounting literature. Ferreira and Merchant (1992) provide a model for the use of the term field research as an inclusive category which they attempt to define with as much clarity as possible. Both terms are used in the accounting literature. Perhaps at times interchangeably and perhaps not always in accordance with the rules that Ferreira and Merchant argue are appropriate. This paper is concerned in part with how we might find appropriate terminology and categories so at this stage a precise definition is avoided. The principle adopted in this paper is that field research is seen as a more general category than case and that within the accounting literature this accords generally with the manner in which these terms are used. Field research then is chosen as a convenient label in the knowledge that within social science research generally there is a lack of agreement on what constitutes a case (Ragin and Becker, 1992).

Despite over two decades having passed since the appearance of the Burrell and Morgan matrix there still appears to be considerable confusion in the accounting literature over what role methodology plays in research and the related issue of what manner of rules might sensibly be applied to govern the conduct of field research.

A particular concern of this paper lies in reiterating the need to make as clear a distinction as we can between research practices and the standards which we might want to apply to field research from an inherently neo-positivist tradition as opposed to the standards which are appropriate to a more open interpretive perspective. This paper examines in particular two recent contributions to the literature on field research in management accounting. Both papers were published in a special issue of the *Journal of Management Accounting Research* on field research issues. The two papers critiqued, by Ahrens and Dent and Atkinson and Shaffir, were selected as illustrative of quite different aspects of the problematic nature of achieving some commonality of language and understanding in this area of research. The critique is prefaced on the basis that the complexity of the social science literature in the area is considerable and that consequently it is accepted that the researcher makes a very major commitment in order to become fluent in the relevant research techniques and language of the research community (Alvesson and Skoldberg, 2000). This paper argues that in order to address issues related to the confusion over research methodology and associated terminology we should consider adopting a dualistic frame of reference based on an intensive/extensive² categorisation (Sayer, 1992).

The paper will proceed in the next section by providing a brief review of the increasing interest in field research in accounting. In the next section suggestions are made to resolve the substantial problems regarding terminology and other misunderstandings which have been noted in the literature on field research. The paper then proceeds by considering some significant contributions to debate on the role, themes and the “standards” for field research in the light of the prior section. A final section provides a brief conclusion.

²Sayer (1992) identifies the intensive/extensive concept with Harré (1979). Sayer distinguishes his use of the terminology from that of Harré and in particular from a closely contemporary terminology he associates with Harré. Harré uses ideographic (ideographic/nomothetic) to refer to the study of ‘typical individuals’. Sayer notes that ideographic has attracted a seriously negative connotation Windelbrand (1980) which he distances his own interpretation from.

The Development of Field Research Perspectives

This section seeks to briefly describe the growth of interest in the adoption of field research in accounting, with a particular emphasis on broadly qualitative approaches. It is now widely accepted that accounting has organizational and social significance simultaneously reflecting and shaping both structure and behaviour within organisations (Llewellyn, 1994, Hopwood, 1983; 1987). This perspective places a particular emphasis on qualitative research of the detail of organisational life rather than amassing quantitative data on large numbers of organisations. Such qualitative research may still seek to add to scientific knowledge but it may seek to do so quite differently to more traditional types of quantitative research. One result of the move to qualitative approaches has been an increasing research interest in the meaning and roles attributed to accounting and processual change involving accounting in organisations. This has also led to an associated interest in methodology. Boland and Pondy (1983) provide the following guidelines for researchers of "accounting in organisations" (see Table 1).

Table 1: A Framework for Interpretive Accounting Field Research

1/ The research must <i>focus on action in organisational settings</i> . The objective is not to study accounting per se, but to study individuals acting in organisations as they make and interpret accounts.
2/ The <i>research must use case [field] analysis of specific situations</i> in which individuals experience accounting systems while solving organisational problems. Accounting comes into existence in use, and is not done exclusively by accountants. Accordingly, the perspectives of interest are those of the individual actors. The attempt is to understand accounting as a lived experience.
3/ The <i>research must be interpretive</i> and recognise the symbolic use of accounting in ordering and giving meaning to the individual's experience.
4/ The researcher must step out of the actor's frame of reference and take a critical view of the actor's definition of the situation, in the sense that <i>the actor's purely subjective interpretation must be transcended</i> .

source: Boland and Pondy (1983, p.226), emphasis added

In spite of the passage of almost two decades Boland and Pondy (1983) still provides a valuable statement of the movement within the accounting literature toward qualitative

interpretive³ research within organisational settings. There are a number of important elements in the points which Boland and Pondy make to which we will return.

