Qualitative Research in Accounting and Management

Reassessing and refining theory in qualitative accounting research: An illustrative account of theorizing.

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Abstract

Purpose – This paper focuses on the role of theory in the process of doing qualitative research. It seeks to show how theory was reflected upon, reassessed and refined during the research process. In so doing, it provides an illustrative account of theorizing in qualitative research, with specific emphasis on an abductive approach to theorizing.

Design/methodology/approach - This paper is based on a qualitative accounting case study in which an initial theoretical framework was reassessed and refined during the research process. The approach is to reflect on the use of theory during the research process rather than on the organization itself.

Findings – The 'findings' reflect on the use of theory and the process of theorizing during a research process. The paper finds that abduction may be a useful way of theorizing in qualitative accounting research because it encourages the researcher to remain open to alternative explanations of data, which may promote theoretical development. As such, this paper does not report the accounting practices of an organization in the traditional sense, but does so in a way that illustrates how the empirical findings led to an initial theoretical framework being developed.

Practical implications – The paper is intended to be informative in showing how theory can be used and developed during research. It may be of value and interest to new and emerging researchers. It may also interest established researchers seeking to reflect on their use of theory in research.

Originality/value - There are few contributions that focus exclusively and explicitly on how theory is used and developed during the process of qualitative accounting research. Moreover, the abductive approach has received limited attention in accounting. This paper aims to address these gaps.

Keywords: Theory; qualitative research; abduction; accounting; illustration

Paper type: Research paper

Introduction

In recent years, there have been numerous contributions discussing the rationale, features, benefits, and problems of qualitative research in accounting (Berry and Otley, 2004; Vaivio,

2008; Chapman, 2008; Humphrey, 2014; Burns, 2014; Parker, 2012, 2014; Richardson, 2012; Nørreklit, 2014). Most of these scholars have commented, to some degree, on the nature and role of theory in such research. Such contributions have made it clear that theory plays an important role in qualitative research. For instance, as Vaivio (2008; p.76) puts it; "without bold interpretation and theorizing, the qualitative study is just a collection of engaging field detail". However, as Humphrey (2014; p.57) points out, little attention has been paid to understanding the way in which theory informs the process of generating research findings when he states that, "Developing explanation is a fundamental part of field work, not something that starts once the field work has been completed". Developing such an understanding is hindered by a lack of studies (barring notable exceptions, see Laughlin, 1995; Keating, 1995; Humphrey and Scapens, 1996; Llewelyn, 2003; Ahrens and Chapman, 2006) that focus exclusively on the role of theory in qualitative research. The story of how theory, method and empirical findings have interacted to arrive at the conclusions, is often hidden (Van Maanen, Sørensen, and Mitchell, 2007) as, by the time qualitative accounts reach academic journals, they have usually been sanitized (Irvine and Gaffikin, 2006).

The motivation for this paper stems from my own experience of doing interpretive, qualitative research in management accounting. In the case study which underpins this paper, an initial theoretical framework was adopted and puzzling empirical data which could not be adequately explained by this framework emerged during the research process. By remaining open to alternative explanations of my data, I ultimately reassessed and refined this initial theoretical framework. As such, this paper emphasizes the interrelated nature of the relationship between theory and research and specifically considers an abductive, continuous approach to theorizing in qualitative accounting research.

More generally, this paper provides an informative and pragmatic account of the use of theory and the process of theorizing during a qualitative case study. In explaining how and why initial theory may need to be challenged, reassessed and refined due to emerging empirical findings, the illustrative account of my research may be valuable to other researchers wishing to adopt an abductive approach. There are limited pragmatic accounts of qualitative research processes (see Irvine and Gaffikin, 2006; Marginson, 2004; Bedard and Gendron, 2004, Scapens, 2006, Laughlin, 2007, Beattie, 2014) and few that focus exclusively on the use of theory. Whilst this paper does not aim to provide an instruction manual, I nevertheless believe that it does address a common problem faced by emerging accounting

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researchers seeking guidance, information (and perhaps reassurance) about the role of theory, including the processes of theorizing and theoretical development in their own research projects. The paper may also be of interest to more established scholars wishing to reflect on the use of theory in their research.

The next section discusses the relationships between theory and qualitative accounting research. A 'gap' between theory and research, underpinned by opposing ontological positions and between deductive and inductive approaches to research, provides a foundation for the subsequent discussion of continuous theorizing and abduction. An abductive approach to theorizing is explained, followed by a discussion of similar approaches in accounting research. An explicitly abductive framework, which is used to structure and explain the illustrative findings, is then outlined. This is followed by the illustrative account of theorizing in my own qualitative study. The paper is drawn to a close by reflecting briefly on the process of abductive theorizing.

Theory and qualitative accounting research

The relationship between theory and research

In qualitative accounting research (and in this paper) theories can be considered as 'ways of seeing' that enable researchers to theorize about a given setting (see Llewelyn, 2003; Ahrens and Chapman, 2006; Vaivio, 2008). Llewelyn (2003) argues that ways of seeing are not limited to grand theory (based on generic behaviours and structures) but can take a variety of forms from conceptual tools to ideas. These can be used to theorize at different levels including not only by general theorization of context-specific practices and enduring structures, but also by using metaphor and differentiation to understand social processes and action at the micro-level. In addition, Llewelyn (2003) notes that the usefulness of theory should be based on criteria of utility rather than truth. The possibility of challenging theory that has limited ability to explain emerging data, is possible and even preferable. Others go further indicating that, in addition to scepticism towards the theories that inform their research, accounting researchers should explicitly aim to engage in theory development (Richardson, 2012).

In explanatory terms, it is usual to differentiate between deduction and induction. These relate to how the research interacts with and uses theory to result in conclusions being drawn

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(Alvesson and Skoldberg, 2009; Lee and Lings, 2008). A deductive strategy emphasizes theory, as it is typically concerned with the deduction of hypotheses to test existing general theories, which are then either corroborated or falsified using empirical data. At the other extreme, an inductive strategy emphasizes data, by generating new theory from empirical data. In many methodological texts, these are often presented as differing logics with fundamentally opposed ontological and epistemological assumptions. For instance, referring to Figure 1 (see Bryman, 2008) a quantitative methodology involves theory testing, which is underpinned by objectivism and positivism. This is presented as the opposite of a qualitative methodology, involving theory generation, underpinned by constructionism and interpretivism.

Insert Figure 1 about here

Yet, such differences are not clear in practice. For instance, some 'qualitative' grounded theory research is thought to be underpinned by a positivist epistemology (Eisenhardt, 1989; Alberti-Alhtaybat and Al-Htaybat, 2010). And there are several examples of other positivistic, qualitative work in accounting (Townley, Cooper and Oakes, 2003; Richardson and Kilfoyle, 2009). Debates in accounting and across the social sciences more broadly, have shown that the boundaries between 'opposing' ontological and epistemological assumptions assumed to underpin the explanatory logics of induction and deduction, are contested (see Hopper and Powell, 1985; Wilmott, 1993; Laughlin, 1995; Layder, 1998; Ahrens., 2008; Kakurri-Knuuttila, Lukka, and Kuorikoski, 2008; Armstrong, 2008; Malmi, 2010; Vaivio and Sirén, 2010; Lukka, 2010; Cunliffe, 2011). Instead of understanding reality as either highly structured and constraining human agency, versus reality that is constructed by human agency, the seminal work of Giddens (1979; 1984) Archer (1995; 2003) and others (e.g Stones, 2005; 2015) indicates that opposing ontological positions reflect a duality *not* a dichotomy. Furthermore, critical realism, based on ontological foundations that combine "moderate realism with moderate social constructivism", claims to transcend the objective/subjective dichotomy (Modell, 2017, p.22 see also Sayer, 1999, Modell, 2015). As do recent approaches to interpretive research (e.g. see Kakurri-Knuuttila, Lukka, and Kuorikoski, 2008; Modell, 2015), including hermeneutics (see Llewelyn, 1993).

