Evaluating qualitative research in management accounting using the criteria of “convincingness”

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Abstract

Purpose – The purpose of this paper is to extend the knowledge claim of management accounting research using qualitative research methods, in particular, the interpretive case study, and its evaluation using “convincingness” criteria demonstrating the textual authenticity, plausibility and criticality of case study findings.

Design/methodology/approach – Qualitative research in the management accounting field considers both context and function (Burchell et al., 1980). This study sets out the rationale for adopting qualitative methodologies such as interpretive case studies in which rich, contextual and detailed data were collected and analyzed (Miles and Huberman, 1994; Mason, 2002). Methodological issues related to research design, analysis and evaluation are discussed by drawing on frameworks of social science research design. The paper sets out the procedures of an interpretive case study essential to ensuring the procedural validity of research which can be evaluated more accurately using the criteria of “convincingness” rather than positivist measures of the reliability, validity of data and the generalization of results. Textual authenticity, plausibility and critical interpretation, and how these hallmarks of “convincingness” can reflect the procedural validity of accounting research are described.

Findings – Qualitative research strategies such as the interpretive case study, which consider the complex settings of accounting change and practice, are found to offer deep understandings and convincing explanations of accounting change. Affirming that accounting is firmly established as a social science, the paper finds that the authenticity, plausibility and criticality of research in this field.

Research limitations/implications – The relevance of qualitative research to contemporary accounting research is considered as an effective method to explicate theory and inform practice, which suggests that new measures to evaluate related research are required to develop the potential of selected qualitative research methodologies in accounting domains.

Originality/value – Qualitative research in management accounting focuses on the interpretation of meanings found in people and organizations that are subject to the influence of contextual variables. Human attributes underpin accounting conventions and change resulting from continuous technological and regulatory advances. This paper’s comprehensive account of interpretive case study research emphasizes the significance of evaluative criteria that relate, beyond reliability, to the richness of the text. This, thus, encourages and supports new and emerging researchers to seek qualitatively coherent and critical interpretations in management accounting research.

Keywords Qualitative research, Accounting research, “Convincingness” criteria, Finance research, Interpretive paradigm

Paper type Conceptual paper

1. Introduction

Qualitative research methods are being used increasingly to inquire into management accounting not only as an adjunct to quantitative methods but also as research approaches
in their own right (Parker, 2003). Qualitative research methods can provide a clear understanding of how meanings and rules in accounting practice are socially generated and sustained (Hopwood, 1983; Kaplan, 1983; Kaplan, 1984; Hopper and Powell, 1985; Kaplan, 1986; Scapens, 1990; Humphrey and Scapens, 1996; Ryan et al., 2002; Navarro Galera and Rodríguez Bolívar, 2007; Tikk and Almann, 2011).

Management accounting scholars have found that qualitative methods, particularly interpretive case studies, can yield rich more explanation of the social world based on the evidence of human experience and the meanings attached to actions in actors’ language. Johnson and Christensen (2007) point out that the appropriate sites of business research and where theories relating to the complexities of change and its longer-term implications can be developed, are the organizations and institutions where business takes place. The interpretive case study approach, therefore, enables researchers to make sense of the evolution of accounting processes and its languages, as social practices with reference to surrounding institutions and underpinning routines (Nahapiet, 1988) on the basis of direct knowledge.

However, how qualitative interpretive research should be evaluated is a contested topic as conceptions of interpretive research continue to evolve. This is by “Considerable controversy surrounds the issues of evidence, criteria, quality, and utility” (Denzin and Lincoln, 2012, p. 21) at the broadest level of social science research. In the field of management accounting, the potential for the development of theory and leading to practice through qualitative research is stymied by a reprise of quantitatively empirical conventions. This is indicative of a retreat into “value-free objectivist science” (Carey, 1989, p. 104) characterized by technical rationalities in reaction to poststructuralist assertions of multitudinous, layered truths. Because such resistance in predominantly positivist academic research environments to qualitative inquiries that rely on their authority on the textual authority of description and explanation, potentially significant avenues of inquiry pertinent to business, government and society may be neglected.

This paper proposes that the multiple realities and shared understandings that populate the findings of research using interpretivist methods are ultimately convincing precisely because of their “allegorical register” (Clifford, 1986, p. 103; White, 1987, p. 172). Assessment criteria beyond positivist measures of “objectivity” such as reliability, validity and generalizability imply that research is trustworthy, credible, confirmable and transferable; nonetheless, these are general terms not readily qualified. Therefore, this research proposes that authenticity, plausibility and criticality are salient and specific criteria of the “convincingness” of qualitative research. Further, it is the textual figuration of these qualities ultimately imparts the “look of truth” (Geertz, 1988, p. 3; Baxter and Chua, 2008).