Developments in research styles have followed a number of directions. Initially changes took the form of calls for an increased attention for empirical research and less normative theorizing (Tomkins and Groves, 1983; Kaplan, 1986; Scapens, 1990). Case study and field research (see for instance Kaplan, 1984, 1986) were terms which became more commonly used within the accounting literature during the eighties, though the terminology was not used with unanimity. Kaplan called for a science of management accounting to be built upon empirical research using the tools of observation, classification and measurement. But this empirical work remained implicitly positivist. Its aim was the faithful representation of practice in order that systems could be designed to enhance the 'relevance' of accounting to modern organizations (Johnson and Kaplan, 1987; Johnson, 1992). These writers certainly embraced the "focus on action in organisational settings", but others were left to argue the case of interpretive research. Hopwood described the aim of such researchers:

... to understand the meanings which are given to accounting in particular settings... order is as much constructed as it is revealed by accounting means. (Hopwood, 1983, p. 288, p. 294).

Qualitative research revealed a new understanding of the meanings and roles attributed to accounting (Burchell et al., 1980; Hopwood, 1983; Meyer, 1986; Lavoie, 1987; Richardson, 1987; Ansari and Euske, 1987; Miller and O'Leary, 1987). Hines described the emerging interpretive research as, "the sociopolitical paradigm" (Hines, 1989). These writers addressed Boland and Pondy's plea that "research must be interpretive" in order that it might "recognise the symbolic use of accounting in ordering and giving meaning to the individual's experience."

In order to mobilise accounting research within organisations Boland and Pondy also called for the "use [of] case analysis of specific situations". Research using the case study approach informed by a variety of methodologies became an increasingly prominent feature of the accounting literature in the late 1980s and is now an established stream of research. Early

³ Interpretive here is used broadly to include critical research perspectives. It needs also to be noted that other more positivistic and functional inspired field research was also attracting increased interest over this period.

calls for attention to the lack of qualitative and particularly field research in accounting noted the scarcity of empirically grounded studies. Kaplan (1984) commented on researchers “reluctance to get involved in actual organizations and to muck around with messy data and relationships” (p.415) while Hopwood (1983) lamented the lack of understanding “of the accounting endeavor” (ibid, p.302). But less than a decade had passed by the time it was possible for Ferreira and Merchant (1992) to review 82 field studies published in the seven year period to 1992. In fact it is clear that this literature was far from coherent, but by this time other differences had also emerged.

A number of writers have sought to contribute to issues of the definition of what type of research legitimately falls within the terminology of field research (Ferreira and Merchant, 1992). Others have sought to analyse the contribution of field research theoretically (Llewellyn, 1992, 1993; Roberts and Scapens 1992; Scapens, 1990, 1992) and others more descriptively (Ferreira and Merchant, 1992; Spicer, 1992).

It has been suggested that an examination of the field research literature in management accounting (Llewellyn, 1994) has made a significant contribution to an understanding of the processes of change within organisations and organisational groups. It should be noted however that the methodological approaches which have been applied in this type of research are extremely diverse. Consequently it is inappropriate to view field research in accounting as a closely related research literature.

The next section will address this issue of methodological clarity in field research and the related question of the choice of appropriate terminology. In order to accomplish this objective the discussion in the next section will seek to describe and illustrate the value of applying a dualism to field research based on a widely accepted categorisation from the literature of the social sciences, located in particular in economic geography. The section suggests that there is value to be gained in adopting a broad but meaningful categorisation of field research into intensive and extensive types.

The Intensive/Extensive Framework

This section of the paper argues for the adoption of a 'weak' methodological framework (Alvesson and Skoldberg, 2000). The particular typology chosen provides the opportunity for increased communication and understanding among field researchers.

A number of related issues have been identified as being critical to the flourishing of field research in management accounting. It has been suggested here that questions of methodology cannot be divorced from considerations of the adequacy and evaluative criteria of field research (Ferreira and Merchant, 1992). This is true of research from any perspective, even positivistic. There are a number of critical features of field research which need to be given prominence when considering both how such research might reasonably be operationalised; in the sense of what sort of research questions might usefully be tackled; and most particularly for individual researchers in making decisions about whether they might usefully adopt such approaches. This section will describe some of the key issues which impinge on such concerns.

In positivist research subject and object are treated as independent. However, in social science the research object will always be a social one. 'Social' objects, as compared with natural objects, have features which complicate the research process. Social objects will be 'intrinsically meaningful' (Sayer, 1992) or 'concept-dependent' (Bhaskar, 1978). Thus, in relation to work practices, the meanings attributed are not just in the minds of those engaged in them, what social phenomena '*... are* depends on what they mean in society to its members.' (Sayer, 1992, p. 30). There is an 'attempt is to understand accounting as a lived experience... [and the] research must be interpretive and recognise the symbolic use of accounting in ordering and giving meaning to the individual's experience' (Boland and Pondy, 1983, p.226)

Some of the early accounting contributions on methodology (Tomkins and Groves, 1983; Hopper and Powell, 1985; Morgan, 1988; Chua, 1988) concentrated on the classification of a range of ontological and/or epistemological assumptions. Burrell and Morgan (1979) provided a very useful representation of the range of methodological alternatives which are

available to organisational and other sociological researchers. The matrix structure with which they attempted to depict the alternative research methodologies has been criticised by others (Hopper and Powell, 1985; Willmott, 1993). The criticisms have been of two related areas: the overly simplistic way in which the matrix appears to show clear division between different methodologies and the consequent tendency, it is argued, to preserve and indeed strengthen the perception of an incommensurability between different paradigms. In this regard their subjective-objective dualism has been criticised most heavily (Hopper and Powell, 1985).

