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Grounded theory approach to accounting studies

Overview of principles, assumptions and methods

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Introduction

There have been many calls for developing theories of accounting from qualitative case studies. These have occurred particularly in the area of management accounting (Humphrey and Scapens 1996, Llewelyn 2003, Ahrens and Chapman 2006, Elharidy, Nicholson and Scapens 2008). Grounded theory (GT) provides a coherent set of methods to develop such theories, and is particularly appropriate when studying accounting in its social context. Indeed, it has become a popular qualitative research methodology in many social disciplines (see below). However, it has received relatively little attention from accounting researchers. The purpose of this chapter, therefore, is to provide an introduction to GT. The chapter commences with an outline of the various approaches taken to GT by researchers in other disciplines. This is followed by a practical example of the use of GT in an accounting research project to illustrate the methods used. Next a brief review of accounting GT research to date is presented followed by a discussion of some issues and debates which are emerging. My own personal experiences of GT in the field are presented to guide potential researchers. The chapter concludes with an outline of the possible future of GT in accounting research.

This chapter would ideally commence with a precise and succinct definition of GT. Unfortunately, it is not so straightforward and there seem to be as many definitions as researchers. GT also seems to engender a great deal of misunderstanding. This leaves the researcher new to GT facing a number of questions regarding GT, such as is it qualitative or quantitative, is it inductive or deductive, is it interpretive or functionalist, is it subjective or objective, is it methodology or method, and what is its relationship to prior theory? I hope to address these and other questions in the following chapter to enable the researcher to make their own mind up and hopefully to adopt its use.

Approaches to GT

In this section the core aspects of GT are introduced together with brief outlines of its consequent developments and alternative approaches.

Traditional GT of Strauss and Corbin

Historically, GT emerged from the Chicago School of Sociology and the development of symbolic interactionism during the period 1920–1950 (Kendall 1999). Both the school and the symbolic interactionism theorists heavily criticised the functionalist paradigm that dominated the sociological domain at the end of the nineteenth century until the middle of the twentieth century and sought alternative approaches. The sociologists Barney Glaser and Anselm Strauss first coined the term GT and formally introduced its concepts in their well-known book, *The Discovery of Grounded Theory*, published in 1967. They addressed the question of

how the discovery of theory from data – systematically obtained and analysed in social research – can be furthered

Glaser and Strauss 1967: 1

Although originating from the field of sociology, GT has since been used in areas as diverse as psychology, anthropology, education, social work, nursing, accounting, and management, to name just a few.

There have been many attempts to summarise GT (Charmaz 2006, Gurd 2008, Elharidy, Nicholson and Scapens 2008). Charmaz (2006, p. 5–6) suggests the key components of GT practices, as advocated by its founders and incorporating most elements identified by other researchers, are as follows.

- a Simultaneous and iterative involvement in data collection and analysis. Corbin and Strauss (1990) make this the first of their ‘canons and procedures’.
- b Constructing analytic codes and categories from data, not from preconceived logically deduced hypotheses.
- c Using the constant comparative method. This involves making comparisons during each stage of the analysis.
- d Advancing theory development during each step of data collection and analysis. The aim of GT is not to ‘test’ the emerging propositions, but to be open to new avenues and to be prepared for ‘surprises’ in the field (Elharidy, Nicholson and Scapens 2008).
- e Memo-writing to elaborate categories, specify their properties, define relationships between categories, and identify gaps in the categories.
- f Sampling aimed towards theory construction, not for population representativeness (theoretical sampling).
- a Conducting the literature review *after* developing an independent analysis. However, this is a very contentious area and many GT researchers would insist that at least a general knowledge and understanding of prior research in the substantive area is advisable (see below).

What distinguishes GT from other research methods is the systematic process for data collection and analysis. This process has been developed over four editions of the core text entitled *The Basics of Qualitative Research*, comprising Strauss and Corbin (1990, 1998) and

Corbin and Strauss (2008, 2015), all of which are essential reading for the new researcher. These texts constitute traditional GT and explain the three (main) processes of coding: open, axial and selective.

Open coding is the initial and provisional production of concepts that ‘opens up’ the data. It is the opening attempt to fracture the data and allow one to identify some categories, their properties and dimensions (Strauss and Corbin 1990), and to get the researcher less immersed in the literal dimension of data, but more immersed in concepts and their relationships (Strauss 1987). Open coding often stimulates the researcher’s thought processes, which can be captured by use of theoretical memos. Memos are

a running record of insights, hunches, hypotheses, discussions about implications of codes, additional thoughts, etc.

Strauss 1987: 30–31

and are an essential part of theory generation. They document the continuing internal dialogue that ensues between the researcher, laden with experiential data, and the generated data, and ceases only when the research terminates. The theoretical depth of a memo varies with the phases of the research and as work progresses to higher levels, memos embody the cumulative results of earlier efforts and get more conceptual, focusing on emerging categories, relationships between categories and theory.

Axial coding is a task that builds on and consolidates open coding by intense analysis of categories along larger relationships that transcend beyond the early dimensions and properties of open codes. The focus is on linking and amalgamating open categories to establish broader, more abstract categories. The product of axial coding is a rich mesh of main categories sufficiently linked to enable some aggregation, patterning and generation of potential core categories that on further analysis could uphold a theory.

Selective coding is axial coding executed at a higher and even more abstract level (Strauss and Corbin 1990, 1998). A concerted effort is made to systematically bring out core categories (Strauss 1987) by concentrating on prominent categories and observing and strengthening relationships between these and other subservient categories. Selective coding also involves filling in empirical indicators in gaps in relationships, a process that is guided by theoretical sampling. The core categories form the backbone to the theory while their relationships with other subservient categories provides patterns, and fills in the richness and conceptual density necessary for good theory.

Axial and selective coding may be aided by use of the paradigm model (Strauss and Corbin 1990, 1998). The paradigm model seeks to link categories in terms of answers to questions ‘who, why, where, how, and with what consequences’ (Strauss and Corbin 1998: 127) and facilitates the integration of elements of structure with those of process. Strauss and Corbin (1998: 128) describe the basic components of the paradigm model:

there are *conditions*, a conceptual way of grouping answers to the questions why, where, how come, and when. Together, these form the structure, or set of circumstances or situations, in which phenomena are embedded. There are *actions/interactions*, which are strategic or routine responses made by individuals or groups to issues, problems, happenings, or events that arise under those conditions. Actions/interactions are represented by the questions by whom and how. There are *consequences*, which are outcomes of actions/interactions. Consequences are represented by questions as to what happens as a result of those actions/interactions or failure of persons or groups to

respond to situations by actions/interactions, which constitutes an important finding in and of itself.

