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# A response to “theoretical triangulation and pluralism in accounting research: a critical realist critique”

A critical  
realist critique

1151

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## Abstract

**Purpose** – The purpose of this paper is to respond to Modell’s paper entitled “Theoretical triangulation and pluralism in accounting research: a critical realist critique” (*AAAJ* this issue), which offers a two-part exposition of topics and issues pertaining to the recent paper “Theoretical triangulation and pluralism in research methods in organizational and accounting research” (Hoque *et al.*, 2013).

**Design/methodology/approach** – Critical analysis of Modell’s observations pertaining to the paper drawing on the classical work of Burrell and Morgan (1979).

**Findings** – The authors reemphasize the need for an interaction between adopting an ontological stance and then conducting empirical research where the authors stated that the intention was not to argue any idea that theoretical triangulation approach should become the dominant approach and “take over” single theory approach. Instead, the authors demonstrate the ways theoretical triangulation can advance the understanding of multifaceted organizational realities.

**Originality/value** – The authors make a contribution to the generation of knowledge in research by addressing the tradeoffs involved such as possible theoretical incoherence and lack of focus when integrating theories with different ontological and epistemological assumptions.

**Keywords** Management accounting research, Methodological pluralism, Theoretical pluralism, Theoretical triangulation

**Paper type** Conceptual paper

Whenever a theory appears to you as the only possible one, take this as a sign that you have neither understood the theory nor the problem which it was intended to solve (Karl Popper, 1902-1994).

## 1. Introduction

Modell’s (2015) recent paper entitled “Theoretical triangulation and pluralism in accounting research: a critical realist critique” offers a two-part exposition of topics and issues pertaining to our recent paper “Theoretical triangulation and pluralism in

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research methods in organizational and accounting research” (Hoque *et al.*, 2013). The first part of Modell’s exposition consists of an effort to “further elucidate and extend some of their key arguments related to the use of theoretical triangulation in accounting research” (Modell, 2015, p. 1138). In response, we will attempt to summarize Modell’s observations (as we understand them) and respond (i.e. concur, offer different perspectives, etc.) to these insightful comments. The second part of the exposition consists of Modell’s advancement of his own approach (which he labels as “critical realism”), which we find to be a natural extension of his points of departure from own research (see Modell, 2009), thus we would recommend for reading for those engaged in his critique. As such, our rebuttal will focus exclusively on the first part of Modell’s critique (his observations pertaining to our earlier paper) and not the second part of his paper (his advancement of his thesis on critical realism).

As we understand the observations made in the first part of Modell’s paper, there are three points of concern raised pertaining to our paper: first, how our paper treats the relationship between ontology and epistemology as a largely an unproblematic issue of matching specific ontological assumptions to the choice of theories (to the neglect of the wider epistemic premises influencing such choices; second, how our paper underplays the extent to which such choices and premises condition empirical observations and scholarly knowledge claims; and finally how these inter-related problems may be due to an inability to break with received but arguably over-simplified conceptions of paradigms which have influenced much of the debate on the choice of theories and research methods in accounting academia, resulting in the enduring notion that particular epistemological commitments and the choice of theories and research methods should automatically follow from distinct ontological assumptions. The remainder of this paper will address each of these three expressed concerns.

## 2. Treatment of the relationship between ontology and epistemology

Modell’s (2015, p. 1138) starting point seems to be his criticism that our paper offers “rather under-developed conceptions of the relationship between ontology and epistemology” where he argues that our “treatment of the relationship between ontology and epistemology as a largely unproblematic issue of matching specific ontological assumptions to the choice of theories results in a neglect of the wider epistemic premises influencing such choices.” Let us offer a response to both the criticism of our paper’s under-development of the relationship between ontology and epistemology as well as the related criticism that this results in a simple and unproblematic matching of ontological assumptions to the choice of theory.

One of the core arguments in the Hoque *et al.* (2013) paper is that we find it problematic to adopt a specific ontological stance a priori and then conduct an empirical study. We believe that the ontological and epistemological assumptions with which a researcher can function effectively frames the act of doing research. Here, though, the implication that qualitative research involves fewer ontological commitments is by no means certain. The philosophy of science literature usefully warns the researcher of the differing and shifting forces that influence research so that field researchers should reflect on their work and come to terms with their emerging assumptions. Our principal concern as field researchers has remained with studying the role of accounting and other elements of organizational structure, as symbols complicit in the social construction of reality. Our analysis is presented in the strongly held belief as to the complex interrelationship among the researcher, the phenomena studied as well as the social context of the research, and the research methods applied.