The Burrell and Morgan framework retains widespread acceptance and has impacted across broad areas of the management and sociological literature. Burrell and Morgan were attempting, in part, to facilitate and encourage research in using methodological frameworks which were relatively neglected in the study of organisations (Burrell, 1996). They saw their analysis as providing an undergirding of some of these more innovative research methodologies, by providing the meta-theoretical concepts which could be regarded as providing the legitimacy for such theoretical approaches. Despite over two decades having passed since the appearance of the Burrell and Morgan matrix there still appears to be considerable confusion in the accounting literature as to what role methodology plays in research and the related issue of what manner of rules might sensibly be applied to govern the conduct of field research.

Alternative though related views based on a broad categorisation of research methodology are available. Sayer (1992) provides a list of the distinguishing features of intensive and extensive research (see Table 3) (see also Sayer and Morgan, 1985). Sayer's use of an intensive versus extensive classification provides a clear distinction between the two major methodological areas of contemporary organisational research. This classification scheme has a number of attractive features over the many alternatives which Burrell and Morgan identify. This is particularly true in relation to the concerns of this paper. The intensive/extensive distinction is a particularly helpful way of distinguishing in broad terms between some of the in-depth styles of field research and the more mainstream styles of research which are most often seen in the accounting literature. The latter include questionnaire surveys, laboratory experiments, statistical analysis of large data bases and other quantitative approaches.

Table 3: Features of Intensive and Extensive Research

	Intensive	Extensive
Research question	How does a process work in a particular case or small number of cases? What <i>produces</i> a certain change? What did the agents actually do?	What are the regularities, common patterns, distinguishing features of a population? How widely are certain characteristics or processes distributed or represented?
Relations	Substantial relations of connection.	Formal relations of similarity.
Type of groups studied	Causal groups	Taxonomic groups
Type of account produced	Causal explanation of the production of certain objects or events, though not necessarily representative ones.	Descriptive 'representative' generalizations, lacking in explanatory penetration.
Typical methods	Study of individual agents in their causal contexts, interactive interviews, ethnography, qualitative analysis.	Large scale survey of population or representative sample, formal questionnaires, standardized interviews. Statistical analysis.
Limitations	Actual concrete patterns and contingent relations are unlikely to be 'representative', 'average' or generalizable. <i>Necessary</i> relations discovered will exist wherever their relata are present, e.g. causal powers of objects are generalizable to other contexts as they are necessary features of these objects.	Although representative of a whole population, they are unlikely to be generalizable to other populations at different times and places. Problem of ecological fallacy in making inferences about individuals. Limited explanatory power.
Appropriate tests	Corroboration	Replication

Source: adapted from Sayer (1992)

In economic geography extensive research has been defined as relying on the use of aggregate statistics, surveys and statistical analyses, and has been most commonly used to fulfil the preoccupation with discovering general patterns (Sayer and Morgan, 1985).

Intensive research on the other hand:

Is increasingly being used to explore in detail how causal processes work out in specific cases. With its emphasis on abstraction rather than on the empirical generalization common to extensive research design, it is heavily dependent on non-standardized and qualitative analytical techniques. (Massey and Megan, 1985, p.133)

In contrast to traditional views in accounting research (Yin, 1994; Abdel-Khalik and Ajinkya, 1979, 1983) the use of extensive analysis before intensive might be suggested on the basis that broad analysis at a preliminary stage could narrow down the field of study, and prepare the ground for the use of more in depth approaches. Systematic trends in aggregate variables might be discovered and then common features and relationships explored within these

aggregate patterns. But this could be inherently flawed since the nature of extensive research is such as to risk glossing over with procedural assumptions and data analysis methods just those factors which would be of vital concern to the intensive researcher. By isolating individual factors, extensive research tends to treat these different categories as separable phenomena which can be added together to explain the aggregate patterns being studied (a kind of additive causality). This procedure, to the proponents of intensive research designs, is fundamentally mistaken because factors in their approach are viewed as being structurally interconnected. If this view is taken then it means that a form of explanation is adopted in which

... the processes (not 'factors' or 'variables') are structured together (not added) to produce any one actual empirical outcome. (Massey and Megan, 1985, p134)

In contrast the extensive researcher looks to iron out the idiosyncratic behaviour of individual firms in order to get at the pervasive trends, the general causes. In the extensive research design, these causes are empirically identifiable through common outcomes after idiosyncratic behaviour has been cancelled-out in the aggregate pattern. It is therefore necessary to study a large number of firms (the statistical law of large numbers) and consequently this research design is particularly appropriate at wider spatial levels (regional, national) where large numbers of firms are to be found. Intensive researchers hold that this identification of common outcomes cannot be used as explanation because of the presence of structural inter-dependencies. If the structural relationships between factors can alter the way in which each of them works, it is not possible to identify causality by looking for common outcomes. It is necessary to look at how those structural relationships operate. Real causes are to be found in necessary relationships and underlying forces. This debate is indeed mirrored in the type of disputation which has been a feature of the accounting literature over the past two decades.