Strauss and Corbin 1998: 128

Consequent developments and alternative approaches

The systematic analytical process is one of the greatest strengths of GT. It provides a clear audit trail from the raw data to the GT itself. However, the rigidity of the process is also a source of disagreement between GT researchers and beyond. This, alongside other refinements, has led to the development of a number of different approaches to GT.

The first results from Glaser and Strauss having differing views on what they consider GT to be, revolving around four major issues. First, Strauss regarded the GT as the research method (technique) which is used to execute the qualitative study. Strauss's definition of GT excludes the possibility of executing the quantitative study by using the GT approach. On the other hand, Glaser viewed GT as a general methodology which could be applied in both qualitative and quantitative study. Second, Strauss favoured the researcher having prior knowledge of the phenomena or issues to be studied (Strauss and Corbin 1990; 1998). In contrast, Glaser recommended that the researcher should select an organisation and allow the issues or phenomena to emerge in the course of the research process (Glaser 1992). Third, Glaser preferred a general approach to data analysis which allows the issue of interest to emerge in the field (Glaser 1992). On the other hand, Strauss favoured a more structured analytical method (Strauss and Corbin 1990; 1998), which was regarded by Glaser as 'forcing' issues to emerge instead of allowing them to emerge by themselves in the research process. Finally, Strauss regarded formal GT as elevating the

concept of the study up to a more abstract level where it can have broader applicability but at the same time remain grounded in data

Corbin and Strauss 2008: 102

In contrast, Glaser described formal GT as the general implications of the core categories which emerged from a substantive theory. In practical terms, Strauss and Corbin's approach has proven to be more popular with researchers.

As Glaser and Strauss were developing GT at the University of California, San Francisco (UCSF), Leonard Schatzman (1991) was involved in the development of another approach to GT, called dimensional analysis. Although procedures used in dimensional analysis are consistent with those of GT method, dimensional analysis has its own epistemology and unique set of operations. Strauss and Corbin's (1990) multiple coding procedures introduced a level of complexity into the analytic process that could be claimed to divert the researcher from generating theory directly from data and risk the reduction of theoretical sensitivity (Glaser 1992, Robrecht 1995). Schatzman (1991) addressed the complexity by embedding dimensional analysis in symbolic interactionism. Dimensional analysis is not as prevalent in the literature as traditional GT. However, the concepts of properties and dimensions were incorporated in the first edition of Strauss and Corbin although they were substantially toned down in later editions.

More recently, Charmaz (2006, 2014) developed GT from what she claims are the positivistic roots of Glaser, Strauss and Corbin within an interpretive/social constructivist approach. She suggests that GT strategies such as coding, memo writing, theoretical sampling and comparative methods are

transportable across epistemological and ontological gulfs, although which assumptions researchers bring to these strategies and how they use them presuppose epistemological and ontological stances

Charmaz 2014: 12

Perhaps the principal assumption the social constructivist brings to GT is that neither data nor theories are discovered but are constructed by the researcher and research participant (Allen 2010). Moreover, Charmaz emphasises an interpretive approach whereby participants' meanings, experiential views – and researchers' finished grounded theories – are constructions of reality. In terms of how the strategies are used, the social constructivist places greater emphasis on the purpose and practice of interviewing with a view to eliciting meaning and acknowledging the importance of language. Charmaz also takes a far less prescriptive approach to data analysis with a simpler approach to coding and no use for detailed analysis of code properties or the paradigm model. Indeed,

constructivist GT highlights the flexibility of the method and resists the mechanical operation of it

Charmaz 2014: 13

This also meets some of the criticisms of GT relating to the over-rigorous, positivistic approach to analysis. Charmaz's approach to GT is proving to be very popular particularly with social constructivist and interpretivist researchers and with accounting researchers.

The most recent development of GT has been made by Adele Clarke, who has attempted to bring a post-modernist perspective to the approach (Clarke 2003, 2005). Clarke (2003: 559) notes that her approaches to GT are congruent with Charmaz's social constructivism and that

Charmaz emphasizes that a focus on meaning making furthers interpretive, constructivist, and, I would add, relativist/perspectival understandings

Charmaz, cited in Clarke 2003: 559

She identifies traditional GT as concerned with modernism which emphasised universality, generalisation, simplification, permanence, stability, wholeness, rationality, regularity, homogeneity, and sufficiency. However, postmodernism has shifted emphases to localities, partialities, positionalities, complications, tenuousness, instabilities, irregularities, contradictions, heterogeneities, situatedness, and fragmentation-complexities. In order to allow GT to encompass postmodernism, its root metaphor of social process/action needs to be supplemented with an ecological root metaphor of social worlds/arenas/negotiations. This allows situational analyses at the mesolevel, new social organisational/institutional and discursive sitings, as well as individual-level analyses (Clarke 2003). In practical terms this is achieved by supplementing the traditional GT analysis with situational mapping.

To summarise, traditional GT as developed by Strauss and Corbin has certainly proved the most popular approach to date and has come to stand for what GT means to most researchers. However, Charmaz and Clarke may well generate more interest as time goes on. Indeed, in their latest edition Corbin and Strauss (2015) have at least attempted to respond to some of the issues raised by Charmaz and Clarke.

A practical example

It may be helpful to illustrate the coding methods and theory development using grounded theory by way of an actual research project. This project sought to understand accounting processes and reporting practices in non-governmental organisations (NGOs) and the conditions that sustained those processes and practices. Fieldwork research was undertaken in two phases over a period of fifteen months in three NGOs in Tanzania. The principal methodology for the inquiry was that of Strauss and Corbin (1990, 1998).

The main source of data was from thirty-one tape-recorded interviews with stakeholders concerned with the financial management of the NGOs. Data was analysed using Strauss and Corbin's recommended procedures. Open coding was undertaken initially and was principally undertaken in a sentence or paragraph mode. Open coding normally results in large numbers of concepts and by the end of the first fieldwork, for example, seventy-eight concepts had been identified and labelled from research data. These were subsequently reduced to twenty categories by grouping related concepts. Axial coding was undertaken next, which focused on linking categories or phenomena together and developing the relationships with other categories. Figure 6.1 depicts in a code matrix the output of this coding process which shows the relationships between the initial twenty categories from open coding and the main categories emerging from the axial coding.