The study proposes the interpretive case study to be the optimal means of tracking different paths of accounting change and its effects over time (Brignall and Modell, 2000) as positioning all types of information in time is a key to assessing its usefulness and value. The relevant methodological issues are discussed in the context of social science research philosophy and paradigmatic consistency. The paper then gives an overview of appropriate research approach, strategy and design for conducting an interpretive case study in the management accounting domain. The criteria of textual “convincingness” are introduced and their relationship to the process of qualitative data analysis is discussed prior to the conclusion.

2. Research philosophy and paradigm

As “an overarching term relating to the development of knowledge and the nature of that knowledge” (Saunders et al., 2009, p. 107), research philosophy reflects the researcher’s
worldview as a container of assumptions about the world that will then inform the research strategy and the methods that will best serve that approach (Blumberg et al., 2008; Saunders et al., 2009), recognizing the significance of pragmatic thinking (Blumberg et al., 2008). Differences in philosophical stance will influence thinking about the research process such that knowledge and understanding in a particular area is advanced (Saunders et al., 2009). Underlying a knowledge claim (what the researcher believes to be the case and is willing to assess its validity), the research paradigm (Creswell, 2003) represents a way of thinking about the nature of organizations (Gioia and Pitre, 1990) and signifying the investigative method. Burrell and Morgan (1979, p. 1) proposed that “all theories of organization are based upon a philosophy of science and a theory of society.” The philosophical (worldview), the social (strategy) and the technical (method) are the dimensions of the assumptions about the nature of social science consisting of four interrelated elements.

The following figure explains the elements of social science pertaining to knowledge: ontology (what knowledge is); epistemology (how knowledge is known); human nature (expressed in relationships between people and their environment); and methodology (ways of investigating phenomena and ultimately and creating knowledge) (Burrell and Morgan, 1979; Hopper and Powell, 1985; Gioia and Pitre, 1990; Creswell, 2003).

Figure 1 sets out Burrell and Morgan’s (1979) sequence of the subjective–objective dimension from the qualitative emphasis of the subjectivist position, to the quantitative inclinations of the objectivist stance. In the latter, nomothetic methods used in the natural sciences use hypothesis testing, in quantitative techniques such as surveys and questionnaires, personality tests and standardized research instruments of all types (ibid.). Its subjectivist counterpart, the idiographic method seeks insight through direct knowledge in processes of self-disclosure such as interviews (ibid.).

The second dimension of analysis considers two approaches to the nature of society. One approach concerns regulation, order and stability — elements of social cohesion, while the other approach concerns divisions of interest and unequal power distributions underlying the potential for “radical change”. Figure 2 shows the four standpoints, namely, the functionalist, interpretive, radical humanist and radical structuralism paradigms — resulting from the relation of the independent dimensions of social science and society.

In the analysis of social phenomena, the researcher’s sociological perspective can be plotted on the subjective–objective horizontal axis and on the vertical sequence of

**Figure 1.** A Scheme for analyzing assumptions about the nature of social science

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**Source:** Burrell and Morgan (1979, p. 3)
assumptions about society ranging from regulation to radical change (Burrell and Morgan, 1979; Cooper, 1983). In general, these four paradigms as presented above correspond to four conceptual areas, where subjectivism draws out social actors’ perceptions of social phenomena, objectivist positions view social actors as existing externally to social entities (Saunders et al., 2009). At the critical extreme of radical change, disruption of the status quo contrasts the explanatory regulatory approach to problems of social organization that seeks to work within extant arrangements (ibid.).

More recent models of interpretive paradigms describe social and political change based on race, class, gender and emancipatory identities. These elaborations of paradigmatic perspectives apply in all social science and humanities disciplines (may, indeed, apply in management accounting research, for example, in developing economies with colonial institutional legacies). The current study finds, however, that Burrell and Morgan’s (1979) model better suits its purpose of placing accounting research in the interpretive stream, which emphasizes the social values and implications of its “technical” norms and procedures and to develop the rationale for its evaluation using “convincingness” criteria.

Three accounting research perspectives are produced from the model of social science research paradigms as described above: mainstream, interpretive and critical (Ryan et al., 2002, p. 43). The mainstream (functional) research paradigm implicitly accepts and supports the status quo by reproducing ideology in the form of science, thus neglecting the “commonsense understandings” imposed by wider social and political collectivities (Hopper and Powell, 1985). The interpretive and critical approaches critique the functional perspective, based on the absence of descriptions of social change from the mainstream approach and thus, its lack of cumulative capacity in studies of organizational change (Otley and Berry, 1994). In addition, by focusing on subjectivity of meanings (Lukka, 2010), the interpretive paradigm recognizes that organizational change involves relationships that are socially constructed (Ryan et al., 2002; Lukka, 2010). The interpretive approach has therefore been useful in questioning functionalism’s epistemological and ontological assumptions and introducing new perspectives of accounting, providing not only the social context of accounting practice but also social accounts of the business.
2.1 An appropriate paradigm for accounting research

Scapens (1999) proposes that the interpretive paradigm can advance management accounting research into the social science mainstream. Where the conventional perspective sees accounting as “a rather static and purely technical phenomenon” (Hopwood, 1976, p. 1), interpretive approaches diverge in their purpose of investigating “the complexities of [...] the dynamics process of accounting [and] even what might be the quite significant ritualistic role of many accounting systems” (Hopwood, 1976, p. 3).