Major contrasts exist between the intensive and extensive approaches in a number of critical areas. Such differences include the conceptualisation of the underlying forces of change and the structural relations through which these operate; different expectations regarding the generalizability of research findings and very different views on the generation and 'testing' of research hypotheses. These differences in methodological approach also reveal themselves in the kind of information collected and in the specific research techniques adopted. Consequently there are clear dependencies operating between selection of methodology and its influence on appropriate choice of and mobilisation of methods. Covaleski and Dirsmith (1990) attempt to provide, through an explication of double reflexivity and dialectic tension, a consideration of how such assumptions shape the research act.

The adoption of a broad classification, along the lines of the intensive/extensive, should enable a valuable distinction between styles of field research. The classification should provide a widely acceptable terminology, facilitating a common language and helping to promote a common understanding among researchers from differing perspectives. This should provide a useful categorisation while avoiding the problems of the Ahrens and Dent distinction on research orientation. It is important to recognise that any dualism of this type provides a continuum rather than a dichotomy. In applying such terminology in classifying existing field research, or planning future field research projects the factors identified in Table 3 must be seen as applying in relative terms. Intensive research is likely to be typified by the analysis of a restricted number of cases, often a single case, while extensive field research might look to identify and study a rather larger number of 'related' case instances. While intensive research might be quite opportunistically applied to a field site it is likely that an extensive research design would place more emphasis on sample choice and identification of research questions and hypotheses (see Eisenhardt, 1989, and see discussion in following section).

As indicated in the table intensive research is likely to concentrate on explanation: how does a process work or what might have caused a certain change while extensive approaches are likely to be more concerned with the provision of research data, or evidence such as: what are the regularities, common patterns and distinguishing features of a population; or how widely certain characteristics or processes are distributed or represented. Intensive research emphasises substantial relations and looks to produce accounts which, though not necessarily representative often provide evidence of causal connections. Extensive research downplays

causation in a search for descriptive 'representative' generalizations which routinely lack explanatory penetration. In terms of methods and generalisability there are clear distinctions between intensive and extensive research approaches. While the typical descriptions in the table indicate that extensive research usually does not adopt case approaches the argument in this paper is that the extensive classification provides a valuable way of distinguishing very different approaches to field research. In effect by using the extensive label for field research enables us to usefully categorise those field approaches which emphasise theory building (Eisenhardt, 1989), hypothesis testing (Atkinson and Shaffir, 1999) and the like which invariably require larger sample sizes in the research design. Often these approaches to field research also engage positivistic rather than interpretative methodologies.

In terms of method, intensive research tends to use interactive interviews allowing flexibility and informality to provide the opportunity for the research to follow unexpected lines of interest. Extensive research in contrast places an emphasis on careful sampling of a population to encourage representative-ness. In consequence such research is more likely to use constrained styles of interviewing, heavy coding and statistical manipulation (Eisenhardt, 1989). In comparative terms intensive research is always going to suffer from lack of representative-ness and generalisability while extensive research, despite seeking to be representative of a whole population, is still subject to the problem of ecological fallacy. Consequently predictions and generalisations, to other populations at different times, are likely to be problematic, threatening explanatory power.

Intensive research presupposes a concern with understanding the subject of the research and providing descriptions of process (Ahrens and Dent, 1989), while extensive research is aimed at the collection of a broader set of data in order that local idiosyncrasies can be washed out. In selecting an intensive methodology the researcher allows the opportunity to clarify research questions during the research. Indeed the research design and objectives might be expected to develop during the research process (Covaleski and Dirsmith, 1990, Alvesson, 1999). The research questions can be seen as developing out of the understanding provided by the interventions of the researcher in the research site, using an intensive research methodology. How else can one reasonably argue that serious account is being afforded to discovering process, unless the research aims and methods are reflective of the [preliminary] findings. This is very much the orientation adopted by Covaleski and Dirsmith (1990) and Ansari (1992) Ansari and Euske (1987).

There is a clear place for both intensive and extensive research but the applicability and appropriateness of each type of research must be understood. It seems that there is a clear danger that traditional acceptance of a positivist orientation in accounting mainstream research is tending to obscure the clarity of view needed here. This is a function of the methodological presumptions implicit in a positivist methodological view. The objectivist tendencies of such a research orientation produce an orientation even in field research toward elements of the extensive/nomothetic research style. This is because of the preoccupation of such research approaches with generalisation and inductive theorising.

