



Short communication

Commentary on Parker: Groundhog Day and optimism

Jane Broadbent

Roehampton University, Roehampton Lane, London SW15 5PJ, United Kingdom

ARTICLE INFO

Article history:

Received 25 February 2011

Accepted 6 May 2011

Keywords:

Qualitative research

Normative and interpretive paradigms

Complementarity

Communication

Middle range thinking

ABSTRACT

This paper seeks to provide a supportive commentary to the paper by Lee Parker that assesses the deliverables and relevance of qualitative accounting research. This commentary on Parker's work focuses more narrowly than Parker and concentrates on the differences between qualitative research and approaches adopting a positivistic or normative perspective and less on the exemplars in the management accounting literature. The commentary will seek to explore these differences by reverting to a broader social science literature. The commentary will argue for recognising the complementarity of different research approaches – recognising difference and but recognising the strengths of both; bringing their understandings together when it helps to do so, but not seeking to combine them and ignore their difference roots; not seeking to privilege any approach over any other apart from recognising that different questions need different approaches to answer them. At the latter end of this commentary I offer some solutions that might be considered in relation to the building of a body of knowledge, using the ideas of middle range thinking. Finally I develop some suggestions to meet for Parker's call for us to make efforts to communicate more broadly and argue for the academic accounting community to consider interdisciplinary engagement with the arts.

© 2011 Elsevier Ltd. All rights reserved.

Hurrah for Lee Parker and those authors whose work he applauds in his review of qualitative management accounting research. The aim of this commentary is not to contest this excellent paper and the addition to the literature on management accounting. Instead it seeks to add to some of the thoughts contained in the original paper. In doing so I should recognise at the outset that some of the suggestions I make which suggest extensions in the arguments presented by Parker may not have been accommodated in the paper under review perhaps because of the strictures of writing a coherent piece that is of a size suitable for a journal. It will not be the result of any lack of curiosity or energy to extend the field on the part of Lee Parker whose prodigious energy for developing ideas merely seems to expand rather than decline as he gets rather older.

At the outset I should note that I do not intend to seek to develop the review of the literature that this paper provides in the context of building its argument. This discussion contained in that which follows will be far less comprehensive or systematic than the original, nevertheless it aims to enrich specific issues. In particular this commentary will focus more narrowly than Parker and concentrate on the differences between qualitative research and approaches adopting a positivistic or normative perspective and less on the exemplars in the management accounting literature. The commentary will seek to explore the differences between the approaches suggesting recourse to a broader social science literature. It will also consider the implications of these differences.

In order to achieve this, the first substantive section of the commentary, I will expand upon the institutional structures that frame the debates about the legitimacy of the qualitative research approach. In the second section, I will turn to the literature of the social sciences to show how the hierarchies of esteem are embedded in the wider debate about the differences between natural and social sciences. Whilst there is by no means a simple dichotomy between the two approaches I would

E-mail address: jane.broadbent@roehampton.ac.uk

wish to argue that there are nevertheless substantive differences. My solution is that we must develop an acceptance of complementarity and I will argue for complementarity rather than hierarchy. Building on the view that there are differences in the a priori assumptions of different research approaches and the consequent ways that we use to gain knowledge of that world, in the third section, I will also pick up, perhaps more strongly than Parker, on his hesitations about liaison between quantitative and qualitative approaches. The fourth substantive section of my commentary looks to the issues of theorising and to policy and practice. I argue that the positive aspects of qualitative research lead to a conundrum in that it is sometimes difficult to offer generalised solutions to policy makers. The qualitative research community can nevertheless offer insights into things that cannot work; this is sometimes interpreted as simply offering critique and not taking responsibility for future developments and allows the community to be dismissed by policy makers. Nevertheless, it is possible to offer solutions by way of process and this I offer as an important element of developing a trajectory of research. Finally I comment on the issue of communicating to a broader audience than our academic colleagues.

