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The role of theory in (Management) Accounting Field Research

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Overview

- We risk to make theory our enemy in our quest to engage with others
 - Guthrie, J., & Parker, L. (2017). Reflections and projections: 30 years of the interdisciplinary accounting, auditing and accountability search for a fairer society. *Accounting, Auditing & Accountability Journal*, 30(1), 2-17.
 - “These [challenges] include our obsession with theoretical engorgement and our adversarial rather than cooperative approach to knowledge development.”
- Theory can be our friend in such efforts however
 - Unerman, J., & Chapman, C. S. (2014). Academic Contributions to Accounting for Sustainable Development. *Accounting, Organizations and Society*, 39(6), 385-394.
 - Situating the purposes of theorising for different communities of practice
- Novelty (theoretical and empirical) is a double edged sword
 - Alvesson, M., and J. Sandberg. 2011. Generating Research Questions Through Problematization. *Academy of Management Review* 36(2) 247-271.
 - Challenging assumptions in the Goldilocks zone
- Theory as a platform to develop and pursue collective purpose
 - Our papers have a past and we hope a future – Who will do what differently after reading yours?



Seeking theory as a means not an end

- G&P (2017) Worries about theory becoming an “obsessional fad” – P9
- These reasons [for critique of academic work by reviewers] include their disagreement with choice of theory, contending that a paper is inadequately theorised, arguing for better integration of theory throughout findings exposition, or declaring the study to be insufficiently theoretically problematised. P9
- We hasten to say that we are not condemning theoretically informed research or arguing for an atheoretical orientation. P9
- Thus, at times, accounting research may be carried out pragmatically, without explicitly recognising and analysing the theory behind data collection and analysis. This is not to say that the project lacks a foundation or research design. The authors may have chosen not to engage in an extended discourse on their underlying ontological and epistemological standpoints, being instead focussed upon the policy or practice issue, searching for greater understanding, explanations and change management of, and solutions to, that particular problem. P10
- Against this, some researchers would argue that the role of accounting research is to contribute to theory. As a blanket supposition, we disagree. P10

“Obscurantisme terroriste”

- http://www.denisdutton.com/bad_writing.htm
- Professor Butler’s first-prize sentence appears in “Further Reflections on the Conversations of Our Time,” an article in the scholarly journal *Diacritics* (1997)
 - The move from a structuralist account in which capital is understood to structure social relations in relatively homologous ways to a view of hegemony in which power relations are subject to repetition, convergence, and rearticulation brought the question of temporality into the thinking of structure, and marked a shift from a form of Althusserian theory that takes structural totalities as theoretical objects to one in which the insights into the contingent possibility of structure inaugurate a renewed conception of hegemony as bound up with the contingent sites and strategies of the rearticulation of power.

“Obscurantisme terroriste” cont...

- http://www.denisdutton.com/bad_writing.htm
- This year’s second prize went to a sentence written by Homi K. Bhabha, a professor of English at the University of Chicago. It appears in *The Location of Culture* (Routledge, 1994):
 - “If, for a while, the ruse of desire is calculable for the uses of discipline soon the repetition of guilt, justification, pseudo-scientific theories, superstition, spurious authorities, and classifications can be seen as the desperate effort to “normalize” formally the disturbance of a discourse of splitting that violates the rational, enlightened claims of its enunciatory modality.”
- My concern is sentence length giving rise to nested clauses and proliferation of concepts and linkages that can be hard for the reader to keep up with even if familiar with the overarching agenda for discussion

“Giddens’ quadripartite ontology of structuration” versus “Four aspects of structure”

- Kachelmeier, S. J. (2018). Do Journals Signal or Reflect? An Alternative Perspective on Editorial Board Composition. *Critical Perspectives on Accounting, In Press.*
 - Can’t it be translated into plain language please?
- Chapman, C. S. (2018). Interpretive methodological expertise and editorial board composition. *Critical Perspectives on Accounting, In Press.*
 - Not if it is to remain interpretive
- The challenge is how do we use all of that precision and focus to further our collective understanding of accounting?
- Theories simplify and are inherently incomplete
 - (General-Simple-Accurate the GAS Clock)
- In doing so the pre-suppose and prefigure certain issues and problems at the expense of others