Aspects of the diverse nature of field research in management accounting will be taken up next. The following section will provide a critique of field research based on two recent contributions to the literature. The intention from this discussion is to clarify issues of methodological relevance and field research terminology. These issues are considered to be interrelated.

Possible Confusions Resulting from a Lack of Methodological Clarity

This section presents the ideas of a number of authors on aspects of the way field research might be categorised and evaluated. The section will address the importance of methodology to intensive field research. The discussion that follows discusses the nature of field research in the context of the intensive/extensive construct presented in the previous section.

The increased interest in qualitative research and in field research have brought with them issues of confusion which have not been clearly addressed in the existing literature. Claims of what can be achieved through field research do not always show an appreciation for its potential (see Dyer and Wilkins, 1991). Some writers seem overly restrictive in the limitations they place on such research (Atkinson and Shaffir, 1998; Yin, 1994). It will be argued here that much of the confusion which surrounds the potential and limitations of field research are related to methodological issues which often remain hidden within academic writing. I want to argue in this paper that such issues might be clarified by making methodology more explicit, particularly along the intensive/extensive lines just described.

Ferreira and Merchant (1992) made explicit widely held concerns about the theoretic significance of field study research and in particular its place in the development of theory. They made a particular point of trying to categorise field research by looking at the quantity of “cases” in a particular study. This is a classification which is highly problematic and forms a central concern of this paper.

Other writers have begun to problematise the ways in which researchers might realize the potential of field research (Ahrens and Dent, 1998; Llewellyn, 1993). The need for a methodological framework in addition to data collection methods is described by Llewellyn.

... although interpretive accounting researchers frequently employ case study methods (along with other tools such as archival research, verbal analysis or participant observation) such procedures remain data collection techniques as they cannot and will not be sufficient to provide a methodological framework for ... management accounting research (Llewellyn, 1993, p.233).

Llewellyn gives considerable and justified emphasis to the critical role played by methodology in the research process. This paper takes the view that not only is methodology of crucial importance but that it is inseparable from aspects of empirical field research. Methodology is always present even when it is unspecified and more importantly it might be argued to be of particular importance in its influence on research which adopts qualitative approaches to data collection. This view is little affected by aspects of research design which claim to increase objectivity. So the adoption of positivistic research tools has little, if any, effect on the underlying “subjectivity” of interview accounts. The claim that structured interviews and or careful coding of transcripts somehow turns an essentially social activity into an exercise in objectivity are dubious and unconvincing (Alvesson, 1999).

There are particular problems which I will attribute to the tendency of the neo-positivist literature to be based on often highly restrictive assumptions. The problems are magnified by the tendency for such assumptions to remain largely implicit in this literature. There are a number of problematic areas which are to a greater or lesser extent related. Aspects of field research which will be addressed in this section include:

- 1/ How rich understanding may be achieved.
- 2/ Problems of categorisation.
- 3/ The role of methodology.

Rich Understandings - It has been suggested, even in recent literature (Ahrens and Dent, 1998) that the concept of richness in case study research is obscure. Ahrens and Dent state that “the question of how richness can be realized in field studies has not been directly discussed” (ibid, p.1). This is in spite of the considerable growth in field research in management accounting over the past 15 years. A related debate has taken place in the organisation theory literature. Where Eisenhardt (1989) has been joined in a debate on the theoretic standing and authority of field research by Dyer and Wilkins (1991). Their discussion of the theoretic and practical significance of styles of “field” research is certainly relevant to similar concerns facing accounting researchers (Cooper, 1981; Scapens, 1990, 1992; Llewellyn, 1992, 1993; Humphrey and Scapens, 1996).

The differences in approach and theoretical understanding which were alluded to in the original contributions from Hopwood (1983) and Kaplan (1983, 1984) are now clearly in evidence in the accounting literature. Hopwood and Kaplan both called for a "rich" literature which was regarded as the way to deepen our understanding of the functioning of accounting. Hopwood referred to the "rich insight" which could be achieved in studying accounting from an organizational perspective (Hopwood, 1983, p.296), while Kaplan (1986) wanted to read about "rich slices of organizational life." (p.445). While both these writers sought a commitment to study accounting in its organizational contexts there were clear differences between them. Whilst some field research could certainly be seen to have followed the organizational understanding thesis of Hopwood, a clear stream of literature had also developed along the more technical lines favoured by Kaplan.

Ahrens and Dent suggested that minimal attention has been paid to the ability of researchers “to provide rich accounts of the often very complex relationships between organizational contexts and the functioning of accounting” (Ahrens and Dent, 1998, p.2). They further argue the need to give particular attention to the “tensions and ambiguities that often characterize accounting in action ...[and the] ...sometimes contradictory ways it is drawn upon by actors in organizations” (Ibid, p.2). Only field research methods provide the opportunity for researchers to “captur[e] these ambiguities, tensions and contradictions” and that “field studies should be written with a view to bringing out the different voices around accounting in organizations” (Ibid, p.2).

