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Jumping through hoops: Publishing interview-based management accounting research

Basil P. Tucker*

UniSA Business

University of South Australia

Adelaide, Australia

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* Corresponding author: Tel: +61 8 8302 9116; Fax: +61 8 8302 0709

E-mail address: basil.tucker@unisa.edu.au (Basil Tucker),

Jumping through hoops: Publishing interview-based management accounting research

Abstract

Purpose – This reflection is aimed primarily at doctoral students, early career researchers and more experienced accounting researchers seeking to undertake interview-based academic accounting research. It is specifically designed to identify and confront some common obstacles to publishing interview-based management accounting research.

Design/methodology/approach – This reflection is autoethnographic in the sense that it is based primarily on my publication experience, observations, and reflections as an author/co-author, and also as a reviewer, and editor/editorial board member in submitting, reviewing and evaluating interview-based management accounting research. It therefore adopts a form of participant observation in approach in which I seek to provide to readers a sense of 'being there' insofar as addressing the barriers to publishing interview-based management accounting research.

Findings – Whilst the insights that interview-based accounting research can offer are well established, there remain practical obstacles in publishing this form of research. These obstacles – portrayed in this paper as 'hoops' through which authors must jump – largely reduce to challenges in convincing the reader of the credibility and authenticity of their approach and demonstrating the trustworthiness and dependability of the findings and conclusions reached.

Research limitations/implications – The academic and practical issues raised in this commentary will assist emerging scholars in anticipating and dealing with the challenges they face in submitting these types of studies to academic accounting journals.

Originality/value – This paper is a critical analysis and reflection of the process of publishing interview-based accounting research. Rather than attempting to replicate the many excellent commentaries on this topic, it is designed to be of practical use to emerging scholars in the design, delivery and presentation of qualitative interview-based accounting research with a particular aim of navigating the submission and review process.

Paper classification: Viewpoint.

Keywords: academic research; management accounting research; qualitative research; interview-based research; publishing; academic publications.

Jumping through hoops: Publishing interview-based management accounting research

1. Introduction

> *"The qualitative tradition in accounting research dates back to the early 1900s, and now stands as a major contributor to the accounting field in its own right"*
>
> (Parker, 2012, p. 55)

Despite Parker's observation, qualitative research in management accounting still suffers marginalisation in certain parts of the academy. The disregard of qualitative research has not been confined to management accounting. As Bluhm et al. (2011) note, despite advances in the recognition of the value provided by qualitative studies, proponents of qualitative research continue to encounter higher obstacles than their quantitative colleagues in attempting to publish their work, particularly in top tier North American journals (Pratt, 2008).

Numerous reasons have been cited for the apparent perception in some quarters, of qualitative research as 'the poor cousin' to the more established genre of quantitative research. For instance, qualitative research studies have been variously criticised for their inability to statistically generalise (Lukka, 2010); difficulty in meeting (quantitative) standards of evidence required to demonstrate 'validity' and 'reliability' – and by extension, rigour (Parker, 2012); their inherently subjective rather than objective approach (Chapman, 2012); and the use of unstructured collection and analytical methods (de Villiers, Dumay and Maroun, 2019).

In response, the literature is replete with advice on a very wide range of considerations relating to how researchers may overcome such obstacles in planning, designing, conducting and crafting qualitative work. Such advice is offered in relation to qualitative research generally[1] as well as qualitative accounting research[2]

The advice offered by these commentators by no means represents an exhaustive or comprehensive inventory of guidance available to qualitative researchers on how to design, write up and publish their work. Rather, they represent a sample of approaches offered by reputable and established scholars with a demonstrable track record in the broad 'qualitative research space' both generally and more specifically in the context of accounting research. In the current paper I do not purport to add yet another perspective on the practice of qualitative research or qualitative accounting research. Instead, my principal concern in this paper is to augment and supplement this corpus of knowledge by adopting a very practical view of the challenges in *publishing* interview-based management accounting studies by providing insights primarily aimed at newcomers to this field of accounting research. My comments, observations and reflections are based on my own direct experiences (i) as an author/co-author in submitting qualitative studies to

[1] See, for example: Yin 2014; Rubin and Rubin, 2012; Hesse-Biber and Leavy, 2011; Eisenhart, 2009; Kvale. and Brinkmann, 2009; Donmoyer, 2008; Stake, 2008; Glesne, 2006; Silverman, 2006; Flick, 2002; Hammersley, 2000; Alvesson and Deetz, 2000; Lincoln and Guba, 2000.

[2] See, for example: Dai, Free and Gendron, 2019; Parker, 2014, 2012; Parker and Northcott, 2016; Lukka, 2014; Chua and Mahama, 2012; Broadbent and Unerman, 2011; Qu and Dumay, 2011; Lukka and Modell, 2010; Chapman, 2008; Merchant, 2008; Vaivio, 2008; Ahrens and Chapman, 2006; Irvine and Gaffikin, 2006; Merchant and Van der Stede 2006; Lillis and Mundy, 2005; Scapens, 2004; Marginson, 2004; Guthrie, Parker, and Gray, 2004; Ryan, Scapens, and Theobald, 2002; amongst others).

accounting journals, (ii) as a reviewer of qualitative papers submitted to accounting (and some non-accounting) journals, and, (iii) in my editorial capacity in accounting journals that publish qualitative management accounting research. In particular, I seek to provide a more serious counterpoint to Tucker's (2018) whimsical piece by providing illustrations of obstacles that may be encountered in the 'revise and resubmit' (R&R) process in the submission of papers to journals, and some options for how these obstacles may be overcome.