Research problematisation



- Alvesson, M., & Sandberg, J. (2011). Generating Research Questions Through Problematization. *Academy of Management Review*, 36(2), 247-271.
 - Challenging assumptions
 - not too much
 - not too little
 - just the right amount
- “Even though things can be independent of theory, descriptions of them are always dependent on it” (Rorty, 1980, Quoted in A&C, AOS 2006)
 - Oil on canvas? Attributed to Jean Baptiste Camille Corot? Landscape? Le pêcheur avec ligne?
 - Each implies connections with very different people, interested in very different things
- Grammatocentric panopticism



Methodological principles for identifying, articulating, and challenging assumptions

- An iterative (not linear) process of turning facts and truths into assumptions with alternatives
- NB the interplay between theoretical aspects and politics of research aspects
- So Alvesson is a manifesto for significant and concerted effort for consideration of the differing assumptions of different groups
- Risk to make this figure a compliance exercise of enumerating and ossifying assumptions to find gaps amongst

FIGURE 1
The Problematization Methodology and Its Key Elements

Aim of the problematization methodology					
Generating novel research questions through a dialectical interrogation of one's own familiar position, other stances, and the literature domain targeted for assumption challenging					
A typology of assumptions open for problematization					
In-house: Assumptions that exist within a specific school of thought	Root metaphor: Broader images of a particular subject matter underlying existing literature	Paradigm: Ontological, epistemological, and methodological assumptions underlying existing literature	Ideology: Political-, moral-, and gender-related assumptions underlying existing literature	Field: Assumptions about a specific subject matter that are shared across different theoretical schools	
Principles for identifying and challenging assumptions					
1. Identify a domain of literature: What main bodies of literature and key texts make up the domain?	2. Identify and articulate assumptions: What major assumptions underlie the literature within the identified domain?	3. Evaluate articulated assumptions: Are the identified assumptions worthy to be challenged?	4. Develop alternative assumptions: What alternative assumptions can be developed?	5. Relate assumptions to audiences: What major audiences hold the challenged assumptions?	6. Evaluate alternative assumptions: Are the alternative assumptions likely to generate a theory that will be regarded as interesting by the audiences targeted?

Inductively developing and deductively testing positivistically theorised research questions

R. Libby et al. / *Accounting, Organizations and Society* 27 (2002) 775-810

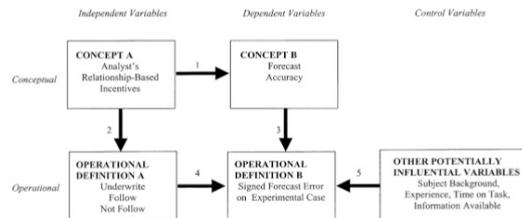


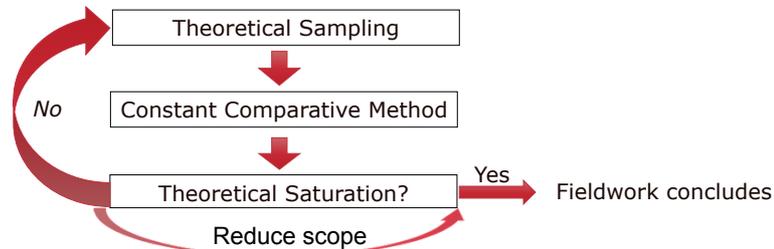
Fig. 1. Predictive validity framework.

- Key preoccupations in conceptualizing quality in positivistic work
 - Reliability – Is the measurement/finding repeatable?
 - Validity – Does the measure reflect the purported reality?
 - Causality – Is there a causal explanation of relationships?
- What is the “storyline” that explains why Independent → Dependent?
 - Gassen (2014) Causal inference in empirical archival financial accounting research, *AOS* 39(7)535-544

Theory is not static for positivists

- Positivists have a notional sense of progressive knowledge accumulation
 - Suddaby, R. (2015). Editor's comments: Why Theory? *Academy of Management Review*, 40(1), 1-5
 - The likely failure of emergence of a “Grand theory of everything” in a Darwinian struggle of theories risks defensive theoretical aggression or indifference and dustbowl empiricism
- The point of theory is to help us organise and communicate our understanding (Ohlson, EAR, 2011)
 - Even when bodies of research do not overtly discuss theory
 - “Generalising to the US” in capital markets research used to be an empirically legitimate claim. For journals publishing such work, everyone was studying the same context and process, so it was “theorised”
 - Increasingly an untenable generalizing claim given the declining US proportion of world stock market activity, theory becomes necessary to fill in gaps in empirical setting knowledge as studies of different settings