Finally, selective coding was undertaken to establish the central phenomenon and how this related to other main categories. Use was made of a simplified version of Strauss and Corbin's

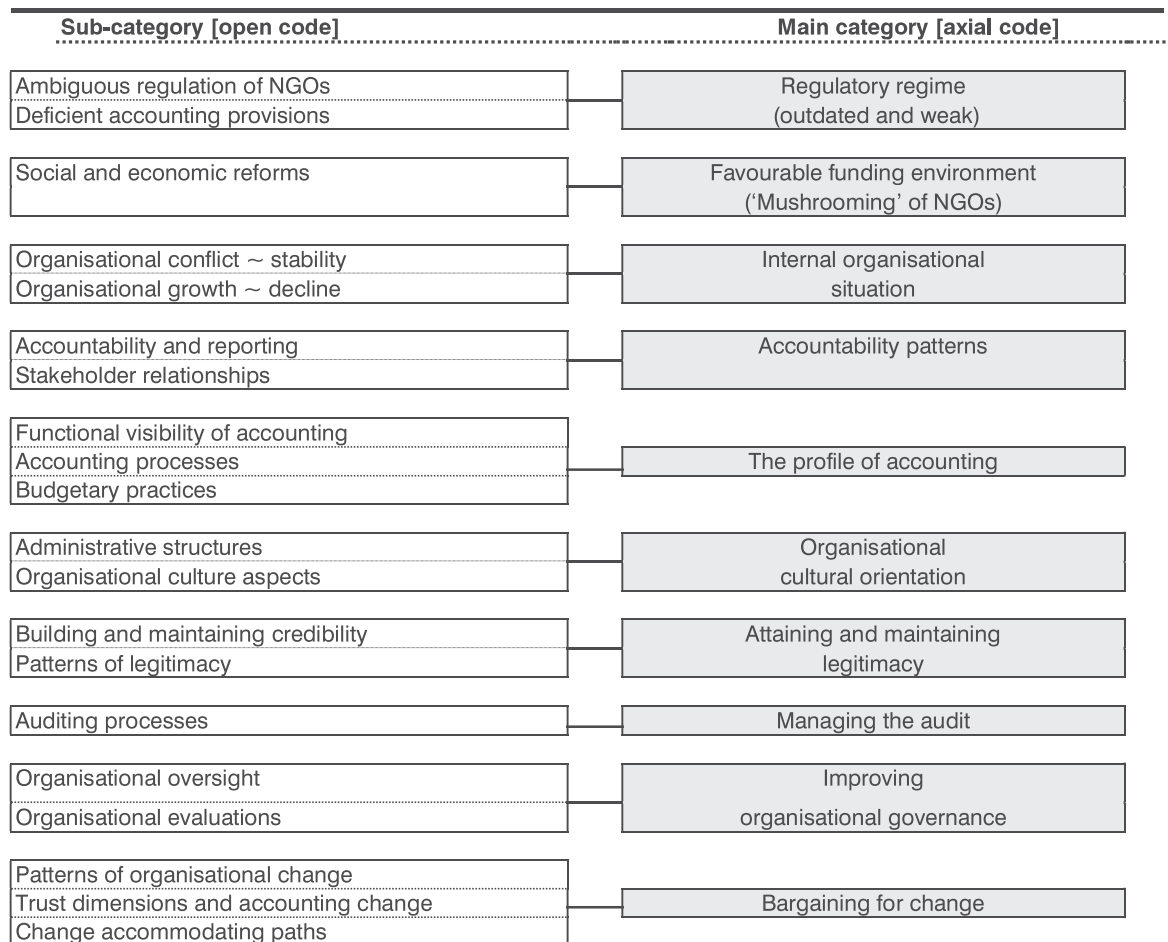


Figure 6.1 Code matrix

paradigm model to compose and present the resultant grounded theory. This comprised the core category or *central phenomenon*, the *action/interaction strategies*, the *conditioning context* and finally the *consequences*. The *paradigm model* of the final grounded theory is illustrated in Figure 6.2.

The emergent grounded theory was anchored around the central phenomenon – the basic process of *navigating legitimacy*. The main story from the data was how, and the extent to which, NGOs succeeded in accessing resources from donors and the modes by which these organisations justified resource utilisation to a spectrum of stakeholders. The organisations solely depended on donated resources for their existence. Consequently, resource attainment and utilisation were critical to the way organisations attained, lost, maintained or enhanced legitimacy. The nature of their responses to, and interactions with, stakeholders can be summarised as a process of navigating legitimacy.

Two macro-conditioning contexts were identified as facilitating the phenomenon of navigating legitimacy. These were (i) increased availability of easily accessible donor funds, combined with (ii) a weak and outdated regulatory regime. It was the combination of these two conditions that appeared to explain the phenomenon of ‘mushrooming of NGOs’ – the high rate of unregulated growth in NGOs in the past ten years. Two micro-conditioning contexts were also identified. These were (i) the internal organisational situation and (ii)