Adopting such an autoethnographic and reflexive approach is consistent with the qualitative research methodology of participant observation (Hammersley and Atkinson, 1995). Participant observation is characterised by data collection occurring in naturalistic settings, involving the researcher engaging in direct personal contact and interaction with the actors in the field (Parker, 2017). As the reflections in this paper are drawn from my own individual experiences of the processes, activities and emotions associated with publishing interview-based research, the particular form of participant observation corresponds closely to what Adler and Adler (1987) characterise as 'complete membership'. In this approach, the researcher takes on fully the role of an insider (Hesse-Biber and Leavy, 2011), participating in all aspects of the processes being observed, described and analysed (Flick, 2002).

My focus in this reflection is on qualitative *management accounting* research rather than qualitative accounting research. As Parker (2012, p.54) observes, "management accounting research is arguably a leader in applying qualitative research methodologies". This is not to say that qualitative research is not undertaken in other areas of accounting (such as audit, tax, financial accounting). Clearly it is and almost certainly, many of the points raised in this paper are also applicable to researchers undertaking qualitative research in other accounting specialties. Additionally, qualitative research is a very broad term, encompassing a diverse range of methodologies and potentially utilising multiple sources of evidence drawing on interviews augmented for example by participant observation, and the analysis of documents of different types, alone or in combination (Vaivio, 2008). Interviews are the most common type of data collection method used in qualitative research, whether they be used alone or in combination with other data collection methods (Yin, 2014). They are also arguably the most readily recognised qualitative data collection method. Therefore, my comments pertain primarily to this form of qualitative research method, and the terms, 'qualitative research' and 'interview-based research' will be used interchangeably throughout the paper.

In the remainder of this paper I offer, a summary of what I find particularly compelling about interview-based research in furthering management accounting knowledge, emphasising the advantages this form of qualitative research can offer. Then, drawing on my own (sometimes bitter) experience, outline what have been common concerns expressed by reviewers and editors relating to papers submitted to 'high quality' academic accounting journals. Consistent with the title of this paper, these concerns are framed as 'hoops' through which aspiring authors of interview-based accounting research are expected to jump. I present these 'hoops' chronologically according to the 'conventional' and familiar (but albeit instrumental) structure of academic papers namely: Introduction, Literature review, Theory development, Research design, Findings, Discussion and Conclusion. Finally, I provide concluding comments aimed primarily at early career researchers and doctoral students seeking to embrace interview-based academic accounting research, but also more experienced accounting researchers who may be curious about qualitative accounting research in general, and interview-based management accounting studies in particular.

2. An exercise in autoethnography and participant observation

Autoethnography is a research approach in which authors draw on their own experiences to extend understanding of a particular discipline or phenomena (Wall, 2006). It is this highly personalized approach that I adopt in this paper, based on my own direct experiences (i) as an author/co-author in submitting qualitative studies to accounting journals, (ii) as a reviewer of qualitative papers submitted to accounting (and some non-accounting) journals, and, (iii) in my capacity as Associate Editor, *The British Accounting Review*, and Editorial Board member of the journals *Accounting, Auditing & Accountability Journal*, *Accounting* Forum, and, *Journal of Accounting & Organizational Change*.

The reflexivity underpinning the autoethnographic approach is consistent with the qualitative research methodology of participant observation (Hammersley and Atkinson, 1995). As the reflections in this paper are drawn from my own individual experiences of the processes, activities and emotions associated with publishing interview-based research, the particular form of participant observation corresponds closely to what Adler and Adler (1987) characterise as 'complete membership'. In this approach, the researcher takes on fully the role of an insider (Hesse-Biber and Leavy, 2011), participating in all aspects of the processes being observed, described and analysed (Flick, 2002).

To commence this reflection, my initial tertiary education in physics and mathematics predisposed me to a positivistic view of the world (one I continue to maintain), and a natural quantitative predilection. Prior to entering academia my previous life was spent in an international management consulting firm. Despite the pressure to express "the answer" within the confines of a single PowerPoint slide (!), it became very apparent, very quickly that questions relating to context, richness, depth understanding and interpretation appeared central to the diagnosis as well as the prognosis and prescription of a diverse range of management, accounting, and management accounting problems encountered in the 'real-world'. Far from a disembedded set of practices, management accounting shapes and is shaped, and informs and is informed by the social, political, cultural, institutional, economic and operational context within which it is established, situated and evolves.

The realisation and significance of context in accounting – and particularly management accounting – as "fundamentally an applied discipline" (Zimmerman, Fogarty and Jonas, 2017, p.34) the central function of which is ultimately, to "inform and improve practice" (Mitchell, 2002, p.285) "to be used by someone to accomplish something" (Malmi and Granlund, 2009, p.598) was reinforced upon my entry into academic life. It became quite clear to me that "some mainstream accounting scholars do not consider anything 'real research' if it does not contain the testing of the statistical significance of parameter estimates" (Lukka and Kasanen, 1995, p.79). However, it did not seem to be a meaningful use of my time to focus my efforts on research dedicated to largely inconsequential and incomprehensible papers highlighting the number of asterisks of estimated coefficients (Kaplan, 2011), discussing concerns and methods that practitioners do not understand or care about (Baldvinsdottir, Mitchell and Nørreklit, 2010), with a superficial attempt to translate our potentially useful and usable findings for them (Merchant, 2012). Qualitative research – for me at least – offers far more interest, relevance and stimulation than mainstream studies. But it is not without its challenges – as we shall see.

