Doing qualitative field research in management accounting: positioning data to contribute to theory

Abstract

In this paper we argue that theory, method, methodology, and knowledge gains in qualitative field studies are intertwined through the ongoing hypothesis development in the field. We develop our argument through a discussion of specific qualitative field studies in management accounting. We emphasise in particular the distinctive role of theory in qualitative research as relating to expression of a subjective reality more than clarification of an objective one. In considering this subjectivity we discuss the ways in which the doing of qualitative research brings to bear discipline on the researcher allowing us to assess the trustworthiness of their accounts. The intention is to develop a more appropriate basis for judging the plausibility of qualitative field studies than notions borrowed from positivistic methodology.

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Doing qualitative field studies in management accounting: positioning data to contribute to theory

Doing qualitative field studies in management accounting is not a question of method but one of methodology, understood as a general approach to the study of research topics (Silverman, 1993).[1] Qualitative and positivistic researchers share many methods. Both may visit organisations in their chosen field, collect and analyse documents, calculate statistics, conduct interviews with practitioners, and perhaps even observe them at work. What distinguishes the qualitative field researcher is a particular way of knowing the field. Qualitative field researchers agree that "[s]ocial reality is emergent, subjectively created, and objectified through human interaction" (Chua, 1986, p. 615). For them the methodological and theoretical task is to *express* the field as social[2] and not simply *describe* or *clarify* it to the reader as if part of a given nature. Doing qualitative field studies is not simply empirical but a profoundly theoretical activity.

With qualitative methodology goes an acknowledgment that the field is itself not just part of the empirical world but is shaped by the theoretical interests of the researcher. A study of, say, the role of management accounting in the transformation of a railway company may focus on organisational discussions and processes (Dent, 1991). A different frame for the study may define the field by connecting the organisational arena (Burchell et al., 1985) to national policies for changing the relationship between the public and private sectors (Ogden, 1995) or to the government of the economy through the refashioning of the citizen as worker (Miller & O'Leary, 1994). This means that the definition of the field is profoundly theoretical. The practice of doing qualitative field studies involves an ongoing reflection on data and its positioning against different theories such that the data can contribute to and develop further the chosen research questions. Data are not untainted slices of objective reality but aspects of recorded activity that a study finds significant for theoretical reasons.

The theoretical work through which qualitative field studies engage data with interesting research questions eludes most positivists. For them, qualitative field studies can seem to be mere storytelling, at best useful for exploring issues and creating tentative theories that can later be tested by 'proper scientific methods'. Perversely, there are qualitative field researchers who share the underlying misconception of theory. They sidestep much of the engaging between data and research questions and turn 'mere storytelling' into a badge of honour: "Let's tell the world our rich stories of complex social life (and leave it at that)." Those clichés of qualitative field studies have generated an unhelpful dynamic that obstructs a discussion on the possible roles of theory in management accounting research more generally.

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[1] We draw on Silverman's (1993) usage of the term qualitative in relation to methodology, which, in the management accounting literature, has, with minor variations, also been referred to as naturalistic, holistic, interpretive, and phenomenological. It stands in contrast to a positivistic approach to research.
[2] Unlike actor network theorists (Latour, 1987; Law, 1991) we are here using the term social reality to connect with the long-standing methodological discussion in accounting research and to distinguish our position from positivism.

Drawing on notions of research validity familiar from the evaluation of positivistic studies, qualitative field studies are frequently asked to justify their findings in terms of research protocols designed to eliminate researcher bias. A central part of our argument in this paper is that methodological and analytical checklists for good qualitative field research are at best indirectly helpful and potentially counterproductive. As the logic of a specific research project unfolds it raises specific methodological questions and theoretically valid possibilities, which we discuss with reference to individual field studies.

Novices to qualitative field studies may believe that they have great freedom to choose definitions and develop interpretations of their data. In reality, however, the task of connecting data and theory to compelling research questions is a source of great discipline. As a meaningful context that is structured by diverse participants acting within political, economic, social, and material arrangements, the field is not open to the researcher's favourite explanations (Campbell, 1988). Reflecting on decades of fieldwork, Geertz (1995) went further and suggested that the field functions as a "[…] powerful disciplinary force: assertive, demanding, even coercive" (p. 119). As he put it, the field is "insistent" on the logics of its specific functioning. With those logics the researcher's theorising must engage.

Equally, however, the clichés of qualitative field studies overlook that those studies have the potential to contribute more directly to the testing of ideas. Chapman (1998), for example, engaged qualitative analyses of organisational process and strategic uncertainty with statistical analysis of social network data. Four comparative cases (Eisenhardt & Bourgois, 1989) were presented. Drawing on Galbraith's (1973) theory of organisational information processing we see through the combination of the statistical analyses and interview excerpts that dialogue played a vital role in management control systems' ability to support performance under conditions of uncertainty.

In this paper we are principally concerned with the ways in which data, theory and research problems are brought together in research practice, a topic that has received relatively little attention in the literature (c.f., Ahrens & Dent, 1998; Baxter & Chua, 1998; Covaleski & Dirsmith, 1990; Marginson, 2004). Seeing that such bringing together is highly specific to individual research projects, it is useful to illustrate our argument with reference to a variety of specific studies.

> [...] [T]he methodological writings which most sociological researchers seem to find most useful tend to be those which are grounded in particular research projects rather than general surveys of methodological techniques (Bloor, 1978, p. 545).

In this way we ground in particular management accounting research projects[3] our discussion of the manner in which abstract methodological requirements can be put to concrete use, seeking to initiate a discussion of qualitative management accounting fieldwork practices as a first and foremost theoretical endeavour.

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[3] We do not hold up those studies as unique or ideal types. Throughout this paper, we draw on them as illustrative of the specific challenges we discuss. We draw substantially on examples from the field of management accounting. However, our theoretical and methodological arguments hold more generally.

In the remainder of the paper we offer, first, a definition of qualitative field studies, emphasising the distinction between methodology and method and delineating our notion of the field as a research domain. We then develop further our discussion of the field as it presents itself to the qualitative researcher in practice around Hastrup's (1997) notion of the contact zone. We outline how qualitative field studies can make theoretical contributions by giving insight into how images of specific social realities may infuse action and relate this to the ability of qualitative field studies to express the processual character of accounting. Those theoretical discussions serve as a basis from which to develop a re-assessment of validity and reliability for qualitative field research and a discussion of sources of discipline for the researcher. We close with some reflections on the notion of trustworthy (Covaleski et al., 1998) theorising with field data.

What is a qualitative field study?

In seeking to define qualitative field studies it is first helpful to lay out five basic research concepts central to the practice of research, namely, theory, domain, methodology, hypothesis, and method, and consider their inter-relationships (see Table 1).

[Insert table 1 about here]

We explore in turn some of the choices that the five basic concepts offer to researchers and discuss their practical implications. For our definition of qualitative field research we rely only on the two basic concepts of methodology and domain: *Qualitative field studies collect data in the domain 'field' and employ 'qualitative' methodology*. In our discussion of these concepts we are mindful of Van Maanen's warning of the dangers of separating qualitative and positivistic methodologies, for whilst there are important differences on which we should be clear,

> [w]e must not make too much of these distinctions, however, for they are heavy with evaluative freight and lead to rigid conceptual categories devoid of nuance and shared features. Quantitative [positivistic] research is not the evil twin of qualitative [in terms of methodology] research (Van Maanen, 1998, p. xii).

Methodology

The methodological literature has variously referred to qualitative approaches as naturalistic, holistic, interpretive, and phenomenological (Tomkins & Groves, 1983). The attribute 'qualitative' is a question of methodology, the general approach taken to the study of a research topic, which is independent from the choice of methods, such as interview, observation, or questionnaire (Silverman, 1993).