Van Maanen, Sørensen, and Mitchell (2007) contend that the polarity of research strategies (i.e. deduction vs. induction) is indicative of a 'gap' between theory and research, which does

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not accurately reflect how research processes *actually* work (Blaikie, 2010; Van Maanen, Sørensen, and Mitchell, 2007; Layder, 1998). They describe how on the one hand, paying too little attention to data causes theorizing to be remote and divorced from practice. Whilst on the other hand, paying too much attention to data can stifle theorizing. In practice, theory, data and method are highly interrelated as many qualitative researchers would characterize their research as a process in which theory and data are in continuous interplay (Van Maanen, Sørensen, and Mitchell, 2007; Vaivio, 2008). Such an approach is common in interpretive qualitative research, where a "willingness to modify initial assumptions and theories results in an iterative process of data collection and analysis" (Walsham, 1995, p.76).

An abductive approach to theorizing

Some argue that an *abductive* strategy better reflects the reality of how many qualitative research projects are actually conducted (see Van Maanen, Sørensen, and Mitchell, 2007; Alvesson and Skoldberg, 2009; Dubois and Gadde, 2002, 2014). During an abductive research process, the empirical area of application can be adjusted whilst at the same time, prior theory can be challenged and refined. Like recent sociological perspectives (e.g. Giddens, 1984), critical realism (e.g. Lukka, 2017), and interpretive approaches to qualitative research (e.g. Kakurri-Knuuttila, Lukka, and Kuorikoski, 2008; Llewelyn, 1993; Giddens, 1979; Stones, 2005), the pragmatist philosophy underpinning abduction (see Peirce, 1960), straddles the objective/subjective divide (see Lukka and Modell, 2010). Thus, abduction overcomes the polarization between deduction and induction, bridging the gap between theory and research (Blaikie, 2010).

Abductive theorizing is a continuous rather than discrete aspect of the research process. It takes place during an ongoing relationship between empirical data collection and withdrawal for reflection and analysis (see Layder, 1998, Blaikie, 2010). Prior theory is *combined* with theoretical development based on empirical findings (Layder, 1998). And it provides a source of inspiration for the discovery of patterns that enable *understanding*. (Alvesson and Skoldberg, 2009). It is these underlying patterns that explain the individual case. Not all qualitative research involves such an approach. Theorizing can also happen in a more discrete sense, i.e. either prior to or following data collection. On one hand, theory chosen prior to and independently of empirical data, could be used to generate theoretical categories into which collected data is forced. On the other hand, extant theory can be used to explain and organize the findings *post-hoc,* i.e. once all data has been collected.

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Traditionally 'inductive' approaches, such as grounded theory, reject the use of prior or general theory, as theory must *emerge* from empirical data (e.g. Glaser and Strauss, 1967)[i] [1]. However, whilst grounded theory is often described as inductive (e.g. see Elharidy, Nicolson and Scapens, 2008), it is almost mythical to regard it as an approach which ignores existing theory. In practice, qualitative data will be inevitably and unwittingly theorized by the preconceptions of the researcher (Suddaby, 2006; Blaikie, 2010). As such, many grounded theory approaches do not eschew the use of prior theoretical frameworks. In this sense, grounded theory is similar to abduction (see Richardson and Kramer, 2006; Timmermans and Tavory, 2012). The iterative nature of the relationship between theory and data is usually encouraged (e.g. see Eisenhardt 1989; Strauss and Corbin, 1990; Orton, 1997; Gurd, 2008; Elharidy, Nicolson, and Scapens, 2008) and low levels of prior theorization are generally permitted (see Strauss and Corbin, 1990; Suddaby, 2006; Gioia, Corley and Hamilton, 2012).

Nevertheless, despite the similarity to abduction grounded theory does tend to privilege empirical data over prior theory (Layder, 1998, Blaikie, 2010). It emphasizes the generation of new theory rather than the refinement of existing theory. Some argue this leads to a waste of existing theoretical ideas and overall fragmented theoretical development (e.g. Layder, 1998). In contrast, abduction places more equal emphasis on the simultaneous emergence of theory and use of prior theory (Ibid.). The continuous interplay between theory and data is more heavily pronounced in abduction (Dubois and Gadde, 2002).

As a research method, grounded theory encourages systematic, highly structured and prescriptive procedures for data collection and analysis (Strauss and Corbin's 1990 method in particular). For this reason, it is generally less flexible than the approach I am seeking to illustrate here.

Theorizing and abduction in accounting research

In accounting many methodological contributions are based on an abductive approach to theorizing (discussed above). That is, prior theory can be used but may be challenged, reassessed and refined so that theoretical explanations emerge from the data rather than being preordained (Covaleski and Dirsmith, 1990; Humphrey and Scapens, 1996; Ahrens and Dent, 1998; Vaivio, 2008; Ahrens and Chapman, 2006, Humphrey, 2014; Parker, 2014).

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Ahrens and Dent (1998) delineate the process of theorizing in qualitative accounting research. Using Eisenhardt's (1989) work, they criticize the use of predetermined theoretical constructs in a way which forces them onto, rather than allowing them to emerge from, data. Others note similar concerns. Humphrey and Scapens (1996) critique mere 'illustration' of social theories in accounting research. That is, working from a theoretical framework and using empirical data to show how the case 'fits' the theory. Although theory illustration can be a useful way of establishing the plausibility of a specific theoretical perspective (i.e. to illuminate some under explored area of management accounting, e.g. see Keating, 1995), it can lead to an excessive focus on the theory itself. They note (1996; p.91) that "Relying solely on the content of a preselected social theory necessarily forces the researcher to work out from the theory, leaving it unchallenged and resulting in a failure to develop a theoretical framework focused explicitly on the issues and questions raised by the case". Such overreliance on a predetermined framework can tempt the researcher to look for issues that fit with a theory, whilst ignoring the potential importance of others which do not. This can be referred to as either *theory-in-theory-out* (TITO) (see Berry and Otley, 2004; Marginson, 2004) or *selective plausibility* (see Scapens, 2004).

Like abduction, Laughlin's work (1995; see also Laughlin, 2004; Broadbent and Laughlin, 2014) refers explicitly to the dynamic role of prior theory in qualitative accounting research. Laughlin (1995) advocates 'skeletal' theories that can be used reflexively with empirical data, as each informs the other. The theoretical skeleton needs empirical flesh to give it meaning and the empirical flesh is given shape by the theoretical frame (Broadbent and Laughlin, 2014). However, as Laughlin (2004; 268) states; "where empirical details do not fit the 'skeleton', the empirical data provides a basis for extending and/or reforming the framework". To achieve theoretical development, Laughlin (1995) suggests using unstructured research methods (e.g. unstructured interviews) to capture loosely defined aspects of the social setting, e.g. agency, power or change. Scapens (1990, 2004) specifically advocates using *explanatory* case studies, indicating that patterns rather than general theory are used to explain the case. Theory should sensitize (see Blumer, 1954) the researcher towards specific social issues (e.g. issues of power, norms or routines). Sensitivity refers to the openness of the researcher to alternative explanations and to the process of blending theoretical ideas with data (Blaikie, 2010).

As mentioned, prior theory provides inspiration for the discovery of patterns which enable an understanding of the empirical setting. Accounting researchers have sought to emphasize *how* theory can emerge through a process of identifying patterns or themes in the data (e.g. see Ahrens and Dent 1998; Kaplan, 1964; Scapens, 1990; 2004; Ahrens and Chapman, 2006). The recognition of patterns leads to theoretical understanding as a broader picture of the organizational context and interrelationships, which may subsequently be explained using theoretical language (Ahrens and Dent, 1998), builds up. Whilst prior theory sensitizes the researcher, judgements about *how* theory can explain patterns, should emerge as an outcome of the continuous interplay between theory and data.