1. Groundhog Day and hierarchies of esteem

Parker's paper highlights that the 'time for defensiveness when presenting qualitative research is long gone' yet here we are again doing just that thing. Groundhog Day. Many of us continue to do this and on a regular basis, arguably with just cause. I am implicated myself (Broadbent, 2010) and my commentary will continue to do just that. Parker's paper provides a comprehensive overview of those who have made the argument for qualitative research convincingly and eloquently to those prepared to listen. The commentary that follows simply adds to Parker's argument.

Qualitative researchers in accounting see the recognition structures of the academy as loaded towards those who adopt a positive approach and this is only to the detriment of the field as a whole. The way in which particular approaches can become accepted and legitimated to the exclusion of others is well debated in the collection of debates entitled 'Policing Accounting Knowledge' (Tinker and Puxty, 1995). The silencing of other voices when one approach is seen in the ascendancy produces a bias for some approaches and against others. In this paper the bias discussed is that against qualitative research. This bias seems to be a systematic phenomenon that needs to be understood and deconstructed in order to rebuild a more diverse and sensitive environment for research. Arguably, it is more constructive to see the bias to positivistic research as systematic despite the fact that it is constructed through the actions of individuals with positions of power within the existing status quo. Individualising disciplinary divisions is in, my view, particularly destructive as it runs the risk of reducing the possibility of dialogue which must surely be part of the process of asserting the role and importance of qualitative research.

Certainly in the UK there is some evidence of mutual respect between those of different traditions (not simply reflected in the 'some of my best friends are positivists' type of approach) but in the structural context of research assessment in the UK and perhaps this is the case elsewhere,¹ even if it is hard fought for (cf. my earlier comments on the policing of accounting knowledge). Recognition of qualitative research in the various assessment exercises is particularly important given these exercises have material effect in that they allocate funding to Universities based on ratings of research excellence. Having had involvement in the last two Research Assessment Exercises in the UK, I am aware that good research was recognised whatever its provenance. Whilst this may be a situated and specific national phenomenon it is important to recognise. Whilst it is an exemplar of good practice it is also something to be protected as there are significant pressures that might counter this recognition.

The reason for vigilance can be substantiated if we adopt another way of conceptualising the systematic bias and recognise positivism as institutionalised in the context of many of the structures of recognition or legitimation in our community. The fact that, as a community, we do this to ourselves should also be acknowledged; structures are surely created by social actions. We are, as a community, driven by a number of hierarchies of esteem. Rankings of people, departments and universities are ubiquitous and material in their often being the basis for salary supplements. Accreditations are sought after for the reputational gain that accrues. Within these systems and processes, markers of esteem are institutionalised.

One such process is the attempt to codify excellence in the form of journal rankings tables, and Parker's work recognises this. The bias reflected in the rankings is well critiqued and recent commentaries have spoken cogently (BAA, 2010; Willmott, 2011). The impacts go far beyond the disadvantaging of particular forms of scholarship; they are a brake on the development of new approaches and different journal outlets. Moreover, qualitative research is arguably disadvantaged by the biases reflected in the rankings. For example, *Accounting Review*, a journal that does not publish qualitative research remains at the apex of the journal quality listings and is seen as the ultimate place for publication for many aspiring accounting researchers, despite its narrow positivistic overview. In the USA and those nations that adopt that model, the systems of tenure and promotion for accounting academics remain substantively biased towards the work that is published in *Accounting Review* and its clones.² Thus, programmes are developed to train and prepare PhD candidates to achieve in this type of area and as more students are trained with a particular and partial set of skills the opportunities narrow for future generations. Willmott explains the problem well:

¹ Accounting, Auditing and Accountability Journal has been awarded the highest rating in the Australian assessment exercise.

² Parker picks up on these issues in his discussion on policy and practice towards the end of his paper.

'The journals identified in the most recent ABS list as "world elite" are, as noted earlier, predominantly US-based, dominated by editorial board members trained in the USA, and dedicated to scholarly traditions that, from a European perspective, can appear narrow, sanitised and/or scientific. ... They are products of a scholarly tradition fashioned in North America during the Cold War at a time when academic rigor was conflated with respectability gained from prostration before a Method ascribed to the natural sciences, irrespective of the ontology of the phenomena under investigation.' (Willmott, 2011, p. 12)

Qualitative research for some factions of our community remains undervalued because it does not adhere to the method of the natural sciences and regrettably our community is implicated in the creation of this hierarchy.

