



Aalto University
School of Economics

Research Methods in Accounting (22 E 20700)

The Qualitative Method

Juhani Vaivio

Professor of Management Accounting

Aalto University School of Business

Helsinki, Finland

1. Qualitative Research: What is it in brief?

- An *intensive* research method. Comes very close to the phenomenon of interest.
à Probing deep into complex social / organizational issues and problems, to provide us understanding about a particular “reality” under examination.
- May complement other methods, like surveys, laboratory studies, and mathematical modeling, around a specific problem of academic interest. à But qualitative research is NOT easier than other research methods!
- Relies on interviews in one or several case organizations. à “case studies”
- Often seeks also documentary data and participant observation.
à data triangulation, reliability & validity.
- Single case –study vs. multiple case –study. à breadth vs. depth
- Often includes a dynamic element. à organizational processes & unfolding logics of events.
- A rich and detailed description of the empirical *context* is part of the explanation.

2. Key issues in qualitative research

- Relationship with *theory* critical: “You start from theory and you end up with theory.”
 - à It is not about management consulting or practical “studies”. The case organization is often just a medium for making a theoretical point.
- Qualitative research suggests a theoretically informed *interpretation* of field data.
- 1) explorative studies 2) theory refinement / specification –studies 3) illustrative studies 4) theory falsification –studies.
- “But how can you generalize from a single case?”
 - à *theoretical generalization*
 - à feeding into *better hypothesis development* in e.g. survey studies across populations.
 - à The problem of *universal* theories in the social sciences.
 - à Local theory.
- *Structured vs. less structured* approaches in doing qualitative fieldwork.
 - à well-defined theoretical constructs & protocols vs. “emergent empirical insight”.

3. Doing qualitative research

- Identifying a theoretically interesting, sufficiently focused question within a certain *research tradition*. à Literature review and theoretical anchoring of the study.
- Identifying promising case organization/s and negotiating access.
à 1) “selling” your study 2) confidentiality issues 3) the *Pravda* threat.
- Getting familiar with the case organization/s using public sources of information.
- Focusing the interviews / participant observation on specific organizational actors.
- Preparing for the interviews and conducting them well. Finding internal documentary material.
- Refocusing the research purpose & theoretical interest whilst in the field.
- Looking for emergent empirical patterns and avoiding premature theorizing or “closure”.
- Theorizing in multiple iterative rounds between empirical data and theory.

The field interview

- The focused vs. the extensive interview study.
- Is this study a relatively *static "snapshot"* or is it trying to capture a *longer dynamic process*?
- Spending enough time in the field. à Are you doing an *ethnography*? Or is the case study merely a short "site visit"?
- Interviewing the right person about the right questions. à Seeking "multiple voices" from the field!
- Problems: different "ontologies" and conceptual frames. à How do they understand the question? Tacit knowledge often remains tacit knowledge...
- Structured vs. non-structured interviews à How "tight" is your frame?
- The semi-structured interview questionnaire.
- Contact with the person who will be interviewed. à Preconceptions regarding academics in general.
- The advantages & disadvantages of posting the questionnaire beforehand.
- Max. 2 hours per interview - and max. 3 interviews per day.
- As a rule of thumb: In 1½ hours we can address 10 questions. à Not "overloading" the interview.
- The digitally recorded interview vs. taking notes by hand: *pros & cons*. à *Transcribing* the interview.
- Entering the interview situation: 1) Your role, purpose & confidentiality issues. 2) "Small talk" for relaxing. à Not dwelling in scientific jargon! 3) Explain who has access to recorded material. 4) Sensitive issues. "You can switch off the recorder any time you wish".

4. Reporting a qualitative case description

- Not rushing to premature interpretations during fieldwork. à "Wait until the dust settles".
Expect the "desperation point". à "I'm never getting anything out from this baffling jigsaw-puzzle."
- Organize data into a *preliminary structure*, e.g. by source / organizational level / issues addressed.
You can browse your transcripts and start organizing data by *copy-pasting interesting passages* and moving these into specific subfiles you have created for certain topics or themes..
- Start building a rough "storyline" – a *first interpretation* of the field study.
 - A chronological order to the sequence of events or the process you studied?
 - Different organizational "angles" to the MA technology which was introduced?
 - First the "good news", then the "bad news"? à contrast between light and darkness
 - A detective story?: 1) setting 2) people arrive 3) problematization: murder! 4) a mystery remains – but will be finally solved in the next chapter, in your theoretical interpretation.
 - A "grim story" of how good intentions ended up in a mess?
 - A success story?: Despite setbacks, with good luck & smart people it finally went according to expectations.
- You never find that 100% of the field data is useful and becomes a part of the description.
It is possible that more than 50 % of the collected data is actually useless for the purposes of the study. à A selection process.

Reporting a case and turning a film: some analogies

- "Life is a film where the dull parts have not been cut off" (Francois Truffaut).
- Different building blocks of drama and excitement: The background, the setting, the light, the voices... "Bridges" in the storyline which move you into the next section logically, without too much effort.
- Hints and cues along the way - preparing the reader for a more fundamental point revealed in the end.
- Harmony → problematization → chaos → struggle → harmony restored?
- Probing beyond surface expressions, going behind a conventional or bourgeois facade – revealing a more complex reality (Ingmar Bergman, Lars von Trier).
- Where is the *climax* of the story? Is it the final introduction of a MA technique? Is it resistance breaking out in a critical function? Is it the discovery that beyond the surface the new budget systems sucks? Is it the fact that ABS radically restructured the product portfolio?
- Which parts in the storyline are at the *core* and which parts are merely in a *supportive* role? And some pieces of evidence can be there just as a *frame* or at the *margins* of your story.
- What is the *red line* in the description - and keeps the reader awake? Could this be "Short Cuts" (Robert Altman) in MA – from a particular context? Or is this "Nightmare of Management Accounting Street" ?
- Avoid too pompous presentations where big expectations build up – but which fail to materialize. → soufflé-effect!