Because accounting shapes are shaped by wider social processes (Hopwood, 1983; Burchell et al., 1985; Chapman et al., 2009), context is filtered through an organization rather than standing externally to it. In their focus on organizational change, interpretive researchers can gain insight into how management accounting evolves from mechanistic or technical forms to post-mechanistic processes. Institutional theories (Wickramasinghe and Alawattage, 2007) are drawn on to create new contextual perspectives in a sociological register (Ryan et al., 2002). This study draws on institutional frameworks variously constructed by Alsharari et al. (2015), Dillard et al. (2004) and Burns and Scapens (2000). A considerable number of accounting researchers have conducted their studies in the spirit of the interpretive paradigm (Kakkuri-Knuuttila et al., 2008; Lukka, 2010; Lukka and Modell, 2010) to understand the nature of management accounting practices, and how practitioners exercise their knowledge (Scapens, 2008). Oliveira (2010) develops a “conceptual contextual framework” and triangulates three theoretical approaches to a management accounting change.

Interpretive accounting research, with its potential to generate explanations of change with a subjectivist emphasis (Lukka and Modell, 2010) can therefore, be portrayed “as a loose alliance of many possible futures” (Baxter et al., 2008), in which more meaningful evaluative criteria may be identified. This study aims to establish “convincingness” criteria for the assessment of qualitative research in the management accounting and organizational change literature, namely, authenticity and plausibility as core validators, along with the criticality of qualitative interpretive research. The following sections discuss the designation of research approach, strategy and design.

3. Research approach (methodology)

The research methodology in the current study is based on an interpretive research setting in the context of explaining management accounting change to examine the interplay between the contexts and functions of management accounting practice. It sets out the rationale for adopting qualitative, interpretive methodologies in management accounting based on collecting and analyzing rich, contextual and detailed data. The methodological issues related to qualitative research design, analysis and evaluation focus on providing details of the procedures of an interpretive case study. Notions of research philosophy and paradigm, research design and gathering and systematically analyzing the evidence are examined in the context of evaluation by its internal validity or “convincingness”. The emphasis on these criteria over those of quantitative validity and reliability can assist new researchers to provide more coherent and plausible analyzes and results in management accounting research.

According to Seale et al. (2004), procedural issues define how qualitative methodology produces knowledge about the world. In schematic terms, inductive thinking informs qualitative research (Thorne et al., 1997) and develops theory from observed reality (Collis and Hussey, 2009). Generalizations or patterns construed in theoretical statements from empirical findings, aim to interpret and explain the occurrences of phenomena (Otley and Berry, 1994). In the deductive approach, the explanation of causal relationships between
variables relies on quantitative data (Saunders et al., 2009). Thus, in logical and psychological terms, both inductive and deductive approaches require distinct modes of thought (Goel and Dolan, 2004). The subjective interpretive paradigm conceptualizes theory as an aid to explaining human intentions. To explain the “black box” of phenomena, qualitative research invokes various data collection methods, including the socialization of the researcher into those processes, which continuously define (and redefine) an organization’s characteristics (Patton, 1989; Pallot, 1992; Yin, 2003). Consistent with institutional theory, accounting theory aims to explain practice and to understand how social order is produced and reproduced (Chua, 1986) in socially constructed contexts. Thus, in seeking to “describe, decode, translate, and otherwise come to terms with meaning” (Easterby-Smith et al., 2008, p. 421), qualitative research is an approach rather than a particular set of techniques, which derives its suitability from the nature of the social phenomena to be explored (Morgan and Smircich, 1980, p. 491). By this rationale, the interpretive study tends to prefer both qualitative and inductive approaches to understand and provide a rich explanation of management accounting change, particularly of the meanings attached to actions in the language of the actors.

Filstead (1992) argues that a qualitative research approach specifies, in more than a technical description of the accounting system (Roberts and Scapens, 1985), a way of explaining the empirical social world as it actually is. Using a field-based study is further justified by the qualitative method’s capacity to reveal institutional pressures on organizational activity (Hopper et al., 2001). Operating within a vast field of organizational phenomena (Lapsley et al., 2009), such pressures cannot be understood in isolation (Caba-Perez et al., 2009).