3. The contribution of interview-based research

To advocate the benefits of interview-based management accounting research is in all likelihood – at least for many readers – an exercise in 'preaching to the converted'. The ontological, epistemological, and methodological arguments presented in favour of interview-based approaches to management accounting are well-established, and the range of academic and practical contributions that this form of research can make and has made to the field has, as outlined above, been repeatedly voiced by senior, respected and experienced commentators over the course of several decades.

A recurring theme that has been emphasised in such conversations has been the amenability of interview-based research to "draw out richer analysis and interpretation of our empirical observations" (Burns, 2014, p.75), "offer nuanced interpretations of phenomena" (Lapsley, 2012), "understand the social and historical context in which events and actions occur" (Irvine and Gaffikin, 2006), "make more coherent sense of what is going on inside the black box of management accounting and organisational processes" (Parker, 2012, p.68), and, "allow the investigator to better understand how people view the world and the meanings they attach to what takes place therein" (Dai et al., 2019, p.36). It is the propensity of interview-based research to enable the study of accounting in the contexts in which it operates (Hopwood, 1983) that has, to a large extent, motivated my interest in qualitative accounting research in general, and interview-based accounting enquiry in particular.

This is not to disparage or discourage the pursuit of large scale, quantitative studies. Quantitative studies certainly have an important place in management accounting research, and it is not the purpose of this discussion to argue against quantitative investigations per se. Nonetheless, it seemed (seems) ironic to me that with its reliance on respondents' subjective opinions (but expressed in numerical terms in questionnaires and large-scale surveys, implying precision), the same charge of questionable rigour as directed towards qualitative research could be equally levelled against mainstream quantitative accounting research. Even so, as many in the qualitative management accounting research community are only too aware, as a discipline, academic management accounting research is dominated by quantitative research paradigms and design preferences insofar as publishing is concerned (Burns, 2014).

Publishing interview-based management accounting research is challenging and can be a formidable prospect – particularly for those new to this genre of research. A formula or template for conducting and writing-up qualitative interview-based studies does not exist. Indeed, such a template would arguably be inappropriate for a tradition distinctive for its focus on the deeper understanding and generation of insights relating to the unique, unusual and the outliers in management accounting work (Merchant, 2008). Yet the standards applied by reviewers' and editors are often perceived to be considerably higher for qualitative research in comparison to quantitative work (Bluhm et al. 2011). There are in my experience, a number of 'hoops' through which authors of qualitative research are expected to jump in order to demonstrate the achievement of these standards. It is towards a consideration of these hoops that the attention of this discussion is now directed.

4. Jumping through hoops

In this section I organise the hoops through which authors of interview-based accounting research are expected to jump in the process of submitting, revising and resubmitting their work according

to the conventional order of how academic journal papers are structured: Introduction, Literature Review, Theory development, Research Design, Findings, Discussion, Conclusion. This does not mean to suggest that all interview-based studies need to or should be written up in this way. Rather, the structure I have adopted here is presented for convenience and as a means by which readers may separately (as far as possible) assess the various components of their paper. Prefacing each of these seven sub-headings is a citation from anonymous reviewers drawn from various interview-based papers that I have submitted. The ways in which this reviewer feedback was interpreted in the consequent revision and resubmission of the paper are discussed in each sub-section.

4.1 Introduction section

I found it is difficult to identify how the paper aims to connect to current debates [in relation to the topic], what forms the underlying motivation for the study, why this specific context has been chosen, and how and why the authors expect this setting and a qualitative approach to produce novel insights into the relationship between the [topic under investigation]. Overall, authors need to address this clearly at the outset. First impressions are important!

First impressions are indeed important. One never gets a second chance to make a good one. Therefore, as reflected in reviewer's comment, the Introduction section can be seen as central to the paper in the sense that the writer is in effect, attempting to 'sell' the study to the reader. This can be achieved by establishing the scope, specifying the context, demonstrating the significance of the study being conducted, summarizing background and current understandings of the topic, and unambiguously defining the problem the ensuing work attempts to solve (and why the reader should care about it). These components (problem statement, significance of the problem, and a synopsis of prior research in the area) are common to Introduction sections in all research papers in most disciplines to greater or lesser extents.

For the qualitative researcher, however, the Introduction provides an opportunity to explain and justify why an interview-based rather than other form of data collection method is appropriate for the particular study. This is where a brief, yet compelling argument advancing the suitability of the use of interviews to inform the study aims should be located. Of course (and as we shall see) the Literature Review and especially the Research Methods sections will elaborate upon the benefits of and need for the adoption of a qualitative approach to the research, but the Introduction should signal the reliance on a the need for and use of interviews in the study, why this matters, and what makes this form of data preferable to other alternatives in this instance. Part of the argument advanced in the decision to adopt a qualitative approach is almost certainly likely to include a number of terms such as 'understandings', 'richness', 'depth', 'nuance', 'context', 'interdisciplinary'. Glibness aside, these terms directly reflect the 'unique selling proposition' of interview-based studies. More than mere rhetoric, these terms describe how and why a qualitative approach is different (and preferable) to competing methods of collecting evidence.

In summary then, the Introduction section provides the point of departure for the paper, a 'roadmap' for the reader, and a convincing argument for why an interview-based vehicle is the most appropriate means by which the destination may be reached in this particular research journey.