Turning "your own film"...

- Introduction to the organization in its *context*. à Take the reader to the surrounding scenery and gradually to the spot where your story unfolds. Use also documentary sources.
- Small remarks and observations "electrify" the description: "A real detective is at work here..."
- Different voices, from different locales give more credibility. à a *plausible* narrative.
- Concrete detail – "a smell of the earth"- builds a sense of *verisimilitude* to the description.
- Intersperse the text with direct interview quotes.
- Explain briefly what the next quote illustrates to us. à road-signs & motivation to the reader.
- You should not rely on *sanitized interpretations*, not introducing any direct quotes. This produces a superficial and too distanced account of events, which cannot be *evaluated* by other researchers.
à *Alternative interpretations* of the data.
- Here and there, you can already use *theoretical concepts*. But do not overdo it – unless you want to be portrayed as merely verifying your theoretical preconceptions by field data! à Loosing the "emergent" empirical element.
- Weave in small contradictions and "loose ends". à "Life is complex and imperfect. And I'm not showing you a simplified version."
- Let the data "surprise" the reader. Some *tensions* can be introduced into the report.
- Every description is already a *first interpretation* of the raw data – an arranged, censored, framed, focused, and purposefully oriented "story" which aims at your theoretical findings. From a well-written case description the theoretical / managerialist findings drop out like "ripe fruit"!

5. Producing a theoretical interpretation / conclusions

- Read slowly your interview transcripts & other pieces of data – reflecting them against your theoretical framework / literature review. Can you see any *bigger patterns* arising from the chaos?
 - Having prepared the case/s description, forget about the case/s for a while.
 - à Rising "above" the empirical data and case description, starting to *theorize*.
 - à The small practical details important "in" the case are less important than the bigger picture that arises "from" the case.
 - à We are not generalizing in a statistical sense. But we are still looking for something which is beyond the particular case – for something more generally intriguing and being of more general value.
 - à Theoretical suggestions & building new hypothesis (positivists).
 - à All cases are unique. But are they so unique as not to share anything with other cases, in remotely similar contexts?
 - Is the description *in line* with the theoretical framework? à *Corroborating* existing theory. Or does it seem to stand *in contradiction* with your theory? à *A refutation* of theory.
 - Often, the description and observations fit "to an extent" with theory: Some parts seem to fit with theory – but other parts do not seem to fit at all. à Theory *refinement* is needed!
 - Your contribution may well come from those descriptions and observations which are not explained by the theoretical framework. à "This theory is only partly OK. It has to be *improved & refined in this way* if we want it to explain and understand the studied MA phenomena *in this particular context*."
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- The empirical journey is primarily *a medium* for speaking back to theory. How you can improve or manage companies better is interesting but *secondary*.
- There is no such a thing as an "objective" interpretation of the field evidence. Many interpretations can be written – depending which *theoretical perspective* is being adopted.
- You don't have to solve all of the contradictions in your data. Different organizational participants have different views of things and events...

à By contrast, *illustrating and explaining the differences and tensions* which are present in your case description can become your theoretical contribution!

- *Contrasting* the empirical field description against the theoretical framework is a time-consuming *iterative process*.

à You may have to rewrite your literature review – *deleting* parts which cannot be used and maybe *adding* some theory that assists you in making theoretical sense of the empirical "storyline".

- You may wish to redefine or articulate a bit differently the original research task / question – once you realize what is the actual *potential* of the description which has been produced.

- From all of the theoretically interesting findings, choose 2-5 most important ones – and work these into your *theoretical conclusions*. à Discuss in more depth only the most essential findings.
- This is definitely not the place to still remain strapped to the empirical twists, turns and details of your case/s! Your concepts and argumentation are theoretical.
- Introducing "labels" on the findings. à Conceptual development and theory refinement. These concepts can emerge from the empirical data, from the practical "field talk" around the studied MA phenomenon that you have exhibited in the case description.
- Where do you *position* this study's *theoretical contribution*? What did we *learn* from it – in a theoretical sense?
- Can you present a visual framework – e.g. a four-square or a process-model showing key developments on a time-axis?
- Be bold, clear and specific – but modest – in your writing style. Do not undermine the argument by introducing it as a "Grand Theory" or by arrogantly dismissing existing theory.
- Be explicit about the theoretical and empirical *limitations* of your study and the *reservations* you take regarding your findings. à "These findings should not become transported uncritically to other contexts..."
"Acknowledging the sensitive nature of the studied topic..." etc.

- Problems in terms of validity & reliability can become articulated here.
 - The study provided (hopefully) some new knowledge or understanding to us. But this also raises new questions. Point out and discuss briefly *potential avenues of further research*. You could be a bit more specific than "This and this calls for further study". *How* should it be studied? Which *context or organizational locale* could be rewarding as an empirical terrain for further efforts?
 - You can *reflect theoretically* here "in the name" of showing avenues of further research...still adding to your theorizing and showing off your intellectual powers as a researcher!
- à Some theoretical "speculation" is tolerated.
- If you wish to write managerial recommendations or "managerially relevant conclusions", their place is *after* your theoretical conclusions. And being modest before giving advice to real managers in the real world is wise – or else you may appear a bit of a "Besserwisser"...
 - Producing an Executive Summary of the study to the case company / companies.