> Some principles that guide much qualitative work include a focus on meaning, the use of analytic induction, maintaining a close proximity to data, an emphasis on ordinary behavior, and attempts to link agency to structure through accounts based on the study of events (routine or otherwise) over time. But, as with most recipes for social practices, exceptions are the rule (Van Maanen, 1998, pp. x-xi).

Qualitative methodology offers an alternative to positivism, which makes the ontological assumption that "empirical reality is objective and external to the subject" (Chua, 1986, p. 611) with the epistemological corollary that it can be studied through objective categories and verified by empirical scientific methods. Positivistic accounting researchers are frequently unaware of the possibility of social reality's

emergent, subjective, and constructed properties—constructed possibly in response to their own theories (Cohen & Holder-Webb, forthcoming; Hines, 1988, 1991).

As with natural scientists, for positivistic accounting researchers it is frequently the case that "problems of *methodology* are reduced more to ones of *method*" (Tomkins & Groves, 1983, p. 366, emphasis in original). We do not argue that positivistic accounting researchers imagine they have unmediated access to objective reality, but merely that they believe in its existence. The pursuit of positivistic research is thus replete with implications for the thinking about methods because given a certain research question, aspects of an objective reality could in principle be studied better or worse with different methods.

The conflation of method with methodology means that ontological assumptions remain unrecognised as assumptions. We see the distinction between method and methodology and the theoretical potential that it affords for defining research questions and notions of research trustworthiness as central to much of the miscommunication between qualitative and positivistic researchers.

Method

Specific research methods might be used for different methodologies. The interview, for example, might be mobilised towards qualitative or positivistic ends depending on the notion of reality that they are supposed to explore. The potential for working with different 'metaphors' of the interview as a method for either expressing social reality or clarifying objective reality is an area that has been subject to considerable debate and controversy (see Alvesson (2003) for a detailed discussion). In terms of our discussion here the important point to note is that the epistemological support for the validity of any particular exchange between interviewee and interviewer is bound up with questions of methodology together with the theory and hypothesis to which it is intended to speak.

For example, the interview might be intended as a diagnostic effort to uncover an objectively defined and hypothesised form of budgeting. Alternatively, the interview might be seen as an ongoing exchange in which the researcher actively works to understand (and test that understanding, c.f. Holstein & Gubrium (1995)) of the ways in which different interviewees comprehend the nature of management control in relation to their work.

Defining qualitative field studies with reference to qualitative methodology allows us to focus on the qualitative researchers' strategies in the pursuit of knowledge, rather than simply the tools that they commonly use. This is appropriate because the management accounting literature contains a number of multi-method field studies combining questionnaires and interviews, for example (Birnberg et al., 1990; Ittner & Larcker, 2001). Chapman (1998) combined interviews on budgeting with a questionnaire-based social network analysis. Marginson & Ogden (2005) strengthened an impression about a particular function of budgets within one organisation formed through interviews by way of a questionnaire survey in this organisation. Just as statistical methods may be used in qualitative field studies, positivistic studies may rely on interviews. Davila (2000) presented some preliminary cases based on interviews in order to inform his subsequent statistical testing of a

series of hypotheses relating to the nature of management control systems in new product development.

Another positivistic field study (Malina & Selto, 2001) researched the balanced scorecard for the distribution function of a US manufacturing company relying entirely on analysis of interviews. The positivistic leanings of the researchers shone through their concern to identify all the factors that would affect "the balanced scorecard's effectiveness". The paper referred to balanced scorecards and their effectiveness as objective realities. Since Malina & Selto were not convinced that the existing management control and organisational communication theories had identified all those factors, they initially

> [...] preferred to gather data more freely and let the respondents' natural, undirected commentary support, deny, or extend the theories (Malina & Selto, 2001, p. 61).

They carried out a series of semi-structured interviews, and then analysed them in order to statistically test various hypotheses concerning the nature of the balanced scorecard in their case organisation. Even though they were interested in understanding organisational process and, to an extent, meaning, their efforts to uncover the objective reality of the functioning of balanced scorecards, relying heavily on "*ex ante* theoretical constructs" (p. 62) of objective communicative effectiveness, locates their field study firmly in the positivistic tradition.

Theory

Like Malina & Selto (2001), positivistic research frequently relies on functionalism. We would, however, not want to mix methodology with theoretical choices. By theory we mean an orienting set of explanatory concepts, such as agency theory, functionalism, institutional theory, management control theory, or symbolic interactionism, for example. Even though many qualitative studies have drawn on institutional theory and symbolic interactionism and have been critical of functionalism, a number of qualitative field studies show functionalist leanings (e.g., Ahrens & Chapman, 2004; Granlund & Taipaleenmäki, 2005; Malmi, 1997). Likewise, Jönsson's (1992; 1998; 1988) work used qualitative methodology and showed an enduring concern with improving the functioning of organisations.

Moreover, events in the field may best be explained with reference to multiple theories. Ansari & Euske (1987), for example, distinguished technical-rational, socio-political, and institutional uses of accounting based on a literature review and compared those theoretical perspectives with the uses of a uniform cost accounting system for large repair and maintenance facilities of the US military. They found that the three uses of accounting systems suggested by their literature review can in practice be complementary. For example, different users (and uses) fulfilled the criteria of different theories, and the use of a system could over time drift between the expectations of different theories.

Hypotheses

Regarding the uses of hypotheses we note that positivistic studies are often written up as tightly proscribed, testing *a priori* hypotheses developed from the extant literature. By contrast qualitative methodology seeks to explore aspects of social order that are not objectively real but are instead subjectively created through the interaction of actors, rarely mentioning the words hypothesis or testing at all.

Where no hypotheses are spelled out in qualitative field studies this does not represent a wilful rejection of accountability and rigor in research but is frequently a consequence of studying situations and questions in which the uses and meanings of management accounting are fluid. For example, Ahrens (1996) was suggestive of nationally specific uses of accounting that emerged from his fieldwork, without spelling them out in detail as analytical categories. The fieldwork data remained highly embedded in the field context. As a result, the categories with which that study structured the data were very context specific, having arisen from observations in individual organisations but alluding to more widely spread practices.

When hypotheses are discussed they tend to be presented as subject to ongoing development, depending on the progression of the fieldwork. For example, Covaleski & Dirsmith (1983) described their initial attempts to gather data on hospital budgeting, drawing on the categories suggested by Swierenga & Moncur (1975). This framing proved unhelpful for understanding the responses of the nurses whom they interviewed because it did not address what they perceived as the relevant issues. Covaleski & Dirsmith (1983) then developed a reading of their field data which led them to draw on institutional theory. They used it as a way of demonstrating that the concerns of the nurses whom they interviewed could be understood not simply as idiosyncratic, personal views on the uses of accounting but as a class of response that had a systematic relationship to the field context. They tested their emergent hypotheses through a statistical analysis of a specially developed questionnaire.

Both positivistic and qualitative field researchers often obtain deep insights over prolonged periods of time through their work in the field (Anderson & Widener, forthcoming). The actual work on hypotheses during positivistic field research is often much more flexible and sensitive to organisational context then can be gleaned from the formalised description allowable in the published study. Hypotheses that were derived from the extant literature may be discarded or refined after a few field visits. Initial data may be suggestive of different management accounting theories to which a contribution can be made. Over prolonged engagement with the field the positivistic field researcher may develop a familiarity which would not usually be described in the published study but may well inform the development of hypotheses and the preparation of the data, and this is something which positivistic fieldworkers are often happy to discuss during their research presentations. Familiarity with the field and its actors may enable the positivistic field researcher to obtain or construct very rare, very detailed, or otherwise remarkable kinds of data that may in turn be instrumental in refining her hypotheses.