Ahrens and Dent (1998) discuss three themes that, they argue, need to be considered in producing rich accounts of accounting through field research. They are: deep understanding; the process of theorizing research and the concept of theoretical constructs versus emergence

Ahrens and Dent acknowledge that they have adopted the three themes from two papers from Eisenhardt (1989 and 1991) and a rejoinder from Dyer and Wilkins (1991), both published in *The Academy of Management Review*. Eisenhardt has subsequently been widely cited in the accounting literature as authoritative in regard to case method. Ahrens and Dent tend toward Dyer and Wilkins on each of these three issues. In discussing the themes Ahrens and Dent argue forcefully for erring on the qualitative side in relation to each aspect. They argue that deep understanding is unlikely to result “when, say, five or more cases are considered in a journal-length article” (ibid, p.8); that good “theoretical explanations emerge because [case] stories lead us through a world in which we vicariously experience how individual actions relate to each other and add up to a coherent whole” (ibid, p.10) and that researchers must allow time and analysis to enable emergence of theoretical constructs from the data rather than “force[ing] theoretical constructs onto the data” (ibid, p.11).

Problems of Categorising - Considerable interest in field research has seen a dramatic expansion in the literature in this area. It would be less than surprising to find that this literature has prompted recent attempts at categorisation (Ahrens and Dent, 1998; Atkinson and Shaffir, 1998; Bourgeois, 1988; Bourgeois and Eisenhardt 1988; Scapens, 1990; Ferreira and Merchant, 1992;).

A number of misconceptions seem to have arisen in this literature. Notable in this regard appears to be the need to categorise the literature at all. Naturally any categorisation or taxonomy not only plays down differences and detail but also necessarily privileges those approaches which are more easily categorised. Indeed by its nature categorisation attracts more attention from writers from some perspectives than from others. What underlies the practice of categorisation? It is contended in this paper that there is a clear positivist agenda promoting much of the attempts at categorisation. Writers who explicitly or implicitly follow such methodological promptings are in danger of damaging both the power and attractiveness of field research in their efforts to provide an overlay of order on work which in many instances is not suited to such ordering.

In order to illustrate aspects of the problems caused through attempts to categorise two recent schemas will be presented and described in this section of the paper. Atkinson and Shaffir (1998) and Ahrens and Dent both attempt to provide simple categorizations of field research. Atkinson and Shaffir suggest that field research has consisted of three broad types.

Table 1: Atkinson and Shaffir’s Categorisation of Field Research

descriptive	theory testing	theory developing
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In presenting their categorisation of management accounting field research Ahrens and Dent attempt a broad classification of an illustrative selection of extant research. They suggest that it is possible and important to distinguish between a technical as opposed to an organisational orientation and less controversially to differentiate field research by sample size. This is illustrated in Table 2.

Table 2: Ahrens and Dent’s Categorisation of Field Research

Orientation of research	technical	organisational
Sample size (typically the number of organizations studied)	small	large

Ahrens and Dent are very clear in specifying the area of field research with which they are concerned. In this respect Ahrens and Dent are to be congratulated for being so precise. Their clear categorisation and themes ought to leave the reader in little doubt as to the orientation of the paper and the intention and bias of the authors. Where there is a problem however is in the classification schema which Ahrens and Dent use. They provide their own classification which is different to others which have been described in the literature previously (see Scapens, 1992 and Ferreira and Merchant, 1992). There are difficulties with the terminology which might make acceptance problematic. Ahrens and Dent argue that they are primarily concerned with small sample organisational field studies (which they distinguish as indicated in Table 2) from technically oriented studies and large sample field studies. Though appealing in some senses this is not a classification which is likely to be widely accepted among positivist researchers. Researchers from this perspective ordinarily want to describe the studies they carry out as organisational rather than technical, when Ahrens and Dent would

wish to classify them in the technical area. In fact it is the orientation dimension which is problematic since the sample size dimension is essentially quantitative while the use of the technical/organisational dichotomy is necessarily subjective and open to differences of opinion. In contrast the intensive/extensive terminology is already established in the social science literature and as a consequence is less likely to provoke an emotive response which consigning a piece of writing to the technical category is always likely to produce.