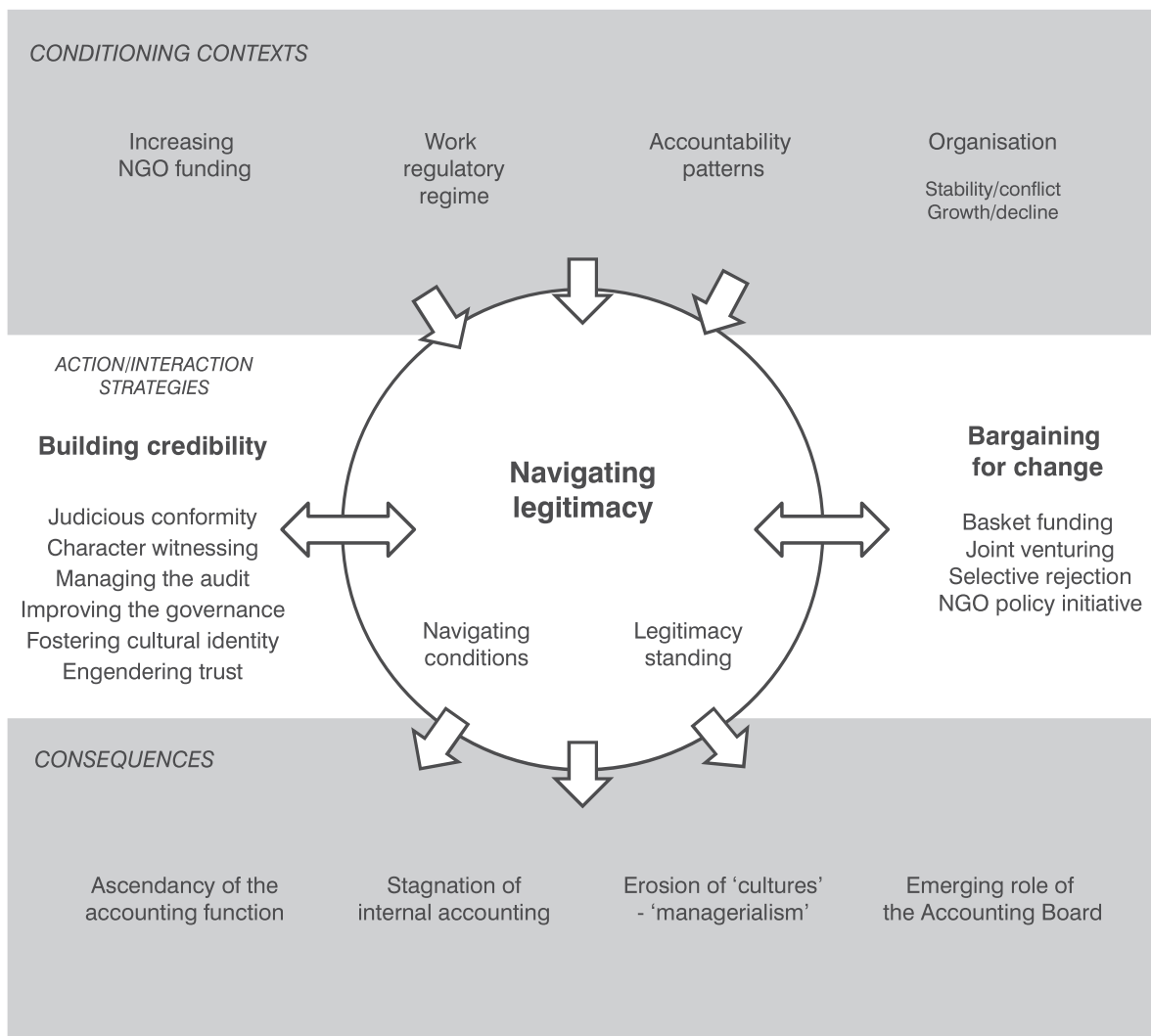


Figure 6.2 Paradigm model

the accountability profiles of individual organisations. Taking account of these micro-conditioning contexts, organisations appeared to seek either superior accountability [high legitimacy threshold] or inferior accountability [low legitimacy threshold]. Organisations seeking a high legitimacy threshold seemed to engage the whole spectrum of stakeholders, while those seeking a low legitimacy threshold seemed to engage only the most critical stakeholders who were the Registrar of Societies and donor institutions. These organisations appeared to keep a low public profile, maintained the minimum housekeeping requirements and met donor accounting and reporting requirements to ensure a continued flow of funds.

Two main strategies/tactics that organisations employed in navigating legitimacy were identified – building credibility and bargaining for change. It was shown that during the phase of building credibility organisations seemed to initially seek to establish a good track record with key stakeholders, especially funding agencies. It was followed by a stage where organisations sought to consolidate long-term relationships with key stakeholders such as donors and government officials in sensitive positions. Finally, having established a good track record and appropriate support among key stakeholders, organisations attempted to lessen, through a bargaining strategy, the burden of multiple accounting and financial reporting.

Accounting emerged as predominant in the whole process of navigating legitimacy, which suggested that despite its acknowledged inconsequential role in internal decision processes, accounting was a crucial legitimating device. The identification of organisations with sound management practices such as accounting portrayed them as competent entities. The utilisation of expert professionals such as management consultants and auditors was also shown to have a similar effect of legitimating an entity. Over time, the profile of accounting functions within organisations seemed to have substantially increased. Evidently, there were on-going endeavours to incorporate ‘sound’ management practices. Nevertheless, organisational actors perceived ‘managerialism’ as a threat to the continued survival of the activist orientations established and nurtured in organisations.

More details on this project and a discussion of how the final theory related to prior research on accounting and legitimacy can be found in Goddard and Assad (2006).

Brief review of accounting GT research to date

GT has been used extensively in social studies, nursing and education research over the last twenty-five years. More recently there has been substantial use of GT in management and organisational research. For instance, in the last ten years well over 100 papers which report the use of GT have been published in one of the world’s leading management journals – the *Academy of Management Journal*. Despite exhortations and supportive papers for the use of GT in accounting research (Parker and Roffey 1997, Elharidy, Nicholson and Scapens 2008, Joannidès and Berland 2008) there have been relatively few such studies. Gurd (2008) found twenty-four GT studies published in leading accounting journals up to 2006. A brief review of these journals up to 2015 adds fewer than a dozen further studies. The vast majority of GT accounting studies have been undertaken in the broad area of management accounting and control, with only a few in the areas of financial reporting and audit.

Covaleski and Dirsmith (1983, 1984) were probably the first accounting researchers to use GT, but it was not until the late 1990s that the approach became more established. Parker and Roffey’s (1997) seminal paper certainly inspired a number of researchers to explore the use of GT. The contributions of GT to knowledge and understanding of accounting is still limited due to the paucity of publications, but nonetheless some clear themes are emerging. Joannidès and Berland (2008) suggest that GT has the ability to produce theoretical, empirical (and

methodological) contributions. They evaluated the sample of papers selected by Gurd (2008) to assess these contributions. In terms of theoretical contributions, they suggest that the discovery of formal theories (those with a higher degree of generalisability) is rare; rather, grounded theorists generate substantive theories or confirmatory theories (those confined to the context in which they were developed). Formal theories are apparent when prior research in a substantive area has omitted theoretical findings of a GT study but subsequent research references them extensively. They cite Ahrens (1996) and Wickramasinghe, Hopper and Rathnasiri (2004) as examples of such formal theoretical development in the areas of accounting and accountability and accounting in developing countries respectively. Most accounting GT studies, however, develop substantive theories and call for further investigations. Examples include Lightbody (2000), Parker (2001) and Parker (2002) in the area of accounting in religious organisations, Solomon and Solomon (2006) in the area of private ethical, social and environmental disclosures, Efferin and Hopper (2007) in control of multi-ethnic organisations and Goddard and Assad (2006) in accounting and NGOs. To these might be added Beattie, Fearnley and Brandt (2004) in auditor/client negotiations, Goddard (2004, 2005) in accounting in UK local government and Assad and Goddard (2010), Goddard and Issa Mzenti (2015), Goddard and Malagila (2015), Goddard and Mkasiwa (2015) and Goddard *et al.* (2015) in accounting in emerging economies. Consistent with Strauss and Corbin (1998), these cannot be considered as formal theories yet; until further works enrich or confirm them, they are regarded as substantive theories.