Furthermore, we believe that this emphasis on the interaction between adopting an ontological stance and then conducting empirical research was effectively presented in our paper where we stated that our intention was not to argue any idea that theoretical triangulation approach should become the dominant approach and “take over” single theory approach. Instead, in our paper, we demonstrate that by bringing in diverse theories in understanding a particular research issue, a researcher can develop a broader, more inclusive perspective. We make a contribution to the generation of knowledge in research by addressing the tradeoffs involved such as possible theoretical incoherence and lack of focus when integrating theories with different ontological and epistemological assumptions.

We acknowledge that while other works (e.g. Modell, 2005, 2009) have provided insight and discussion on the importance and contributions of diverse research methods, the interaction between theoretical triangulation and methodological pluralism had not been the primary focus of such attempts. Therefore, we attempted to integrate and expand upon much of the previous triangulation research where these issues of theoretical integration have been relevant, and to illuminate the role and contribution made by the chosen research methods in such triangulation research. As such, we attempted to do that and extend this richer depiction of the role of accounting as a social construction phenomenon and the importance of diverse research methods to understand this phenomenon. Here it was argued that the mutual information garnered through the interaction between theoretical triangulation and chosen research methods provide potential insight as to the roles and use of accounting information in organizational decisions.

Finally, we have made claims that contribute to the thinking about the interaction between theory development and research methods chosen by demonstrating how and under what circumstances multiple theories could be meaningfully integrated and executed to provide deeper understandings of accounting and organizational phenomena. Our major argument was that many researchers who are concerned with understanding accounting and organizational practices have recognized the benefits of using multiple theories, which is often referred to as “theoretical triangulation” or “theoretical pluralism.” Among the espoused advantages of the theoretical triangulation is that no single theory can have a monopoly on explanations of accounting and organizational practices since each theory has its own virtue and collectively, thus adding (not replacing) to our understanding of practice and individuals in their social, economic and cultural contexts. Likewise, in addition to the recognition as to the importance of theoretical triangulation in accounting research, there is an increasing recognition of the benefits of pluralism in research methods adapted in accounting research.

In summary, while triangulation could take many forms, such as theoretical triangulation, data triangulation or investigator triangulation (Hopper and Hoque, 2006), we explicitly confined ourselves to theoretical triangulation and the uses of multiple or diverse research methods. Theoretical triangulation involves using factors from different theoretical perspectives concurrently to examine the same dimension of a research problem (Hopper and Hoque, 1997, 2006). This approach creates theory from the extant situation, rather than forcing the data to a particular theory (Covaleski *et al.*, 1996; Hopper and Hoque, 2006; Humphrey and Scapens, 1996). Furthermore, as we had argued, theoretical triangulation involves using factors from different theoretical perspectives concurrently to examine the same dimension of a research problem (Hopper and Hoque, 1997, 2006). Admittedly our concern was to address triangulation that shares similar epistemological assumptions. Examples of this form of triangulation would be the

integration of technical-rational choice models, human-relations perspectives, contingency approach, and agency theory (Hopper and Hoque, 2006). A more ambitious form of theoretical triangulation is the integration of theories with fundamentally different epistemological assumptions that, as we stated, was not the intent of our paper.

### 3. Choices and premises condition empirical observations

A second major point that Modell (2015, p. 1138) argues is that our depiction of the relationship between ontology and epistemology leads our paper “to underplay the extent to which such choices and premises condition empirical observations and scholarly knowledge claims.” More specifically, Modell (2015, p. 1138) characterizes our position as being consistent with (and part of) the “now widely rehearsed dictum that no single theory can have a monopoly on explanations of accounting and organisational practices since each theory has its own virtue and collectively, thus adding (not replacing) to our understanding of practice and individuals in their social, economic and cultural contexts.” Modell (2015) explicitly challenges our (and others) assertion that this triangulation approach to theory development where each theory has its unique strengths and weaknesses and the combination of multiple theories generally yield a more complete picture of complex empirical phenomena. The weakness in our argument, as Modell (2015, p. 1138) posits, is that we “never really articulate the philosophical grounds on which such combinations may be justified.”

On this point of philosophical grounds to justify combinations of multiple theories, the Hoque *et al.* (2013) paper drew upon Covaleski *et al.*'s (2003) four criteria for integrative research, which can assist researchers in determining whether explanations are competing or compatible and the manner in which compatible explanations could be merged. Here we argued that first, are variable names and meanings consistent across theoretical perspectives (i.e. do they explain the same practice)? If the same meaning is not shared across different theories in terms of the particular concept/practice, a valid integration cannot be made. Second, are the explanations of the underlying causal process models from different theoretical perspectives consistent with each other? In the event of an inconsistency it would be necessary to formulate a new model that would capture the different/inconsistent explanations. Third, is research from different theoretical perspectives at the same level of analysis (i.e. individual level or unit level)? If the explanations are not within the same level, the opportunity for a meaningful integration is hindered. Fourth, what constraints do theoretical perspectives used in integrative research imply for causal-model forms?