The argument of this paper is that the Ahrens and Dent distinction is useful within the corpus of committed interpretive field researchers but is not helpful terminology for establishing an accepted distinction within the broader research community. Since the term field research is widely accepted within this community it is argued that the intensive/extensive dichotomy is as valuable a way of making an important distinction in this literature as it is in the social science literature generally. It is thus possible to capture much more than the 'technical' distinction of small versus large sample size without entering a likely doomed debate about the organisational versus technical 'orientation' of field research. The use of such an organisational versus technical distinction would be problematic even within the small sample size essentially ethnographic research community where some methodological approaches stress the inclusive nature of technological systems and objects with social interactions (Callon, 1986; Bloomfield et al, 1997; Knorr-Cetina, 1992, 1997a, 1997b; Latour, 1987, 1996; Law, 1986, 1996). These researchers who contribute to a very wide range of social science literature are very much concerned to seek out the complex interrelationships in modern social arrangements in which technology plays an important constitutive role.

Though there is an obvious attraction to label the more conventional field research in accounting as 'technical' as a consequence of its un-reflexive adoption of a traditional view of the predictability of human behaviour, the implication that intensive, qualitative, and 'organisational' researchers ought not to be concerned with the technical is short sighted and not defensible. Writers including Bloomfield et al (1997) and Bloomfield and Verdubakis (1997), or Munroe (1999) might reasonably be expected to worry about a suggestion that a concern for the technical indicated a positivist methodological orientation.

What Place for Methodology - There is an interesting contrast among the papers in the Journal of Management Accounting Research (JMAR) special issue on field research. The papers discuss a number of disparate aspects of field research including aspects of

significance, style and contribution. One of the most confused aspects of the field research literature in management accounting concerns the role of methodology (Llewellyn, 1993). While in one JMAR paper (Atkinson and Shaffir, 1989) the authors state early on that they will “discuss method rather than methodology” because they want to “focus on what is relevant and practical for those doing field research” (ibid, p.42), other authors seem to see the issue differently. Baxter and Chua (1989) argue that “method is always grounded in larger meta-theoretical currents” and that “in doing fieldwork, we enact philosophy” (ibid, p.70). The concern of these authors, as with Llewellyn (1993) is to acknowledge that “even competent field researchers practice their craft while being only vaguely aware of the larger meta-theoretical issues that their work raises” (Baxter and Chua, p.70). To neglect methodology because of its claimed “impracticality” is clearly not an option for these writers.

Field researchers need to be prompted not only to discuss their tacit knowledge in-action, but to problematize the *meta-theoretical* issues that are latent in the craft of fieldwork. (ibid, p.71)

In fact there are clear tensions in the Atkinson and Shaffir paper. They tend to shift their ground between the “mechanics” of method devoid of methodology and a position which clearly indicates the importance of meta-theoretical, methodological issues. Within a page of stating their intent to concentrate on the practicalities of method the authors state that “to understand qualitative research requires that this *methodological* approach be situated conceptually and theoretically” (Atkinson and Shaffir, 1998, p.42). The authors seem to be suggesting that researchers could concentrate on aspects of method and take methodology ‘for granted’ given this observation.

Atkinson and Shaffir (1998) seem to take a particularly restricted interpretation of qualitative research (see also Eisenhardt 1989) and extend this also to their definition of field research (see Table 1). As an argument for the acceptance and explanation of qualitative field research to those who do not use such approaches their paper is understandable. But the paper makes a limited contribution to providing an appropriate analysis of a qualitative research philosophy to those academics who might be persuaded to take such styles of research seriously.

Atkinson and Shaffir argue early on that it is possible to put issues of methodology to one side in order to “focus on what is relevant and practical to those doing field research” (Atkinson and Shaffir, 1998, p.42). Though as indicated earlier they tend to bring methodology back in by another name. There is a strongly established case as to the dangers of attempting field research without a clear methodological view (Hopwood, 1987; Hopper and Powell, 1985;

Llewellyn, 1993), or at the very least an understanding of the need to place any interpretation of the research object in a methodological frame. Llewellyn does not suggest that field research cannot be done without an explicit methodological frame, but that the contribution of such research will remain uncertain and limited, in part at least, because of the problem of situating such research in the literature. It is not sufficient according to these writers to provide the philosophical grounding for a piece of research by presenting a discussion of method alone. Of course explaining research methods adds to the reader's understanding of the paper but it is not sufficient as an explanation of the researcher's philosophy and perspective. Llewellyn argues that only a explanation of methodology can provide this essential, though only potential, understanding for the reader and at the same time provide that essential explanatory frame of reference for the researcher. This is not just a matter of precision or of meeting the strictest requirements of academic rigour. It is a much more basic matter of what may pass as knowledge. Simply collecting observations by whatever means, whether using intensive methods, such as interview and documentary evidence as Atkinson and Shaffir label qualitative field research or more 'scientific' methods such as large sample questionnaire survey, is only likely to add to knowledge by chance. Such primary data must be analysed, whether using some conscious schema or subconsciously, using some taken for granted interpretative rules. If we do not accept the need to consciously acknowledge the preconceptions or deliberate interpretative rules that we as researchers apply we are likely only to add to knowledge by chance.