GT can also make use of and contribute to prior theory. The extent and way in which GT should engage with prior theory is a matter for debate (see below), however several studies have made extensive use of other 'schools of thought' to provide perspectives on their research (Locke 2001). For instance, Coopey, Keegan and Emler (1998) used structuration theory as an orientating framework alongside GT methods of analysis in their study of innovation in organisations. Covalieski *et al.* (1998) used a Foucauldian framework in their GT study of mentoring in accounting firms. Goddard *et al.* (2015) develop their GT theory of public sector accounting in a post-colonial context, alongside post-colonial and institutional theory.

Joannidès and Berland (2008) also note that 'the most obvious empirical contribution of grounded theorists consists of rich description'. They do, however, suggest that many of the papers are evasive or allusive regarding empirics but this is most likely due to the requirements of publication, as rich description is the very core of GT. Indeed, GT research which does not provide rich empirical understanding of a substantive area cannot claim to be GT at all.

Elharidy, Nicholson and Scapens (2008) suggest that GT is particularly useful in undertaking interpretive management accounting research

it clearly fits the essential aim of interpretive management accounting research, which is to produce theories of management accounting research

Elharidy, Nicholson and Scapens 2008: 149

They do however warn against over-prescriptive adherence to GT methods and procedures and provide some general guidelines for its use.

Personal experiences of GT in the field

My GT research

I have undertaken many GT accounting research studies over the last fifteen years. These have been in my main areas of interest, management accounting, accounting and accountability

and performance management in the public and not-for-profit sector. They have been undertaken in various settings including local government in the UK and Indonesia, UK universities and health sector, NGOs in the UK and Africa, religious organisations in the UK and Asia, public sector of Brunei and even strategic management accounting in a German company. In most cases these have been undertaken in partnership with doctoral students and other researchers. A range of approaches have been used from a fairly rigorous application of Strauss and Corbin's methods and procedures to looser approaches more akin to Glaser and Charmaz. In almost all cases the research has been published in good journals (Goddard 2004, 2005, Goddard and Tillman 2008, Assad and Goddard 2010, Goddard and Issa Mzenti 2015, Goddard and Malagila 2015, Goddard and Mkasiwa 2015 and Goddard *et al.* 2015) though after much effort and compromise (see below).

Most of the studies have resulted in substantive theories but as the research has developed more deliberate attempts have been made to develop more formal theories. An example of the latter is a series of research projects in public sector financial management in Tanzania. Three of these studies were concerned with the effects of changes in accounting emanating from new public management reforms in central government, local government and non-governmental organisations (NGOs) in Tanzania. Within each setting a substantive theory was developed. These were then compared, contrasted and considered in the light of post-colonial and institutional theory to develop a broader formal theory. Another example comprised four studies of accounting in NGOs in the UK, Tanzania and Zimbabwe. Again, four substantive theories were separately developed and then compared, contrasted and considered in the light of the social theories of Bourdieu to develop a more formal theory.

Pitfalls and advice

Over the years my fellow researchers, students and I have encountered a number of potential pitfalls when using GT. It might be useful for potential users of GT to know of these and what steps can be taken to avoid them.

The main advantage of GT is the rigour it can bring to qualitative research. However, it is not always easy to maintain this rigor. The first area of problem concerns data collection. It is of course essential to use theoretical sampling (see above) but a careful selection of initial interviewees is necessary. Setting down the broad research questions the researcher seeks to pursue is a good starting point. The researcher needs to be clear on the focus of their study – does it comprise only accounting staff or also those with responsibility for financial decisions and/or budgets? What levels within the organisation does it involve? Does it extend beyond the organisation to other stakeholders? An initial set of interviews with senior staff with knowledge of the substantive area in the organisations will always pay dividends and help to identify the first set of interviewees and the initial set of issues/questions to be pursued. Once these initial interviews have been undertaken, theoretical sampling can be pursued. Although the extent of the interviews will be determined by theoretical saturation, this is unlikely to occur with relatively few interviews. The minimum number of interviews in the projects I have been involved in was about fifty and the maximum 150. One tip I found particularly useful was to spend a few minutes after each interview summarising the issues, themes, etc. that emerged. This is often the source of the initial coding and also helps with theoretical sampling, identifying issues to be pursued, comparing and contrasting with prior interviews and structuring future interviews. Gioia and Thomas (1996) similarly suggest a twenty-four-hour rule for this initial analysis to be undertaken.

Data analysis is at the core of GT and there is a great deal of good advice in the various GT texts to help researchers in carrying this out. It is, however, never quite so straightforward in practice. The most common problem is lack of confidence in the emerging coding and the sense of losing one's way. My advice would be to be patient and to discuss the coding with others as much as feasible. I would also encourage researchers not to be too rigid or defensive of their coding – be prepared to change until one is comfortable with the coding. Remember GT is an iterative process so change is inherent to the process. Personally I found the use of diagrams extremely helpful and would produce many different versions before coming to my final interpretation. These were especially useful during axial and selective coding when the relationship between categories and identification of the core category is undertaken. Finally, write the 'story' of your findings in a few paragraphs. This is essentially the substantive GT but it is easier for readers of your research (and probably yourself!) to grasp than the detailed coding and categorisation.

Other useful tips include the need to validate your findings by rehearsing them with a few of the key interviewees. This is best done by telling the story referred to above and seeing if they accept this as a fair interpretation. This provides some comfort with regards to validity and reliability.

Don't worry about strict adherence to methods/process, rather view GT as a guide to analysis rather than be a slave to its methods. As can be seen above, there is no agreement that one particular approach to GT is better than another, so there is no right or wrong way to undertake the analysis as long as you can defend it.

Work with others whenever possible. Researchers will benefit from discussing their overall approach, data collection and analysis with co-researchers and also with others not directly involved with the research. Another major advantage of working with others is that it provides some triangulation of interpretation and again provides some comfort with regards to validity and reliability. GT is not an easy method and it is onerous and sometimes lonely, so sharing the burden wherever possible is advisable.