Patterns are identified during a process in which the researcher tries to "make sense of" the data collected. In a practical sense, Scapens (2004) suggests highlighting relevant sections of interview transcripts, including interesting events that help to build a picture of the case. The perceptions of research respondents to organizational issues and events can form a pattern that builds up as data is collected. 'Fit' is reached when the researcher can explain (theoretically) the responses of organizational members to certain issues (Ahrens and Dent, 1998; Ahrens and Chapman, 2006). However, in the absence of boundaries around a study pattern models can be extended indefinitely as data continues to be collected (Scapens, 1990). Where prior theory conflicts with the patterns emerging from data (as discussed in this paper) theoretical development is possible. To avoid selective plausibility (or TITO) patterns can be used to challenge, reassess and refine (or discard) prior theory. It is these emerging patterns which ultimately explain what is happening. Further evidence can be collected and existing theory reassessed to understand *why* contradictions between existing theory and emerging patterns exist. Additional or complementary theory can be sought to extend the explanations provided by an initial theoretical framework. Eventually, a refined theoretical frame (which can be theoretically generalized, see Lukka and Kasenen, 1995) may emerge.

The use of theory has implications for the validity of research outputs (Ahrens and Chapman, 2006; Ahrens and Dent, 1998). Validation broadly refers to how research is developed in a credible way, such that its findings can be relied upon (see McKinnon, 1988; Modell, 2008). Accounts that seem authentic and plausible are more likely to be trusted by the reader (see Ahrens and Dent, 1998, Golden-Biddle and Locke, 1993). Lukka and Modell (2010) point to a lack of consensus about how qualitative interpretive research should be validated. Based on recent debates (in particular Kakurri-Knuuttila, Lukka, and Kuorikoski, 2008), they argue for

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the integration of objective/subjective approaches, to understand how validation may be better achieved. In particular, they indicate that abductive reasoning (combined with other facets of modern philosophy) shows how the integration of opposing ontological positions is possible. Abduction enhances the credibility (and thus validity) of research findings because "it stimulates the researcher's reflexivity in their striving to make sense of observations" (Lukka and Modell, 2010, pg. 467).

Some argue that reflexivity is needed to realise the true potential and value of qualitative case research (Alvesson and Skoldberg, 2009; Ivo De Loo and Lowe, 2012; Dubois and Gadde, 2014). Reflexivity involves recognising and reflecting upon the subjective nature of the researcher's role in the research process, including how the researcher may impact upon the research. Dubois and Gadde (2014) note that qualitative research can be presented in a (reflexive) way that enables researchers to show how they have reflected on such issues. Such reflexivity can convince readers that the study is plausible. However, it is is often absent in studies which (despite involving multiple iterations between theory and empirical data) are presented as if the research has been conducted in a linear way (Dubois and Gadde, 2014), taking no account of how the researcher has arrived at his/her (inevitably subjective) interpretations. The illustration detailed later in this paper provides a (reflexive) account of my own qualitative research study. Abductive theorizing encouraged me to be consciously reflexive by remaining open to multiple interpretations of my data. The reflexive account is presented in a detailed way that enables me to illustrate my role in the process of abductive theorizing and how this led to my own interpretations of the empirical setting.

The theorizing discussed in this paper was informed by prior contributions from accounting that did not *explicitly* indicate an abductive approach, but were nevertheless based on abductive theorizing. This partly explains why abduction was not explicitly referred to at the time of my study. At the time of my PhD I was unaware of its existence, including Dubois and Gadde's (2002) work (see below). On reflection, this could be because much traditional research methods training tends to emphasize the polarity of deductive (quantitative) versus inductive (qualitative) approaches to theorizing. However, in my case an explicitly abductive approach was not necessary, as the accounting contributions (discussed above) enabled me to theorize in an 'abductive' fashion. An explicitly abductive framework such as the one outlined next could, nevertheless, be useful to other researchers.

An Abductive framework

Dubois and Gadde's (2002) abductive framework encourages researchers to explicitly consider how continuous, abductive theorizing can happen in practice. It is particularly useful in providing guidance with which to reflect upon, reassess and refine theory during research. Specifically, it indicates why a researcher may come to question the utility of a chosen theoretical perspective. And how, once this questioning has taken place, the researcher can move forward in the theorizing process. This framework, though not used at the time of my study, has enabled me to structure and reflect upon how theorizing happened in my research. This process is described later in the illustrative account of abductive theorizing.

In responding to criticism regarding the 'unscientific' nature of case research methods, Dubois and Gadde (2002; 2014) introduced an abductive framework. They position their approach as closer to induction than deduction, but note (see Dubois and Gadde, 2002, p. 559) that their 'Systematic Combining' builds more on the refinement of existing theories that on inventing new ones. Systematic combining refers to a process whereby the theoretical framework (initially taken into the research setting), empirical fieldwork and case analysis evolve simultaneously during the research process. The theoretical framework may be reassessed and gradually refined alongside the data collection and analysis processes. In this sense, systematic combining considers the theoretical framework (as in the 'framework' and 'theory' boxes in Figure 2.) to be an input as well as an output of the research process. That is, the framework provides an initial direction in sensitizing (see also Scapens, 2004) the researcher towards the types of issues to look for in the field, but may be refined through the processes of matching, direction and redirection of the research.

If the framework does not adequately explain emerging patterns then theoretical puzzles or 'mismatches' may be identified. Such mismatches may drive the need to reposition the research focus and change its initial boundaries. This process is referred to by Dubois and Gadde (2002) as 'redirection'. Redirection of the research may lead towards a search for complementary theories, which enable the researcher to critically engage with (and ultimately refine) the initial theoretical framework in light of emerging empirical data.

There may be several iterations of redirection that coincide with matching. For instance, once a theoretical framework has been adequately refined to address the mismatches identified

during a first round of matching, the research questions may be revisited to make sure that they still correspond to the theoretical and empirical puzzles being investigated, and to assess the need for redirecting the research focus. This may be followed by a second round of matching to confront the refined version of the framework with the empirical world (the case) in light of the new research questions. At this stage, both the new direction of the research (if any) and the new theoretical dimensions added to the theoretical framework are more likely to entail the need for new empirical data to be sought during the second matching process. In turn, these new empirical data might introduce other mismatches that trigger a further phase of refinement for the theoretical framework. The iterative processes of matching, direction and redirection may continue until the theoretical framework adequately explains or *matches* the empirical insights of the research process.

As indicated by Figure 2, the core processes of matching, direction and redirection take place within the wider research context comprising several elements, each of which plays a role in the study. First is the empirical world, which contains no natural boundaries and is therefore broader than the subject of the study. As in most research, decisions need to be made about the initial focus or 'boundaries' of the research. Whilst boundaries may expand if the initial focus of the research changes direction, such changes may be necessarily limited by timing and resources. This issue has implications for systematic combining, as the timing of when 'mismatches' are discovered, may limit the ability to collect further data, engage with theory and undergo further rounds of matching. Dubois and Gadde (2002) themselves note that conclusions are a function of the time when the study was conducted. Second, based on the researcher's theoretical standpoint and relevant extant research, the initial (theoretical) framework should identify the key concepts relevant to the phenomena under investigation. The theoretical framework acts as a road map guiding the initial direction of the research, including the formulation of the initial research questions and the early stages of the data collection process.

Insert Figure 2 about here.