Convention notwithstanding we see no reason why qualitative studies should not be presented as testing hypothesis (e.g., Chapman, 1998; Marginson & Ogden, 2005) nor why positivistic studies need keep silent regarding their ongoing hypothesis development during fieldwork (Davila, 2000). The key point of distinction is not the presence or absence of hypotheses, but the intent of a study to shed light on certain aspects of the field that are held to be objectively real or part of social reality.

Domain
The domain is the last of our five basic concepts for a definition of qualitative field studies. The field as a domain can appear deceptively simple because it seems to

appeal to a given empirical space, such as the site of a factory, when in fact the shape of the field depends on its usefulness for answering the research question. The field's promise of affording the collection of what is often referred to as "naturally occurring data" (Marshall & Rossman, 1989, p. 10), e.g., what the researcher can see during a factory visit, does not refer to a theory-free empirical realm. The phrase naturally occurring data emphasises the immediacy with which the researcher can experience the data. The process of data collection in qualitative field research depends on the perceptions and observations of the researcher, and not on structured research instruments such as questionnaires, psychometric tests, etc. However, where, how, and when the researcher exposes herself to such data is determined by theoretical and methodological considerations.

Compared to other forms of research that involve interaction with humans, such as field experiments and laboratory experiments, for example, qualitative field studies hold greater potential of open-ended interaction between the researcher and researched. The researcher has less control over the researched, but has the opportunity to learn from their unprompted actions (mindful that she can never exclude an observer effect Roethlisberger & Dickson (1949)). This can result in a great variation of data, ranging from the highly structured (e.g., structured interview, weekly reports from accounting systems) to the highly unstructured (e.g., unstructured interview, observation of chance encounters between organisational members). A characteristic of qualitative field studies is the potential for linking structured and unstructured data. Unstructured data can be indicative of widespread tendencies that can be probed in the course of the research.

Ahrens (1997), for example, showed how British management accountants in a number of organisations routinely questioned the commercial acumen of the work of line managers, in contrast to German management accountants. The finding was triggered by an observation of one conversation between two management accountants and two sales managers in a British brewery in which the management accountants were very critical of the sales managers' handling of an account. Subsequent analysis of existing field notes and further structured questioning of managers and management accountants in different organisations supported the initial impression and yielded further detail as to how British management accountants tended to question line managers and why this tendency existed. The finding was a result of ongoing hypothesis development and testing during longitudinal qualitative fieldwork.

The immediacy of experience, the potential of open-ended interaction between the researcher and researched, and the mix of structured and unstructured data all underline the significance of the researcher's theoretical work to prevent her from being overpowered by the volume and complexity of field data. The field often draws the researcher into its interactions, unlike other context-rich domains such as the historian's archive or the worldwide web's virtual record, for example. In the field, people engage with each other, objects, ideas, accounting systems and metrics, and occasional fieldworkers. As interviewer, observer, participant observer, or a combination of these, the researcher joins the groups that populate the field. She is frequently asked to explain (and defend!) her initial thoughts about the field and, being confronted with the interlocutors' current theories, notices that she is not the only theorist in the field.

Actors in the field are—depending on the specific motivations that grow out of their particular practices—also developing, testing, discarding, or refining suitable theories that help them understand the logic of the social systems within which they work. For example, Quattrone & Hopper (2005) noted the difficulties of ERP consultants to understand the objectives of the Japanese head office management who wanted ERP to improve financial reporting consolidation and not reengineer business processes. Consultants, European subsidiary managers, and Japanese head office managers were all engaged in diverse efforts at theorising the technical, organisational, financial, and other consequences of ERP implementation. Managers in Briers & Chua (2001) were theorising uses and effects of ABC. Managers in Roberts (1990), Mouritsen (1999), Ahrens & Chapman (2004) and other studies were theorising uses and effects of different approaches to control. Organisational members in Dent (1991), Llewellyn (1998), Kurunmäki (1999) and other studies were theorising ways of relating accounting expertise to other bodies of organisational knowledge. The qualitative field researcher seeks to articulate organisational members' theories-in-practice and their motivations as well as the ways in which they relate to observed activities in the field.

Actors in the field may additionally offer advice, for example, on whether the research should be pursued in depth or in breadth: "You want to speak to [colleague X]", who may work in the same or a different unit of the organisation or, indeed, belong to a different organisation altogether. Greater depth gives additional insight into the detail of organisational processes. This was Dent's (1991) strategy in his railway study and Roberts' (1990) approach to the study of the takeover of an ailing manufacturing company by an acquisitive financial conglomerate. Both studies are exemplary in a number of ways but they also contain hints that their authors could justifiably have defined the field with greater breadth. The events in Dent (1991) were influenced by national privatisation policies. The events in Roberts (1990) provoked a public response against asset stripping.

The fact that neither study pursued those lines of inquiry underlines the productive character of theory in connection with the definition of the field. More broadly defined fields may go hand in hand with more socially oriented research questions and theories (e.g., Miller & O'Leary, 1994; Ogden, 1997). Those possibilities also go to show that the presence of choice over theories and the boundaries of the field are disciplined by the engagement of research questions, data, and theories. The alternative outlooks that Dent (1991) and Roberts (1990) could have generated with reference to different theories and field definitions would not have altered the truth of the existing studies, for the ripples of government policy and public opinion could be clearly read in the responses and activities of individuals within the organisations as they were reported in the published studies. However, the more broadly defined fields could have added to our insights into social objectifications of the themes of privatisation policies and asset stripping.

Summary

Both qualitative and positivistic field studies are systematic articulations of sets of statements that can variously relate to explaining, predicting and prescribing social phenomena. Explanation seeks to establish a relationship among the dimensions of a social phenomenon, prediction seeks to predict this relationship, and prescription

addresses social problems by suggesting ways of intervention under certain conditions (Reynolds, 1982). The basic model set out by Libby (1981) in figure 1 emphasised prediction but its relationships are equally applicable to explanation.

[insert figure 1 about here]

The mechanistic appearance of the relationships between concepts and data in figure 1 should not distract qualitative researchers from the fact that they, too, tend to seek to engage concepts with their representations of the field. Also, to anticipate a comment from qualitative field researchers, the relationships between concepts A and B (Libby, 1981) need not be unidirectional. Luft & Shields (2003, p. 200) pointed out that qualitative field studies tend to emphasise that management accounting is not easily classified as only a dependent or only an independent variable—it tends to be more complexly implicated in the unfolding of events as both cause and effect of changes. Management accounting can be altered to bring about profound changes in previously stable organisations which may lead to subsequent changes in accounting (e.g., Hopwood, 1987).

The writing of qualitative field studies that manage to convey this implication of management accounting in the unfolding of events is difficult. In Silverman's (1993, pp. 1-2) terms, qualitative field studies must achieve 'fit' between theory, methodology, hypothesis, method, and domain in order to contribute to the literature. Fit indicates the successful conclusion of that process. It says little about the process itself, and whilst the choices of domain (the field) and methodology (qualitative methodology) define a qualitative field study, a good study does not simply spring from those choices. Rather it is the outcome of ongoing theoretical repositionings together with redefinitions of the concepts used within qualitative methodology, the development of new and discarding of old hypotheses, changes to the method, and redrawing of the boundaries of the field. The purpose of those adjustments is the forging of the kinds of connections between research questions and data that can make a contribution to the literature.[4]

The field as 'contact zone'

For qualitative field researchers the field as a social reality can only be made sense of if it is defined with reference to theories that can illuminate its activities. It is not an objective reality 'out there' and ready to be portrayed in the best (most faithful) way (Geertz, 1995). The qualitative study of a field thus requires close engagement rather than objective, distanced capture. It also means that researchers' insights into the field are limited to the particular sites, issues, and people with whom they manage to engage closely, what Hastrup (1997) called "the contact zone". Hastrup's notion of the contact zone delineated a particular relationship that field researchers can develop with the social realities lived by others. This relationship is, in turn, suggestive of a way of theorising the motivational force that the images of those social realities can have on action in the field.