Theorised research questions emerge through longitudinal study



- Golden-Biddle, K., & Locke, K. (1993). Appealing work: An investigation of how Ethnographic Texts Convince. *Organization Science*, 4(4), 595-616
 - Authenticity: Thick explanation versus thin description
 - Plausibility: Engagement with hinterland of related cases and concepts
 - Criticality: Challenging taken for granted assumptions (also of the researcher)

Considering alternatives is inherent to interpretive theorising

- The absence of a *realist* claim requires us to avoid theoretical tautology (c.f. Chapman, 2018 CPA)
 - “I looked using a Foucauldian lens and that is what I saw”
 - Neither can we seek to fill in the blanks in the aspirational positivist sense
- Theory is a way of looking at things not a window dressing vocabulary and so requires a significant investment
 - How will the audience will engage with your questions and empirics in the light of their own theoretical investments and the framings these will give rise to?
- But the point for us is to understand accounting better
 - There is a lot of handwringing about importation of theory but a theory is only as good as the contextually grounded understanding it generates, which should be our strength

Hopper, T., and B. Bui. (2015). Has management accounting research been critical? *Management Accounting Research*.

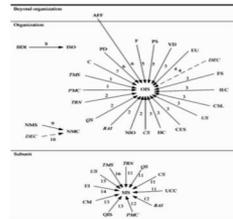
- Chua, W. F., & Baxter, J. (2017). Actor-network theory and critical accounting research. In R. Roslender (Ed.), *Routledge Companion to Critical Accounting Research* (pp. 440-451). London: Routledge.
 - “ANT enables a critical accounting research trajectory. Moreover, critical research is an organic concept. There are multiple possibilities for critique and ANT is helping to reframe critique in contemporarily relevant ways”
- Critique: Where is the focus on significant institutions?
 - “... so much work has been dedicated to notions such as society, norms, values, culture, structure, social context, all terms that aim at designating what gives shape to micro interaction. But then, once this new level has been reached, a second type of dissatisfaction begins. Social scientists now feel that something is missing, that the abstraction ... seems too great, and that one needs to reconnect, through an opposite move, back to the flesh-and-blood locational situations from which they started. ... And so on *ad infinitum*.” p. 17 in Latour (1999) On recalling ANT. *The Sociological Review*, 47(S1), 15-25

An example of linking the past and present of critical analysis

- Fourcade, M., & Healy, K. (2013). Classification situations: Life-chances in the neoliberal era. *Accounting, Organizations and Society*, 38, 559-572.
- “Rather than seeing how basic social-categorical differences “play out”, are “expressed in”, or “distort” institutions, we thus seek to identify, in a manner not unlike Bowker and Star (2000), how institutions systematically sort and slot people into new types of categories (which we may call “market categories”) with different economic rewards or punishments attached to them.
- On this view, the labor market is only one among many institutions that structure life chances. Education, health-care, credit, and commodity markets classify their participants too, in ways that generate social inequalities rather than simply reproducing them” P561
- “Marx was too optimistic.” P567

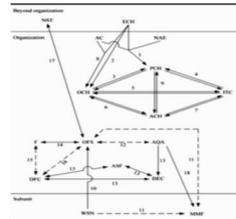
Luft, J., and M. Shields. 2003. Mapping management accounting: graphics and guidelines for theory-consistent empirical research. *Accounting, Organizations and Society* 28 (2/3):169-249.

- P183 “It seems unlikely that both of these representations of change can be equally valid if they are intended to represent the same or similar phenomena”



Map D

Implementing MA change



Map I

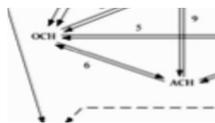
Organizational change processes...

- In constructing and discussing the maps, we use the more general meaning of variable, that is, “what a study is about.” When we refer to the subject of a study as a variable, this does not imply that the authors (or we) believe that it is independent of context and interpretation.