2. Complementarity rather than hierarchy

Ironically and sadly, the existence of hierarchies of elites based on differences in research approaches should be seen as somewhat irrelevant as different approaches answer different questions and deal with different types of populations. Thus, the ascendancy of one particular type of approach on what is universally regarded as legitimate research is not only unfair to a rigorous and legitimate tradition, as Parker clearly illustrates, it is also profoundly problematic. It is a distorting and colonising influence that denies the possibility of developing research projects and expertise that address those issues that positivistic research cannot address.

Arguing that the debate about the 'merit and worth' of qualitative research should be seen as irrelevant, whilst also accepting that it is systematically embedded leads me to consideration of why this might be the case. In doing so, the argument will move beyond the boundaries of accounting and return to some of the debates in the broader social sciences that were current in the 1970s. Parker notes that the qualitative approach arguably dates to the start of the 20th Century but also notes that the debates escalated in the 1970s. His commentary, however, does not interrogate the wider literature. In the wider social sciences the 1970s were a time when debates about research approach were also vigorous and they provide a mirror to help reflect the accounting arguments and to highlight some of the assumptions that lie behind different positions. In this sense the origin of Groundhog Day is not only an accounting based phenomenon.

Whilst Parker provides a fine argument for celebrating the rigour of the qualitative approach, scholars can however elaborate their understandings further by returning to the arguments and understandings built in parallel debates in the social sciences. It was in 1970 that Douglas first published his edited collection *Understanding Everyday Life*, an exemplar of the debates that were current at that time. This volume provides a collection of essays that challenge the adoption of the model of the classical natural sciences rejecting the treatment of social phenomena as objects available for study using traditional natural scientific approaches. Republished in 2010, this edition repays further consideration. The key theme it presents is a celebration of the study of everyday life and acceptance of the relevance of common sense understandings. Douglas' opening chapter in his edited collection argues that the only source of the fundamental data of sociological research and theory is the understandings of everyday life (Douglas, 2010, p. 4). This he argues is based on our own common-sense experience – our social constructions. He provides an argument that is familiar to accountants (for e.g. see Gallhofer and Haslam, 1991), suggesting that the 'macroanalyst has long been seduced by the appearance of 'thing-like fact' given by numbers' (Douglas, 2010, p. 6). He critiques the use of numbers produced in official reports (he does not refer to Annual Financial Reports, but could have done) arguing that it 'has never been good scientific practice to take any information at face value' (Douglas, 2010, p. 6).

Wilson (2010) in this same volume provides an excellent account of the differences between the approach incorporated in the normative and the interpretive paradigms of sociological research. The normative paradigm is seen to have two major orienting ideas (p. 59), that interaction is rule governed and that explanation uses the deductive approach of normal science. The interpretive paradigm in contrast explores how roles are interactively created in relation to others; it centres on sense-making and the role of context and other behaviours. Using an interpretive approach the 'question of how it is that members produce and sustain the sense that they act in a shared, orderly world, in which actions are concerted in stable, repetitive ways that are recognisable and reportable.' (Wilson, 2010, p. 78, emphasis in the original). Wilson's conclusion is that the adoption of interpretive studies 'makes available for study a vast realm of problems that cannot even be formulated within the normative paradigm, the study of interpretive processes themselves.' (Wilson, 2010, p. 79). This observation is at the root of my assertion that complementarity of research approaches should be valued and we should not be about developing hierarchies. What is important is finding an approach that answers the question that needs to be asked.

Douglas's edited collection provides a valuable collection of essays that substantiate the need for qualitative research and locates its role in the agenda of the social sciences and thus in the agenda of accounting research. The papers within that volume provide a resource for accounting researchers and Wilson's work in particular substantiates the reason for my plea for recognising the complementarity of research approaches and for abandoning the hierarchies of esteem.