Embedded in the issues that we raised in the Hoque *et al.* (2013) paper is the recognition of the importance of the philosophical grounds on which combinations of theories are chosen and relevant. Notice that the core argument here is that emphasis of such a research program should be upon explicating the contexts, conditions, and dynamics entailed in an organizational system such as management accounting becoming taken for granted, stabilized, rendered durable, and the role of human agency in this process should be clarified. At issue here is the reflexivity of the social actors under examination. To the extent that actors may or may not be fully aware of the symbolic roles of accounting, the researcher may be unable to isolate those roles merely through data collection, but rather must rely more heavily on analysis and interpretation of the data. Here, then, the researcher plays a more prominent role, thus raising the question as to the subjectivity of the researcher (or the researcher as creator of reality) that should, in turn, consciously be addressed in the research strategy.

A network of basic assumptions characterizing the subjective-objective philosophical debate within social science comes into play in our characterization of the combinations of theories chosen. For example, core ontological assumptions moving from objectivist approaches to subjective approaches to social science include: reality as a concrete structure; reality as a concrete process; reality as contextual field of information; reality as realm of symbolic discourse; reality as social construction; reality as projections of human imagination (Morgan, 1988; Morgan and Smircich, 1980). Likewise, basic epistemological stance moving from objectivist approaches to subjective approaches to social science: to construct a positivist science; to study systems, process change; to map contexts discourse; to understand patterns of symbolic created; to understand how social reality is revelation; or to obtain phenomenological insight. In short, the core of our argument implies of philosophical/choice of theory connection in our argument that the phenomena studied, the context in which they are studied, and the research approach to be intimately intertwined: this is in marked contrast with the more orthodox scientific position that they are detached. A researcher must recognize his or her own potentially active role in the research setting and continually self-reflect upon it. On this point, and as we argued in our paper, reflecting on their work, Kakkuri-Knuuttila *et al.* (2008, p. 267) claimed “our philosophically tuned analysis explicates how concepts from different paradigms, such as interpretations, understanding meanings, and causality, can successfully co-exist and cooperate within a single study.”

#### 4. Over-simplified conceptions of paradigms

Modell's (2015, p. 1138) final point made in his critique is that our paper has an undue “heavy reliance on Burrell and Morgan (1979) as a starting point for the discussion of paradigmatic issues.” As such, Modell argues, our notion of triangulation is constrained because particular ontological assumptions largely dictate epistemological commitments and the choice of particular theories and research methods. Modell goes on to suggest that this bracketing of such paradigmatic issues leaves our work unclear as to what specific paradigmatic position we seek to inform through a chosen research strategy.

This alleged over-simplified conception of paradigms results in research opportunism where “researchers freely shopping around for the ‘best’ theory at any given stage of the research process without worrying about the broader, epistemological ramifications of such choices such as whether the knowledge claims associated with particular theories will be deemed valid or relevant by the audiences of their research outputs” (Modell, 2015, pp. 1138-1150). Modell's (2015, pp. 1138-1150) position is that “the choice of theories is often much more restricted from the start by the beliefs, values and interests governing individual researchers and the epistemic communities in which they are embedded.” On this point, he worries that our work lacks reflexivity on the deeper epistemic premises conditioning particular ontological assumptions and, in turn, attention to how empirical observations are conditioned by the choice of theories.

There is perhaps no question that we have a heavy reliance on the classical work of Burrell and Morgan (1979). Clearly in our paper we argued that looking more closely into the issue of paradigms, the identification of different paradigms and their distinct roles began within business and management literature (Burrell and Morgan, 1979; Morgan and Smircich, 1980), and, over time, these developments have entered the accounting arena (Baxter and Chua, 2003; Chua, 1986; Hopper and Powell, 1985). Collectively, these studies highlight that differences in ontology, epistemology and human nature lie at the core of various paradigms. For example, it is claimed that mainstream accounting research strives to develop generalizable knowledge that can be applied in organizations

to predict and control empirical phenomena (Chua, 1986), in line with the functionalism paradigm (Hopper and Powell, 1985). However, the methodological literature suggests two alternatives to the mainstream approach, the interpretive and the critical approach. As argued by Chua (1986) everyday life actions do not take place in a vacuum of private subjective meanings. While human beings interpret their own actions, they also interpret the actions of others with whom they interact as promulgated through the interpretive paradigm. Thus, social reality is subjectively created. Further, the critical alternative assumes that the interpretation *per se* is inadequate, and claims that the world is not merely symbolically mediated, but is instead shaped by material conditions of domination (Chua, 1986). It is important to note that while the work of Hopper and Powell (1985) which is built upon Burrell and Morgan (1979) carries an accounting flavor and is invaluable in coming to grips with different paradigms, it does not explain how insights gained through these different paradigms could be used to obtain a better understanding. The core concern of Hopper and Powell (1985) and Chua (1986) is to illustrate how stepping away from the mainstream assumptions, and adopting either an interpretive or critical stance could result in a rich and different view of reality. In comparison, we probe how these differing insights could be combined to enhance our understanding of everyday practice in organizations and society.