In all cases I have found the GT to be productive and informative. It is especially useful for new researchers and doctoral students faced with the task of understanding the complex social settings of accounting and the task of collecting and analysing copious amounts of qualitative data. I have also found it to provide a rigour often missing or at least not revealed in many qualitative accounting publications. Like Suddaby (2006) I am aware that GT is certainly not perfect and that there are many issues to be resolved by researchers using it but I have yet to find a more convincing way of developing theories of accounting in complex social settings.

Issues and debates

Engaging with prior theory

In Strauss and Corbin's approach, the researcher is encouraged to focus and clearly define the topic and area of research by conducting an early literature review (Strauss and Corbin 1998). Fendt and Sachs (2008) claimed that the researcher's theoretical knowledge should be seen as an advantage that can be utilised. Accordingly, many management researchers (e.g. Harris and Sutton 1986, Eisenhardt and Bourgeois 1988, Falholm and Nilsson 2010) have adapted GT by starting their work with some prior specification of existing theory. Locke (2001) claimed that the purpose of prior knowledge is

to bring more ordering and structuring mechanisms into the analytic process [and to guard] against the real possibility of being overwhelmed by the sheer volume of unstructured data

Locke 2001: 102

Besides, the idea of conducting a manageable piece of research ‘without a clear research question and absent theory simply defies logic’ (Suddaby 2006, p. 634) and is likely to produce an unsystematic ‘mass of descriptive material waiting for a theory, or a fire’ (Coase 1988, p. 230). Suddaby (2006, p. 634–635) stresses that

grounded theory is not an excuse to ignore the literature [and that] grounded theory research is always one of trying to achieve a practical middle ground between a theory-laden view of the world and an unfettered empiricism. A simple way to seize this middle ground is to pay attention to extant theory but constantly remind yourself that you are only human and that what you observe is a function of both who you are and what you hope to see

Suddaby 2006: 634–635

Strauss and Corbin (1990) indicated that a decision could even be made at the early stage of the research, wherein the GT can be used to extend the existing theory by applying it to a new context.

Nevertheless, a real concern regarding the issue of prior knowledge is that it might ‘force the researcher into testing hypotheses, either overtly or unconsciously’, instead of making discoveries about the phenomenon (Suddaby 2006: 635). Besides, if relevant concepts of the main problems are known prior to the research, there is no point in embarking upon qualitative research. So, to tackle this issue, Corbin and Strauss (2008) advised the grounded theorist to take a rather general approach in reviewing the literature.

However, taking a general approach is not the same as being driven by prior theory. Parker (2014) discusses the critiques of Hambrick (2007) and Merino (1998) of always demanding ‘big’ macro theories to all research and the exhortations of Llewelyn (2003) and Humphrey and Scapens (1996) to adopt alternative ways of theorising including creating and building concepts induced from the field. He (Parker 2014: 23) summarises the case as follows

in contrast to this scientific credibility motivated macro-theory fixation, as argued in Parker (2008), the qualitative tradition allows the researcher to both build new theory and modify existing theory, through the inductive derivation of theory or through theoretical comparison and critique (Humphrey and Scapens, 1996; Llewelyn, 2003; Parker and Roffey, 1997)

Parker 2014: 23

GT provides an excellent method for achieving this, and Locke (2001) identifies two approaches to theoretical development using GT, both of which have been used in accounting research. Bamberger and Philips (1991), Gibbins, Richardson and Waterhouse (1990), Cottingham and Hussey (1996), Parker (2001, 2002), Abdul, Rahman and Goddard (1998) and Slagmulder (1997) have all primarily relied on the empirical data alone to generate a theory. As outlined above, other studies have made more extensive use of other ‘schools of thought’ to provide perspectives on their research such as Coopey, Keegan and Embler’s (1998) use of structuration theory and Covalleski *et al.*’s (1998) use of a Foucauldian framework.

Is GT a methodology or just a method and does it matter anyway?

There are of course many different views on what constitutes methodology. In the organisational and accounting literature perhaps the most influential researchers have been Burrell and Morgan (1979) and Laughlin (1995). Burrell and Morgan clearly identify methodology as a set of methods. However, it is closely intertwined with the ontological and epistemological stance of the researcher and their beliefs concerning human nature. This leads to a basic dichotomy between subjective and objective assumptions underlying any piece of research. Laughlin (1995) develops this further and incorporates a theoretical element into his understanding of methodology, alongside a close relationship with the extent to which prior theory is used and attitudes to societal change. Elharidy, Nicholson and Scapens (2008: 147) summarise his approach,

methodology concerns the ‘set of spectacles’ that determine the type of methods used for investigating the world (Laughlin, 1995); whereas methods are the specific techniques used to collect and/or analyse data

Elharidy, Nicholson and Scapens 2008: 147

In the GT literature there are also differences in views concerning the nature of methodology. In their early work Strauss and Corbin (1990) describe GT as a qualitative research method whereas Glaser (1992: 16) defines GT as ‘a general methodology’. Charmaz (2006) contrasts objectivist with constructivist theories and identifies Strauss and Corbin’s GT with the former. However, in Corbin and Strauss’s (2015) later work, the underlying ontological assumptions of their approach to GT are recognised and clearly identified with symbolic interactionism. They also accept the constructivist nature of theory development.

In the accounting literature Joannidès and Berland (2008) clearly claim that GT is a methodology rather than a method and that this is consistent with Strauss and Corbin (1998), Parker and Roffey (1997) and Locke (2001). However, Elharidy, Nicholson and Scapens (2008: 147) agree with Strauss and Corbin’s definition of GT as a research method and suggest that

treating GT as a methodology implies that it is a general philosophy about doing research, coupled with a set of methods which are fundamentally influenced by its ontological and epistemological assumptions [and that] the problem of confusing GT as a methodology and GT as a method is that it can limit attention to the procedures (i.e. method), rather than exploring the philosophical basis of the research (i.e. methodology)

Elharidy, Nicholson and Scapens 2008: 147

As a result, there is a danger that the focus of the researcher could be on how to verify the emerging codes, rather than on how to understand the nature of the phenomenon being studied. They also note that if the researcher considers GT to be a research method, it can be used in different methodologies including functionalist, interpretive, radical or even positivistic to use Burrell and Morgan’s framework.

Where does all this leave the potential user of GT? Whether one considers GT to be a methodology or method depends to a large extent on how one views methodology. However, in both cases, as in all research, the researcher needs to be aware of the issues and of their own ontological and epistemological standpoint. They also need to ensure consistency with the nature of the theory they are searching for. However, Suddaby (2006: 639) notes a word of

caution that being aware of one's epistemological position does not justify dogmatism about conducting GT research and that 'researchers should try to avoid fundamentalist tendencies in how they approach and, more importantly, evaluate grounded theory research'.

