Causal explanation in interpretive accounting research:
methodical opportunities in the digital era

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Abstract

The current status of interpretive management accounting research has triggered a lively debate in the past years (e.g., Kakkuri-Knuuttila, Lukka, & Kuorikoski, 2008; Lukka, 2014; Lukka & Modell, 2010). Albeit the discussion was very controversial and addressed various topics, it mainly focused on how interpretive research can contribute to theory and what role theory play in accounting research. However, particularly in interpretive management accounting research considering the subjective nature of research, the role of method for interpretive research has somehow marginalized and, as a consequence, little progress has been made with regards to exploring new methods for contextualizing accounting in action. Therefore, this paper illustrates arising opportunities for alternative qualitative methods that result from technological and societal developments in the ‘digital era’. Based on the example of a single case study at a platform organization that mainly uses one project management software to organize its work, we demonstrate that new forms of organizing facilitate the investigation of an emic perspective because of three reasons. First, actors working in such new forms of organizing seem to handover more cognitive processes to IT solutions because they are used to virtual ways of interaction between actors. Second, actors need to explicate their sense making and reasoning to use this kind of new software because the software requires reasons for certain tasks which makes them easier observable. Thirdly, as the software allows for integrating external users (such as researchers) and interacting with local actors and actors of platform organizations are used to virtually collaborate at a distance, researchers can overcome the artificial character of investigating quickly and develop from an etic to an emic perspective.

Against this background, this paper sheds light onto new research opportunities for interpretive management accounting research by demonstrating emerging ways for conducting data. Particularly, we argue that new software tools and new forms of organizing not only enable researchers to understand the emic perspective of investigated actors but also to contextualize their empirical findings including causal elements. This in turn, has the potential to support the more general theoretical relevance of interpretive management accounting research because it connects the individual insights from interpretive research to the focal field (Lukka, 2014).

References

