

THE ROLE OF QUALITATIVE RESEARCH METHODS IN UNDERSTANDING MANAGEMENT CONTROL SYSTEMS

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ABSTRACT

To understand a socially-constructed management control systems (MCS) requires an in-depth study of daily habits, routines and processes that takes place in the organizational operations. It is obvious that such behavioral aspects of organizations' operations might not be captured through the prevailing conventional quantitative (positivist) research strategies. The current conventional (positivist) research approaches failed to provide adequate information of the socially constructed phenomena such as MCS. Thus, to cope with the specific social phenomenon, qualitative research approaches is deemed to be the most appropriate device that does not only penetrate into the organizations' social aspects, but also facilitates to genuinely explore the subjective meanings that associates with the specific MCS forms that is constructed by the socio-cultural factors of the respective society. Qualitative research approaches may offer wealthy information about the MCS phenomenon in its social settings. Drawing upon the role of qualitative research methods, in constructing meaningful relationships between MCS theory and practices, this paper attempts to enrich the descriptions and explanations regarding the critical issues that justify the use of qualitative research strategies, particularly MCS imbedded in its social contexts.

Key Words: *qualitative research approaches, management control systems*

Introduction

In the last two decades there are growing concerns about the role of using qualitative methods in understanding management control systems (MCS), particularly in its social contexts. However, very limited considerations have been given to the role of qualitative research approaches to understand the informal routines of MCS within the broader social, cultural and organizational

contexts. Qualitative research approaches are appropriate methods that might easily enable the researchers to interact with and closely scrutinize the reality of the MCS phenomenon within its social constructions.

Even though a plenty of researches have been carried out in MCS discipline, however, there is still a need to undertake more comprehensive researches that may capture the different aspects and dimensions of MCS phenomenon, but within the social context of the research issue. In recent MCS researches, it is evident that understanding MCS functions had shifted from merely focusing on the quantitative (positivist) approaches that are based on economic rationales, to more subjective and socially constructed MCS operations.

This move of academic shift in understanding of MCS was caused by the growing concerns about the significance of qualitative researches in MCS which has sprang from the discontent with the perceived unfruitfulness of the present empirical and the broad-based survey researches that conquer in the traditional MCS research. To study MCS, embedded in its social context, is a complex issue that requires cautious research methods. It requires a close interaction with the daily habits, routines and transactions that takes place in the organizational activities. Such an in-depth research does not only enable the researcher to penetrate into the organization's social aspects, but also facilitates to genuinely explore the subjective meanings that associates with the specific forms of social life (Parker, 2011; Silverman, 2001). The reason for promoting such qualitative research approach is that conventional quantitative (positivist) research approaches, which is the dominant tradition in the current MCS research, has failed to capture the socially embedded cultural values, norms, beliefs, perceptions as well as the more behavioral aspects of organizational processes (Cooper & Schindler, 2006). Additionally, quantitative positivist approaches might not be able to provide an adequate in-depth understanding and interpretations to the human behavior (Cooper & Schindler, 2006).

Alternatively, qualitative research approaches enable the researcher to thoroughly interact with the real operation of an organizational process and to deeply scrutinize how things are carried out with the resources at hand. Similarly, through qualitative research approaches; words, texts and socially constructed realities are intertwined with its environment that reflects the engagement between researchers and organizational actors. In this respect, qualitative research strategies in MCS concerns how and why certain MCS forms are used, and these strategies play a central role in designing and directing the social affairs of the organization's activities (Ahrens & Chapman, 2006).

The remainder of the paper is organized as follows. It presents quantitative; positivist, research approaches and its restrictions of MCS as well as the role of qualitative research traditions in understanding MCS. This is followed by the flexibility of qualitative research strategies. In the last section, it is presented the role of qualitative research traditions in understanding the emerging themes of MCS in the different socio-cultural contexts. The last section of the paper provides the conclusion of the paper.