4.2 Literature Review section

> *I am still hoping or more views and insights from the authors. What is still missing in the LR is a clearer link to prior discussion and debate on [the topic]. Looking back to all the literature that has dealt with [the topic] in accounting (and perhaps in management), in order to position your study in relation to other research and to demonstrate you are doing something new.*

As with the Introduction, the Literature Review (LR) section of an interview-based paper shares many similarities with quantitative papers. In both types of paper, a comprehensive coverage of the relevant literature should be clearly identified and justified early. The LR is a double-edged sword: on the one hand, reviewers expect that the author(s) will have a command of the literature, and a clear understanding of the conversations they wish to join; on the other hand, readers of the paper are probably more interested in what you do, rather than what others have done. Moreover, it is fair to suggest that restatements of what is well-known is likely to bore the reader. A sound LR is *not* a laundry list of the main findings of published papers on the topic. Ideally, the LR should put your work into context and tell an interesting tale in itself. The focus should be on analysis ('so what') rather than description ('what is/has been'). In other words, the LR should clearly articulate what your paper adds, what problem it addresses and why this problem is important.

Faff (2018) provides two generic but very useful tips in writing LR's: identify those key papers which most critically underpin the topic (1) ideally, by 'gurus' in the field; and, (ii) recently published in highly-ranked journals. I use the following checklist as a guide when commencing engagement with the literature:

1) What do we already know about the topic?
2) What do I have to say about what is already known?
3) Has anyone else done anything similar or related to what I propose?
4) Where does my work fit in with what has gone before?
5) Why is my research worth doing, in the light of what has already been done?

Whilst these five bullet points are arguably relevant for any type of research in any discipline, points 3) and 4) are particularly important in the LR of interview-based studies. Addressing these points can help to better delineate the intended contribution of the study. If previous research on the topic *has* adopted an interview-based approach, a precedent exists for the choice of interviews as a primary data collection method, thereby lending credibility to the choice of interviews as the primary method of data collection. The adoption of an interview-informed study thus has the potential to establish the conditions under which the theory/methodology may be applicable in previously unexplored contexts or settings. The applicability or boundary conditions established by the findings of the study may itself be a contribution of the paper.

In contrast, if previous research on the topic *has not* adopted an interview-based approach, a contribution of the paper may be the opportunity to draw upon the strengths of the interview method (typically, the propensity to provide rich, deep, nuanced insights into a phenomena), in a way that further illustrates or perhaps refutes current thinking in the area. Obviously, the use of interviews as a research method is most appropriately explained and justified in the Research

Design section of the paper. However, the extent to which interview-based research has previously informed our knowledge in the area can be a principal factor motivating the study, and is a point that can be revisited in greater detail in the Research Design section.

In addition to addressing the five points outlined above, I am very careful to ensure that my LR does not suffer from 'missing' literature, 'out of date' literature, textbook references rather than academic publications, or literature not specifically 'targeted' to the research question. In summary what constitutes 'the best way' to discuss the literature depends much on the story you want to tell. Nonetheless, it is important to remember that the LR is a critique *not* a report, analytical, *not* descriptive, and organised so it leads logically and cogently to your research objectives.

4.3. Theoretical framework section

Your theory needs to theorize your problem (not the case study / context) as you currently have done

In some interview-based papers the LR and Theoretical framework sections are combined, while in others, they remain separate sections. As a rule of thumb, deductive studies necessitate a separation of these two sections as the theoretical framework lays the foundation of the study and provides the basis for evaluation of the results/findings. In contrast, inductive studies use the results/ findings of the study to inform or create theory. In inductive studies, an extensive description of the theoretical framework used is not necessary at this stage of the paper, but nevertheless, it is wise to clarify the part theory will play in the study.

In broad terms, theory can be deployed in one of three ways in qualitative research: first, as an organizing scaffold to frame or problematise the phenomena that is being studied,; second, as a means by which the findings of the study may be interpreted; third, in the case of studies that adopt an inductive approach and where existing theories are sufficiently formulated or specified to generate explicit hypotheses, theory about a particular phenomenon is built or refined.

The ways in which theory is used in the paper almost certainly attracts the attention of reviewers. As Guthrie and Parker, (2016, p. 6) observe, today's apparent mantra promoted by many in the professoriate is reflected in the need to "have a theory". Indeed, many journal editors and reviewers apply a pivotal test to submitted papers, namely "Where's the theory?" (Hambrick, 2007, p. 1346). The use, justification and logical consistency of the theoretical frame of reference chosen is therefore a question that authors are well advised not to ignore.

How to select a theoretical vantage point for any given study is a daunting and sometimes difficult task. There are many roads to Rome, and different routes will provide different views, take different times, and emphasise different things. Acknowledging plausible alternative theoretical vantage points and a discussion of the extent to which the selected theoretical vantage point advances understanding in preference to alternate vantage points is fundamental in distinguishing between the explanation offered by the researcher and plausible alternative interpretations of the findings of the study. Alternatively, adopting an 'atheoretical' approach is not in and of itself necessarily problematic. However, if the study is one in which inductive theorising has been selected as more insightful than the application of a pre-set theory, it is important to demonstrate why this is so.

4.4 Research Design section

> *There are methodological issues in the paper. How were the interviewees selected? What criteria were followed and with what objectives? Since the authors say that they employ an inductive field-based case study approach in this study, is this number representative of the "population"? And what is the "population"? How did the authors analyse the data? What is the methodology that has been used in identifying the data sources? Were the interviews/NVIVO coding and interpretation carried out by the same person or a number of people? If not by the same person, how did you, e.g. ensure that the coding was consistent across coders? What processes were carried out to enhance the "trustworthiness" of the data? For example, the authors present the general themes – were there any outliers and were these results checked with members of the [industry]?*

The section, "Research Design" (sometimes called, "Research Methodology", "Methodology", or "Research Methods") is designed to clarify what data you intended to collect, how, why, and where. As mirrored in the above comment from the reviewer, there are numerous points that referees will look for in this section of the paper. In effect, this part of the paper sets the parameters of the study: it the evidence base upon which the findings will rely, the criteria by which you will evaluate your findings, the basis upon which you will draw your conclusions, as well as demonstrating the measures you have taken to ensure rigor in the execution of the study (in terms of what quantitative researchers term, reliability and validity).