Interpretive studies are not about variables

- Maps A-G are positivistic studies, H&I are interpretive studies
 - Maps H&I behave very differently as representational devices

Map	A	B	C	D	E	F	G	H	I
Studies on map overall	48	25	34	16	27	29	31	31	25
Average studies per relationship	1.5	1.0	1.0	1.5	1.2	1.1	1.0	3.3	3.7
Single studies	71%	100%	97%	69%	83%	91%	98%	8%	17%
Double studies	21%	0%	3%	19%	17%	6%	2%	23%	22%
Three or more studies	7%	0%	0%	13%	0%	3%	0%	62%	61%
Maximum number of studies	7	1	2	4	2	3	2	7	13
Studies shared between maps		1	1					7	7



6. Hopwood (1987), Covaleski and Dirsmith (1988), Nahapiet (1988), Preston (1992), Preston, Cooper, and Coombs (1992), Miller and O’Leary (1994, 1997), Chua (1995), Ogden (1995), Abernethy and Chua (1996), Euske and Riccaboni (1999), Mouritsen (1999), Briers and Chua (2001)

- There is a recursive relationship between
 - OCH - Organizational change (responsibility structure, accounting control, etc. and ACH Accounting change (e.g. costing systems)
- Not wrong exactly, but really missing the point...

Choosing 2 studies from the maps

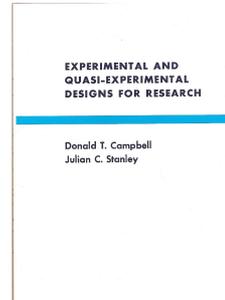
- 2/2 of Map D study 1
 - Anderson, S. (1995) JMAR A framework for assessing cost management system changes: the case of activity based costing implementation at General Motors, 1986–1993
 - Shields, M. (1995) JMAR An empirical analysis of firms implementation experiences with activity-based costing.
- Two studies of budgeting in a healthcare context
 - Covaleski and Dirsmith (1988) AOS
 - The use of budgetary symbols in the political arena: An Historically informed field study
 - Preston, Cooper, and Coombs (1992) AOS Fabricating budgets: A study of the production of management budgeting in the National Health Service
 - Theory for intepretivists offers areas of interest and potential that are often cascading in relation to others theoretical projects and in relation to their own trajectory of empirical elaboration leading to dead ends/blind

Suddaby (2015) AMR - Why theory? adapted by Wieland, Pflueger and Chapman working paper

Theory as...	Informed by...	Method as...	Relationship to practice...	Trap to avoid...
1. Knowledge accumulation	Positivism The search for somewhat stable relationships between variables of interest	Induction/deduction/abduction Engagement with empirical data (directly or in literature review form) to produce/test clarified statements of relationships between variables	Engaging with empirical complexity Theory ideally explains complex reality	Disillusionment with theory Dustbowl empiricism
2. Knowledge abstraction	Rationalism The pursuit of internally coherent and elegant explanations	Logic/coherent systematic integration Mathematical abstract reasoning, or some other internally rigorous (theoretical lit review) formulation of how things fit together, but primary inspiration from abstraction not empiricism	Pursuing perceptual simplicity Theory is ideally an input to deductive work	Disinterest in empirics Shifting to legitimating knowledge game with other theorists

An unfortunate legacy for case studies

- The “one-shot case study” as seen in 1967
 - “Total absence of control” p. 6
 - “Knowledge [...] illusory on analysis” p. 6
 - “Tedious collection of specific detail, careful observation [...] error of misplaced precision” p. 7
 - “It seems well nigh unethical at the present time to allow, as theses or dissertations in education, case studies of this nature” p. 7
- Campbell changed his mind, but this was less was much less prominent
 - “In a case study done by an alert social scientist, with thorough local acquaintance [...] in some senses he has tested the theory with the degrees of freedom coming from the multiple expectations of any one theory” Campbell, D. (1975) p.182 Degrees of Freedom and the Case Study. *Comparative Political Studies*, 8(1), 178-93



The legacy dies hard...

- Zimmermann editorial (2001) *Journal of accounting and economics* Vol 32(1-3)
 - Theory (economics) testing ☹ Describing practice ☹
- Set of rebuttals in (2002) *European Accounting Review*, Vol. 11(4)
- Merchant, K. (2008) *Critical Perspectives on Accounting*, Vol. 19(6)
 - [...] I accept some of the blame. My training is not broad enough, and I have not taken any steps to try to become more well-read in this direction. [...]
 - [...] First, some Interpretive Accounting Research seems to be lacking in relevance, at least how I define relevance. [...]
 - [...] If an IAR paper claims that there are complex interacting forces at work, I want to know precisely what those forces are, what causes them, what affects their incidence and effects, and eventually how we might go about measuring all of these concepts so that we can take the next research step—empirical testing of the theory. [...]
- Kachelmeier, S. J. (2018). Do Journals Signal or Reflect? An Alternative Perspective on Editorial Board Composition. *Critical Perspectives on Accounting*, 51, 62-69.
- Chapman, C. S. (2018). Interpretive methodological expertise and editorial board composition. *Critical Perspectives on Accounting*, 51, 47-51.