MCS research: quantitative vs. qualitative research approaches

For any research, either quantitative or qualitative research approaches are commonly used to answer research questions. Quantitative research approaches focus on the relationship between different variables and to identify what variables affect which. Similarly, qualitative researches focus on the measurement of the phenomena objectively while ignoring the importance of subjective aspects of an organizational practices (Cooper & Schindler, 2006), on the one hand, and it involves collecting and analyzing numerical data, on the other (Ahmed & Usop, 2011).

In the last four decades, quantitative research methods in MCS have mainly focused on constructing predictive models and testing it. Through probability sampling, with larger sample sizes, quantitative research approaches has prioritized the countable and objectively measurable amounts of information that blindly overlooks the importance of behavioral and organizational process phenomenon (Saunders *et al.*, 2009). In view of that, quantitative research traditions have limited the significance of the research matters that cannot be objectively measurable (Parker, 2012). In this concern, to legitimize the rationality of the empirical results, quantitative research traditions place a very high value on the measurability, reliability and validity of the results. Hence, with the presumed neutrality of the study, the researcher remains independent and external to the phenomenon under study (Langfield-Smith, 2007). Furthermore, quantitative research traditions imply that empirical study results of a specific case should be replicable for generalizability to the other similar cases (Lillis, 2008).

In contrast, Qualitative research traditions of MCS are pragmatic, interpretive, and grounded in the lived experience of the people (Llewellyn & Northcott, 2007; Vaivio, 2008). According to Cooper and Schindler (2006), the main purpose of qualitative research methods is to gain deep understanding about the phenomenon's behavior, with its social settings, and to provide sufficient interpretations to such behavior. Depending on the nature of the social phenomenon under study, there are five characteristics of qualitative research methods. Marshal and Rossman (2006) emphasized that qualitative research approaches in any social discipline: (a) is naturalistic in nature, (b) draws on multiple methods that respect the humanity of participants in the study, (c) focuses on context, (d) is emergent and evolving, and (e) is fundamentally interpretive.

Presently, there is a great deal of qualitative researches that spring from the dissatisfaction of the current perceived sterility of the empirical results and the broad-based survey research or highly stylized laboratory studies (Alhtaybat & Alhtaybat, 2010; Lillis, 2008; Parker, 2011; Vaivio, 2008). Likewise, qualitative research traditions in MCS concerns why and how certain techniques are used and specific processes are carried out (Alhtaybat & Alhtaybat, 2010). To obtain an in-depth understanding about the phenomenon and to provide adequate interpretations to the human behavior (Cooper & Schindler, 2006), qualitative research traditions in MCS field usually adopt the position that any research activity should be infused with the respective cultural values, norms, stories, languages, beliefs, perceptions and politics of the phenomenon (Irvin & Gaffikin, 2006). In addition, it employs more subjective approaches that enable to deal with the social and human behavior (Ahmed & Usop, 2011). Depending on the nature of qualitative

research techniques, non-probability sampling with smaller sample sizes are commonly adopted (Cooper & Schindler, 2006). Hence, the MCS forms and traditions that are used by organizations are not homogenized and usually are contingent on its situational specifics. In this regard, through qualitative research approaches, the subjective meanings of the society's routines can be associated with the specific MCS forms that is constructed by the socio-economic factors of the respective society (Parker, 2011). Therefore, qualitative research traditions enable to focus on the holistic social settings of the MCS phenomenon through the researcher's engagement of the phenomena's social settings (Parker, 2012).

Similarly, for the purpose of data collection, qualitative research traditions, in MCS, usually employ more subjective research approaches that enable the researcher to intermingle with the socially constructed reality. It adopts broader research methods that interact with the real operation of the phenomenon. For instance, interviews, document analyses and participant observations are the most commonly used research techniques for qualitative research data collection (Samkin & Schneider, 2008). These instruments of data collection might offer a pathway to a deeper understanding of the phenomenon that allows the researcher to obtain wealthy data about the phenomenon under study.