Dubois and Gadde (2002) advocate the use of a tight, yet evolving, theoretical framework. It is tight in that it articulates the researcher's theoretically-informed preconceptions about the case. At the same time, it is evolving in that it emphasizes abductive iterative movements between theory and empirical data, which may involve reassessing and refining the initial theoretical framework. Third, is the case study itself which is a jigsaw puzzle that becomes

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clearer as the data builds up and can gradually be made sense of using theoretical language. Finally, Dubois and Gadde (2002) highlight the role of theory, arguing that the researcher should not be unduly constrained by previously developed theory, but be open to the ongoing development of theory during the research process.

An illustrative account of abductive theorizing

Background to the study

The case study which underpins and motivates this paper was based on a doctoral study (part of which was recently published in Anonymous, 2016). The study of management accounting change took place over three years at a well-known UK retail company; named Reilys in the study. The main research site was the accounting department of Reilys, called the SW accounting department due to its South-West location. The SW accounting department was seeking new accounting systems to improve management information and reporting, support its ambitious growth targets, and track its financial performance. Around a year prior to the start of my study, the accounting department had selected a new system (called CODA) and were planning how it should be implemented. My then PhD supervisor had contacts at the company (having researched there previously) and suggested it as a good place to study organizational and accounting change. As the department was responsible for implementing the new systems, it represented an opportunity to follow the processes of organizational/accounting change in context as they unfolded. At that time, studies were focused on how new accounting information systems were implemented, including what might affect the implementation processes (e.g. Scapens and Jazayeri, 2003).

Processual theorists (such as Pettigrew, 1990; and Dawson, 2003) argue that longitudinal case studies not only provide rich and detailed analyses of a phenomenon, but also facilitate the study of context, processes and dynamics of change. As a PhD candidate, I was fortunate to have the opportunity to conduct a longitudinal study. I intended it to be an *explanatory* case study, as I wanted to understand the reasons for what might be observed in the case setting (see Scapens, 1990; 2004). The purpose of explanatory studies is to "generate theory that provides good explanations of the case" (Scapens, 2004, pg.260). Prior theory could help to provide good explanations, but should be challenged if necessary (Llewelyn, 2003; Humphrey and Scapens, 1996; Laughlin, 1995). Such ideas aligned well with how I wanted to go about doing the study.

As noted in my doctorate; *"although the chosen theoretical framework was potentially useful in illuminating case findings, it was the findings themselves that were important in providing explanations. These empirical observations were used to criticise and extend the theoretical framework".* In attempting to engage critically with my initial theory, I also wanted to avoid selective plausibility and TITO (see Otley and Berry, 2004; Scapens, 2004). This required continuous abductive theorizing and multiple iterations between empirical data collection, interpretation and analysis, as I moved from 'reassessing' to 'refining' theory based on the patterns emerging from my empirical data. An overview of this 'process of abductive theorizing' is illustrated in Figure 3. The following sections describe and discuss in more detail how this process took place.

Insert Figure 3 about here.

Initial theoretical framework and research direction

Dubois and Gadde (2002) note that an 'evolving' initial theoretical framework is the cornerstone of an abductive approach referred to as systematic combining. Like much qualitative research, the specific research focus and questions developed over time as my study progressed. My initial, rather broad, direction was to explore 'the processes of management accounting change in a specific organizational context'. Studies emphasizing changes in management accounting systems, practices and roles and how these could be theoretically understood were popular at the time, especially in journals such as *Management Accounting Research* (e.g. see Scapens and Bromwich, 2001). It also extended my Masters dissertation, which had begun to explore these processual explanations of change.

The initial theoretical grounding and framework for my case study was based on processual conceptualizations of change (e.g. see Dawson, 2003). At the same time, institutional approaches [2][ii] were popular and offered an interesting perspective on management accounting (e.g. see Scapens, 1994). Institutional theories are concerned with explaining the processes that underlie the emergence of new rules and institutions and how these might influence human behaviour. Management accounting systems are inextricably implicated in such processes.

Drawing upon Giddens' (1979; 1984) and 'Old Institutional Economics' (OIE) (Nelson and Winter, 1982; Hodgson, 1998), Burns and Scapens' (2000) [3][iii] work seemed particularly

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well-suited to the approach of my study. It represented a middle ground between 'opposing' positions of reality as either shaping (or being shaped by) human behaviour. As Hodgson (1998, pg.181) noted "Institutions mould, and are moulded by human action". As depicted in Figure 4, change is assumed to take place within a pre-existing institutional context (or realm). Actors engage with new ways of doing (or rules) embodied within new systems by enacting and reproducing them (within the realm of action) until they eventually become routine and institutionalized or *taken-for-granted* (see Figure 4).

Insert Figure 4 about here.

In aiming to explore *processes* of accounting change, Burns and Scapens' (2000) framework emphasized evolutionary and processual modes of theorizing, as opposed to static forms of analyses common in other frameworks of change (e.g. see Lewin, 1951; Wilson, 1992). It also offered a unique way of conceptualizing *management accounting*, which clearly consists of rules and procedures that result in predictable and specifiable outcomes e.g. the preparation of accounting reports (see Scapens, 1994). Use of the framework reflected theorizing at the level of *concepts* by emphasizing practices and linking the macro institutional level with the micro-level practices of actors engaged in the accounting change (Llewelyn, 2003). However, as change was to be implemented into an existing institutional setting that constituted structural conditions (which were not necessarily empirically observable) it also reflected theorizing at the level of *settings* (Llewelyn, 2003).

I contrasted the tenets of my initial theoretical framework with other institutional approaches, especially those grounded in 'New Institutional Sociology' (NIS) (e.g. see Meyer and Rowan, 1977; DiMaggio and Powell, 1983). The emphasis of NIS on explaining 'institutional isomorphism' as a cultural and political process (Burns, 1996) may have been useful. However, it was not suited to analysis of the intra-organizational dynamics of change (Greenwood and Hinings, 1996) - a key focus of my research direction.

Based on abductive theorizing, the initial theoretical framework described above was reassessed and refined over time as the empirical data built up. As such, the following question became important: *How does the adopted theoretical framework explain processes of change/stability and what are the problems with these explanations?* I note that this question does not appear in Anonymous (2016) reinforcing that much published work hides

the processes of theorizing, which underpin the final conclusions (Van Maanen, Sørensen, and Mitchell, 2007).

Reassessing: direction, matching and mismatching

Matching involves going back and forth between the framework, data sources and analysis (Dubois and Gadde, 2002). Such processes have no obvious patterns and can take the researcher in various directions (ibid.). The empirical data collection for my study comprised numerous visits to the organization over 3 years. Most of the data (including 33 semi-structured interviews) was collected at the main research site; the SW accounting department.

I used semi-structured interviews which allowed me to explore the behaviour and perceptions of the research participants. A pre-determined interview protocol would have contradicted the iterative and interpretive aim of my research. This was important, as social structures in Reilys did not exist independently of the accounting systems, and the perspectives of the actors engaging with them (see Llewelyn, 2003; Ahrens and Chapman, 2006). Thus, emerging evidence and perspectives of the research participants shaped the nature of subsequent questioning, both in the interviews themselves (by means of on-the-spot questioning) and during later rounds of interviews. I acknowledged that my presence in the organizational setting (even as a visitor) may have limited my ability to be independent and neutral from the research (Humphrey and Scapens, 2006; Scapens, 2004; McKinnon, 1988). In terms of reflexivity, interviews can provide multiple interpretations of the same phenomena (see Alvesson, 2003; Ivo De Loo and Lowe, 2012). Nevertheless, abductive theorizing encouraged me to be consciously reflexive and open to multiple interpretations with respect to how I matched my empirical data with theory.