Different forms of qualitative work as proposed by positivists

- The “Clinical” case “investigates quite a **small** number of events **intensively**”
 - Not obvious how to situate this in relation to PVF
- The theory building case approach “is a research strategy which focuses on understanding the dynamics present within single settings”
 - Developing PVF line 1, but also line 2 in terms of construct validity
- The comparative case study – Testing with small-n
 - It is a complete PVF using (small n) qualitative data
 - Multiple cases that exhibit high variation in the variable of interest and as little variation in other variables as possible
- Sharpening subsequent quantitative analysis by qualitative enquiry to understand context and process
 - Better measurement of variables, understanding of related variables and elements of context that require controlling for

The clinical case study

- Tufano, P. 2001. HBS-JFE conference volume: complementary research methods. *Journal of Financial Economics* 60 (2-3):179-185
 - At HBS, we put a disclaimer on each case study that reminds readers that they are “the basis for class discussion rather than to illustrate either effective or ineffective handling of an administrative situations. While these papers are all effective, they reflect the inherent limitations of the clinical craft, which were anticipated by the JFE editors when they founded the Clinical Papers section in 1989:
 - “We recognize that clinical papers will often be more conjectural. The papers will probably deal with issues that are less quantifiable and more descriptive and normative than usual.
 - The evaluation process will place more emphasis on whether clinical papers raise new questions or puzzles for the profession than on whether they provide new answers (Jensen et al., 1989)
- May explain why there is not a strong stream of “clinical” studies in the journal, or elsewhere

Over-attention in the editorial to sample size misses possibilities for diversity

P. Tufano / Journal of Financial Economics 60 (2001) 179–185

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	Small sample size	Large sample size
Intensive private data collection	Traditional field-based or case study research	Survey methodologies and “unique” databases
Public data collection	Small-scale empirical research (e.g., industry level studies)	Traditional empirical research (e.g., CRSP/Compustat studies)

- Developing theory (adduction [sic])
- Testing theory (rejection ruled out, confirmation possible)
- Applying “useful” theory (to practitioners)
- Communicating theory (actually practice)
- Absent stronger methodological grounding it becomes a challenge to decide why a case is interesting enough to publish
 - The risk is that this becomes a matter of the prestige of the authors

Eisenhardt (1989) on induction Table 1, pt.1

Table 1
Process of Building Theory from Case Study Research

Step	Activity	Reason
Getting Started	Definition of research question Possibly a priori constructs	Focuses efforts Provides better grounding of construct measures
Selecting Cases	Neither theory nor hypotheses Specified population	Retains theoretical flexibility Constrains extraneous variation and sharpens external validity
	Theoretical, not random, sampling	Focuses efforts on theoretically useful cases—i.e., those that replicate or extend theory by filling conceptual categories
Crafting Instruments and Protocols	Multiple data collection methods	Strengthens grounding of theory by triangulation of evidence
	Qualitative and quantitative data combined Multiple investigators	Synergistic view of evidence Fosters divergent perspectives and strengthens grounding
Entering the Field	Overlap data collection and analysis, including field notes	Speeds analyses and reveals helpful adjustments to data collection
	Flexible and opportunistic data collection methods	Allows investigators to take advantage of emergent themes and unique case features

Eisenhardt (1989) on induction Table 1, pt.2

Analyzing Data	Within-case analysis	Gains familiarity with data and preliminary theory generation
	Cross-case pattern search using divergent techniques	Forces investigators to look beyond initial impressions and see evidence thru multiple lenses
Shaping Hypotheses	Iterative tabulation of evidence for each construct	Sharpens construct definition, validity, and measurability
	Replication, not sampling, logic across cases	Confirms, extends, and sharpens theory
	Search evidence for "why" behind relationships	Builds internal validity
Enfolding Literature	Comparison with conflicting literature	Builds internal validity, raises theoretical level, and sharpens construct definitions
	Comparison with similar literature	Sharpens generalizability, improves construct definition, and raises theoretical level
Reaching Closure	Theoretical saturation when possible	Ends process when marginal improvement becomes small