3.1 The case study as research strategy

In qualitative research, methodological strategy should be guided by its aptness in relation to the research subject (Flick, 2009). Among types of field studies, the explanatory (interpretive) case study is the preferred research strategy where the main research questions require “detailed contextual analysis of a limited number of events or conditions and their relationships” (Carlström, 2012). A case study is “an empirical inquiry that investigates a contemporary phenomenon within its real-life context […] when the boundaries between phenomenon and context are not clearly evident” (Yin, 2003, p. 23). Therefore, it is a relevant method in the management accounting context, given that “organizational change involves patterns of engagement across organizational lines” (Kihn and Ihantola, 2015, p. 230).

The case study method is criticized for a lack of rigor that precludes generalization of results (Dixon and Smith, 1993; Baker and Bettner, 1997; Yin, 2003; Lukka and Modell, 2010), and further, that interpretive theories can be generated only in relation to the organization or subject of study. Johnson (1992) advocates for the particular relevance of fieldwork to business studies, stating that “[g]oing inside and studying intensely over a long period the working of a real business organization is certainly the most important research any business professor can do” […] only a very narrow concept of “scientific investigation […] denies the validity — no, the primacy — of field-based research” (p. 189). Lukka and Kasanen (1995) found the considerable potential for generalizing from high-quality case studies and Gummesson (2000) points to the utility of this strategy in generating theoretical generalizations as the basis for future research. Other critiques refer to the difficulty of containing the social reality of organizations within realistic bounds to the degree that objectivity may be compromised by the researcher bias given that “[the] social reality must be interpreted by the researcher” (Scapens, 1990, p. 277). It may be argued that the problem
of objectivity inheres in all research methods to varying degrees, and moreover, that all methods are ultimately interpretative.

The interpretative case study approach enables researchers to comprehend the complexities and progress of accounting processes as social practices with reference to their surrounding institutions and bases of routines (Nahapiet, 1988). The descriptive, illustrative, experimental, exploratory and explanatory functions of interpretive case studies are not based on pre-specified theories (Scapens, 1990). Their findings are nothing if not pluralistic because they are undertaken in real world settings in which shared understandings arise from the inter-subjectivity of researcher/participant relationships. Evaluations of their legitimacy must, therefore, pertain to the authenticity and plausibility of reportage.

4. Research design

In a coherent research design, the purpose of the study is articulated, an initial set of questions formulated and the data and methods that will supply answers determined (Yin, 2003). It is important that the researcher “also specifies how the investigator will address the two critical issues of representation and legitimation” (Denzin and Lincoln, 2017, p. 21). While the research process delineated in six sequential steps identified by Ryan et al. (2002) is a useful guide, a more porous scheme of research phases, which includes “the researcher”, describes relationships between elements of each phase (Denzin and Lincoln, 2017). This scheme the better reflects the continuous back-and-forth interaction between data collection, analysis and theory development.

A logical research plan begins with a review of the literature, particularly of the existing theories that pertain to the research aims to develop the research questions and the selection of one or a number of cases (Crosthwaite et al., 1997). Connecting and gaining access to appropriate sites and sources of data may depend on the researcher’s having existing and developing new contacts within target organizations. Providing a clear account of the purpose and competencies and of the research project and highlighting benefits potentially accruing to the participants is but a first step toward access. A primary concern of organizations is the security of their confidential information and the use of their time and resources and access will be conditional on the integrity of the project. Oliveira (2010) points out that access may be limited or its continuity through the proposed study period not assured and researchers should be pragmatic and adaptable in their theoretical purposes from the outset.

The case study strategy implies the likely need to collect evidence from multiple sources of data and to triangulate the findings of each (Saunders et al., 2009). This will not only “help the researcher to generate rich field data with internal checks of its validity” (Modell, 2005, p. 482) but also considers the relative strengths and weaknesses of single sources. While archival records, for example, may offer evidence of contextual change (Saunders et al., 2009) in the language and attitudes of the past, their validity is contingent upon the authenticity, accuracy and completeness of particular documents (Creswell, 2003). The procedures of triangulation give weight to procedural validity or the assurance that “the researcher has adopted appropriate and reliable research methods and procedures […] and another person could in principle, at least, examine what has been done” (Scapens, 2004, p. 268). In addition to its validating role, triangulating sources make a broader and a deeper understandings of management accounting practices possible (Hopper and Hoque, 2006).

In the organizational contexts where accounting change takes place, relationships within organizations and the impacts of external forces are rarely simple or linear (Hong, 1991; Bhimani, 2001). Interpreting the evidence calls for contextual analysis and the development of theory whose evaluation by the nominally standard criteria of reliability and validity.
Scapens (2004), therefore, proposed that the procedural reliability, contextual validity and transferability of the research could establish its legitimacy. Lukka and Modell (2010) found authenticity, plausibility and transferability, as suggested by Atkinson (1990), to be appropriate yardsticks in the evaluation of qualitative research (Golden-Biddle and Locke, 1993; Carpenter and Hammell, 2000; Hammell, 2002; Baxter and Chua, 2008). In addition, creating a database of all documentation in an evidence chain emerging from field work will support the procedural validity of the research (Yin, 2003).