3. Quantitative Liaison

Some have addressed the importance of qualitative research by seeking a reconciliation of its position as a partner to quantitative approaches. In this respect, Parker offers an interesting discussion of the 'Quantitative Liaison' reviewing the current penchant for the use of mixed methods proposed by a range of researchers. He offers a cautious response at the

conclusion of this section pointing out that the risk of 'devalued and diminished qualitative research is always present' when qualitative approaches are associated with quantitative work. He further warns about the risk of 'obsessive concern with methodological issues to the potential detriment of their attention to other dimensions of the research process and its intended outcomes'. Following from the arguments noted earlier in my paper, I have great sympathy with Parker's hesitations and this is why I argue that we should recognise complementarity of approaches. Wilson (2010) highlights the extent to which the questions that qualitative approaches might address are different from those of a more normative and positivistic vein. This, for me, means that different approaches can consider different aspects of a particular phenomenon, but the extent to which they can be amalgamated is restricted.

The pressure for liaison and mixed method research may mean that the 'reality' of the accounts produced by liaison is itself constructed. Newell et al. (2001) in discussing the role of funding bodies in promoting approaches to academic knowledge creation provide some insight into the reconciliation of different approaches to research in the context of particular research initiatives. They provide case studies that demonstrate the way in which Research Councils set up different teams of researchers to study particular problems. The teams had to construct an agreed account from their divergent views to provide the desired 'deliverable'. They note (p. 114) that 'knowledge created through multidisciplinary and/or multi-institutional research co-operation is characteristically emergent and dynamic, being socially constructed among participants in the research as they interact and share knowledge. . .'. Put more prosaically the teams from different research traditions had to work to produce a coherent account to meet the needs of the research funders.

Newell et al.'s (2001) work raises questions as to the extent to which different approaches are in fact reconcilable; Broadbent and Laughlin (1997) questioned this possibility and this scepticism was based in part on empirical experience. When Richard Laughlin and I were involved in the ESRC's Contracts and Competitions Initiative in the early 1990s, the initial intention (subsequently dropped) was that a theoretical framework would be developed by a lone economist. It was expected that other studies funded under the initiative would complement and indeed be framed by the theory provided. The qualitative projects were expected to provide illustration of the positivistic theory and in this sense were seen as following the latter rather than leading it. Two early conferences of all those working on the initiative demonstrated the impossibility of achieving this rather 'neat' solution but succeeded in polarising the various research teams into two groups, those adopting a positivistic approach and the rest! After the second conference the initial intention seemed to disappear. Collections of research papers from diverse teams were published successfully but the gap between positivistic work and the rest was not breached. I remain pessimistic about the opportunities for joint work whilst the institutionalised system provides so much privilege to one particular approach. Equally the extent to which the basic assumptions about the nature of the social world to be studied are commensurate remains problematic in my view. For that reason I would return to the argument made earlier for complementarity in research studies, based on the nature of the questions that must be answered. The nature of the research approach to be adopted depends on the question to be answered.

4. Theorising the everyday life of management accounting

Parker presents an account of the qualitative research tradition's contribution to theorising management accounting. He highlights the differences Llewellyn (2003) describes between 'grand theorising' and the spectrum of insights gained through the focus on micro processes of qualitative approaches. He reminds us of Merino's (1998) observation that theories remain partial. Perhaps this area of his paper might be usefully linked to his discussions on scope and relevance. This earlier section on theorising demonstrates extent to which qualitative researchers have celebrated the richness of their 'multi-theoretic approaches' contrasting it with the poverty of the economics-based approach that those such as Zimmerman (2001) seek to use as a guide to management accounting behaviour. The pluralism that Parker rightly celebrates is illustrated in his discussion of the questions of the scope and relevance of management accounting research. Parker's description of the range of issues considered by management accounting researchers is considerable and is extended by the lengthy discussion of the research relating to change in organisations and the role of management accounting in that change. The latter particularly highlights the extent of unintended consequences.