The Research Design is the section in which the 'case' for an interview-based approach is made. It is also that part of the study which if not executed in accordance with accepted protocols for qualitative research, is likely to result in the paper being summarily rejected. Mistakes in this section have serious ramifications; once the study has been conducted. The study generally cannot be conducted again, and there is limited opportunity to rectify such mistakes. Moreover, if rejected on design grounds by one journal, it is quite likely that other journals will similarly reject the paper on similar grounds. As far as the Research Design section is concerned, the questions posed above by the referee will all need to be answered in a convincing, compelling and persuasive way.

This section will also need to be balanced. Authors sometimes focus either on their methodological approach, or the detailed data collection and analysis steps. Both of these narratives relate to different questions. The former question may in very general terms be framed as, 'in what direction will we proceed – and why'? The latter question may be articulated as, 'what is the basis of our investigation? What did we look at and how?'. Not only do both questions need to be answered in detail in this section, but also, the answers to need to convince and persuade the reader that findings are genuinely based on critical investigation of the data and are not reliant on what (Silverman, 2005, p. 211) describes as "anecdotalism".

4.4.1 Research context

A prime advantage offered by qualitative research is that it helps us understand phenomena in their contextual settings (Parker, 2012). It therefore follows that providing an accurate portrayal of the context within which the investigation has been conducted is necessary to enable readers to understand the research problem and its significance. Depending on the problem studied, contextualization may be required in terms of organisational, historical, institutional, industry,

sector, social, political or economic characteristics of the setting within which the study is undertaken.

The length and depth of the *Research context* section is largely dependent upon the information the reader will require in order to fully appreciate the topic being discussed. This information is likely to include the importance of the issues prominent within the setting, why they are prominent, and why they necessitate investigative attention. The contextualisation should be engaging, not unnecessarily long and explain unfamiliar concepts, ideas, or terms. In this sub-section of the paper, historical elements and descriptions of specific people, issues, or events should be provided as a means of laying the foundation for the research story that is about to unfold.

Examples of papers that effectively and coherently situate the data to be collected in relation to both the theoretical frameworks employed and the specific setting within which their research was undertaken are: Parker, Guthrie and Gray (1998); Ahrens and Chapman (2004); Jørgensen and Messner (2009); Speklé and Verbeeten (2014); Chenhall, Hall, and Smith (2017). Obviously, these papers are not the only ones providing clear, readable and relevant descriptions of research context. They are, however, ones known to me and are drawn from the scope of research within which I am familiar. I consider them to be well written, clear, and achieve what this section is designed to do – put the study in context.

4.4.2 Data sources

This sub-section provides a description of the target population from which data is collected, and the strategy used to select a sample from that population. A table or appendix depicting socio-demographic characteristics of the sample (age, gender, education, position, industry, experience, or other variables of relevance) can convey a lot of information efficiently and is often included at this point of the paper.

For interview-based studies, clarifying the participants and the criteria used to select them is important. Unlike quantitative research where probability sampling is typically used, qualitative research invariably uses non-probability techniques in selecting samples. Reviewers are typically interested in the technique used (for example, purposive sampling, snowball sampling, convenience sampling, expert sampling), but arguably more so in the justification of the technique selected. In the words of one reviewer in response to a recent submission of one of my papers:

> You have used convenience sampling in this study as described on page… This is fine, but the fact that the interviewees were known to one or other of the research team has implications which need to be discussed in greater detail. What might have been the case had you used another form of non-probabilistic sampling method? How might this have affected the results? Why did you opt for a convenience sample when an expert sample might have been more informative given your RQ?

This justification typically needs to be framed in terms of the nature of generalisation offered (statistical or theoretical), as well as the biases (such as interviewer bias, social desirability bias, and recall bias) that may potentially distort the findings of the study, and the inferences that can be drawn from them. The use of non-random sampling techniques and the inherent biases associated with these techniques is not necessarily a problem *per se.* What might be problematic, however, is neglecting to discuss the techniques, disregarding the need to justify their use, and failing to explain how biases were dealt with. It is this justification that reviewers tend to look for

– and one that needs to be convincing and transparent, and directly relevant to the study's objective and research question(s). An example of one reviewer comment serves to illustrate this point:

> … the discussion of bias is critical to the extent that it demonstrates the potential limitations and boundary conditions of the study. Interviewer bias should be discussed, however, there are other forms of bias that should also be mentioned. For example, common-method bias, cognitive bias, reporting bias and bias due to leading questions or socially desirable responses are all potential ways in which findings may be distorted. These forms of bias, and how they have been dealt with warrant explanation...

4.4.3 Data collection

In addition to interviews, methods of collecting data often employed in interview-based accounting studies include, observations, review of archival documents and secondary data. Typically, the role played by these auxiliary methods or tools in supporting/corroborating/substantiating the interview evidence are explained in the data collection section of the paper.

A number of points seem to be repeatedly raised by reviewers in relation to the collection of data. First, the question of 'how many interviews are enough' is one that needs to be explained. In contrast to the generally straightforward calculation of probabilistic sample sizes, guidelines for determining nonprobabilistic sample sizes are ambiguous (Guest et al., 2006). This ambiguity increases the need for careful explanation of the reasoning used to determine the number of interviews conducted. The principle guiding the 'optimal' number of interviews most generally cited is the concept of theoretical saturation – the point of diminishing returns in data collection and analysis where new information produces little or no incremental insights into the phenomena investigated (Dai et al., 2019).