4.1 Collecting the evidence

Unstructured in-depth interviews have been used extensively in management accounting literature to explore the dynamics of accounting change (Lapsley and Pallot, 2000; Scapens and Jazayeri, 2003; Ezzamel et al., 2007; Lukka, 2007). The more informal approach of the in-depth interview, in contrast to the closed questions of the structured interview, aims to generate and expand lines of inquiry in the flow of conversation (Browne, 2005). The dialogic quality of interviews, which Russell and Kelly (2002) characterize as “a reflexive relationship with data” is a salient feature of critical qualitative inquiry (Denzin and Lincoln, 2017), based on the collaborative principles borrowed from community-based researches. Kvale and Brinkmann (2009) identify three mechanics of interview conduct – recording data, writing notes and producing evidence through transcription, analysis, verification and reporting. Audio recording creates a permanent record that others can use (Patton, 2001; Saunders et al., 2009), while allowing the interviewer to attend closely to participants’ responses and more flexibly direct the conversation. The recorded voice reveals tone, inflections, hesitancies and emphases, while handwriting or keyboard records notes on gestures and body language thoughts for subsequent questions or interviews (Mack et al., 2005). Response bias can be avoided by pausing the off-the-record comments (Easterby-Smith et al., 2008). In the transcription phase, the researcher can re-listen to the recording and retrieve the unique speech acts of participants which, in direct quotation, provide invaluable data (Patton, 2001). The presence of a voice recorder can, however, influence the interviewer-subject relationship; the perception of a status or power differential may potentially limit interpretation of the data. Transcription of audio is a time-consuming process and depending on the recording quality, the transcript may require independent proofreading to verify content accuracy.

From observation, a method of recording, describing, analyzing and interpreting human behavior in natural settings situational knowledge that interviewees may not have or omit or refuse to discuss may emerge (Garner, 1976; Hoepfl, 1997). Data sourced from observation has an ostensibly descriptive purpose, but “the meanings of what is observed from the perspective of the participants” (Hoepfl, 1997, p. 53) may be more relevant to the research aim. Therefore, direct and participant observation are commonly used in qualitative research (Browne, 2005) with the purpose of discovering the meanings people attach to their actions, while structured observation is a quantitative method recording the frequency of particular actions (Saunders et al., 2009).

In direct and participant observations, researchers must disclose their identities before observing setting or event sources of data collection (e.g. they are employed by the organization for research but do not take part in or influence the organization’s activities (Ryan et al., 2002). This format is known as participant observation and is selected over complete participant, complete observer and participant-as-observer methods when the researcher is constrained by time and resources. Participant observations (the researcher as a participant) can provide unusual opportunities for collecting case study data (Yin, 2003). At the same time, however, documenting (recording) the data can be problematic and
depending on the attention and perceptivity of the observer (Mack et al., 2005), the evidence may ultimately lack validity (Browne, 2005) as reconstructions of events may be less than accurate. Hoepfl (1997) recommends note taking as an aid to memory immediately after observation periods, which when enlarged can contribute to research themes and questions for follow-up interviews. The researcher can use a range of analytical aids (i.e. interim summaries, self-memos and a researcher diary) to recall the context and content of interviews or observations and to inform analysis (Saunders et al., 2009).

5. Assessing the evidence by “convincingness” criteria

Perhaps in response to the reemergence of claims that exploratory qualitative methods cannot represent “truth”, some researchers allude to a “crisis of validity”, based on a lack of agreement about the evaluation of qualitative interpretive research (Kihn and Ihantola, 2015, p. 230). To extend the knowledge claim of management accounting research using qualitative methods, particularly the interpretive case study, this paper argues that evaluative criteria should specifically relate to the “convincingness” of research demonstrated in its textual authority, conferred by clarity and precision.

According to Atkinson (1990), the correspondence of research findings with reality does not imply a lower empirical register:

Rather than detracting from our scholarly endeavors […] an understanding of our textual practices can only strengthen the critical reflection of a mature discipline […] if we comprehend how our understandings of the world are fashioned and conveyed (Atkinson, 1990, p. 176).

Researchers, therefore, must convince readers that their identification with and understanding of the real-life world of organizational members is the result of their having “been there.” The satisfaction of these data collection criteria, together with the appropriate mobilization of theory, then permits researchers to develop the “thick” explanations underscoring the value of interpretive research (Lukka and Modell, 2010; Herbert and Seal, 2012).