My early visits to the research site were intended to gain general background information on the company and the new accounting systems, as well as to build my own relationship with the main contact (known by my PhD supervisor). The reasons for the implementation of the new system and how this was happening, were themes that I followed as part of the initial direction of the study. Figure 5 provides an example of interview themes that were followed during the study. However, as in most qualitative research, the processes of data analysis and data collection overlapped. Whilst data collection was guided by the initial theoretical

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framework, there was ongoing data analysis to determine emerging patterns that needed to be followed up in later visits. This process formed part of redirecting the study, such that it focused on the issues that seemed important from within the case itself (see later sections). Interviews were supplemented by other evidence, including observations of the new system in use and training sessions for staff. This additional evidence was useful for understanding how the system was being implemented. It also enabled an understanding of broader contextual issues such as the role and activities of the department more generally.

Insert Figure 5 about here

As the initial theoretical framework indicated that changes may bring about new rules or ways of doing, interview themes also included determining the characteristics of the new accounting systems being implemented, versus the systems that were already in place (see Figure 5). General perceptions and events were collated, initially by highlighting the relevant sections of the transcripts. These were put together to build up a picture of how the implementation process was progressing. Data reduction techniques such as contact summary sheets, facilitated this process (see Miles and Huberman, 1994).

In a first round of matching, the initial theoretical framework was useful for understanding and making sense of the nature of change that was being implemented. Burns and Scapens (2000) suggest that change is implemented into a pre-existing institutional context, which may shape the way that change develops. In my case, the nature of accounting in Reilys was not directly challenged by the content of the new CODA accounting system. Activities in the SW accounting department and across the organization, did not significantly change. The new system provided more efficiency and easier access to information. Yet, the SW accountants remained the main gatekeepers of the information systems, and of routine accounting information in general.

Direction is an important part of achieving matching. But Dubois and Gadde (2002) note that data collection activities, directed towards the search for data in line with a current theoretical framework, need to be complemented by efforts to discover data, which may lead to redirection of the study. In so doing, they indicate the importance of multiple sources of evidence. My PhD supervisor's prior knowledge of the company (including some interview data) and its accounting practices and culture, provided a further source of evidence that I

cross-referenced with my own data and developing interpretations. This additional evidence showed that the role of the finance function in Reilys was relegated to a traditional controller function in favour of the more *powerful* buyers and merchandisers, many of whom were qualified accountants. This was explained by the initial theoretical framework as the dominance of buying and merchandising (B&M) routines, which had become *taken-for-granted* and took precedence over accounting ones. As such, the relatively superficial change in a way of doing (described above), was not sufficient to challenge any prevailing power structures.

This was interpreted as regressive change using my theoretical framework. Regressive change merely reinforces the dominance of 'ceremonial' behaviour which emerges from a value system that discriminates between human beings and preserves existing power structures (Burns and Scapens, 2000). Although new technology (such as CODA) could have incited questioning of (previously dominant) ceremonial values, existing power structures favoured more dominant groups such as B&M. It was *their* activities (rather than those of accountants), which defined the ways that things were done in Reilys.

Reassessing: discovering mismatches

Whilst prior theory can provide inspiration for the discovery of patterns in abductive research (see Ahrens and Dent, 1998; Scapens, 2004), *mismatches* occur when it fails to explain the empirical realities observed (Dubois and Gadde, 2002). There were emerging empirical patterns that my initial theoretical framework could *not* explain. In attempting to critically engage with (and possibly refine) my theory, such issues could not be ignored. As data collection progressed, data reduction in the form of contact summary sheets (see Miles and Huberman, 1994) continued as a means of managing it, as well as becoming familiar with important emerging patterns. After several visits to the research site, an interim case summary was prepared. This was my first attempt to provide a coherent account of the case (Miles and Huberman, 1994: 79). The case summary (compiled from transcriptions and contact summary sheets) included a description of the case setting, a chronology of the implementation process so far and a section including the status of research questions and a list of puzzles and uncertainties.

Following a further visit to the research site (as CODA's implementation progressed) my data revealed that SW accountants were claiming that implementation of CODA was 'successful',

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as it was being positively received by other groups across the organization. Those implementing it stated that the system had led to various improvements in the services they provided, including enhanced management information. Interestingly, they thought that this had enhanced their overall value to the organization. To promote internal validity (see Modell, 2005) such issues were checked by seeking contradictory explanations from other informants. Alternative views of CODA were sought from the users of its output. Thus, the study was redirected towards understanding how the CODA accounting system was perceived by other actors, in groups *outside* the main research site. Such redirection resulted in contradictory evidence, as the perceptions of SW accountants (that change was positively received and that they had become more valuable), were contradicted by another group of accountants. This group were based in London and worked more closely with the operational side of the business (i.e. B&M).

The data from this group revealed several specific criticisms. These included CODA's poor report writing functionality, which meant that accountants in London had to continue using other systems such as Excel. Furthermore, online access, which had been promised to other users (such as cost-centre and divisional managers) had not been properly developed. This finding was checked against other sources of evidence including internal documents relating to the content of the CODA system and how it was being developed. Overall, the London-based accountants' argued that CODA had not been developed in a way that allowed them to become analysers rather than merely providers of information. They therefore questioned the system's ability to provide the information that they believed was necessary to support Reilys' future viability.

The initial theoretical framework could not adequately explain the contrasting views of change described above. But at this point, I did not understand why. From the institutional perspective successful change could be understood largely in terms of *institutionalized* change. Yet there was a lack of institutional change in my case. Outcomes of attempts to introduce change are usually explained by the power of institutions to influence the adoption and enactment of change strategies at the organizational level (see Burns, 2000). This made it difficult to explain why there where were different perceptions of the change process between the two different groups of accountants in my case.

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If I assumed that *all* actors in Reilys were subject to the same institutional constraints, it was difficult to see how differences in their behaviour could be explained. Perhaps there were *different* institutional perspectives? That is, perhaps each of the two groups (of accountants) in my case had their own, distinct, ways of thinking that contradicted each other but explained their different views. However, although the institutional framework showed how different organizational sub-divisions (representing *different* occupational groups, e.g. accounting and engineering) can have different taken-for-granted assumptions, it did not fully explain why such differences can arise between groups within the *same* occupational function. It was puzzling that the different perceptions existed between two groups of *accountants*.

In my study, the initial theoretical framework was criticized for failing to explain these important emerging patterns. The mismatches between theory and empirical data, (see Dubois Gadde, 2002) guided a further redirection of the study towards understanding two important patterns. First, there were differing perceptions related to the success of the CODA system. Second, the SW accountants seemed to believe that CODA was successful because it enabled them to become more valuable to the rest of the organization. Alongside the redirection of the study, the theoretical framework needed to be refined so that it better addressed these patterns. More specifically, my study and refined theoretical framework needed to address the following key question: *How can differences in the perceptions of actors in relation to the 'success' of change, be explained?* Again, this question did not appear in the published version of my study. However, it nevertheless reflects the iterative nature of the relationship between theory and data characterized by the abductive research process.

Refining: redirection, mismatches and matching

Dubois and Gadde (2002, pg. 552) note that the search for useful theories, complementary to the general framework is guided by the fact that empirical observations and the current theoretical framework do not match. Such mismatches led me to the question I noted at the end of the previous section (see above). But simply describing what these different perceptions of change were, was not enough. I also wanted to understand why they existed (see Irvine and Gaffikin, 2006). For this, I needed to be clearer about what my empirical data was telling me about the reasons for the different perceptions. As Scapens (2004) notes, it is the patterns in the empirical data which ultimately explain things and can be subsequently

theorized (see Ahrens and Dent, 1998). To match my empirical data with theory, I needed to understand the patterns before I could theorize them. Further, to refine the initial theoretical framework, I needed to show how and why a complementary theory could explain the patterns and in so doing, extend the explanations provided by the initial theoretical framework.