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[4] Fit in the way that we use it here is more encompassing than the notion of theoretical saturation familiar from grounded theory (Glaser & Strauss, 1968) because theoretical saturation indicates the point at which theory has sufficiently been built up from the data to terminate the fieldwork. Fit, by contrast, refers to an achievement at the end of the writing process of each publication that arises from a piece of fieldwork. This means that the process of achieving fit continues so long as there is an ongoing dialogue with peers about that fieldwork.

How a field researcher is to know the field and how such knowledge is to relate to the knowledge that the actors in the field have of their own activities has been a longstanding topic of debate in anthropology. Hastrup's summary of this debate emphasised the theoretical and political failure of 'othering', that is, the portrayal of the inhabitants of distant fields as caught up in highly particular (and peculiar) life worlds whose motivations remain ultimately incomprehensible to the observer (c.f., Moore, 1996). The result would be a divided and, usually, hierarchical world. She equally cautioned against claims of researchers being able to adopt the 'native's point of view' as if the objective of qualitative field studies was to fully empathise with a worldview that could be said to define a particular field.

Cultures are characterised by practices and material arrangements that enact diverse worldviews, sentiments, and power relationships. Recent debates in anthropology have suggested that cultures are too complex to be simply characterised by descriptions of native worldviews. Critics of Geertzian readings of 'culture as text' Geertz (e.g., 1973; 1983) have pointed to the danger of taking systems of meaning as the "'real' and irreducible ground of history" (Biernacki, 1999, p. 63) and hiding insights into conflict and the workings of power behind a veneer of beautifully ordered systems of meaning that are first and foremost textual (Asad, 1983; Fox, 1991; Roseberry, 1982).

This is, however, not to deny some analytical role for observers' ability to imagine aspects of unfamiliar cultures. Management accountants in one country may be tempted to 'other' colleagues in foreign countries and their accounting practices, especially when they are asked to co-operate with them following cross-border mergers or acquisitions (e.g., Ahrens, 1996). Upon further reflection they are, however, often able to suggest some reasons why other practitioners may act in unfamiliar ways and what might be done (on both sides of the cultural divide) to change practices to ease co-operation. In such contexts, accounting practitioners become theorists of the social reality as part of which unfamiliar accounting practices function. In trying to understand what they see as the field of unfamiliar practices they move into a contact zone of their own. The idea of practitioners' limited insights into aspects of each other's practices in the field follows from the notion of the contact zone (Hastrup, 1997). Within the space of the contact zone field researchers can only ever hope to understand parts of their defined field of inquiry that they seek to access through their activities in the contact zone.

The active nature of the field researcher's insights into the goings on of the contact zone has led Hastrup to characterise it as a practice in its own right, one that seeks to express the practices of the actors in the field. She made the classic anthropological claim (e.g., Bloch, 1991; Evans-Pritchard, 1956; Malinowski, 1922), that the researcher can only obtain adequate knowledge of cultural practices by engaging in those practices. The character of social reality in the field is sufficiently inarticulate, the linkages between manifold sentiments, knowledges, and practices sufficiently subtle and complex to necessitate a learning by doing as the natives do.

> Field work has been defined in various ways, but it boils down to *living another world*. There is, of course, a lot of systematic work involved, a lot of method and questioning, but the essence of fieldwork is to learn another world by way of experience (Hastrup, 1997, p. 356, emphasis in original).

Experience is her shorthand for the mainly non-verbal communication of cultural complexity and subtlety.

Accounting is not a discipline known for the widespread use of ethnography (e.g., Jönsson & Macintosh, 1997; Power, 1991). Whereas anthropologists have traditionally spent months and years living, observing, and questioning in their fields, accounting researchers have tended to spend much less time in organisations. This does not mean that they can only ever hope to achieve a superficial understanding of accounting practices. One reason for this is their familiarity with the social realities of organisations. Often anthropologists spend months just learning the language of 'their people' before they can turn their attention to the intricacies of social interaction. Once the anthropologist is familiar with the context, the study of a certain ritual can be completed in a few days, for example during a return visit to the field. Likewise, an accounting researcher can often understand organisational uses of certain management accounting and control systems fairly quickly.

Secondly, when we are thinking about exposure to the field it is important to remember its constructed nature. In important ways accounting academics can be part of the field that they study, for example, through the education of current and future practitioners, as commentators on accounting practices, organisational consultants, or advisers to professional institutes (Cohen & Holder-Webb, forthcoming; Robson et al., forthcoming).[5] Many elements of that which accounting researchers seek to understand when they visit an organisational site is already known to them.

Practices of the actors in the field need not necessarily be tied to particular organisations. Fields may be defined as national practices of novel accounting techniques, such as value-added accounting (Burchell et al., 1985). Here important actors were institutions: the government, the professional accounting institutes, the trade unions, and the employers federation. Similarly, Czarniawska-Joerges & Jacobsson (1989) was a qualitative study of budgeting practices and national politics in the Swedish public sector that was not focused on any one site in Sweden. It reflected on a field of which the researchers had long years of experience such that they could, amongst other things, contribute to our understanding of budgeting, public administration, reform, and culture.

The field as a window on accounting: how images infuse action

Hastrup's (1997) notion of the contact zone helps to clarify what the options for defining the field are and in what relation the field stands to the researcher. Turning to the kind of knowledge that the qualitative field researcher in management accounting can hope to generate it is useful to critically consider the old-fashioned

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[5] A question frequently raised in relation to consulting and interventionist research is that of bias (c.f., Jönsson & Lukka, forthcoming). From our perspective, interventionist accounting research simply implies specific constraints on the shape of the contact zone. We can imagine interventionist accounting research might yield greater understanding of particular aspects of the contact zone (e.g., related to the sponsors) whilst hindering others. However, the usefulness of any one contact zone depends on the research problem. In this sense the contact zone in interventionist research is not different from that in other forms of qualitative field research: Not everything can be studied at once. It is the researcher's job to craft a contribution out of an engaging of research problem, theory, and data. With regards to the debates on whether interventionist researchers can conduct unbiased field research our analysis here suggests that such concerns are implying that the researcher is negligent or dishonest, rather than representing a substantive critique of research design.

anthropological adage of understanding the 'native's point of view'. On the face of it it appears to suggest empathy with the actors in the field as a key objective of qualitative field studies. Whilst empathy can be useful to the researcher it is insufficient as a research objective in its own right.

> The purpose of exposing oneself to alien lifestyles, then, is not simply to understand another society, even if this is the first step. The people who live there already are masters of understanding—if tacitly and practically. The goal of anthropology is not to recast what is self-evident for others, but to achieve a general theoretical comprehension of those processes by which a world and its values become self-evident in the first place. Beyond the understanding of local or cultural knowledge, there is an ambition to produce theoretical knowledge, that transcends the singular instances. The interest is not so much an uncovering of particular images of the world as it is an understanding of their motivational force in the daily life of people (Hastrup, 1997, p. 358).