5.1 Authenticity

In qualitative research “there are no canons, decision rules, algorithms or even agreed-upon heuristics” (Miles and Huberman, 1984, p. 230). Textual authenticity aligns with the interpretive research methodology of providing “inside” accounts of the meanings found in people (Lukka and Modell, 2010). The “evidence of [authorial] involvement” (Myers, 1999, p. 12) is validated by the disciplined pursuit, collection and analysis of data. As the first dimension of “convincingness”, authenticity is the authority deriving from the researcher’s presence at the site of research (Geertz, 1988). This first-hand experience of immersion will be manifest in rich descriptions which impart an emic (internal) quality (Golden-Biddle and Locke, 1993). The case study is a textual enterprise of writerly and authorial activities (Atkinson and Hammersley, 1994; Jeffcutt, 1994), which entails some “calculative” reckoning the precise time spent in the field, the number and type of informants and the quantum of data collected (Briers and Chua, 2001). The field itself, it should be acknowledged, does not come with any immanent form of coherence; instead, “disconnected” activities are configured by the authorial imagination into a convincing account of it (Agar and Hobbs, 1982; Hammersley, 1983).

Authenticity is also availed by drawing questions and considerations from the data to extend analysis and guide ethical decisions (Manning, 1997). Strategies for achieving authentic resonance include particularizing the everyday life of organizational members delineating the researcher–participant relationship and acknowledging personal biases. Consequently, authenticity inheres in the trustworthiness of the research process contingent
on the role of the researcher-as-biographer that will be expressed in the depth of engagement with the subject and participants, the factors that influence collection and analysis of the evidence and openness to different theoretical perspectives (Strauss and Corbin, 1990, 2008; Myers, 1999).

Sandelowski (1986, p. 30) suggests that the mark of authenticity of a qualitative study is its presenting “such faithful descriptions or interpretations of a human experience that the people having that experience would immediately recognize it from those descriptions or interpretations as their own” (Hammell, 2002). Thus, the significance of identification with the situations described in a case study by readers and other researchers (Burns, 2000) makes explicit the transferability of case study findings (Pozzebon, 2003) to other contexts. Clear, detailed and in-depth description enables others to identify resonances and transfer them to other organizational settings (Hammell, 2002). Authenticity validates interpretive research through textual richness, which has value for the literature of the field (Hammersley, 1992). Plausibility, the second dimension, addresses its “contextual validity” (Scapens, 2004).

5.2 Plausibility
The credibility of explanations developed within a theoretical framework is determined by the analysis and reportage of interpretive research findings (Schultze, 2000). Textual plausibility implies that interpretation cannot overstep the limits of the evidence. According to Eyles (1988, p. 11), plausibility results when “principles of validation are internal to the discourse itself […] so much depends on the coherence of argument and the reason, consistency and honesty of the theorist.”

As it is essentially a measure of sensemaking, the plausibility of interpretation will rely on the degree to which “the findings of the study, whether in the form of description, explanation or theory, ‘fit’ the data from which they are derived” (Sandelowski, 1986, p. 32). A text that convinces in terms of its plausibility exhibits a form of literary authority or *vraisemblance*, the appearance of truth (Atkinson, 1990, p. 39). Defined as the ability of the text to connect with the reader’s worldview (Walsham and Sahay, 1999) – both personal and disciplinary – plausibility invokes rhetorical strategies used to compose a text that resonates with the target audience and is relevant to their concerns (Schultze, 2000).

In structural terms, plausibility relies on the interconnection of comprehending and challenging assumptions. Strategies will refer to the logical and stylistic structure of the research and to conformity with academic conventions such as citing previous research (Schultze, 2000), with the objective of disciplinary coherence. For interpretive research to generate new knowledge that has implications outside the original research setting (transferability) (Klein and Myers, 1999), case study inferences should be assessed not only by their representativeness but also by the plausibility of explanations. Thus, case studies are likely to talk about tendencies (Walsham, 1995) rather than in terms of “law-like” generation of knowledge assumed in positivist stances. In a technical sense distinctive research contribution, the result of identifying a gap in the literature and its expression via the development of a theoretical framework will fundamentally contribute to the plausibility of both quantitative and qualitative studies. As a dimension of the “convincingness” of interpretive research, however, plausibility may inhere in the textual ability to normalize unorthodox methodologies, recruit the reader, legitimate different situations, justify contestable assertions, build dramatic anticipation and differentiate the findings (Golden-Biddle and Locke, 1993). Moreover, the plausibility of research results will be an important determinant of its translation into practice.
Thus, plausibility must also be evaluated by considering the proportion of data that has been selected for analysis and interpretation. That data have been selectively extracted to fit a chosen theoretical or interpretive framework will rely on an assessment of whether interpretations arise from or are imposed on the data (Robson, 1993; Hammell, 2002). The key is, “as in quantitative research, […] to ensure rigor […] and self-conscious research design, data collection, interpretation and communication” (Mays and Pope, 1995, p. 110).

Assessment of the value of the knowledge claim of any empirical research is determined by both originality and relevance may often be subjective: for whom is the research new and relevant? Plausibility and textual authenticity are partially interdependent in the evaluative context. By introducing possible alternative explanations of an observed phenomenon, the impression of authenticity is, in turn, the first step in convincing readers of the plausibility of particular explanations (Lukka and Modell, 2010).