In reality, the number of interviews undertaken will also be influenced by practical considerations such as available funding, time, access and whether interviews comprise the single or just a part of the ways in which data is collected (Marginson, 2004). In an investigation of 639 interview-based research articles published in major accounting journals from 2000–2014, Dai et al. (2019) note that the median number of interviews (in papers that disclosed this information) was 25. However, they also note the wide disparity in recommendations for interview numbers across different social science disciplines. The recommended minimum ranged from 12 (Guest et al., 2006) to the suggestion by Gerson and Horowitz (2002, p. 223) who contend that "fewer than 60 interviews cannot support convincing conclusions and more than 150 produce too much material to analyse effectively and expeditiously". In my experience in reviewing papers and sending papers out to reviewers, it seems that (very broadly) reviewers tend to feel more confident in findings based on more than 20 interviews. However, this figure is highly sensitive to a host of factors and should be regarded as an indicative, and not a definitive target for authors of interview-based research.

Interestingly, in a content analysis of 560 PhD theses across a diverse range of disciplines that employed interviews as the method of data collection, Mason (2010) found that a significantly high proportion of theses claimed to achieve saturation when their sample size reached a multiple of 10. However, there is no apparent reason why samples of a size ending in the integer zero would be more likely than any other sample size to reach saturation. In any event, it is advised that researchers be explicit about how data saturation is reached.

A second point relating to data collection which seems to increasingly attract the attention of reviewers is whether or not interviews are recorded. There are advantages and disadvantages associated with both recording (by video, audio, or video and audio) and note taking. As Hayes and Mattimoe (2004) observe (in relation to tape recording):

> *" the decision to tape or not to tape is somewhat more complex than is suggested in some standard textbooks ... and it is up to the researcher to discern which approach — tape or manual — is apposite in a particular research encounter and to take action accordingly" (Hayes and Mattimoe, 2004, p.370-371).*

The sensitivity of the discussion, the potential for impeding frank and open dialogue, interviewee preferences, complexity, range and scope of the issues canvassed, and extent to which recording may influence responses are all considerations in determining what is "*apposite in a particular research encounter*". I have had papers published in which interviews have been recorded, and others in which the data captured was reliant on note taking during (and after) the interview. In instances where interviews were not recorded, however, reviewers have questioned the procedure used to capture interview proceedings (especially verbatim quotes). As with any and all choices made in the design of the research, full and transparent explanation is required to satisfactorily address reviewer concerns.

The third issue associated with data collection that reviewers seem to raise concerns triangulation. Triangulation is a "combination of various techniques and approaches can give different insights into the social area being investigated" Lapsley (2004, p. 177). Triangulation can enhance credibility by corroborating findings and "increasing the likelihood of obtaining valid, reliable information" (ibid, p.177). Although I have not had reviewers question the ways in which I have used triangulation in my papers (to date!), in my editorial roles, I have seen many papers mention triangulating (typically by access to archival documents and records), but failing to elaborate on what documents and records were consulted, what was examined, how it was examined, and how these other documents supported/did not support data collected via interviews. In some instances, reviewers have queried how authors have triangulated their data, and requested additional information about the means (and ends) of the triangulation undertaken. I therefore caution researchers about adopting an overly dismissive approach to discussing triangulation. As we shall see in the ensuing section, triangulation has implications for credibility and authenticity of the findings arrived at, the path taken to arrive at this endpoint, and the theoretical significance and practical importance.

4.4.4 Data Analysis

As the reviewer's comment at the commencement of this section makes plain, the means by which interview data is analysed is often carefully scrutinised by referees. Techniques used in data coding, the use of software (such as NVivo), and the general procedure followed in the process of analysis are all areas which lend trustworthiness to the analysis. The approach used in these techniques should therefore be transparent to the reader.

It is very easy to fall into the trap of writing convoluted, extensive and unnecessarily detailed accounts of how the data were analysed. In my submissions of interview-based research, I have on several occasions been 'advised' by reviewers to reduce the description of how data was

analysed. I have also been requested in other submissions, to expand upon my description of this part of the study. It seems as though reviewers are polarised on the issue of how much detail to include in the data analysis section, with some requiring a detailed and comprehensive account of what analysis was done, why it was done, how it was done, and who did it, whilst other reviewers are content with a broad and relatively brief description of the data analysis technique(s) that were employed. If in doubt, my preference (after receiving the reviewer feedback cited above) has been to adopt the former approach on the basis that it is always possible to edit what has been presented, and at least the reviewer is aware of the lengths gone to in the process of analysis.

Overall, the concern of reviewers in evaluating the analysis of qualitative data is to a large extent focused on rigour – broadly defined as, "the way research stands up to scientific scrutiny" (de Villiers and Dumay, 2014, p.328). Because qualitative data analysis is necessarily interpretive and grounded in ontological and epistemological assumptions that are dissimilar to those upon which quantitative research is based, traditional (positivist) notions of rigour, such as validity, and reliability, do not apply in a similar manner. Qualitative data analysis is therefore often considered less rigorous by many quantitative researchers, and consequently, qualitative researchers arguably often have to explain and justify their approach to a far greater extent than their quantitative colleagues (Pratt, 2008), as the need to demonstrate the transparency of the analysis becomes paramount (Gibbert and Ruigrok, 2010).