The relevance of qualitative research methods in MCS field

The conventional quantitative (positivist) approach, which is the most dominant traditions in the current accounting research, defines MCS as the process to attain a predetermined goal that is applicable to people, things, situations and organizations (Anthony, 1965). Although this definition makes MCS involve things, people and organizations, however, the conventional (positivist) research approach of MCS denotes that MCS functions are confined to accounting-based control approaches such as planning, performance measurement, motivation, communication and evaluation (Anthony, 1965; Chenhall, 2003; Hoque, 2003; Otley, Berry & Broadbent, 1995). In this conventional approach, the functions of MCS have been restricted to the operational activities of an organization (Herath, 2007; Chenhall & Langfield-Smith, 1998; Davila *et al.*, 2009; Hansen, 2011; Østergren & Stensaker, 2011; Otley, 1999). Similarly, the other shortcomings of conventional (positivist) research traditions include the single-theme attitude (Herath, 2007) that focuses on financial rationales (Ferreira & Otley, 2005, 2009) as well as its emphasis on specific economic environment; i.e. developed countries (Malmi & Brown, 2008; Otley, 1999).

In an attempt to overcome the limitations of the conventional (positivist) research approach, the contemporary MCS research has evolved (Ferreira & Otley, 2005, 2009; Herath, 2007; Malmi & Brown, 2008; Merchant, 1985; Merchant & Van der Stede, 2007; Otley, 1999; Simons, 1995). The main focus of the contemporary MCS research efforts is to consider the psychological and behavioral aspects of an organization. In addition, the contemporary MCS operations shifted the trend of the MCS functions from being narrow, single-themed and accounting-based attitude, to humanize MCS functions and promote more socially constructed type of MCS concepts. As a result, the scholarly works of the contemporary MCS concepts offered broader insights of MCS

functions and contributed to the emergence of social dimensions of MCS understanding. Additionally, the contemporary MCS concepts argue that an organization's behavior may not be captured merely with the economic approaches of its operations; rather the social aspects of organization's tasks are more influential than its economic mechanisms.

Accordingly, the contemporary MCS research proposed several frameworks that might cope with the different social contexts. For example, the object-of-control of Merchant (1985) and Merchant and Van der Stede (2007), the control levers of Simons (1995), the performance management of Otley (1999) and Ferreira and Otley (2005, 2009), the organizational management control of Herath (2007), and the "MCS as a package" of Malmi and Brown (2008) are some of the MCS frameworks that recently have contributed to the new shift of the MCS literature trend. These MCS frameworks have offered new insights that attempted to incorporate the traditional MCS concepts into social aspects of organization's practices. These new insights also consider that MCS is a socially constructed phenomenon which affects and is affected by the social contexts in which MCS takes place (Efferin & Hopper, 2007). Moreover, the more recent studies also consider the cultural and informal MCS as emerging issues that support the significance of social settings in understanding the MCS phenomenon (Ahrens & Chapman, 2006; Parker, 2011; Sandelin, 2008; Vaivio, 2008). Therefore, the forms of MCS in every environment depend on the socio-political and economic conditions of respective society. Accordingly, the MCS that has been developed in certain circumstances may not necessarily be applicable to other situations (Efferin & Hopper, 2007; Hofstede, 1980; Uddin & Choudhury, 2008). In this respect, it is worthy to note that to genuinely understand and interpret socially constructed MCS forms, process and practices of organizations, qualitative research methods are considered the most appropriate research approach.

Qualitative research approaches and the flexibility of enquiry

Using qualitative research methods in MCS is not a question of method but a methodology that is widely accepted and used for variety of research topics (Ahrens & Chapman, 2006; Parker, 2011; Silverman, 2001; Vaivio, 2008). Currently there are a growing concern about the significance of qualitative researches in MCS which has sprang from the dissatisfaction with the perceived sterility of the current empirical and the broad-based survey researches that prevail in the traditional MCS research (Alhtaybat & Alhtaybat, 2010; Lillis, 2008; Parker, 2011; Vaivio, 2008). To study MCS, embedded in its social context, is a complex issue that requires cautious research methods. It requires a close interaction with the daily habits, routines and transactions that takes place in the organizational activities. Such an in-depth research does not only enable the researcher to penetrate into the organization's social aspects, but also facilitates to genuinely explore the subjective meanings that associates with the specific forms of social life (Parker, 2011; Silverman, 2001). Through qualitative research approaches; words, texts and socially constructed realities are intertwined with its environment that reflects the engagement between researchers and organizational actors. In this respect, qualitative research strategies in MCS concerns how and why certain MCS forms are used, and these strategies play a central role in

designing and directing the social affairs of the organization's activities (Ahrens & Chapman, 2006).