To understand the reasons for the different perceptions of change observed in my case, I went back to my empirical data. Part of data analysis constitutes making sense of data (Irvine and Gaffikin, 2006). The reasons that the SW accountants gave about *why* they believed the CODA implementation to be successful, revealed two interesting issues. First, they explained that the new system was being used to promote a positive vision of themselves to other groups (i.e. users of the system) across the organization. In so doing, they used quite negative language to describe their current role and status in the organization, referring to themselves as 'penny-pinchers' and 'policemen'. I interpreted that their motivation to promote a 'positive vision' seemed to be linked to a desire to improve their status and how other groups perceived them. Second, in explaining that CODA (from their perspective) had been successful it was inferred that their value (as perceived by other groups) had improved. As one finance manager noted; *"people are more positive about us"*. This change in how the SW accountants thought that they were viewed by other groups (expressed using negative language) correlated with a positive change in how they viewed themselves. For instance, the SW financial controller for reporting commented that; *"We feel better about ourselves certainly"*. My interpretation of this was that the SW accountants viewed the change as 'successful' because it had led to two improvements. First, it improved how other groups saw them. And second, it improved how they saw themselves.

Dubois and Gadde (2002) note that the initial theoretical framework evolves during the study as empirical observations inspire changes in the view of theory and vice versa. The refined framework had to explain why there were different perceptions of the same change process, possibly arising from (in institutional terms) different taken-for-granted assumptions. Taken-for-granted assumptions provide a shared way for actors to understand their world (Burns and Scapens, 2000). However, as discussed in Anonymous (2016, pg. 1077) "…institutions, which define certain ways of thinking and doing, may not be shared by all organizational members; there can be important differences within and between groups".

In reviewing complementary theories that could help me to refine Burns and Scapens (2000), I considered the sociology of professions (e.g. see Abbot, 1988) and occupational, or professional identity (e.g. see Richardson and Jones, 2007; Kitay and Wright, 2007) literatures. These gave some understanding of how and why perceptions may differ between different professions. However, in attempting to match this theory with 'the empirical world' (Dubois and Gadde, 2002), my case had shown that differences can exist within the same occupational group, i.e. accountants (as noted earlier). Given that such literature emphasizes the *shared identity* of professions e.g. accountants, it did not seem appropriate. Moreover, whilst identity seemed to be important (given how SW accountants saw themselves) the way in which SW accountants were using CODA (to promote a positive vision of themselves) suggested that image was also playing a role.

I continued my search for complementary theory. As identity and image seemed to be important issues, I searched for studies within the identity and image literature. Two studies, one by Dutton and Dukerich (1991) and one by Gioia and Thomas (1996) caught my attention. These studies provided a useful way of conceptualizing identity and image. Dutton and Dukerich (1991) define identity as *how group members define themselves* and image as *how group members believe outsiders define them*. These definitions mapped well to my empirical data. Whilst identity and image are constructs in the minds of group members and cannot be directly empirically observed (see Gioia, 1998), it was possible to infer them based on the language used by SW accountants. Such language inferred a negative identity and image. It also revealed a gap between their current identity and image and a desired future image. However, both identity and image seemed to have been improved by (in their view) successfully implementing CODA.

Further analysis revealed that the London accountants' criticisms of CODA seemed to be shaped by *their* collective identity and image. In contrast to the SW accountants, the identity of this group was positive (e.g. they referred to their group as 'ambitious') and compared themselves favourably to SW. In addition, they blamed the different 'culture' of SW for what they perceived as resistance to develop the system in a way that would meet the needs of users beyond SW.

Matching involved confronting the refined version of the framework (incorporating identity and image) with my case (Dubois and Gadde, 2002) in light of the question noted earlier, i.e.

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How can differences in the perceptions of actors in relation to the 'success' of change, be explained? Based on my analysis, I interpreted that differing perceptions of the change process were partly a consequence of differences in identity and image. The idea of identity and image providing 'perceptual lenses' (see Gioia and Thomas, 1996) was used to show how group members perceive, interpret and act upon issues arising in a change process. It was clear from my earlier institutional analysis that the different and quite separate identities and images of the two groups of accountants in my case were linked to broader historical contextual factors. Each group occupied different geographic locations and had quite different roles. Thus, as the system was developed in line with each group's identity/image their perceptions of the change were also different.

Refining: matching and the refined theoretical framework

My interpretations of the identity and image literature complemented the initial theoretical framework. The studies used referred specifically to identity and image as 'taken-for-granted' ways of seeing (see Dutton and Dukerich, 1991 and Gioia and Thomas, 1996). Identity and image was used to conceptualize the different ways of thinking of different workgroups (SW and London) in the same occupation (accountants). Conceptualizing multiple institutions in terms of identity and image provided a mechanism for understanding *how* things can become taken-for-granted. This extended and developed Burns and Scapens' (2000) framework. As my case showed, things became taken-for-granted differently by different workgroups because different sets of identities and images were formed over time, due to broader contextual factors.

However, the studies mentioned above did not provide a match to my data on their own. This was because they were focused mainly on understanding identity and image as something that is shared by all organizational members at the organizational level. In contrast, I wanted to understand identity and image at the level of *groups* (i.e. different groups with different identities and images). Thus, I used other literature based on organizational psychology (particularly social identity theory e.g. see Hogg and Terry, 2000; Tajfel, 1978) to build a framework that (in combination with the studies already discussed) complemented and refined the initial framework. In social identity theory, groups are defined as distinct entities such that they can possess different and unique identities and images.

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In refining my initial theoretical framework, I acknowledge a certain amount of 'cherry-picking' of concepts and ideas that seemed appropriate. Such theoretical pluralism (e.g. see Lukka and Modell, 2010) was necessary to ensure that the refined framework provided suitable explanations of my data. However, whilst the framework (depicted in Figure 6) enabled me to better match my interpretations of patterns in the empirical data with theoretical concepts, no set of complementary theories could provide an exhaustive and infallible account of the empirical world (see Modell, 2015). In a reflexive sense, my understanding of change processes in Reilys, was inevitably dependent on my own subjective interpretations (see Humphrey and Scapens, 1996; Scapens, 2004; Alvesson, 2003; Ivo De Loo and Lowe, 2012).

Insert Figure 6 about here.

The theoretical research questions which appeared in Anonymous (2016, pg. 1076) were *(1) Why and how can identity and image motivate change? (2) How do identity and image shape the way in which change is perceived and enacted?* As these questions do not appear in the doctoral study but just in the published study, they reflect only the *outcome* of a continuous process of abductive theorizing. Details of the abductive research process which led to this outcome, did not feature in the published paper. Such linear presentation, whilst required by journal editors, does not always reveal the true value of qualitative case research (see Dubois and Gadde, 2014). The abductive process nevertheless helped me to enhance the credibility and validity of the findings reported in the published paper. By focusing on whether my initial theoretical framework was useful in explaining my emerging empirical findings, I avoided simply fitting my data to preconceived categories (see Ahrens and Dent, 1998; Humphrey and Scapens, 1996). By using abductive theorizing I was reflexive in making sense of my data, by developing theoretically informed explanations of the puzzling findings and patterns that emerged (see Lukka and Modell, 2010).

Conclusions

The introduction to this paper discussed the paucity of outputs that focus explicitly on the way that research is conducted, particularly with respect to the use of theory during the research process. Like Irvine and Gaffikin's (2006) 'first-hand' account of a qualitative research project, this paper has aimed to provide a personal perspective on the process of theorizing and theoretical development in a qualitative research project. In so doing, the

paper has focused not on the case company itself but on how the emerging data interacted with and was explained (or left unexplained) by the initial theoretical framework that was taken into the case setting. By explaining how the relationship between theory and data unfolded during the research process, the paper follows Irvine and Gaffikin (2006) in reversing the traditional way in which most research is presented, i.e. providing only limited information about the process of how theory was used and/or developed.