Terms such as authenticity, confirmability, consistency, credibility, dependability, transferability, and trustworthiness offer an alternative and more appropriate set of criteria to demonstrate the rigor of qualitative data analysis (Lincoln and Guba, 2000). Ways in which these criteria can be deployed are widely discussed in the qualitative accounting literature (see, in particular Parker, 2012), however, the key lesson here is that a plausible, clearly articulated and transparent account of how the qualitative evidence has been treated in the analysis stage is both necessary and almost certainly will be sought by reviewers.

4.5 Findings section

> *While the authors set out three research questions in the development of their paper, unfortunately the findings are not presented according to these questions. They have, however, presented their findings around two broader themes without any sort of justifications for this. Please explain.*

The Findings section is the qualitative equivalent of the Results section in quantitative papers. Its purpose is to present the evidence collected in the study and to emphasise the most important outcomes of the study. Depending on the logic of the story that is being told, the Findings and Discussion sections can be discussed separately or as a combined section. If the findings are presented in a separate section, there should be limited interpretation of them. Interpretation is reserved for the discussion section. Where the findings and discussion are presented together, each important finding is followed by the researcher's interpretation of the meaning of that finding. In presenting the evidence gathered in the study the aim is not merely to reproduce the transcripts or notes of the interviews undertaken. Rather, the data must provide the reader with a sense of the context within which the phenomena was investigated to provide as far as possible, a personal experience of the 'voices' of participants. The challenge is to show sufficient richness and depth of the data – but with an economy of words.

Most importantly, data must be shown, not merely described, so the reader can connect the raw data with the analysed data, and the analysed data with the emergent theorizing or how it relates to the selected theoretical vantage point (Bansal and Corley, 2011). The reviewer comment above shows how one of my submitted papers initially failed in this effort. The reviewer was (quite reasonably) expecting the findings presented in conjunction with each research question. What they were presented with, however, were findings reduced to two themes. It is unsurprising they required adequate explanation of how these two themes were important and how they related to the original research questions. On this occasion, I had an opportunity to clarify this point.

Qualitative researchers need to think creatively about the ways in which their data is presented. Data can be ordered chronologically, geographically, institutionally, departmentally, according to certain patterns across observations, or consistent with first- and second-order codes. The ways in which the evidence is presented is likely to influence the extent to which the resulting account is perceived as convincing and consistent with the research aim or research question(s). It is standard practice to present verbatim quotations from interviews or transcripts to represent the 'voices' of those interviewed. I have found presenting quotes in tables or boxes can be extremely efficient particularly when word length is constrained, although presenting more complex concepts in this format can be problematic. When citing interviewees directly, it is common practice to assign unique identifiers to each interviewee. This practice has two main purposes. First, it demonstrates that the accounts cited are drawn from a broad rather than a restricted number of interviewees. Second, unique identifiers help to place the quote in perspective.

A final word on the Findings section is worth mentioning – and that is because the currency of qualitative papers is words and not numbers, qualitative papers are invariably longer that quantitative papers. It is difficult to express or articulate the richness and depth of qualitative research, but as most academic journals have fairly non-negotiable word limits, discerning what to include and what to leave out is a skill qualitative researchers will need to develop if they wish to see their work published.

4.6 Discussion section

> *Finally, the Discussion section could offer more in terms of the 'so what?'. This is the critical part of (any) paper and the contribution you make needs to be very clear.*

As with the Findings and Discussion section, the Discussion and Conclusion sections can may either stand-alone or be combined. What is preferable for any given paper is generally a choice for the authors. However, in making this choice it is worth bearing in mind that many readers will read only the Abstract and Conclusion section, and a lengthy final section may be off-putting to some. In contrast, a stand-alone Discussion and Conclusion section assumes that readers have thoroughly read the rest of the paper which may not necessarily be the case for many. In determining whether or not the Discussion should be combined with the Conclusion section it worthwhile to think about the importance of a 'take-home message', the extent of practical application, or implication of the study's findings and limitations, as well as opportunities for further research. Emphasis in any of these areas would suggest separate Discussion and Conclusion sections. In either case, this section should form a cohesive narrative with the Introduction section, in that the sequence of issues canvassed in the Discussion/ Discussion and Conclusion section is often the mirror image of the sequence raised in the Introduction section. This penultimate section of the paper should explain and interpret the findings of the study, in

terms of and in relation to the findings reported by other investigators. Importantly, it should also articulate what has been learned from the study, and in so doing, showcase the 'so-what value' or contribution of the study.

A common criticism of reviewers is that the Discussion section is largely a reformulation and repetition of points already summarized in the Findings section. Rather than reiteration, the Discussion should contribute something new to the reader's *understanding* of the problem. Comparing the findings of the study with those reported in prior research involves identifying points of similarity and difference and seeking an explanation (for both). This can be an exacting and stressful process. In my own PhD, my own findings conflicted markedly with those of an international renowned and respected researcher. This invoked a crisis of confidence (along the lines of 'where did I go wrong'). Fortunately, I had the opportunity of meeting personally with this researcher very soon after my 'discovery'. The Professor and I worked through this process of comparing and contrasting both studies, their findings, and the underlying contextual factors in explaining the difference (and restoring my confidence!). The explanation featured in my thesis which was submitted within a year of that meeting. Not everyone will be as fortuitous as I was in meeting personally with internationally acclaimed researchers in their field. In my experience, most researchers – even the well-known and world-renowned ones – will make time to videoconference with, or email junior colleagues who wish to discuss such matters. The academic accounting community are, in the main, a friendly group!