In this regard, the main advantage that may not possibly be acceptable in the conventional (positivist) research approach is the flexibility in research design and research instruments. For qualitative research traditions, a researcher can freely open the doors of the study without prior concepts of the phenomenon, theory, framework and even clear methods of data collection. Although some theories are common in MCS field such as agency theory, institutional theory, actor-network theory and management control theory, however, majority of the qualitative researches in MCS researches did not give much attention to the importance of theory. The reason for not using a theory in these studies may be because that the concept of socially constructed MCS is still an emerging one which requires more exploratory and an in-depth studies instead of theory building.

In addition, many of the recent socially constructed MCS researches have been conducted without prior framework for carrying out field study (Ansari & Bell, 1991; Efferin & Hopper, 2007; Davila, 2000; Moilanen, 2008b; Norris & O'Dwyer, 2004; Sandelin, 2008; Tsamenyi et al., 2008; Wickramasinghe & Hopper, 2005). Despite the fact that a research framework is an essential for explaining the boundaries of the phenomenon, however, when less is known about the phenomenon, frameworks might restrict sources of research data and may limit the means and boundaries of the knowledge being sought (Saunders, Lewis & Thornhill, 2009). Saunders et al. (2009, p. 127) argue that when there is little existing literature in the phenomenon under study, it may be appropriate to generate data deductively and reflect the theoretical themes that is suggested by the data. Similarly, since the main focus of qualitative research approach is on the process and the meaning of the phenomenon's behavior, which assumes that empirical reality is subjective and internally related to the subject (Silverman, 2001), the instruments of data collection may be more flexible that depend on the reality and the nature at hand. Such flexibility might not be captured with the other research methodologies; i.e. quantitative research approaches.

Qualitative research methods enabled to cultivate the emerging MCS themes

Qualitative research approaches offered different MCS research experiences and provided variety of field research outcomes (e.g. Akroyd & Maguire, 2011; Ansari & Bell, 1991; Chenhall & Euske, 2007; Davila, 2005; Davila, Foster & Li, 2009; Efferin & Hopper, 2007; Moilanen, 2008a, 2008b; Sandelin, 2008; Tsamenyi et al., 2008; Wickramasinghe & Hopper, 2005; Uddin & Hopper, 2002; Uddin, 2009). The main evolving MCS issues that have been discovered through qualitative research approaches include; the socio-cultural factors in MCS progress, the role of MCS in production development, MCS changes as an emerging theme and the MCS operations in the traditional societies. In the next section, these issues are highlighted with particular consideration to the studies carried out through qualitative research strategies..

The socio-cultural factors and the MCS practices

The role of socio-cultural factors in MCS researches has been debated since the beginning of 1980s when Hofstede introduced the theory of cultural dimensions (e.g. Ansari & Bell, 1991; Chenhall, 2003; Hauriasi & Davey, 2009; Hofstede, 1980; Gray, 1988; Scott, 2001; Jackson, 2002). The early studies of Hofstede (1979; 1980; 1984) acknowledged that planning and control functions, within organization's social context, are strongly influenced by the cultural contexts of that society. Hofstede's studies asserted that management systems, in its social context, are considered symbolic actions that shape the decision making of managers. Hence, to understand the functions of MCS that takes place in an organization cannot be understood in isolation of its socio-cultural constructs (Chenhall, 2003; Minkov & Hofstede, 2011). Based on this argument, Hofstede (1980, 1984) strongly criticized the claim that management and control systems can universally be applicable to the different social settings. Moreover, Gray (1988) used Hofstede's (1980) cultural concepts and anticipated how cultural values might form accounting procedures and practices. Gray (1988) viewed that accounting related decisions, in any environment, is created in response to the cultural values under which it is made. Gray (1988) also demonstrated that worldwide cultural diversity requires varied accounting systems depending on the conditions of the national cultures (Gray, 1988).