The approach taken in this paper recognises the frustration of researchers, particularly emerging ones (like myself at the start of the study underpinning this paper) who lack information about issues such as why an initial theory was chosen, how the theory explained the emerging empirical data, and what happens when the theory does not explain emerging data. The personal account refers to a paper published from the study and indicates that some of the research questions which were refined based on emerging data, did not appear in the final publication. This may give the impression that matters related to the *use of theory* within qualitative research are 'predictable and trouble-free' (Irvine and Gaffikin, 2006, p.139). This paper builds on earlier contributions to discussions of the role of theory in qualitative accounting research. However, it also departs from them by providing an account that focuses exclusively on the role of theory and how theorizing happens during the research process. The paper therefore fills a gap left by the lack of such accounts. It may therefore, be valuable to other researchers.

As the processes of theorizing in qualitative research are often hidden, we can only guess at the messy processes and tough choices, which underpin the final conclusions. This paper has attempted to make these theorizing processes more explicit in two ways. First, the different approaches to theorizing were highlighted and discussed. Specifically, I make the case for abductive theorizing. I show that an abductive approach involving the use of prior theory and continuous theorizing, can be differentiated from qualitative studies in which theorizing happens at discrete stages in the research process. Abduction offers researchers a middle ground between pure theory generation and 'theoretically informed' studies that demonstrate the applicability of theories through data, but do not use data to challenge theory (see Humphrey and Scapens, 1996). Second, the paper provides a unique insight into how abductive theorizing takes place. This should serve to open the eyes of researchers to the challenges and idiosyncrasies of theorizing and of qualitative research more generally. The illustrative account described how and why patterns emerging from my data were not

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explained by an initial theoretical framework. As such, it was shown that critical engagement with prior theory was an essential aspect of theoretical development. It shows that researchers can be confident in being more consciously reflexive by explicitly setting out to assess and refine prior theory if necessary.

As the illustrative account shows, the specific nature of the theoretical development will depend on the unique circumstances of researchers' own case studies. Although qualitative researchers may seek clear-cut guidance on how to proceed in the use of theory, there is no one way of doing things that can fit the idiosyncrasies and uniqueness of each, and every, case setting. This paper has provided only one account of (abductive) theorizing and a reflection on that process. My intention was to be informative rather than providing a manual of practice (Irvine and Gaffikin, 2006).

Frameworks, such as that provided by Dubois and Gadde (2002), may provide researchers with a more conscious and systematic approach to abductive theorizing. The systematic combing framework can enable the researcher to assess why it may be necessary to reassess theory (i.e. when there are mismatches) and how this may be achieved using successive rounds of redirection and matching of empirical data with complementary theory. However, it was noted that such processes do not follow a set path. My own case illustration involved several 'redirections' of the case study towards re-focused questions based on emerging patterns and complementary theoretical concepts. The refinement of my initial theoretical framework began (and ended) using identity and image literature and social identity theory.

Dubois and Gadde (2002) point out that boundaries must be drawn around the timings for data collection, even though such boundaries do not exist in the empirical world. Whilst the complementary theoretical concepts used in my case, sufficiently matched (in explanatory terms) the empirical reality that was being investigated, the conclusions were necessarily a function of the time when the study was conducted (Dubois and Gadde, 2002). To this end, Anonymous (2016, p.1091) point out, identity and image provided a suitable explanation of the differing perceptions of change of the two groups of accountants in the study. However, it was explained that these differing identities and images were shaped by broader contextual factors, which may change at some point in the future. Other researchers should be aware that the timing of when puzzling data becomes apparent may impact on their subsequent ability to

critically engage with theory and collect further data, which may result in other mismatches being discovered, possibly leading to further theoretical reassessment and refinement.

In terms of the limitations of this paper, I acknowledge that in attempting to provide a coherent narrative, I may have inadvertently sanitized my own illustrative account. This reflects the challenge of writing in a way which is suitable for publication, whilst at the same time trying to capture the messiness of how qualitative research takes place. Moreover, in writing my abductive theorizing as a *post-hoc* account, certain events may have been forgotten or misremembered due to the passage of time. Nevertheless, I do not believe this necessarily detracts from the ultimate purpose of the paper, which is to provide an informative and personal account of how abductive theorizing takes place in qualitative accounting research.

Finally, this paper has contributed to a plethora of methodological contributions that have aimed to discuss the rationale, features, benefits and problems of conducting qualitative research in accounting (Vaivio, 2008; Humphrey, 2014; Burns, 2014; Parker, 2012, 2014; Richardson, 2012). I draw the paper to a close by calling for further personal accounts explicitly focused on theorizing. Such accounts could consider and reflect upon how theory has been used and developed (or not) during the study. They could even be included within the methodology sections of research papers themselves. Along with this paper, such further contributions would be a valuable way of showing other qualitative researchers how the process of using and developing theory in research, can unfold *in practice*.

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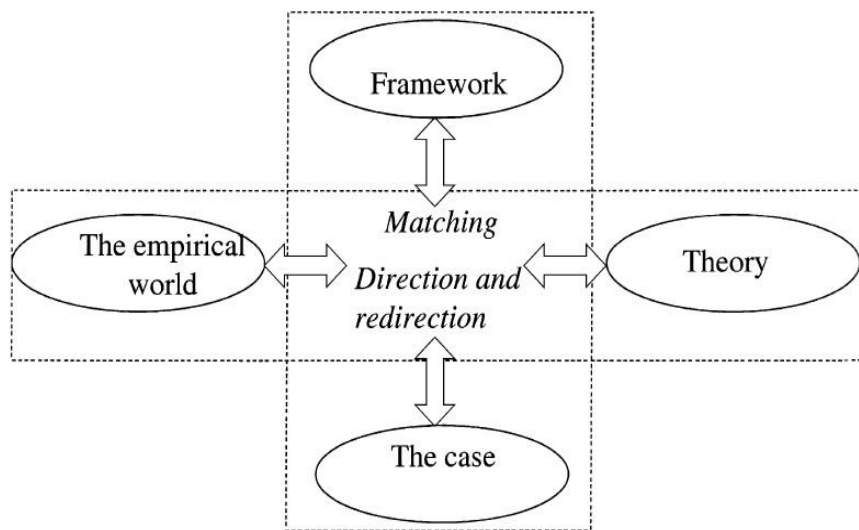
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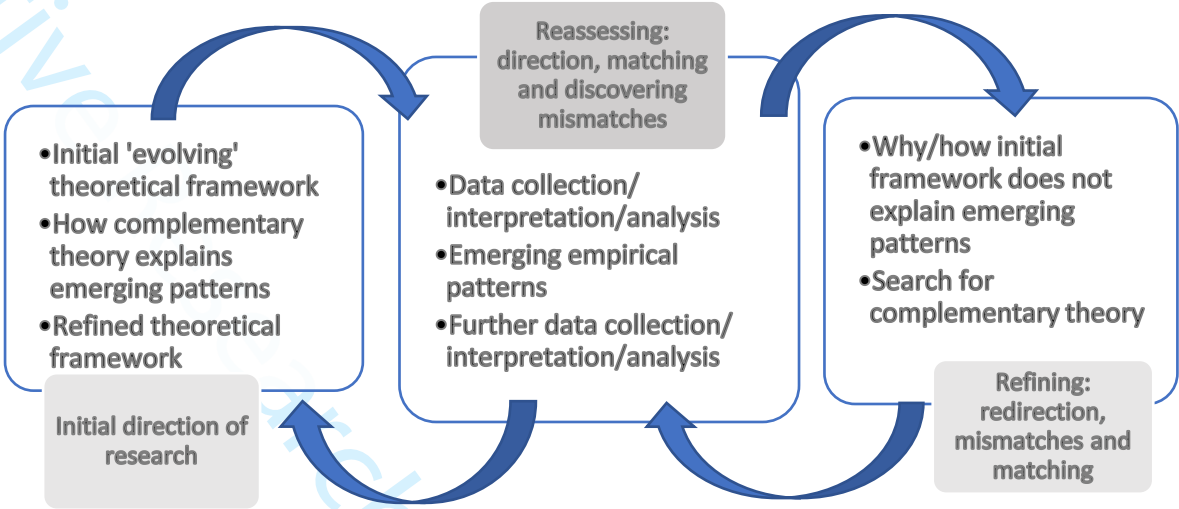
1. [i] Although it is recognised that there are several 'schools' of grounded theory, a detailed review is beyond the scope of this paper (see Gurd, 2008 for a review).
2. [ii] I acknowledge that institutional theory has moved forward in the intervening years since this paper was written. In particular, the issue of multiple institutional levels and realities has been addressed by several authors (e.g. see Lounsbury, 2008; Thornton, Ocasio and Lounsbury, 2012).
3. [iii] Burns and Scapens (2000) drew on old institutional economics (Hodgson, 1998), evolutionary economics (Nelson and Winter, 1982; Nelson, 2002) and social theory, including Giddens' (1979; 1984) structuration theory and the work of Barley and Tolbert (Barley, 1986; Barley and Tolbert, 1997) to develop a framework to inform processual studies of management accounting change.

