

Writing method sections: Building bridges between methodology, practicality and contribution

AFAANZ QualIRAN SIG

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Overview for this presentation (9 slides)

- Method sections of qualitative papers are challenging to write
 - Semi-structured (at best) nature of qualitative data and field engagement coupled with limits on word counts and reader attention
- Qualitative research in accounting continues to evolve
 - Signs of wider acceptance even in traditionally unconvinced outlets
 - But legacy thinking behind past critiques does not simply disappear without trace
- What can “new” qualitative researchers learn from more established ones, what can more established ones learn in return given new possibilities for research problematisation?
- This talk will offer some thoughts on the method section as a location for developing both diversity and coherence of qualitative accounting research in accounting
- Seeking purposeful development and engagement in our research by considering the method section as a “Strategic Action Field” beyond a place to “check boxes”

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The challenge of writing about qualitative method to support contribution

- The challenge is to make sense of massive amounts of data, reduce the volume of information, identify significant patterns, and construct a framework for communicating the essence of what the data reveal.
 - Patton, M.Q. 1990. *Qualitative Evaluation and Research Methods* (2nd Edition). Newbury Park, CA: Sage Publications
- By theorized storylines, then, we mean the articulation of a plot that relates the field and academic worlds via 'literature-based' ideas that cohere with our field engagement." (pp. 25-26)
 - Golden-Biddle, K., & Locke, K. 2007. *Composing Qualitative Research* (2nd edition). Thousand Oaks, CA: Sage Publications
- Our research sits in a stream of work, with a past, and we hope, a future
 - "Who will do what differently after reading my work?"

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High level "flagging" citations save space, but miss considerable diversity and nuance

- Glaser, B., & Strauss, A. (1967). *The Discovery of Grounded Theory: Strategies for Qualitative Research*. Chicago, IL: Aldine Publishing Co. (147,706 cites on 18th Aug)
 - Theoretical sampling, Constant Comparative Method, Theoretical Saturation
 - Glaser, B. (2002). Conceptualization: On theory and theorizing using grounded theory. *International Journal of Qualitative Methods*, 1(2), 23-38.
 - Strauss, A., & Corbin, J. (1999). *Basics of Qualitative Research: Grounded theory procedures and techniques* (2 ed.). London and New Delhi: Sage
- Eisenhardt, K. M. (1989). Building theories from case study research. *The Academy of Management Review*, 14(4), 532-550. (65,109 cites on 18th Aug)
 - Induction as a positivist agenda in concert with deduction (but c.f. abduction)
- Kozinets, R. (2020). *Netnography: The Essential Guide to Qualitative Social Media* (3rd ed.): Sage
 - prior editions (2009) "Doing...", (2015) "Redefined..."

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As new groups become interested in qualitative work avoid a framing that “The future is already here – It’s just not very evenly distributed”

- Recent years have seen a raft of important “encouragement” papers in accounting
 - Deller, C. (2019). Reflections on Obtaining Archival Data from the Field. *Journal of Financial Reporting*, 4(1), 25-36. “All of these studies clearly address areas of great interest to academics, but the data necessary to investigate these topics could not be obtained without going to the field.” P. 26
 - Footnote 3|In some sense, field research can be considered a method of “last resort”—if the research question of interest can be addressed satisfactorily (with regard to validity, generalizability, etc.) using publicly available datasets or a laboratory experiment, there is no need to take (what is invariably) the more time-consuming and riskier path of going to the field.
- Unfriendly reading of the footnote suggests required reading to help “catch up”
 - Ahrens, T., & Dent, J. F. (1998). Accounting and organizations: Realizing the richness of field research. *Journal of Management Accounting Research*, 10, 1-39.
 - Ahrens, T., & Chapman, C. S. (2006). Doing Qualitative Accounting Research: Positioning Data to Contribute to Theory. *Accounting, Organizations and Society*, 31(8), 819-841.
- Optimistically it suggests we should get past defensive “permission seeking” and general “reviewer tranquilising” citations to *evolve and diversify* methodological understanding