Other recent studies also emphasized that in many of the developing countries, friendship, kinship ties and family ownership are the dominant business forms which, sometimes, make informal and subjective management controls the prevailing system of institutional (Ansari & Bell, 1991; Efferin & Hopper, 2007; Hopper, Tsamenyi, Uddin & Wickramasinghe, 2009; Noormanshah & Uddin, 2008; Wickramasinghe & Hopper, 2005; Uddin, 2009). The findings of both earlier and the recent studies confirmed the argument that socio-cultural, economic and political factors play essential roles in shaping the MCS forms of the respective societies, which might not be seized without exploring the social settings of such societies. Qualitative research traditions seem to be the most appropriate research strategies to cope with such social contexts.

MCS changes as an emerging theme

Based on the organizational culture and governance, MCS practices may change to align with the norms of the organization as well as the changes of the other external factors (Hoque, 2003). Ferreira and Otley (2009) argue that it is important to understand the causes of MCS change and consequences of that change. They pointed out that changing certain techniques such as technology, or introducing new structures, approaches, process and procedures, or new products, may bring with positive or negative reaction from the different stakeholders in the organization. In response to the changes of market share, employee commitment, attitude, and morale may also necessitate changing MCS process and practices, which in turn, require individuals to adjust their behavior in order to sustain MCS relevance.

The recent studies in MCS have also stimulated research in how MCS develop over time, why does MCS face resistance to change, how the change agents of MCS interplay, how does revolutionary and evolutionary changes occur, and how coupling and decoupling of routines and

habits take place (Busco & Scapens, 2006; Chenhall & Euske, 2007; Lukka, 2007; Sandelin, 2008). To understand how MCS change takes place in a planned organizational change, these recent studies also employed a holistic research approach; i.e. qualitative researches.

Product development and the current MCS research

Another dimension that attracted the attention of MCS research is the role of MCS in product development and reasons for MCS adoption. The rapid change of technology and the global competitions has affected the product life cycles (Cooper, 2005). This has created significant emphasis on the ways to introduce new products (Akroyd & Maguire, 2011; Bonner, Ruekert, & Walker, 2002; Cooper, 2005; Davila, 2000; Davila, Foster & Li, 2009). The findings of these studies supported the role of MCS in developing new products. It also indicated that there is an association between the reason for MCS adoption, innovation and product development. Similarly, the results of the abovementioned studies emphasized the role of MCS in reducing the uncertainty at each stage of product development and in promoting goal congruence of the organization's individuals at the different decision gates.

The forms of MCS in the traditional societies

The role of traditional norms on management systems and accounting control approaches has been debated since the emergence of Hofstede's theory in 1980s (e.g. Ansari & Bell, 1991; Chenhall, 2003; Hauriasi & Davey, 2009; Hofstede, 1980; Gray, 1988; Jackson, 2002). The recent studies also revealed that traditional beliefs, norms, values and customary laws contribute to the emergence of informal MCS practices (Moilanen, 2008a, 2008b; Noormansyah & Uddin, 2008; Sandelin, 2008; Uddin & Choudhury, 2008). These recent studies recognized the role of traditional norms in economic setting of a particular society and shaping the forms of MCS design and use.

In this regard, organizational control systems of the developing countries, are mostly shaped by the traditional cultural norms of the society in which the organization undertakes its operations (Efferin & Hopper, 2007). In the traditional societies, the MCS of informal, subjective, collectively-practiced, restricted financial information, kinship-based recruitment and familial governance of organizations are commonly found. The majority of these abovementioned findings have been collected through qualitative research approaches which offer more flexible research design and data collection.