The idea that the objectives of qualitative field studies should be more theoretically demanding than developing general understandings of another society underlines again the practical nature of culture. To decompose culture into lists of character traits is altogether too cerebral (see for example Baskerville's (Baskerville-Morley, 2005; Baskerville, 2003) critique of Hofstede's (1980) nomothetical approach to culture) and leaves the actors in the field without agency. It says nothing about the interactions between those traits or the ways in which they can be enacted and changed through practice.

Perhaps the more difficult aspect of Hastrup's (1997) argument, however, lies in the "ambition to produce theoretical knowledge, that transcends the singular instances" (p. 358). From the accounting literature, too, we are familiar with the so-what question that greets the enthusiastic field researcher's presentation of the particular understandings of 'her' actors in the field. Why did it matter that BusinessPrint's CEO sought to conceptualise the manufacturing process and the relationships with customers and subcontractors in his organisation through a financially oriented information system (Mouritsen, 1999)? Because it produced a particular solution to the pursuit of flexibility and in the process suppressed alternative organisational practices that favoured a more direct engagement with the workforce. Why did it matter that the management accountants in the German breweries studied by Ahrens (1997) did not question the sales managers' strategies of dealing with customers as did the management accountants in British breweries? Because it showed the effects of a particular understanding of how accounting knowledge relates to other forms of organisational expertise that was common in the field of German companies and was reinforced through the education of German management accountants (Ahrens & Chapman, 2000).

These are two examples of specific organisational and cultural models of the functioning of accounting in organisations and society. They offer particular context-specific answers to the question of the motivational force of particular understandings, or images, of accounting for organisational activity. This question of how accounting infuses action is a central concern for the management accounting qualitative field studies literature and one of the main theoretical reasons why accounting researchers seek to express practices of the field. They work from the assumption that the field is an emergent social reality open to diverse interpretations of its participants and

observers (and not an objective reality suitable for positivistic inquiry) and that this social reality can be studied through the contact zone. As the "[…] theoretical language of anthropology thus brings the manifest reality of the contact zone to discursive effect" (Hastrup, 1997, p. 367), so the theoretical language of qualitative field studies in management accounting develops the conceptual significance of diverse images that capture the ways in which accounting infuses action.

The diversity of images and actions that can thus be related is impressive. For example, accounting can manifest new organisational realities of resource constraint and a focus on financial returns, mixed with an emphasis on entrepreneurial behaviour (Dent, 1991; Roberts, 1990), it can provide the impetus for fundamental changes in the conception and exercise of organisational and social control (Hoskin & Macve, 1986, 1988; Miller & O'Leary, 1987, 1994) and provide a focal point for the fabrication of new forms of organisational control (Preston et al., 1992), it can spur operational improvements by line managers as well as defensive behaviour (Vaivio, 1999), it can provide temporary ad hoc support for the review of product portfolios (Briers & Chua, 2001), it can provide the battle ground for redistributions of power and control in public sector organisations (Kurunmäki, 1999) and offer a forum for unending discussion about resource allocation (Bower, 1970).

The researcher's skill in showing how accounting infuses action lies to a large part in the positioning of the data to make a theoretical contribution because the 'infusing of action' must refer to some activity of theoretical concern. Otherwise the researcher is confronted with the so-what question. At the heart of qualitative management accounting field research practices lies the engagement of a multifaceted understanding of the field with management accounting theory. Through this engagement rich data (Ahrens & Dent, 1998) that is often generated through interviews and observations is gradually thinned out and positioned just so that the researcher's key theoretical points can be convincingly presented within the confines of a journal article.[6]

Ragin (1992) describes this process using the term casing.
> In short, ideas and evidence are mutually dependent; we transform evidence into results with the aid of ideas, and we make sense of theoretical ideas and elaborate them by linking them to empirical evidence. Cases figure prominently in both of these relationships (Ragin, p. 218).

Such careful matching of data with theory is not *per se* particular to qualitative field research. It is akin to what Joel Demski called "preparing the medium to answer the question" when reviewing the state of management accounting research during his plenary talk at the GMARS conference in Michigan, 2004. The point of casing is not to cynically retrofit hypotheses to some convenient (but loaded) data but to creatively test the contours of the contribution that theoretically motivated research projects can make to knowledge.

Events as process
Casing to show the theoretical significance of events in the field is supported by a processual definition of field events. The emphasis on process in management

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[6] We recognise that journal articles impose a highly specific form on qualitative field studies. Seeing that accounting is a predominantly journal based discipline Ballas & Theoharakis (2003), we address our comments to the publication of qualitative field studies in this format.

accounting research has a long tradition (e.g., Burchell et al., 1980; Covaleski & Dirsmith, 1986; Robson, 1991). We are here concerned with a specific use of the term processual, however.

> What I am advocating here is not a study of processes, as if it were empirical stretches of events. It is the processual in every event that is my concern (Hastrup, 1997, p. 354).

The implication is that qualitative field researchers should not recount sequences of activities in the field and then label them 'activity-based costing' (ABC), for example. Instead they should organise their description of what went on in the field such that the reader can understand the specific ways in which particular actors interpreted and went about practicing ABC from the description itself.

Consider Briers & Chua (2001) as an example of how a qualitative field study can bring out the processual in the event of ABC through description. Briers & Chua described the implementation of an ABC system in an Australian aluminium factory as a process of building a coalition or a network that could develop a suitable ABC concept for this factory. They described the involvement of global academics and consultants, and the efforts to relate their ideas and blueprints to the local networks of actors in the factory and the company and their agendas and priorities. The study emphasised how an accounting concept like ABC, in its various appearances as theoretical concept, technological system, administrative tool, etc., can shape the relationships between diverse actors internal and external to the organisation and thereby influence their possibilities for constructing and pursuing specific lines of action. Like Dechow & Mouritsen (2005), Briers & Chua (2001) explored the relationships between the technical aspects of accounting and political processes in organisations, but at the same time, their narrative highlighted the possibilities for localising a global phenomenon.

A different take on the processes of localising management accounting was offered by (Jones & Dugdale, 2002) who sought to unearth the processes of conceiving of and popularising ABC as a concept and management tool not just in particular organisations, but globally. They showed the processes through which ABC was made to capture the imagination of a diverse population of academics, accountants, managers, etc., stretching the concept of the field beyond any one organisation or group of organisations, to encompass a field of generalised discourses and practices.

What distinguished the descriptions of Jones & Dugdale (2002) and Briers & Chua (2001) as important examples of processual analysis was that they did not ask 'do people use ABC?' and 'why do they keep using ABC?' but instead 'what do people have to do to be recognised as using ABC?' and 'what else besides the organisational practices of ABC contribute to their shaping?' Their concern lay with the ways in which ABC was assembled as a practice, socially, organisationally, and technically.

Qualitative field studies in this vein often belong to the still emerging stream of actor network theory (ANT) (Latour, 1987; Law, 1991) literature in accounting research. Being concerned with the heterogeneous assemblages of humans and non-humans that make up organisations and the diversity of efforts required to maintain them, ANT studies offered an outlook on control that did not take for granted that organisations were entities with organisational cultures, shared meanings, interlocking routines, etc. Instead, ANT highlighted the constructed nature of organisations and organisational

control.   For example, Preston *et al.* (1992) aimed in their qualitative field study to witness the fabrication of management budgeting in the UK National Health Service. They entered the field before notions of responsibility accounting had become firmly established in day-to-day practices. They reported in detail the attempts of different actors to attach their particular interests to this emerging form of responsibility accounting, which simultaneously acted to shape those interests.