Finding and articulating the 'so-what' factor (or more formally, the contribution) in the paper is essential to its publication. Anecdotally, drawing on my observations as an editor and editorial board member, it seems that papers are increasingly critiqued by reviewers for failing to demonstrate the contribution of the paper to knowledge, to the literature, to theory, or to practice. Articulating the contribution of a study can be a difficult task. However, it should flow naturally from the research question, which itself should be stem from a lucid and specific explanation of what your study will attempt to learn or understand.

I try as much as possible – and subject to the advice of co-authors – to overtly state the contribution of the study in the Discussion section after reviewing what was done, why it was done, and how it was done and asking myself five questions:

1. What is the ongoing problem that my study seeks to change or improve?

2. What evidence exists to show that the problem is a problem?

3. What efforts been made to solve this problem?

4. How will I know when the problem has been 'solved'?

5. In what way does my paper address the problem and/or contribute to the solutions?

Another way I attempt to 'sharpen' the contribution of my study is to present it at any available opportunity and preferably (but not necessarily) to an audience familiar with the literature, the conversation I am seeking to join, or who have experience with the research process (and keen minds). Presentations are particularly helpful because unlike reports/papers, it is extremely difficult to 'hide' when you are forced to verbalise the value of your research in front of an

audience. Personally, I find presentations invigorating and fun. I am aware, however, that not everyone shares this view. For some, the prospect of presenting in front of one's colleagues ranges from apprehension to fear. There are plenty of resources and advice available for individuals who feel somewhat reluctant to present their work, and I encourage their use. The benefits of feedback far outweigh the costs in obtaining it, in my experience.

4.7 Conclusion section

> *The papers conclusion is well written, but I challenge you to do more. What do the authors believe the paper will communicate? How does this result differ from currently held beliefs? Why should readers care about the different view you have suggested? What is the "take-home message"? Think of this final section as a chance to establish yourselves in this debate.*

As a reviewer, I concur with Geletkanycz and Tepper (2012, p. 256) who observe that many authors view the Conclusion section as "a perfunctory exercise — a final, obligatory hurdle to be overcome with dispatch so as not to delay a manuscript's transition to 'under review' status". As the comment of the reviewer at the outset of this sub-section suggests, more than a technical formality or afterthought, the Conclusion section presents an opportunity for authors to strengthen the message they seek to impart and convince readers of the underlying significance and larger value offered by the study.

To achieve this, I like to think of the Conclusion section as comprising a backward as well as a forward-looking part. In looking backwards, my aim is to remind the reader of the 'big ticket items' (the major findings) of the study, demonstrate how they answer the research question, and how this answer compares with prior and current conversations on the topic. I will sometimes answer the 'so what?' question explicitly by explaining why the findings of the study are significant, who should care, and why they should they care. In looking forward, I attempt to relate the findings of the study to what might happen in the future (in the form of suggestions, recommendations, predictions or warnings). This 'crystal ball gazing' is typically incorporated under the auspices of sub-headings such as, *Societal implications, Implications for theory*, or *Implications for practice.* Irrespective of how these sections are labelled, their purpose is to reinforce the implications of the findings of the study for research, policy, or practice, and to underscore the wider significance of the conclusions for society at large.

The final parts of the Conclusion section ordinarily include a discussion of the limitations of the study as well as opportunities for further research. It is important to be upfront with limitations. I generally take the view that if I am not upfront about this, then the reviewers almost certainly will be. The limitations should be a frank and clinical acknowledgement of assumptions upon which the study is based, the possibility of alternate explanations and interpretations, and scope or boundaries of the study. All research has limitations, and research involving interviews as the means of data collection is no exception. Rather than attempt to conceal the weaknesses of the paper, or dismiss them out of hand, the limitations discussion is an opportunity to demonstrate the time and energy spent thinking about the boundary conditions within which the study was undertaken. As Gordon and Porter (2009) observe, such efforts are, "… usually an indication that he or she is a careful researcher… suggesting to the reader that what is presented will be quality work, despite the weaknesses".

Parker and Northcott (2016) point out incidences of the apologetic nature of qualitative accounting researchers particularly when discussing the generalisability of their findings. This contrite – almost self-doubting – trend amongst qualitative researchers in their comments about the wider applicability of their work is something I have also seen frequently as a reviewer/editor. It may very well be that 'One swallow does not a summer make' but probability suggests the principle of mediocrity (see, Whitmire, 2019) is more likely to apply in any given situation/case study/field study.

5. Concluding thoughts

The aim of this paper has been to offer practical suggestions to emerging scholars in the design, delivery and presentation of interview-based accounting research with a particular aim of helping to navigate the submission and review process. In many ways, this aim reflects the recognition that many journals can be thought of as 'methodologically siloed', in the sense that they are predisposed towards publishing either quantitative or qualitative research. In this paper, I have restricted my commentary to interview-based papers, although many of the points raised are also applicable to other forms of qualitative, and even quantitative research.

Based on my experience as an author, editor and reviewer of interview-based accounting research, this reflection presents the publishing of such research as a series of hoops that need to be jumped through. Obviously, the considerations that need to be taken into account in the conception, design, and execution leading to the ultimate publication of qualitative research are numerous. The intent of this paper is primarily to bring to the attention of the reader, points that the review process have (in my experience) seem to be raised repeatedly in one form or another.

This paper should serve not as a 'checklist'. Qualitative research is not formulaic. Nor is it linear, predictable, or easy. The number of hoops, height of the hoops, or their diameter serve to hone our research capability. I encourage readers to debate and challenge the points I have raised, not just to jump through hoops, but to understand the process, enjoy the activity, and ultimately have your work published: not in spite of the hoops, but because of them.

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