A final issue concerned with methodology is whether GT produces a theory at all. Again, this depends on how one views theory. Charmaz (2006) suggests different ontological and epistemological views lead to different views on theory. She contrasts positivistic theories which seek causes and favour deterministic explanations with interpretive theories which call for the imaginative understanding of the studied phenomenon. She further contrasts (p. 131) objectivist theory which

resides in the positivistic tradition and attends to data as real in and of itself and does not attend to the processes of their production [with constructivist theory which she favours and] places priority on the phenomena of study and sees both data and analysis as created from shared experiences and relationships with participants

Charmaz 2006: 131

Theories are often compartmentalised into either being deductively or inductively derived. Suddaby (2006) suggests that a more pragmatic approach be taken and that fundamentalists often incorrectly describe quantitative approaches as necessarily deductive and GT as inherently inductive. He appeals for recognition of Peirce's (1903) approach of abduction which 'is the process of forming an explanatory' and as the fallible 'flash of insight' that generates new conceptual views of the empirical world. Indeed, Strauss and Corbin noted that induction had been overemphasised in GT research. They observed that whenever researchers conceptualise data, they are engaging in deduction and that effective GT requires 'an interplay between induction and deduction (as in all science)' (1998: 137). Again, the nature of the theory developed by a GT researcher will depend largely on their own ontological and epistemological standpoint.

Issues of validity and reliability

One of the principal criticisms of GT, and of course to qualitative approaches in general, is that of ensuring validity and reliability. The functionalist mode of inquiry has dominated the terrain of social science inquiry for such a long time that concepts such as 'validity' and 'reliability' are often construed within very narrow boundaries. To address this matter Strauss and Corbin (1998: 266), for example, suggest a re-definition of these two canons of good science to fit the realities and complexities of social phenomena, a view supported by a substantial literature (e.g. Lincoln and Guba 1985, Hammersley and Atkinson 1995, Hammersley 1992, Miles and Huberman 1994, McKinnon 1988). From an interpretive perspective, validity reflects the extent to which a researcher's account accurately or faithfully represents the social phenomena that it seeks to describe, explain or theorise (Hammersley 1992: 69). Reliability, on the other hand, reflects whether results of a study are consistent with data collected, a matter that necessarily depends on a researcher's analytical ability. The literature on qualitative research offers suggestions on how to overcome, guard against or minimise the impact of such threats on research output (e.g. Hammersley and Atkinson 1995, Hammersley 1992, Miles and Huberman 1994, Strauss and Corbin 1998, McKinnon 1988). These comprise adopting sound strategies in research design, data collection, analysis and presentation of research output.

Two strategies related to research design may be employed; a multi-site research design and a discontinuous residence in the field. Multi-site/case research design allows not only greater

representativeness but also variation across cases. This strategy increases the range of emergent concepts by exposing them to negative incidents across the sites. Discontinuous residence in the field allows the researcher to ‘stand back and review critically’ (Miles and Huberman 1994: 264), a stance that permits construction of interim findings that are subsequently host-validated. It also prevents over-rapport that develops from continued long residence in the field.

Ensuring accurate and faithful data capture is critical to the credibility of any study – but more so for a qualitative one. Audio recording of all pre-arranged interviews and writing of observation notes enhances data credibility. Hard or soft copies of documentary data from all sources should also be collected and copied.

Throughout open coding, the analytical process of GT can be documented using logic diagrams accompanied by the researcher’s theoretical notes – detailing the interpretation of data as well as methodological pointers on what steps to take thereafter (Strauss and Corbin 1990). Use of multiple sources (triangulation) of data should be built into the research design as a strategy for data collection wherever possible. Multiple coding of data, incident variation and host validation are three strategies that enhance validity and reliability of data analysis. GT incorporates multiple coding of data through its three reflexive and iterative coding procedures; open, axial and selective coding. Coding is initiated by a general reading or listening followed by two or more open coding attempts. This way the researcher first absorbs the data and obtains the first and then a second refined impression of the emerging concepts. Incident variation seeks to examine concepts under a series of different conditions and develop them across dimensional ranges. As suggested above, host validation should also be used. Miles and Huberman (1994) make a case for host validation using advanced interim results as the stronger form of validation because the researcher knows more and better about the research phenomenon. Schatzman and Strauss (1973) and Strauss and Corbin (1998) also suggest testing and checking major propositions of the emergent theory against understandings and experiences of hosts as a validity-enhancing course of action.

The general strategy in writing up and presentation of the research should be one of bringing readers ‘back stage’ by including in output sufficient data through casing of lives and events in organisations as well as extensive quotations from interview transcripts, documents and observation notes. The objective is to create a text through which readers can follow the logic, envision the process undertaken and weigh up the evidence made available to them. The researcher should successfully show that his or her account is valid and reliable.

Which approach to use?

Another issue which new GT researchers face is which approach to use. Should it be the traditional approach advocated by Strauss and Corbin, the alternative developed by Glaser, the constructivist approach suggested by Charmaz or the post-modern, situationist, approach of Clarke? *The SAGE Handbook of Grounded Theory* (Bryant and Charmaz 2010) contains yet further developments and uses of GT, such as GT and action research, integrating GT and feminist methods, accommodating critical theory, GT and the politics of interpretation, GT and diversity, and GT and ethnography. Unfortunately, there is no real alternative in making a choice than obtaining an understanding of all and selecting the one that is most conducive to the researcher’s preferences and underlying ontological and epistemological stance.

Once a general approach has been adopted the extent to which adherence to the detailed methods and processes is made depends on personal preference. However, the researcher must ensure adherence to the seven general principles of GT set out by Charmaz (2006) and discussed above.

Getting published

There is no doubt that one of the reasons we see so few GT studies in accounting journals is the difficulties in getting such work published. Aside from the resistance of a significant number of editors and reviewers to inductive, qualitative and interpretive research in general, there is an additional resistance to GT. I suspect this is due to lack of familiarity and understanding of GT which has led to some misunderstanding of its value and exaggerated concern about some of the issues raised above. This is surprising given its complete acceptance in other managerial and organisational disciplines. The most common problem I have personally encountered is the relationship with prior theory and the imbued, essentially functionalist research model held by many reviewers. The sorts of responses I have received include an insistence on restructuring papers to include discussions of prior theory before the GT is explained, suggestions that all references to GT be removed and replaced with just a description of methods and even one response that insisted research cannot be undertaken unless fully informed by prior theory. Most disappointingly this last response was from a qualitative researcher. It should be said that I have also been advised by a reviewer sympathetic to GT to remove all references to prior theory entirely. It should be noted that all the papers were eventually published in good journals but compromises had to be made. It can only be hoped that such responses become less frequent as reviewers become more familiar with GT and accept its legitimacy and that journal editors become more supportive.