Analysing, in this manner, management accounting phenomena as processual affairs, things that come into existence by virtue of certain procedures, routines, agreements, etc., shows us how the knowledge produced by good qualitative field research can go beyond simple statements about the relationships between variables. Because of their concern with process, qualitative field studies are characterised by a flexibility to respond to new insights from the field by developing, testing, and discarding or refining suitable theories. Through their specific ways of engaging data and analytical categories and, very often, of arranging data to become suggestive of analytical categories, qualitative field studies can frequently question common sense notions of management accounting phenomena.

Images infuse action insofar as wider organisational and social meanings are connected with accounting through process because actors in the field refer to those meanings in the processes of creating and practicing accounting. In this context describing something as processual is a theoretical achievement, because the processual analysis of accounting concentrates on processes through which specific accounting definitions are established in the field.

Process, Interpretation, and Meaning

On the face of it the definition of events through process appears to focus the qualitative field researcher's attention on the specific meanings which accounting has for actors in the field. Qualitative field studies have often been associated with a quest for meaning (Czarniawska-Joerges, 1992). Management accounting practices can be characterised by highly context specific interpretations and functionings (Burchell et al., 1980; Hopwood & Miller, 1994) and the unearthing of local meanings and uses of management accounting has often been regarded as central to the task of the qualitative field researcher (e.g. Ahrens & Dent, 1998; Hopwood, 1983; Preston, 1986). Studies of management accounting as enacted systems of meaning, in particular, have sought to explore the usefulness of conceiving of accounting as a symbol that structures ongoing day-to-day organisational action (e.g., Ahrens, 1996; Czarniawska-Joerges & Jacobsson, 1989; Dent, 1991).

Qualitative field studies avoid 'thinning out' the data beyond the point where it loses its specificity and becomes bland. This is mainly because 'thin' data has little to say about the processual character of management accounting phenomena. Embracing specificity is important for qualitative field studies because the nature of the theories entertained by the experts whom we study in the field are highly context specific. We know that medical doctors can often not afford to discard the details of their observations of symptoms by forcing those symptoms into a summary diagnosis. Instead they move from the symptoms directly to treatments (Starbuck, 1993). More generally, experts are able to act imaginatively upon their observations without articulating overall rationales of action (Dreyfus & Dreyfus, 1988). The nature of

their expertise lies in the ability to *act* upon their environment. The same applies to those working with management accounting.

More recent accounting research has, however, been suggestive of alternative approaches to meaning. Here, again, the contribution of qualitative ANT field studies has been noticeable in emphasising the fleeting nature of meaning. They underlined the fact that different organisational participants sought to use accounting for different ends and that their meanings of control changed with changing network coalitions and objectives (Briers & Chua, 2001; Quattrone & Hopper, 2005).

Another minimalist approach to meaning has been developed in qualitative management accounting field studies inspired by the governmentality literature (e.g., Hoskin & Macve, 1986; Hoskin & Macve, 1988; Miller, 2001; Miller & O'Leary, 1987; Miller & Rose, 1990). It offers interesting alternatives to current practices in qualitative field studies that have not, so far, been widely explored. For example, Miller & O'Leary's (1994) study of management accounting and new manufacturing largely ignored the meanings of accounting for organisational members and instead located the role of management accounting in processes of organisational change in its programmatic origins. That is to say, management accounting was treated as a tool for contributing to the solutions to much-debated problems that had given rise to large change programmes in the case organisation and other contemporary organisations.

In seeking to convey through their fieldwork the possibilities of inserting management accounting into a series of programmes designed to bring about fundamental organisational change, Miller & O'Leary (1994) sidestepped a number of difficulties often associated with qualitative field studies. For example, the interviews in this study were not presented as if they could offer the reader glimpses of 'what the organisational members really thought' and what accounting meant for them personally. It was treated as having institutional significance, of telling the 'official story'. The case company, Caterpillar Inc., was described based on interviews with senior executives and union representatives, published company documents, and newspaper articles. The facts of the case were that Caterpillar Inc. incurred large financial losses, communicated with the capital markets about ways of reorganising manufacturing to become competitive, spent in excess of $2 billion on a series of change programmes, dramatically changed factory layouts and manufacturing management and control systems, and devised new management accounting practices in the process. The subjectivity of the organisational members in the field and the subtlety of their context specific expertise (Dreyfus & Dreyfus, 1988) were irrelevant to the findings and the study minimised the significance of the subjectivity of the researchers. Any unconvinced reader could be directed to the data, including published articles and company documents, much as such a reader could be shown the data of a positivistic field study.

This is not to say that interpretation became unimportant in Miller & O'Leary's work, squeezed out, as it were, by the sheer force of the facts. Rather, the task of interpretation focused on the broader social context in which the events at Caterpillar Inc. unfolded. The contested (Arnold, 1998; Miller & O'Leary, 1998) claim was that the programmes at Caterpillar Inc. represented a highly specific response to much more general concerns about the competitiveness of US manufacturing. Like the ANT literature, Miller & O'Leary (1994) also emphasised the temporary nature of the

assemblages of managerial practices of which management accounting could become part. They offered a further reminder for field researchers not to take for granted stability in management accounting systems, their uses, and organisational roles.

Re-assessing validity and reliability in qualitative field studies

The question of the reliability of research is not easily separated from validity. Reliability has been introduced to social research through the use of research instruments, such as questionnaires, in positivistic studies. Valid measures are always reliable but not vice versa. Just like a reliable thermometer may in a number of trials always show 80 degrees Celsius for boiling water, a reliable measure may be measuring something consistently but not be valid. The question of reliability takes on a different significance in qualitative field studies that are not characterised by the use of research instruments (even though they may use them) but are instead propelled by a mix of structured and unstructured data.

Notions of validity that were developed to evaluate positivistic studies of objective reality are unsuitable for qualitative field studies which assume that "[s]ocial reality is emergent, subjectively created, and objectified through human interaction" (Chua, 1986, p. 615). Objectifications of social reality are context specific. Actors in the field can, and do, strive to undo their history and invent new concepts, images, and ways in which they want them to infuse action. Valid and reliable accounts of the role of accounting in social reality cannot pretend to study this reality without reference to the agency of actors in the field and independently of the researcher's theoretical interest.

This means that the question of replication studies in qualitative field research is inappropriate since
> [w]e should not expect identical results when two observers study the same organisation from different points of view, or when they study different substructures within a large organisation. What we have a right to expect is that the two descriptions be compatible, that the conclusions of one study do not implicitly or explicitly contradict those of the other (Becker, 1970, p. 20).

It is our experience that the process of research entails a continuous back and forth questioning of interpretations and discussion of recorded field data akin to the stylised presentation in (Pinch et al., 1989). Ultimately, however, in qualitative field studies matters of reliability and validity cannot be sensibly distinguished.

Insights into an objective reality are not available in social research. A case might therefore be made that qualitative field studies that explore the complexities of organisational action should be allowed to simply speculate about the organisational and social roles of accounting. Alternatively, one might argue that qualitative field studies should be inspirational rather than exacting (DiMaggio, 1995). Whilst pointing towards interesting potentials of qualitative field studies, neither argument is entirely convincing to us. Firstly, qualitative field studies that concentrate on complexity and inspiration still need to be grounded in some knowledge of the field and they need to conclude with some reference to the field. The question remains: do they say valid and reliable things about the field? Secondly, to limit qualitative field studies to the study of the intricate and the inspiring would unduly exclude normal science (Kuhn, 1996) approaches from qualitative field studies. This is not to

privilege normal science, but do we really want qualitative management accounting field studies to become the exclusive preserve of creative mavericks?

