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Straddling between paradigms: A naturalistic philosophical case study on interpretive research in management accounting

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Abstract

This paper analyses interpretive research in management accounting from the perspective of naturalistic philosophy of science. We focus on the relation of interpretive research to the subjective/objective dichotomy appearing in the methodological literature of the social sciences. In management accounting research, it is often routinely assumed that interpretive studies, following the reasoning by Burrell and Morgan [Burrell, G., & Morgan, G. (1979). *Sociological paradigms and organisational analysis*. London: Heinemann], are based on subjectivism only. The major purpose of this paper is to give flesh to the existing debates around the nature of interpretive research with the help of in depth analysis of one example of such research in management accounting. Since abstract and general philosophical arguments are often used merely to cloud more relevant case specific issues concerning the focus of

explanation and the nature of empirical evidence offered, our analysis aims at providing conceptual tools for articulating with greater precision what is being asserted in a given study. The specific target of the examination is the interpretive study by Dent [Dent, J. F. (1991). Accounting and organisational cultures: A field study of the emergence of a new organisational reality. *Accounting, Organisations and Society*, 16, 693–703], which is one of the highly appreciated and extensively quoted pieces of research picked from the interpretive management accounting literature. Our analysis indicates that though there certainly are, and needs to be, unique subjectivist features in interpretive studies as compared to more “objectivist” approaches, there are also important similarities, and that the view of sociological paradigms as necessarily mutually exclusive does not hold water. Hence interpretive research straddles between paradigms. As we argue that interpretive studies, in addition to including subjectivist elements, also encompass objectivist features, we invert the typical social theory critique of “scientific” (management) accounting research that it cannot be an objective “mirror of reality” by claiming that interpretive studies cannot be exclusively subjectivist and still they remain theoretically relevant. Our philosophically tuned analysis explicates how concepts from different paradigms, such as interpretations, understanding meanings, and causality, can successfully co-exist and co-operate within a single study.



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