However, the problem of getting published is far from being due only to reviewers. Researchers themselves must ensure the rigour of their research and the readability of their papers. The review of management GT papers undertaken by Suddaby (2006) is of particular use to GT researchers. Although supportive of GT, Suddaby provides an excellent summary of the pitfalls to be avoided. Most of the GT texts provide more general guidance to writing papers and getting published (e.g. Corbin and Strauss 2015, Chapter 17, Charmaz 2006, Chapter 7). My personal advice would be to ensure clarity over the methods used, to provide clear explanation of the audit trail from raw data to final theory, to concentrate on the core category, to write the story of the emergent theory, to engage in some way with prior theory, to move the substantive theory towards a more formal theory, and to clarify the theoretical and empirical findings.

Future of GT in accounting research

Given the acceptance and preponderance of GT research in other social science disciplines, it seems inconceivable that GT will not become more extensively used in accounting research. GT addresses many of the calls for developing interpretive, management accounting theories (Elharidy, Nicholson and Scapens 2008), theories from case studies (Humphrey and Scapens 1996), accounting theory development using alternative approaches (Llewelyn 2003) and more qualitative accounting research (Ahrens and Chapman 2006).

Glaser (2010) suggests the spread of GT has been partly due to its usefulness in an increasingly globalised world, characterised by culturally diverse environments where differences cannot be imagined or conjectured but must be discovered. He further suggests that 'as a consequence of cultural diversity, more and more researchers and users of the more evidentiary, preconceived formulated research have become disaffected with their data collection, their findings, what they should find, and whatever hypotheses should be tested. Smouldering disaffection has grown as findings are seen to be beside the point, irrelevant, moot, and unworkable' (Glaser 2010: 5–6). As outlined above, GT researchers are

already exploring its use alongside action research, integrating GT and feminist methods, accommodating critical theory, the use of GT and the politics of interpretation, GT and diversity, and GT and ethnography. All these developments are likely to be relevant and of interest to accounting researchers.

Parker and Roffey's (1997: 243–244) summation of the potential advantages of GT to accounting research is as relevant today as it was nearly twenty years ago,

Grounded theory, as a potentially valuable part of the qualitative interpretive field research tradition, offers the prospect of contributing important dimensions of knowledge to accounting research ... It offers the prospect of providing useful confirmation or disconfirmation of the applicability of pre-existing theories as well as the possibility of offering new theoretical developments. These developments may carry the advantage of environmental sensitivity, given grounded theory's emphasis on grappling with the multiple complexities of observed environments. It offers a systematic framework for the study of accounting systems and management practices in their social and organizational contexts. ... It also offers the possibility of providing more general observations that may have ramifications beyond the particular case being studied (Strauss, 1987)

Parker and Roffey 1997: 243–244

The traditional areas of GT accounting research are those associated with social settings such as the everyday accountant and manager (Parker and Roffey 1997). Within these settings GT has been exhorted to undertake interpretive management accounting research by Elharidy, Nicholson and Scapens (2008) and Joannidès and Berland (2008). There are many specific areas where GT is particularly appropriate. These include areas where social processes are most active such as the development and implementation of new accounting processes, accounting and organisational/cultural change, and accounting and ethics (Parker and Roffey 1997). With the failure of existing economic models to understand the recent (and possibly the impending) financial crisis, GT offers a method for a deeper understanding of financial market decision makers. Behavioural finance has already made the move away from abstract theories of rational decision making and GT studies have the capacity to expand this understanding.

GT is particularly useful in areas with little prior research. With academic accounting research still at its early stages compared to other disciplines, such areas abound. Examples include accounting regulation, accounting and governance, the 'everyday auditor', development and implementation of new accounting techniques and processes, accounting and IT, accounting in developing and emerging countries, local government accounting, accounting and politicians and many more.

However, GT research does face many serious challenges. In many countries, perhaps the biggest threat to GT is the emphasis on producing publications quickly and in quantity. Compared to quantitative research, GT is resource- and time-consuming with a relatively limited output to input ratio. Allied to the hesitancy of accounting journals to accept GT, the risk for new accounting researchers to adopt GT is indeed significant. It can only be hoped that the academic community will accept the huge potential GT has for accounting research and encourage its adoption.

Conclusion

For several decades accounting researchers have called for understanding the subject in its social, societal and political setting (Tomkins and Groves 1983, Hopwood 1983, Humphrey

and Scapens 1996, Parker and Roffey 1997, Llewelyn 2003, Ahrens and Chapman 2006). Most academics would agree that theory is essential for developing an understanding of phenomena. Again over the last three decades a number of calls for theories of management accounting have been made (Humphrey and Scapens 1996, Llewelyn 2003, Malmi and Granlund 2009). These calls have a common theme, that where theory has been utilised by accounting researchers it has been imported from elsewhere (economic, social organisational theories) or is merely normative or descriptive. As long ago as 1996 Humphrey and Scapens (1996, p. 100) noted that

social theories have brought the ‘political’ and the ‘social’ into the realms of accounting knowledge, but it has not produced significant insights into the intricacies, diversities or contradictions of accounting practice in contemporary organizations. As explanations have largely resided in social theories themselves, rather than in (theoretically informed) observation, accounting research has struggled to explain the differential nature of day-to-day accounting practices

Humphrey and Scapens 1996: 100

Malmi and Granlund (2009) noted that there are few cases of theories of management accounting, rather they are theories about management accounting. They go as far as to claim that there is *no* theory unique to management accounting that is currently considered scientific by the international research community. Humphrey and Scapens (1996, p. 100) called for the use of qualitative case study research to develop theories and suggested that

the potential of case studies will be enhanced by bringing conversations about theory more explicitly into the accounting research process; in particular, by recognizing the dynamics of the interaction between theory and observation.

Humphrey and Scapens 1996: 100

However, they were less clear on how this might be achieved in practice. Hopefully this chapter has convinced potential users that GT can address these lacunae and deliver better and deeper theories of accounting.

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