In this paper we develop notions of valid and reliable research, in the sense of trusting the researcher not to lie about the field, that are suitable for the specific brand of engaging data with emerging analytical categories through which qualitative field studies contribute to theory. Notwithstanding Luft & Shields' (2003) observation that "[c]ausal model forms describe qualitative narratives as well as statistical models", (p. 191), the application of causal models is different in qualitative and positivistic field studies.

In positivistic research the emphasis lies on identifying the 'key variables' underlying a phenomenon and testing whether they hold over a large number of observations. The scientific power of positivistic research lies in the identification of a small number of variables that affect outcomes over a large number of cases. The researcher has done well when she has identified a valid relationship between constructs.

Qualitatively oriented research by contrast conceives of the social reality studied in ways that are not easily captured by key variables, however. The theory of a qualitative field study
> [...] must include reference to mechanisms or processes by which the relationship among the variables identified is generated (Hammersley & Atkinson, 1983, p. 20)

in order to avoid what C. W. Mills (1959) called "abstracted empiricism". It frequently focuses on the validity of specific phenomena, an understanding of which depends on nuanced descriptions of the phenomena themselves, the processes which define them, and the (changing) contexts in which they are situated. The qualitative researcher works on the assumption that organisational activity is meaningful in practice (Hastrup, 1997). She has done well when she has developed a convincing account of the ways in which meanings and purposes relate to patterns of activity.

A popular question in this context has been whether qualitative field studies can gain validity if their data are 'triangulated' (Yin, 1984)? Triangulation works if you are out on a boat trying to get a fix on your position: Measure the direction of three lines of sight to three different fixed objects on land, draw the three lines on a map, and the (hopefully very small) resulting triangle on the map tells you where you are on the water. With reference to qualitative field studies what methodologists like Yin (1984) call triangulation could not be further from this process of determining a position. Triangulation in Yin's terms is a metaphor for the corroboration of evidence for certain assumptions about the object of study. But all that Yin's triangulation has in common with position fixing is the presumption of an objective reality. Whereas the boat really does swim on a two-dimensional water surface, qualitative methodology sees organisations as multidimensional social realities without regular surfaces and a priori reliable bearings. What data the researcher needs to make an argument about an organisation depends on the argument. Further data can support or question the relations made between the initial data and the argument. It is, however, misleading to call such support triangulation because it suggests that some certainty has been gained in the capture of an objective reality.

> Validity is subjective rather than objective: The plausibility of the conclusion is what counts. And plausibility, to twist a cliché, lies in the ear of the beholder (Cronbach, 1982, p. I.08).

We can say generally that triangulation is an inappropriate concept for the conduct and assessment of qualitative field studies. We need to make our studies plausible or "trustworthy" (Covaleski et al., 1998).

> Thus, our work should not be seen as an exhaustive, authoritative, passive record of an objective reality; rather, we, as well as our provisional account, are part of their social construction of a subjective reality that may prove of limited value over time and space. Because we recognised the interplay between trustworthiness and subjectivity, in our narrative we attempted (1) to preserve the many striking stories told by participants to demonstrate that our accounts represent their interpretations of their experiences, but also necessarily to bring into play our own imaginations (Van Maanen, 1988, 102; 1995); (2) to retain some modesty, in that ours are but provisional interpretations of disciplinary practices and social processes, power, and knowledge, and our narrative should be seen as "tacking back and forth between" (Van Maanen, 1988:138) the two fluid "cultures" involved in research – Big Six firm members and researchers; and (3) to express our interpretations as " impressions" gained from the fieldwork, which may diverge from those of other researchers (Van Maanen, 1988, 1995) (Covaleski et al., 1998, p. 308).

The validity of Covaleski et al. (1998) is a complex effect that does not simply rely on observing the correct antidotes to threats to validity such as "(1) observer-caused effects; (2) observer bias; (3) data access limitations; and (4) complexities and limitations of the human mind" (McKinnon, 1988, p. 37). McKinnon recommended that it is possible to counter these threats to the validity of field studies through three strategies: spending more time in the field, using multiple methods and observations, and controlling one's behaviour as a field researcher (p. 39).[7] She raised some important problems and ways of dealing with them but she did not develop a notion of validity that was suitable for ways in which qualitative field studies contribute to management accounting knowledge.

Could one doubt the validity of Covaleski et al. (1998) study because they did not specify the theory for their analysis prior to entering the field and, once the fieldwork was concluded, could choose from a vast number of theories to make sense of their observations? In other words, did they make up a convenient story that would not stand up to more thorough questioning? Positivistic researchers have tended to criticise case study research for its lack of degrees of freedom.

> The caricature of the single-case study approach which I have had in mind consists of an observer who notes a single striking characteristic of culture, and then has available all of the other differences on all other variables to

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[7] Malina & Selto's (2001) emphasis on making the coding procedure of their interviews auditable followed the agenda for adapting the concerns of instrument-focused social research to field studies outlined by McKinnon (1988). By giving much information on their paper's inter-rater reliability, for example, they sought in particular to avoid charges of researcher bias. They sought to provide comfort with respect to the objectivity of their methods so that they could speak to their interview data with the abstract categories of the extant literature. They carefully addressed each of the links in figure 1, delineating theoretical relationships in the form of hypotheses and explained in great detail the analytical process through which they transformed semi-structured interview transcripts into analytical operationalisations of their theoretical variables.

search through in finding an explanation. He may have very nearly all of the causal concepts in his language on which to draw. That he will find an "explanation" that seems to fit perfectly becomes inevitable, through his total lack of "degrees of freedom" (Campbell, 1988, p. 377).

Campbell has been prominent amongst those who found small sample work scientifically unsound. He argued that the study of a single case broke the rule governing the explanations of positivistic researchers whereby the formula or theory of explanation must have a smaller number of parameters than data points to be explained.

Later on in his career, however, Campbell felt that he had,

> [...] overlooked a major source of discipline [...] In a case study done by an alert social scientist who has thorough local acquaintance, the theory he uses to explain the focal difference also generates predictions or expectations on dozens of other aspects of the culture, and he does not retain the theory unless most of these are confirmed. In some sense, he has tested the theory with degrees of freedom coming from the multiple implications of any one theory (Campbell, 1988, p. 378).

The field researcher's prior knowledge disciplines her interpretation of new observations. When thinking about a specific phenomenon and its possible explanations the fieldworker puts the observation that gave rise to the conceptualisation of that phenomenon in the context of other observations. This means she is unable to explain her observations in any which way.

> [...] almost invariably the social scientist undertaking an intensive study, by means of participant observation and other qualitative commonsense approaches to acquaintance, ends up finding out that his prior beliefs and theories were wrong....this is an important fact... It shows that the intensive cross-cultural case study has a discipline and a capacity to reject theories which are neglected in my caricature of the method (Campbell, 1988, p. 380).

For example, Covaleski & Dirsmith (1990) offered a detailed account of the development of the process of fieldwork and theorising through which they rejected their initial theorisation of budgeting practices in a hospital (Covaleski & Dirsmith, 1983). The process of developing alternative understandings of the organisational functionings of the budgeting process was disciplined by their readings of the wider literature. Theory helps the author structure masses of data and communicate its significance at the same time as it helps construct that significance. Even though detailed insight into organisational processes is necessary to inform a good field study, there is always more going on than the researcher can observe and report in a publication. A good field study therefore requires a problem to be addressed and a theory that can frame the problem such that the fieldwork can contribute to the ongoing debate. The problem may point the researcher towards a particular theory, which in turn suggests the collection of certain data, which, as Covaleski & Dirsmith (1990) pointed out, may lead them to rephrase the original problem and think differently about the appropriate theory. "Theorizing [in field research] is about moving from the general to the local to the general [...]" (Baxter & Chua, 1998, p. 80). Problem, theory, and data influence each other throughout the research process. The process is one of iteratively seeking to generate a plausible fit between problem, theory, and data.