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Conceptualising method sections as a strategic action field

- Becker, S., Messner, M., & Schaffer, U. (2020). The Interplay of Core and Peripheral Actors in the Trajectory of an Accounting Innovation: Insights from Beyond Budgeting. *Contemporary accounting research*, 37(4), 2224-2256.
 - “We regard accounting innovations as strategic action fields, in which core and peripheral actors interact to shape the trajectory of the innovation.
 - In contrast to core actors, peripheral actors only weakly identify with the innovation-based field and often occupy a core position in some other industry, professional, and/or geographical field.
 - Given their embeddedness in these other fields, they are likely to try to accommodate an innovation with existing practices. Such frame blending can be problematic for core actors who envisage a more radical frame shift.”
- Building on the perspective developed above we might think of method sections as sending messages to multiple audiences in multiple times
- Places more burden on us to have a clearer sense of research purpose up front to allow for better choice of method discussion beyond defensive politics of publication

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Aiming for Instructive but Selective Elaboration

- Method sections can come to seem like a lot of ticked boxes that offer only indirect reassurance on quality of fieldwork and analysis
 - Interviews counted, recorded, transcribed, coded in software, etc.
- But we don't have the luxury of writing a methodology book like Glaser and Straus to offer a complete and direct explanation and reassurance on method
- Looking for opportunities for selective elaboration that fit contemporary audiences, but also speak to trajectories, but also researcher's sense of challenge and skill in their work
- Ezzamel, M., Robson, K., & Stapleton, P. (2012). The logics of budgeting: Theorisation and practice variation in the educational field. *Accounting, Organizations and Society*, 37, 281-303.
 - An example of an instructively detailed discussion of coding and analysis
 - Method discussion speaks on a number of levels to strengthen research, bridging methodology, practicality and contribution

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What to elaborate upon, for which whoms?

- We don't need new "boilerplate" to add to our check boxes, so the previous example can be an education for some, but more hopefully an inspiration to build our own bridges
- Alvesson, M. (2003). Beyond Neopositivist, Romantics, and Localists: A Reflexive Approach to Interviews in Organizational Research. *Academy of Management Review*, 28(1), 13-33.
 - An important issue that also offers opportunities to link the methodological, the practical and the contributions is "reflexive pragmatism", for example
 - See Table 1 for an interesting elaboration of problems that interviews present, and how methodological stance might suggest particular ways in which they might be addressed, but also to see how a solution in one view might be a problem in another
- But qualitative research presents a wider range of challenges and opportunities for skill in negotiating access where participants are particularly challenging to reach? Refining a focus of enquiry through longitudinal approach? Exiting the field? Etc.

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Growing significance of accountability and ethics as topics for discussion in method sections

- Post-Hunton, the accounting field shows a concern for an audit trail to show that “data” is not just made up by the researcher
- Ethical governance processes generate much that is useful in terms of an audit trail
 - An institutional recognition of purposeful intent to gather data, Participation consent forms, Signed off transcripts, etc.
- Ethical compliance is likely to be a matter of increasingly detailed concern
 - If your institution doesn’t formally require IRB, you might want to ask for one anyway given AAA moves to strictly and comprehensively investigate ethical approval status
- Beyond compliance, Ethics also offers opportunities for instructive elaboration however
 - Concern for informed consent, anonymity, confidentiality, gatekeeper power dynamics, etc. that are typical matters of concern in IRB processes directly feed into concerns for reflexive pragmatism, for example

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Conclusions

- Research papers are judged in terms of whether or not they make a “contribution”
 - A situated achievement in an evolving and diverse context
 - Method sections are often couched in terms of standardized expectations (that can be different) of schematic descriptions of process and intent
- The metaphor of the method section as a strategic action field emphasizes the complex and situated nature of what is said, to whom, and how that sits in a context that is changing over time with regards how methods frame and answer questions
 - There are opportunities for selective elaboration that can offer reassurance on quality of the particular paper as well as support evolving methodological understanding
- I hope you will think again about how you are approaching the method section of your papers to see if you can find an opportunity to contribute in this way also

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