Though Atkinson and Shaffir argue we can shortcut methodology and dispense with methodological clarity, this must be considered an unsatisfactory situation. We do not in some manner avoid the methodological bind by assuming that method can be employed to provide some perfect interpretation of 'reality', whether this is the 'subjective' reality of the observed or not. It is not a matter of opinion whether methodology affects interpretation and analysis in social science and we ought not to treat it as such if we wish to be taken seriously by the wider community of scholars.

The arguments in this paper are not intended to refute the arguments which Atkinson and Shaffir mount in support of field research. Papers which explain the significance of knowledge gleaned from field research are to be welcomed. In the narrower debate about how research is to proceed in our discipline there is no doubt that we must encourage and welcome research from a variety of perspectives. It is only in this way that we might hope to

accomplish an increase in understanding of organizational processes. Management accounting would certainly be the poorer if we were to use only extensive, essentially quantitative research approaches. But while this indicates the acceptance of an eclectic range of research methods it also requires an even greater clarity of philosophical and interpretative framework.

Discussion and Closing Comments

The implication of this paper is that a broad definition of methodology/method along the intensive, extensive line may be an appropriate classification to apply to field research as described in the previous section. Such a conclusion may be of benefit to researchers in deciding on the closely linked questions of method, methodology and the appropriate selection of research questions. But it is likely any solution may be transitory, and dependant partly at least on the development of the field of study and or the sophistication of the researcher. It is contended however that the adoption of the relatively neutral terminology (see earlier discussion of Ahrens and Dent, 1989), as is being suggested here, may help encourage communication across a broad research community, facilitating a continuing exchange of views on field research.

In field research there seems to be particular confusion as to what are or are not acceptable research approaches and if acceptable what standards or expectations might follow of the research and the researcher. This may in part be due to the relative novelty of field research in accounting though this paper has suggested other issues are more pertinent to explaining the confusion. There has been considerable debate since the early eighties, over the pre-eminent position of accounting research based on empiricist, positive, neo-classical economic theories. Much of the research is argued to be inappropriate to an essentially social activity. Research from the traditional paradigm is typically criticised for the 'taken for granted' nature of its underlying assumptions. These assumptions regarding the behaviour of organisational members are clearly simplistic (Hopper et al, 1987). This paper argues that this taken-for-granted-ness of assumptions is still causing problems particularly in relation to the ongoing debate on standards and appropriate terminology for field research.

The intensive/extensive dualism enables a much more precise appreciation of the constitution and potential contribution of field research. At the very least the framework provides a much

more appropriate and robust frame of reference in the field research area where the tired labels of qualitative versus quantitative have never worked effectively to distinguish styles of research. Sayer (1992) argues that there are important differences between the intensive/extensive distinction and the “more familiar” distinction between survey analysis and ethnography.

Intensive research need not ...use ethnographic methods to establish the nature of causal groups and surveys need not be devoid of attempts to understand the social construction of meaning” (Sayer, 1992, p244).

Many writers have argued strongly and convincingly for the relevance of an epistemology and ontology based on the social construction of reality and critical theory. Among these are Tomkins and Groves (1983), Hopper and Powell (1985). Some of these writings draw insight from Burrell and Morgan (1979), Morgan and Smircich (1980) and Morgan (1984). Burrell and Morgan provide a typology of epistemologies which has been widely accepted by organisation theorists and accounting researchers, though not without some criticism (for example, see Hopper & Powell, 1985). Some of the early accounting contributions on methodology (Tomkins and Groves, 1983; Hopper and Powell, 1985; Hopper et al, 1987; Morgan, 1988; Chua, 1986) subsequently concentrated on the classification of a range of ontological and/or epistemological assumptions.

The writings of Burrell and Morgan and those within the accounting literature who took advantage of the more liberal interpretation of methodology choice has had a significant effect on the accounting literature and research community. Concerns with methodology were quickly translated into closely related concerns with method and accounting researchers have come to embrace a much more pluralistic view of methodology and method. But this has produced unresolved problems some of which this paper has sought to address.

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For the academic researcher who is relatively new to field research or has only worked in one methodology previously the intensive, extensive dichotomy may be particularly useful. Though some may be quite prepared to jump into a specific ideological framework, it is likely that others will be more comfortable in making a broader choice of methodology which may be refined later as the research questions are sharpened through the research process. **From p.16**

It might seem surprising that such basic differences should still be unresolved given the substantial and increasing literature in this area.

The previous section has presented the ideas of a number of authors on aspects of the way field research might be categorised and evaluated. Having suggested in the previous section that there are dangers in categorisation *The section will address the methodological confusion which seems to underlie the misleading prescription of Atkinson and Shaffir. In the discussion that follows a simple solution will also be suggested to the problems raised earlier in relation to the Ahrens and Dent paper. This is achieved through the adoption of a broad and widely accepted methodological/ research method dichotomy. Though it is recognised that since the central concern remains with methodology possible confusion and difference of opinion is likely to remain.*

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