This iterative process is subject to three main sources of discipline. Firstly, the readers' knowledge of the extant literature imposes a disciplinary context (Campbell, 1988) that checks for the plausibility of the relationships developed from the fieldwork. In this respect, our reading of the literature also reinforces Humphrey & Scapens' (1996) call for field study researchers to pay greater attention to the wider implications of each other's work. Secondly, with reference to the discipline of the field, we assume that, just as in positivistic studies, the researcher does not make up a story and suppress inconvenient data. Such an investment of trust by the reader is not unique to qualitative studies. The readers of positivistic accounting studies routinely take on trust the claim that the full data set is available, when in fact this has been shown not to be always the case (Hartmann & Moers, 1999, p. 308). The third reason is that the significance of the theoretical contribution is ultimately judged by the reader. Often, qualitative field studies set out to 'apply' a particular social theory and conclude that theorist X is also applicable to accounting. In and of themselves such findings are banal. What is required is a delineation of the specific ways in which theorist X contributes to our understanding of management accounting.

Conclusions

By showing the relationship between qualitative field study observations, area of scholarly debate, and theory, the observation and analysis of organisational process can be structured in ways that can produce theoretically significant contributions. Single examples from the field can be of general interest (Silverman, 1993) and still remain grounded in their specific context. The specificity of theorising in qualitative field studies is one of their key characteristics and strengths.

Underlying our argument is a notion of theory that is first and foremost a vehicle for understanding and communication. We would regard many epistemological debates, for example, distinctions between theory as covering laws, theory as narrative, or theory as enlightenment (DiMaggio, 1995), as too detached from the activity of theorising. A well-theorised qualitative field study would certainly be built around a convincing and trustworthy narrative, but it can also enlighten and make reference to covering laws that order many individual observations made in the course of the fieldwork. DiMaggio's distinctions remain secondary to the task of outlining how the key challenge of structuring and understanding of data through theory can be met. More generally, the oftentimes stilted opposition between different theories and different methodologies distracts the researcher from the task of organising field data into a meaningful contribution.

> Learning about rival 'armed camps' in no way allows you to confront field data. In the field, material is much more messy than the different camps would suggest (Silverman, 1993, p. 203).

Since there are limits to the number of factors that can be considered in one study, the selection of factors and the method of analysing them as they appear in the final publication are the result of scholarly debates with colleagues and reviewers in which the location of the study in a specific literature is always a key decision. Specifically, in qualitative field studies, what observations are deemed necessary for discussing particular organisational processes and raising specific theoretical concerns depends on the readers' appreciation of the context of the observations in the field and the intellectual context in which field observations are mobilised. Theory cannot but be productive (and not simply revealing). This does not mean that qualitative field

studies invent theoretically significant events. As Rorty put it, there is no inference from an assertion that

> [...] one cannot give a theory independent description of a thing to there are no theory independent things (Rorty, 1980).

Our discussion of the roles of theory in qualitative field studies recognises the suggestiveness and speculation involved in the process of theorising as much as its dependence on established theory. To generate findings that are of interest to the wider management accounting research community, the qualitative field researcher must be able to continuously make linkages between theory and findings from the field in order to evaluate the potential interest of the research as it unfolds. This ongoing engaging of research questions, theory, and data has important implications for the ways in which qualitative field researchers can define the field and interpret its activities.

This apparent flexibility has been a cause for suspicion in the wider accounting academic community, however. Drawing on notions of validity and reliability familiar from their own work, positivistic accounting researchers have found qualitative field studies wanting. In this paper we argue that this is due to a failure to appreciate the significant distinction between method and methodology, and so to develop more appropriate bases for evaluating the plausibility of qualitative field research. We see this mutual misunderstanding and suspicion across the methodological divide as unhelpful for the field. Positivistic and qualitative studies "deserve" each other (Van Maanen, 1998, p. xii). Without the specifics of qualitative studies, the general assertions of positivistic research would be hollow. Likewise, the specific investigations of qualitative research question and refine the general statements of positivistic studies.

The doing of qualitative field studies is a disciplined process. As well as the ongoing questioning of her own ideas, the field researcher works in a zone of contact with the field (Hastrup, 1997) in which members of the field challenge and confront her with their own theorising of their practices. The researcher is subsequently confronted with reviewers and then a wider readership. The beneficial effects of these sources of discipline are highlighted in a recent study by Brown (2005) in which he found a correlation between acknowledgements and the presentations of earlier drafts and the likelihood of publication and subsequent impact.

Like other practices, the doing of qualitative field studies is difficult to articulate. One can point to the golden rules, but, at the heart of it lies a problem of transformation. Out of data—snippets of conversations and formal interviews, hours and days of observation, tabulations of behaviours and other occurrences—must arise the plausible field study. Through a detailed discussion of the doing of qualitative field studies we have sought to develop a more appropriate basis for evaluating their contribution to management accounting scholarship.

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| Concept	Meaning	Relevance	Example
Theory	A set of explanatory concepts	Usefulness for addressing the research question	Agency theory, functionalism, management control theory, symbolic interactionism
Domain	A space in which data is collected	Usefulness for addressing the research question	Field, CRISP tape, historical archive, internet
Methodology	A general approach to studying research topics	Usefulness for addressing the research question	Qualitative methodology, positivism
Hypothesis	A testable proposition	Validity	Relationships between management accounting & strategy
Method	A specific research technique	Fit with theory, hypothesis, methodology, and domain	Interviews, observations, questionnaires, conversation analysis

Table 1: Basic concepts (adapted from Silverman, 1993, pp. 1-2)
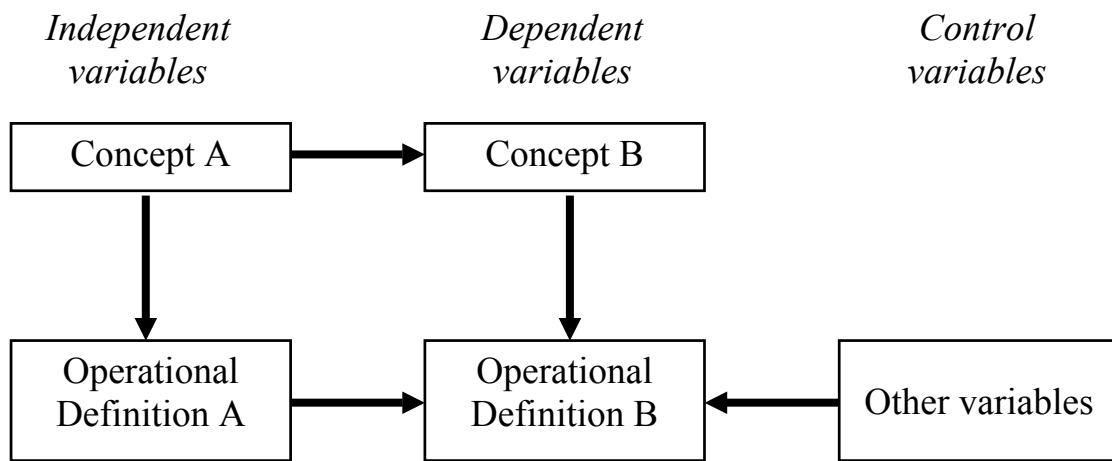
Figure 1: The Predictive Validity Framework, Libby (1981)