- Overall the article sets out an effective positivist agenda for producing theory that can be tested
- Look for the keywords: Reliability, Validity, Causality, Constructs, Generalizability

Eisenhardt (1989) on strengths and weaknesses of inductively derived theory

- + Likelihood of generating novel theory
- + Emergent theory should be testable through construct development work undertaken in case studies
- + Theory should be empirically valid
- But...
- - Overly complex theory
 - “Since they lack quantitative gauges such as regression results or observations across multiple studies, they may be unable to assess which are the most important relationships and which are simply idiosyncratic to a particular case”
- - Narrow and idiosyncratic theory
 - Theory of specific phenomena that can build?
- Evaluation of “good” theory
- My summary: “Good” here is ultimately tricky since is founded on empirical explanation which is always only partial with a rhetorical stance of rejecting researcher choice as important in this matter

Field surveys and interviews – from “clinical cases” to “theory development”

- The financial reporting positivistic side of the field is slowly becoming more confident in acknowledging the value of qualitative work
 - Salterio, S., S. Kenno, and S. McCracken. (2017). Financial reporting interview-based research: A Primer with an illustrative example. *Behavioral Research in Accounting*.
- Slowly escaping the methodological traps that dogged the clinical case study
 - Hirst, M., and L. Koonce. 1996. Audit Analytical Procedures. *Contemporary accounting research* 13 (2):457-486)
 - This is small-n research in the sense of the classic critique!
 - Graham, J. R., C. R. Harvey, and S. Rajgopal. 2005. The economic implications of corporate financial reporting. *Journal of Accounting and Economics* 40 (1-3):3-73.
 - Winner AAA notable contribution to the literature award
 - Brown, L., A. Call, M. Clement, and N. Sharp. 2015. Inside the "Black box" of sell-side financial analysts. *Journal of Accounting Research* 53 (1):1-47
 - Bills, K., Hayne, C., & Stein, S. (2018). A field study on Small Accounting Firm Membership in Associations and Networks: Implications for Audit Quality. *The Accounting Review, In Press*.

Comparative case analysis

- A quasi-experimental (no random assignment) approach that has some positivistic traction in our field is the comparative case
 - This is the exercise of “Testing” causal hypotheses with comparative cases chosen to maximise variation in independent variables while minimising variation in control variables
- This approach suggests relatively few cases and a requirement for a fair degree of novelty if the benefits are to outweigh the costs of field versus other possible research approaches
 - Case studies are resource intensive so the costs of building large-n often do not repay in terms of benefits since variables can be difficult to calibrate precisely so extreme variation in the variable of interest is safer than a more fine grained attempt. If the variable can be calibrated precisely then survey might be a better choice of approach
- An twist on this might arise from temporal bracketing for comparative analysis (see Langley, AMR 1999)

Ittner (2014) – Elaborating the possibility for better statistical answers through qualitative enquiry

- Opening discussion of increasingly sophisticated statistical method but used to reinforce the allied point that understanding causality enhanced through greater familiarity with what is going on in the context being studied
 - Remember previous point on US capital market studies
- Improved specification of variable measurement, form of empirical models and selection of appropriate tests
- Enhanced validity of variable measurement
 - Statistical models operationalise concepts often based on what has common in the literature, A&F engage in far less validation and testing of research instruments and operationalisations than other disciplines
- Supporting causality by understanding timing and process tracing
 - Models often assume a certain process, or hypothesize on one based on their findings, but inductive analysis of process should be a valuable complement

Making field studies visible

- In management accounting there is a long tradition of influential studies using qualitative work as an inductive initial phase
 - Hopwood, A. 1972. An empirical study of the role of accounting data in performance evaluation. *Empirical Research in Accounting, supplement to Journal of Accounting Research*: 156-182. (small sample section!)
- In archival work of the kind discussed by Ittner, the qualitative field engagement can be hard to spot
 - Banker, R. D., S.-Y. Lee, and G. Potter. 1996. A field study of the impact of a performance-based incentive plan. *Journal of Accounting and Economics* 21 (2):195-226
 - 196hrs in the field mentioned in a few sentences on P199