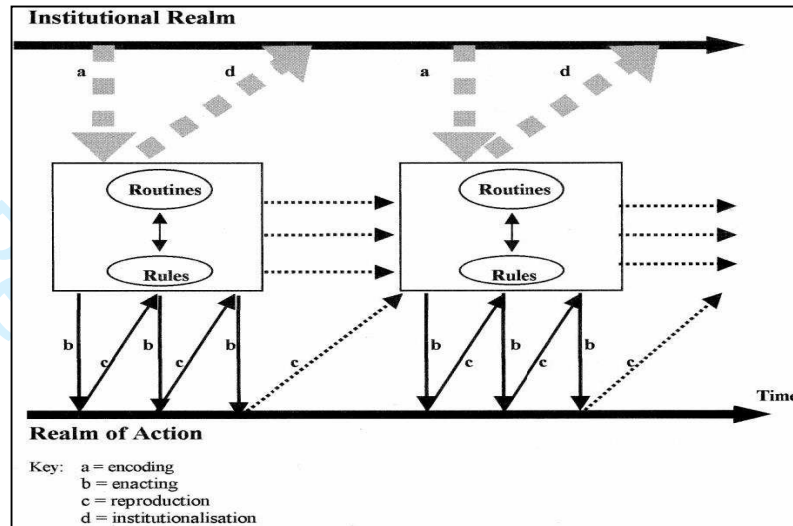|	Quantitative	Qualitative
Role of theory	Deductive: testing of theory	Inductive: generation of theory
Epistemology	Natural science model; in particular positivism	Interpretivism
Ontological orientation	Objectivism	Constructionism

Source: Bryman (2008, pg. 22)

Source: Dubois and Gadde (2002, p. 555)

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Reassessing:
direction, matching
and discovering
mismatches

- **Initial 'evolving' theoretical framework**
- **How complementary theory explains emerging patterns**
- **Refined theoretical framework**

Initial direction of research

- **Data collection/ interpretation/analysis**
- **Emerging empirical patterns**
- **Further data collection/ interpretation/analysis**

- **Why/how initial framework does not explain emerging patterns**
- **Search for complementary theory**

Refining:
redirection,
mismatches and
matching

Source: Burns and Scapens (2000, p.9)

What has happened so far where is the project up to?
How have things gone? What's happened since the previous visit?
Have there been any problems? If so, how have these been dealt with?

$\Rightarrow$ The decision to implement coda – who took the decision? And what was the process by which the spend was accepted?

$\Rightarrow$ What was the main driver for changing the system and why? Was it internally (old supplier refused to upgrade) or externally driven?

$\Rightarrow$ Could you tell me something about the de-merger? Why and how it happened?

$\Rightarrow$ As a result of the de-merger have there been changes in accounting policies (or ways of doing things i.e. new rules) that have required a change in system (i.e. coda)? (In other words, was the system a way of making changes to old ways of doing things, how instrumental was the de-merger?)

$\Rightarrow$ Or did these changes in accounting practice just come out of the system itself? (For example, last time we discussed the CODA system as a way of making processes more efficient)
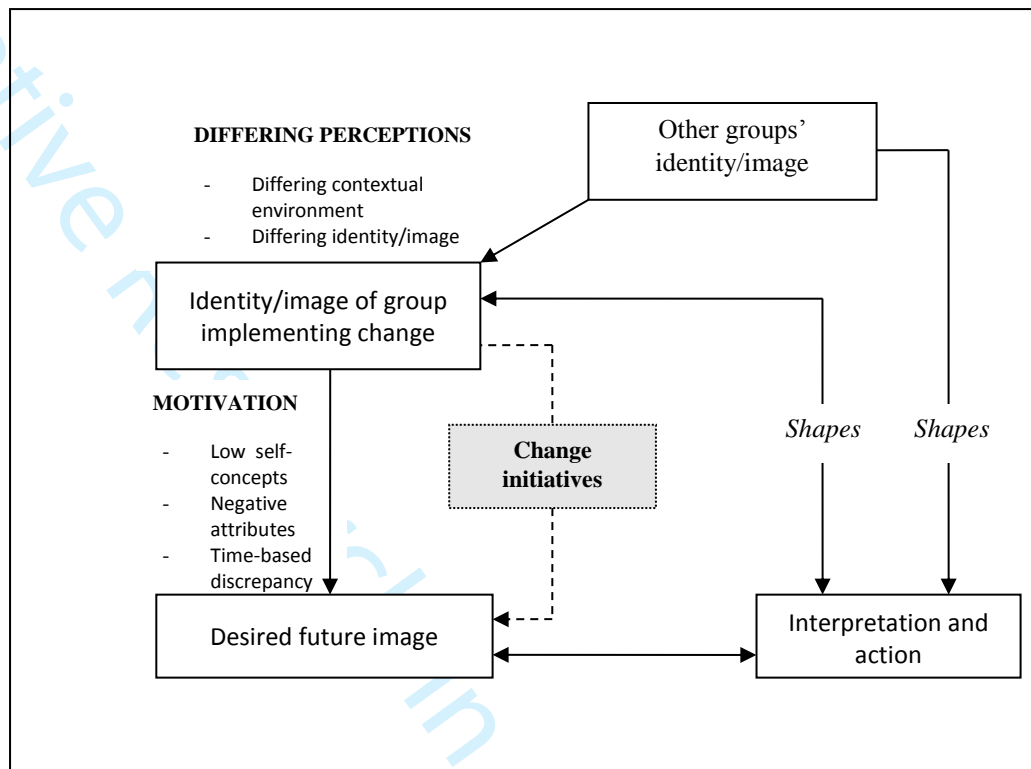
$\Rightarrow$ Unclear about the relationship (or differences) between 'processes' and 'accounting practices/policies' Are the processes the practices themselves or just the ways in which they are used?

$\Rightarrow$ Do practices drive the coda system i.e. does the system merely support underlying accounting practices? Or does (and has) CODA driven changes in these practices?

$\Rightarrow$ If there are any changes in ways of doing things (new rules/routines) within finance, what are they? And how does CODA support these?

$\Rightarrow$ What is the role of finance or, more specifically, management accounting, and how does this compare to the roles of other departments such as B&M?

$\Rightarrow$ The organisational structure of the company (any charts etc)

DIFFERING PERCEPTIONS

- Differing contextual environment
- Differing identity/image

Other groups' identity/image

Identity/image of group implementing change

MOTIVATION

- Low self-concepts
- Negative attributes
- Time-based discrepancy

Shapes   *Shapes*

Change initiatives

Desired future image

Interpretation and action

Source: Anonymous (2016, p.1079)