The lack of a unified theoretical direction for management accounting produces problems for the reputation of the academic community of qualitative researchers, particularly with practitioners. Whilst there is a wealth of work considering the variety of approaches that have been introduced (often by consultants providing re-working of existing techniques and delivering 'old wine in new bottles' cf. Otley, 2008), much of the research output we provide is unable to go far beyond description or critique. This should not be taken to suggest I wish to argue that description or critique are not in themselves immensely valuable, but it does leave us open to the 'so what?' question. It leads to a situation where practitioners and policy makers often see academics as unhelpful. What is left for those in practice seeking to understand how best to address the problems of how to manage their activities is recourse, at best, to managerial common sense and, at worst (?), to the ministrations of management consultants with their patented or copyrighted solutions.

Because the aim of qualitative research is to reach understandings, academics working in a qualitative tradition are less focussed on providing solutions and certainly will not provide simple generalised solutions for complex problems. This may be inevitable given the orientation of the qualitative research approach, but it leaves those of us working in this vein with a problem if we wish to provide a useful challenge to the management consultants or those who offer uni-dimensional solutions based on theories such as principle-agent approaches that fail to deal with the complexity of social life. Increasingly, the effects of the inappropriate use of accounting-levered change lead to the imperative to address the issues of practice

more directly. This means that the insights gathered through qualitative research must become more than the basis of critique but must be used as the lever for developing better processes for building organisational practices that are useful. Parker offers an extended discussion of these issues and suggests that the deliverables of qualitative research may lie with providing the foundations policy and practice. He notes the importance of contemporary and historic research in informing judgements that carry future implications and highlights the importance of context in informing developments in policy change and development. He therefore provides an eloquent account of how qualitative researchers might add to the stocks of knowledge in hand. This remains fundamentally important but is partial in that it may not be helpful to building practical action.

Parker therefore points to the writers who have called for the research community to seek to look at the consolidation of the small scale findings with a view to building bigger theories. In this sense these calls follow the Mertonian logic (Merton, 1968) of *Middle Range Theory* which sees the possibility of building bigger theories through aggregation of smaller scale understandings. This, I would argue, misses the point about the socially constructed nature of the social world and the consequent imperative to consider context. The latter imperative is the key element of qualitative research and is why it is so important. Instead I would recommend (and I would wouldn't I?) that consideration also be given to Laughlin's *Middle Range Thinking* (Laughlin, 1995)

Laughlin's approach (Laughlin, 1995) which I have also adopted and worked with him to develop, uses the findings of qualitative research as a means to 'flesh out' skeletal frameworks. The skeletal frameworks provide a conceptual language that allows discussion of the qualitative data and provides an initial focus for qualitative approaches to data gathering.³ The theories cannot stand alone they must have empirical 'flesh'; they can suggest that, for example, accounting may provide a means by which to steer organisational action. However, that theory cannot predict what the outcome of attempts to 'steer' will be; neither in relation to prediction is the theory testable. Not only is the contextual data essential for understanding the situation in question, it may well lead to revisions or changes in the constructs and structures of the theoretical framework. In middle range thinking there is reflexivity between the framework and the empirics. This is an approach that gives due respect to the collection and use of qualitative data and to the importance of context whilst allowing a different sort of aggregation of knowledge which still respects the socially constructed nature of the social world.

Laughlin's approach to method (Laughlin, 1991) also recognises the importance of engagement with those individuals and organisations who have allowed researchers to engage with them. His method is perhaps a type of co-production of knowledge (Martin, 2010) and, whilst researcher led in the early stages, recognises the necessity of organisational actors themselves taking forward the findings and acting upon them if they feel it necessary to do so. In this way the approach is absolutely practical, but it is not prescriptive. It allows the aggregation of knowledge through the development of the theoretical frames, but does not see the theory as a-contextual or the end point of useful knowledge.