Why Theory? continued

Theory as...	Informed by...	Method as...	Relationship to practice...	Trap to avoid...
3. Normative lens	Interpretivism Giving expression to authentic / emic understandings of social order	Thick explanation Engagement with empirical data but as an idiosyncratic exercise in authenticity, not as a means of uncovering effective processes	Showing reality as it might be Theory ideally produces performative, partial, and yet fruitful explanations of practice	Failure to acknowledge alternative perspectives Shifting to legitimating knowledge game with other theorists
4. Legitimizing knowledge	Ecology of professions Promoting and protecting the jurisdiction over empirical domains	Politics All 3 of the first types inherently have normative legitimation aspects to their work. The key distinction here is the explicit acknowledgement of an agenda for shaping (not simply contributing to) others' work/the social status of the discipline.	Showing reality as it should be Theory ideally helps to satisfy practice of the jurisdictional value	Disinterest in theory and empirical enquiry Failure to adapt with changing circumstances

A reminder of the interpretive challenge

- Interpretive research theorises social order(ing)
 - Interpretivists seek a “richer” understanding in the form of “thick explanations” grounded in profound *emic* (from within the social group) understandings
 - → Concern for Authenticity
- Interpretive research cannot ultimately rely on the empirical to decide what is correct given its methodological starting point
 - “There is no such thing as the truth, but there is such a thing as stretching the truth too far” p. 253 in Hines, R. D. 1988. *Financial Accounting: In Communicating Reality, We Construct Reality. Accounting, Organizations and Society* 13 (3):251-261
 - → Concern for Plausibility
- Interpretive researchers must work to develop refined subjectivity
 - Cannot take statements at face value (including our own)
 - → Concern for Criticality

What grounded theory is “not”

- Suddaby, R. (2006). From the Editors: What Grounded Theory is Not. *Academy of Management Journal*, 49(4), 633-642.
 - Grounded Theory Is Not an Excuse to Ignore the Literature, Grounded Theory Is Not Presentation of Raw Data, Grounded Theory Is Not Theory Testing, Content Analysis, or Word Counts, Grounded Theory Is Not Simply Routine Application of Formulaic Technique to Data
- “Keep in mind that the purpose of grounded theory is not to make truth statements about reality, but, rather, to elicit fresh understandings about patterned relationships between social actors and how these relationships and interactions actively construct reality (Glaser & Strauss, 1967).” Suddaby (2006), 636
 - Grounded Theory Is Not Perfect, Grounded Theory Is Not Easy, Grounded Theory Is Not an Excuse for the Absence of a Methodology

The emergence of grounded theory

- Glaser & Straus (1965) Awareness of dying
 - Their original grounded theory book together was a response to the response to this study seeking to explain / legitimise their methodology and qualitative research in general and critique functionalist research
 - Shared belief in getting out into the field; theory inductively grounded from field data; evolving experience & meanings of actors and researchers; focus on change & process
- Theory generation
 - Not theory testing
 - Seeking emergent theoretical constructs
- Interpreting “reality”
 - Socially constructed rather than existentially, objectively pre-existent
 - Tackling situational complexity
 - Allowing for context, multiple influences, complex interactions, holistic perspective

A methodological split emerged

- Glaser - "Classic GT"
 - Emergent theorization focus
 - A general methodology of analysis linked with data collection ("all is data") where systematically applied method helps generate emergent theory
 - Stresses transcending abstraction, NOT accurate description (researcher driven)
 - Abstraction frees the researcher from data worry and data doubts, and puts the focus on concepts that fit and are relevant
 - Prior literature must not stifle creativity or strangle emergent theorisation
- Straus & Corbin
 - Analytical process focus
 - A qualitative research method that uses a systematic set of procedures to develop and inductively derive grounded and valid theory
 - Stresses detailed structured coding technique (data driven)
 - Generate an inductively derived theory about a phenomenon comprised of interrelated concepts
 - Prior literature as a sensitising strategy

Aspiring towards a paper with a past and a future

- So theory choice is likely not usefully thought of as a "tip of the iceberg menu", nor as a matter of "levels" of explanation (G&P 2017)
- There is little use in explanations people cannot understand
- Comprehensibility is necessary but not sufficient to compelling purpose
 - G&P 2017 are more pessimistic on theory in this respect than I
- Theory can help us to situate debates to construct surprise with momentum on top of novelty if we attend to and invest in it as a shifting process of theorization (the good side of contributing to theory)
- There are an effectively infinite list of things we didn't know before reading a paper, so offering things we don't know is easy, the challenge is to think about how we can use what we come to learn
- Who will do what differently after reading your paper?