Positivist-driven critiques against qualitative research approaches

Qualitative research is criticized for its tendency to be more subjective as compared to quantitative techniques. For instance, it is condemned that it merely assembles personal impressions and lacks repeatability (Llewellyn & Northcott, 2007). Similarly, according to the opponents, qualitative research faces the challenge of that it is severely subject to the personal bias of the researcher. These criticisms are mainly associated with the methods of sampling, data analysis and generalizability of the qualitative data findings (Lillis, 2008; Parker, 2011; Vaivio, 2008). Other weakness that is propagated by the proponents of quantitative research include that qualitative research data is "anecdotal", "unsubstantiated," and "subjective" that lacks validity,

predictability, reliability, and generalization (Llewellyn, 1996; Scapens, 1990). These opposed view perceive that qualitative research lacks the assurance that a different researcher would not come to the same conclusions of the previous ones even if they employ the identical research methods.

However, these criticisms have also been refuted. Criticizing the research perspectives that view the ineffectiveness of qualitative approaches in business related areas, Commesson (1991) attacked their limited understanding of the necessary skills and condemned them by exaggerating the reliance of the quantitative research analysis which may not capture the important behavioral issues in the social life. Qualitative methods provide powerful tools in researching social behavior thoroughly and broader than quantitative methods. It can help to discover the characteristics and features of situations, social events and institutional behaviors (Llewellyn, 1996). One of the main criticisms presented against qualitative researches is its focus on small number of settings and generating large amounts of detailed information (Llewellyn & Northcott, 2007). But what is ignored usually by the quantitative researchers is the importance of studying the small settings that may describe the reality of the phenomena from “single point of view” rather than “common view” that is adopted by quantitative research approaches. Arguing this issue, Llewellyn and Northcott (2007) emphasize that quantitative researchers usually place higher trust and reliance on majority rather than minority views. Llewellyn and Northcott (2007) questioned why it is necessary to focus on the common views, or the majority opinion, at the expense of singular views.

Even though sometimes, qualitative researchers struggle to establish legitimacy through rigorous testing, validity, reliability, and generalization, still, these tools are all positivist-based quantitative approaches, which may not necessarily be appropriate to what qualitative research methods can handle. Therefore, to establish authenticity of the qualitative research, there are unique approaches, such as using multiple sources, cross-checking, well-designed interview questions, and vigilant data analysis that can create credibility and reliability of study results (Lillis, 2008; Parker, 2011; Samkin & Schneider, 2008; Vaivio, 2008). Furthermore, qualitative researchers may be able to go closer to the world of the researched phenomenon and get access to the relevant documents and respondents as well as the processing of the collected data from the field, interpretively and credibly reasoning these processes.

Concluding remarks

The role of qualitative research methods in cultivating socially constructed MCS phenomena is an emerging research agenda which requires carrying out an in-depth study of daily habits, routines and daily activities of the organizations in the different social environments, in which MCS takes place. The socially constructed MCS operations cannot be understood without understanding the social context of the organizations that produces the respective MCS forms.

With the fact that the current conventional (positivist) research approaches promote the survey-based research strategies, which might not be able to provide adequate explanations about the

MCS phenomenon, the contemporary scholarly works of the qualitative MCS research challenged the claims of such conventional (positivist) researches and proved that MCS functions' are embedded with the social values and the meanings that are inducible from the field, which might not be understandable in isolation from its social contexts (Irvine and Gaffikin, 2006; Ahrens & Chapman, 2006).

To deeply explore and understand MCS in the different social settings is a complex issue that requires cautious research methods. Thus, studying such specific MCS phenomenon, qualitative research strategies is deemed to be an essential device that does not only penetrate into the organization's social aspects, but facilitates to genuinely explore the subjective meanings that associates with the specific forms of social life (Parker, 2011; Silverman, 2001). Through such qualitative research strategies, contemporary scholars reveal that MCS field is a fertile research field which needs further considerations and developments. This is a prospect agenda that calls for more cultivations and explorations as far as concerned socially constructed MCS.

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