5. Communication is everything

The adoption of approaches that engage the practitioner or policy maker in co-production of knowledge do provide a way to attend to one final concern Parker raises. This is the vexed question of communication with a variety of audiences. Whilst the adoption of approaches such as middle range thinking provides one way of interacting with organisations and those within them and whilst our teaching provides the opportunity to develop the future practitioners, we still need to communicate more widely. Arguably this is necessary in order to ensure the understandings of research enable transformation. One of my inspirational teachers Mike Mulkey commented thus borrowing in some ways from the sentiments of Karl Marx:

'I have come to see sociology's ultimate task, not as that of reporting neutrally the facts about an objective social world, but as of that of engaging actively in the world in order to create the possibilities of alternative forms of social life' (Mulkey, 1991, p. xix)

Mulkey nevertheless was cautious about the nature and impact of intervention. Implicit in the call for change is always an assumption that transformations are good ones. I realise I am guilty of this myself, and this raises many issues beyond the scope of this commentary that must be bracketed here. However, Mulkey's own journey through his discipline provides some valuable insights into this complexity for those who wish to study these matters further. The last chapter of Mulkey's book particularly repays the small effort required to read it. It illustrates the dangers of seeking to be utilitarian in our efforts to harness knowledge in a scientific-technological society (Mulkey, 1991, p. 211). This piece warns of the economic and environmental degradation to which we are now all subject. It employs a feminist perspective to suggest we guard against the utilitarian approach.

Despite these caveats, to avoid engagement with the intention of seeking change is arguably as problematic. Thus, the need for communication is important in order to seek for the widest possible engagement. In the UK this is possibly about to become institutionalised in the new Research Assessment Framework, (REF) in the context of a concern to measure impact.⁴ The aim is to steer academic behaviour in such a way as to create more attention to research that will be useful to

³ Broadbent and Laughlin (1997) provide more detail of the practical aspects of this type of research.

⁴ This may of course herald the type of utilitarian approach to engagement that Mulkey's last chapter is so dismissive of.

practitioners. Impact will be about the reach – how widely impacts have been felt – and significance – how transformative they have been. This implicitly recognises that impact is about reaching different audiences and changing things.

I have argued elsewhere that if we are to have reach we must address different audiences and that this may mean we have to be more interdisciplinary than we are currently. Parker's own journal, *Accounting, Auditing and Accountability Journal*, produced an issue on Accounting and Imagery in a recent edition (22(6)) that looks at visual perspective, exploring how accounting is presented or how its image is built. However, even this important theme does not really focus on how accounting might use image as a form of communication for its key messages. In Broadbent (2010) I note the power of different forms of delivery and highlight, as an example, the work of David Hare, whose play (that he notes is less a play and more a performance) *The Power of Yes*, (Hare, 2009) looked at the causes of the 2009 financial meltdown. He highlighted the messages that critical accountants have made for years to audiences that are vast in comparison to those we might address in even our biggest lecture programmes. Whether anyone except critical accountants like me connected to his message is more difficult to comment upon. I do know it made me weep about the fact that all the work of the critical and interdisciplinary community had been ignored whilst the positivists won Nobel Prizes for their financial metrics.

The critical community, I argue, has, therefore, to think about other opportunities to communicate. The arts provide us with such vehicles, be it through theatre, cinema, works of fiction or the visual arts. The poetry we produce and publish in *Critical Perspectives on Accounting* and in *Accounting, Auditing and Accountability Journal* speaks to us and not wider audiences. Parker has it right when he argues for us to engage with potential audiences, the comments above suggest a vehicle and a vehicle that arguably guards against the utilitarianism that might well limit our possibilities. To borrow from David Mitchell, writing in the Observer newspaper, if the REF had existed years ago we would have bigger mammoths rather than the iPhone.

6. Conclusion

To summarise; in returning to a critique of the institutionalised hierarchies of esteem that privilege positivism and quantitative approaches at the expense of qualitative research I wish not to take issue with Parker's arguments but instead to supplement them with some personal insights and with insights from literature beyond the accounting tradition. This literature reflects my own roots and as such is partial, but hopefully interesting. It is worthy of consideration and I hope that they cohere with Parker's expectations as a historian that we look backwards as well as forwards.