5.3 Criticality

The first two criteria of both authenticity and plausibility are essential to any interpretive research (Golden-Biddle and Locke, 1993) because they deal with the empirical material and its interpretation. Criticality has been deemed an optional criterion (Pozzebon, 2003), concerned with the imaginative possibilities that may emerge from field research (Golden-Biddle and Locke, 1993). However, given the wide discussion of critical perspectives such as advocacy, participatory and pragmatic ideas (Creswell, 2003), the ability of the text to prompt a reexamination of accepted ideas suggests criticality to be a defining dimension of “convincingness”. This is to accept Denzin and Lincoln’s (2017, p. 19) assertion that “[a]ll research is interpretive and […] interpretation itself may be defined in terms of art, practices and politics”. The importance of the research design, methods and paradigmatic stance in the procedural validity of qualitative research is thus affirmed.

As an evaluative criterion then, criticality encompasses reflexivity, reflection, recognition and examination of differences leading to the visualization of potentialities. Criticality infers the possibility that readers will construct a larger and more enduring theoretical referent in the field (White, 1987). Crucially, the general must be well-rooted and articulated in explanations of the local (Ahrens and Chapman, 2006) to convincingly demonstrate the socially constructed nature of scientific knowledge that underpins processes. More specifically, however, a critical interpretation must convince that the world of the subject has been understood. A critical perspective is offered by the multiple-narrative aspect of case studies (Garcia and Quek, 1997), especially when they focus on institutional and individual perceptions of accounting change. Here, the role of the researcher is significant in progressing thinking about the ways in which organizational stability or resistance is understood and interpreted and making the knowledge contribution clear (Golden-Biddle and Locke, 1993).

As a criteria of research “convincingness”, the critical interpretation of results should “speak to our human and organizational conditions of existence in ways that we find useful and desirable” (Clegg, 2006, p. 861) and alert the reader to new ways of thinking (Schultze, 2000) and the possibilities of change. Golden-Biddle and Locke (1993) found the measure of criticality to be whether readers are challenged to pause and think about a particular situation and provoked to question their own assumptions. From a critical perspective, good case study research will enable a qualitatively new understanding of particular social realities and suggest new paths of social action (Alvesson and Skoldberg, 2000).

Management accounting researchers can consider the value of criticality in revealing fallacious bases of organizational rituals, for example, to achieve more integrated understandings of accounting as a social science. It has been found that in interpretive case
studies of social and environmental accounting “[t]he highest level of quantified, high-quality disclosures relate to community actions” (Duff and Guo, 2010, p. 11). The social and environmental accounting agenda extends beyond merely communicating legitimating actions, such as by making (descriptive) disclosures, justifying cost reduction strategies or costing non-financial impacts in competitive environments. As “holding entities accountable is, after all, what accountants do as a matter of course” (ibid.), the underlying rules, conventions and mechanisms of management accounting in regulatory contexts will increasingly be called upon to more closely capture the impact costs of business. Critical interpretive research explaining the accounting discipline’s social contribution can follow from the analysis of management accountants’ perceptions of how they “account for their actions in (or not making) this contribution” (Tilt, 2009, p. 28).

Conceptualizing criticality recalls the research paradigm reflective of the researcher’s philosophical position underlying a strategy of challenging accepted thinking. Reframing the way in which organizational phenomena are perceived and interpreted anticipates qualitative data analyzes as “a systematic search for meaning [that] always involves […] ‘mind-work’” (Hatch, 2002, p. 148).

6. Qualitative data analysis
Despite the seemingly “mysterious” nature of qualitative data (Campbell and Gregor, 2004; Bradley et al., 2007, p. 1760), there is a common agreement that it is a dynamic and continuous process that begins at the outset of research when the direction of evidence gathering is set. The interpretive method makes explicit the interrelationship of data collection, analysis and theory. In the inductive approach, important themes, patterns and connections arise progressively from iterative comparisons of data patterns. This scrupulous interrogation of the data “is a way to process qualitative data so that what has been learned can be communicated to others” (Hatch, 2002, p. 148), which is a hallmark of textual authority.

Data analysis can also be strengthened by external referents such as comparing each aspect of the evidence with extant findings and rival explanations and soliciting feedback from study participants to confirm the accuracy of interpretations (which may itself add nuance to insights). Apart from the desirability of validation through a close data-theory alignment, the significance of this concurrence is its capacity to generate empirically valid theory deriving from insights gleaned from the data (Eisenhardt, 1989). While theory can provide an analytic prism for viewing data, its prior specification may potentially result in “premature closure on the issues to be investigated, as well as […] the theoretical constructs departing excessively from the views of participants in a social setting” (Bryman, 1988, p. 81). As different theories should be applied to initiate and develop thick explanation (Lukka and Modell, 2010), reliance on the most likely explanation for what is observed, the quantitative benchmark of generalizability, is in this aspect not entirely appropriate to evaluating case study findings.

