

Doing and Writing about Mixed Methods Research in Management Accounting

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Why Mixed Methods Research?

- Enables researchers to combine breadth and depth in empirical research.
- Can enhance the validity of research findings through triangulation.
- May facilitate the application of rival and complementary theories to shed light on substantive accounting issues.
- Provides a meeting place for multiple paradigms - or does it?

An Empirical Application

(Modell & Lee, 2001 in *FAM*)

- An examination of the relationship between decentralization and reliance on the controllability principle in a highly institutionalized (public health care) setting.
- Initial theoretical starting point: agency theory arguments and textbook postulates about the controllability principle.
- Qualitative data used to make sense of inconclusive survey findings within a case study in a large public sector hospital.
- Interpretation of findings enhanced through triangulation with institutional theory.
- Theoretical contribution: re-conceptualization of the controllability principle to better recognize the effects of institutional constraints.
- Some reactions to the paper:
 - accepted for publication after minor revisions,
 - both reviewers sympathetic to mixed methods approach,
 - winner of the John Perrin Prize for best paper in *FAM* 2001.

Triangulation Between Case Study and Survey Methods

(Modell, 2005 in *MAR*)

- Reviewing management accounting studies published between 1970 and 2002.
- An assessment of the implications of different types of method and theory triangulation for construct, internal and external validity.
- Naively starting out by equating different methods with different paradigms.
- Some critical reactions, mostly from interpretivists/critical theory colleagues:
 - theories can be triangulated but not methods!
 - triangulation is not possible across paradigms or, at least, it will then mean very different things!
- My response: locating the paper within the functionalist/positivist paradigm while assuming that certain theories and methods can be emancipated from their ontological and epistemological roots.

A Critical Realist Defence of Triangulation

(Modell, in press in *MAR*)

- Growing interest in the potential for straddling between paradigms (e.g., Kakkuri-Knuuttila *et al.*, 2008) and what it means for triangulation.
- A philosophically informed modification of the notion of triangulation in response to two key criticisms:
 - suppression of variations in situated meanings,
 - ignores the relativist and theory-related nature of knowledge claims.
- From pragmatism to critical realism and (partly) back.
- Critical realist re-interpretation of two studies straddling between the interpretive and functionalist paradigms (Covaleski & Dirsmith, 1983; Hoque and Hopper, 1994, 1997).
- Some positive (but mixed) reactions, mostly from “pragmatic” interpretivists:
 - finally a way out of entrenched paradigm thinking!
 - but may be it’s risky/we may lose our identity?
- But also critical reactions, mostly from functionalist/positivist colleagues:
 - a “straw man” – positivist writers have already solved the problem!
 - ontology has nothing to do with validity!

Some Concluding Reflections

- Doing mixed methods research seems to be easier than writing about it ...
- ... especially as long as we don't let philosophy get in the way (cf. Bryman, 2006, 2007).
- But there is also a need for a philosophical “comfort zone” for practitioners of mixed methods research.
- Can we push further? Few attempts at *meta-triangulation* in management accounting research.
- Potential objections to such attempts:
 - let's focus on substantive management accounting issues rather than abstract philosophy!
 - the positivist “mainstream” will win – we need to preserve the integrity of the “alternative” paradigms!

Some Concluding Reflections (cont.)

- Enhanced researcher reflexivity can tell us a lot about the “hidden” assumptions and premises of research, especially where these are largely “silent” (as in “mainstream” accounting research).
- It is only through persistent self-reflexivity and dialogue that we can move towards a genuinely inter-disciplinary, or *post-paradigmatic* position (Greckhamer *et al.*, 2008).
- The worst option is unreflexive eclecticism.