Douglas's edited collection of essays on the reconstruction of social knowledge is argued to provide a set of resources to substantiate the role of qualitative research and add to the insights that Parker presents. These essays remind us of the importance of understanding the nature of the social world and highlight the different questions that different scientific approaches can hope to answer. They form the basis of my argument for recognising the complementarity of different research approaches – recognising difference and but recognising the strengths of both; bringing their understandings together when it helps to do so, but not seeking to combine them and ignore their difference roots; not seeking to privilege any approach over any other apart from recognising that different questions need different approaches to answer them. At the latter end of this commentary I offer some solutions that might be considered in relation to the building of a body of knowledge, using the ideas of middle range thinking. Finally I develop some suggestions to meet for Parker's call for us to make efforts to communicate more broadly.

As noted at the outset, the intention of my commentary was to add to Parker's important overview of the qualitative tradition of research in management accounting. The comprehensive insights and arguments presented in the original paper are important and significant and ones that the academy as a whole should take seriously. The contribution of qualitative research is clearly stated and proven in Parker's contribution; in this paper he provides an essential resource whenever we need to legitimate the research approach we have chosen. I remain optimistic that the strengths of qualitative research as reviewed by Parker are strong enough to ensure that the approach in all its different guises will prosper.

References

- BAA Letter to the ABS from the BAA re Academic Journal Quality Guide; 2010 [accessed 13.02.2011] <http://www.baa.group.shef.ac.uk/BAA%20-%20Letter%20to%20ABS%20-%20April%202010.pdf>.
- Broadbent J. 'The impact of accounting for impact', Plenary address to Asia Pacific Interdisciplinary Perspectives on Accounting Conference University of Sydney; 2010, <http://vimeo.com/13293635>.
- Broadbent J, Laughlin R. Developing empirical research in accounting: an example informed by a Habermasian approach. *Accounting, Auditing and Accountability Journal* 1997;10(5):622–48.
- Douglas JD, editor. *Everyday life: reconstruction of social knowledge*. New Jersey: Aldine Transaction; 2010 [First published Transaction Publishers, New Brunswick, 1970].
- Gallhofer S, Haslam J. The aura of accounting in the context of a crisis: Germany and the First World War. *Accounting, Organizations and Society* 1991;16(5–6):487–520.
- Hare D. *The power of yes*. London: Faber and Faber; 2009.
- Laughlin RC. Environmental disturbances and organisational transitions and transformations: some alternative models. *Organization Studies* 1991;12(2):209–32.
- Laughlin R. Methodological themes – empirical research in accounting: alternative approaches and the case for middle range thinking. *Accounting, Auditing and Accountability Journal* 1995;8(1):63–87.
- Llewellyn S. What counts as 'theory' in qualitative management and accounting research? Introducing five levels of theorising. *Accounting, Auditing and Accountability Journal* 2003;14(4):662–708.
- Martin S. Co-production of social research: strategies for engaged scholarship. *Public Money and Management* 2010;30(4):211–8.
- Merino BD. Critical theory and accounting history: challenges and opportunities. *Critical Perspective on Accounting* 1998;9:603–16.

- Merton RK. *Social theory and social structure*. New York, NY: Free Press; 1968.
- Mulkay M. *Sociology of science: a sociological pilgrimage*. Milton Keynes: Open University Press; 1991.
- Newell S, Swan J, Kautz K. The role of funding bodies in the creation and diffusion of management fads and fashions. *Organization* 2001;8(1):97–120.
- Otley D. Did Kaplan and Johnson get it right? *Accounting, Auditing and Accountability Journal* 2008;21(2):p.229–39.
- Tinker T, Puxty T. *Policing accounting knowledge*. London: Paul Chapman Publishing; 1995.
- Willmott HC. Journal list fetishism and the perversion of scholarship: reactivity and the ABS list. SSRN; 2011 [accessed 2.02.2011] <http://ssrn.com/abstract=1753627>.
- Wilson TP. Normative and interpretive paradigms in sociology. In: Douglas JD, editor. *Everyday life: reconstruction of social knowledge*. New Jersey: Aldine Transaction; 2010. p. 57–79.
- Zimmerman JL. Conjectures regarding empirical managerial accounting research. *Journal of Accounting and Economics* 2001;32:p.411–27.