Given the centrality of meaning to interpretative research, several strategies for the reduction and analysis of qualitative data have been proposed (Patton, 1987; Miles and Huberman, 1994; Yin, 2003; Saunders et al., 2009). According to Saunders et al. (2009), three main processes can be applied to the analysis of the evidence with the aim of strengthening interpretation — summarizing (condensation) of meanings; categorization (grouping) of meanings; and structuring (ordering) of meaning using description. Patton (1987, p. 144) suggests “category construction”, to order evidence in a process of ascribing meaning and significance to the analysis. Expandable diagrammatic models are useful to allocate
emerging themes and linkages and identify gaps, inconsistencies and areas warranting further investigation.

Integrating data into an explanatory framework is the “major avenue to valid qualitative analysis” (Miles and Huberman, 1994, p. 11). Data can be dealt with from multiple angles using data display techniques that may be time- or case-ordered, matrices of explanatory effects or case dynamics, causal or event-state network matrix, event-state network and conceptually ordered displays, etc. The selection of data visuals will depend on the specific objectives of the research and the relationships being investigated.

As data collection is cumulative and noncurrent, there are time management implications for data is organized and analyzed organization (Saunders et al., 2009). Coding software such as NVivo is a tool for organizing and managing massive amounts of data from different sources. NVivo helps researchers to manage data by gathering content in visual displays such as tree maps, to make comparisons based on attributed values. Coding tools are particularly appropriate for data derived from multiple structured interviews (Scapens, 2004). Analysis of the discursive content of unstructured interviews may, however, benefit by the researcher working with the interview transcripts, in which participants’ expressions of subjectivity may elicit deeper meanings and invite a more critical interpretation than does scanning for predetermined categories. Most importantly, cautions that using coding software may be a false economy of effort as instead of the “harder [mind] work of generating themes […] or making data-theory links […] the choice of themes remains the responsibility of the researcher”, whose aim is to convince through textual authenticity and plausibility (Walsham, 2006, p. 325).

7. Conclusions
This paper aims to extend the knowledge claim of management accounting research using qualitative research methods and its evaluation using “convincingness” criteria. It concludes that qualitative research strategies, which consider the complex settings of accounting change and practice are found to offer deep understandings and convincing explanations of accounting change. It also affirms that accounting is firmly established as a social science, the paper finds that the authenticity, plausibility and criticality of research in this field.

In the positivist view, management accounting and control are unproblematic; in the conventional wisdom of management accounting, context is a given and one in which individuals and organizations assume only passive roles (Hopper and Powell, 1985). Thus, a quantitative approach to research is appropriate to its technical functions, which can be addressed by such considerations as rationality and efficiency. As this paper has argued, however, the quantitative research ignores the dynamic and human processes of accounting practice in different contexts. Investigations of the complexities of contextual relationships in management accounting change call for qualitative research strategies that aim for their comprehension. The interpretive case study is specified for this purpose. The continuing relevance and development of this methodology in accounting research requires the adoption of criteria that more precisely reflect its aims of objectives. The implications for practice arising from interpretive research should therefore be evaluated based on their “convincingness”. Guided by the criteria of authenticity, plausibility and criticality, management accounting scholars are enabled to produce better understandings of the practical field and present results that can be evaluated for their accurate reflections of organizational experience.

By placing accounting firmly within the social science field, the paper has highlighted both the philosophical and methodological issues pertaining to qualitative studies and set out the rationale for adopting a single interpretive paradigm, an inductive approach and the
interpretive case study method. It has shown how internal procedural validity inheres in each step of research conduct and how the transferability of findings is linked to the authenticity and plausibility of the text. When the subjects of accounting research are brought to life in an authentic textual figuration, the audience is convinced of the researcher’s direct knowledge. The plausibility of explanations allows readers to connect their own experience to the evidence, makes the transferability of findings to other contexts explicit. Finally, critical interpretations challenge the claims of “value-free” research as having greater validity by demonstrating the existence of multiple realities and offering alternative theories and explanations of phenomena.

The current paper extends the earlier contributions to the management accounting literature by broadening the scope for using interpretive research in the field. Its descriptions of the logic and construction and methodological implications of the interpretive case study strategy as they relate to the “convincingness” of research can benefit new and emerging management accounting researchers. Experienced researchers in management accounting and related disciplines may be stimulated to reflect on the value and possibilities of qualitative interpretive research.

The main limitation in this paper is, it is a conceptual paper and lacks empirics. The possible avenue for future research is to undertake case studies by applying new “convincingness” evaluation criteria in empirical works. This application would be useful to acquire a deep understanding of their responses about the importance of evaluation criteria. This study might also be used as guidelines for qualitative research.

References


The criteria of convincingness

57


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**Further reading**


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