To repeat our argument (thus reliance on Burrell and Morgan, 1979), a major problem confronting a researcher is which theoretical perspective is most apt for his/her empirical analysis. One way of resolving this quandary is to review competing theories and select a theory or theories that seem to be appropriate (Hopper and Hoque, 2006). The chosen theoretical framework is then applied in the field to confirm, modify or reject it. An alternative approach is to carry a variety of perspectives into a pilot study to assess the relative explanatory power of the chosen theories. The theoretical perspectives of the pilot study can be the process whereby the major factors deemed relevant to the main study are discovered (Hopper and Major, 2007). Such an approach enables the researcher to select the eventual theories from various theories from the outset and thus it helps to build a wider and richer empirical analysis of the subject (Hoque and Hopper, 1994, 1997). On this point, a widely held view in the sociology literature is that the core assumptions regarding ontology, human nature and epistemology (Burrell and Morgan, 1979; Morgan, 1980; Morgan and Smircich, 1980) provide a rationale as to why research should be conducted in a particular way and how the strategy can be implemented in practice. This view suggests that a particular research strategy depends on the researcher's beliefs about the world.

Extending this point, Morgan (1980) argued that most academic debate centering on improvement takes place at the problem-solving level, where theorists seek an improved understanding of a problem and its solutions by adopting one particular problem-solving tool over another. Those entering the debate understand and define problems they face in almost identical terms; what differs is their response to the problem. Within this dominant functionalist arena, the debate is usually positivist, with improved understanding being sought in terms of knowing more, knowing it faster and knowing it better, typically by developing better optimization techniques.

Morgan (1980) argued, however, that when academic debate does ascend to the metaphorical level where various schools of thoughts become combatants, it does so typically to isolate a champion image or to achieve an integration of metaphors (Stringer, 1981). Herein lies the problem, for, viewed as derivatives of paradigms, these schools of thought offer alternative depictions of reality. Here, the various schools of thought reflect the same problem to be dealt with, but portray it differently thereby



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offering different insights into its character. Thus, Burrell and Morgan (1979) call for metaphorical pluralism in order to engender multiple understandings of a phenomenon which, in turn, is consistent with our call for theoretical and methodological pluralism. As such, we strongly subscribe to a “heavy reliance on Burrell and Morgan (1979) as a starting point for the discussion of paradigmatic issues.”

## 5. Conclusions

Modell (2015, pp. 1138-1150) concludes that the alleged limitations of our work as suggested in his critique “cautions us to treat particular sets of theories, regardless of how complete or comprehensive we think they might be, as potentially robust, but never conclusive, representations of how accounting operates.” This fundamental conclusion then results in a platform from which he offers his thesis on critical realism which he feels will maintain openness to novel ways of theorising and engaging with accounting practices.

We certainly agree and have indeed argued in Hoque *et al.* (2013) paper as to the importance of recognizing that caution and openness is needed in the mobilization of accounting theories in any research efforts to represent how accounting operates. As Baumann (2005) suggests: “[...] there is always a best theory (or a group of equally good theories such that no theory is better), then there cannot always be a ‘rational’ answer in that sense. However, if what I have said above is true, then we should not be too obsessed with the idea that there must always be a best theory. What matters is that the theories we choose from are good enough” (p. 239). This suggests the need for theoretical pluralism rather than a choosing a single theory among several theories. Accordingly, limitations of a particular theory could be addressed by bringing insights from another theory, in line with the notion of theory triangulation. Thus we make calls for theoretical pluralism and the use of multiple research methods. We would also encourage the reader to examine Modell’s (2009, 2015) ongoing work on the theme of a critical realist approach to accounting research.

More specifically, we were pleased to have the opportunity to re-visit and clarify three major points of our (Hoque *et al.*, 2013) previous work as identified by Modell (2015). First, we acknowledge that the ontological and epistemological assumptions with which a researcher can function effectively emerge from, or at least interact with the act of doing research. Admittedly our concern was to address triangulation that shares similar epistemological assumptions. A more ambitious form of theoretical triangulation is the integration of theories with fundamentally different epistemological assumptions that, as we stated, was not the intent of our paper. Second, we re-stated our point that philosophical grounds are needed to justify combinations of multiple theories. In this regard we drew upon Covaleski *et al.*’s (2003) four criteria for integrative research, which can assist researchers in determining whether explanations are competing or compatible and the manner in which compatible explanations could be merged, with the major point being that a network of basic assumptions characterizing the subjective-objective philosophical debate within social science comes into play in our characterization of the combinations of theories chosen. Finally, we emphasized that there is perhaps no question that we have a heavy reliance on the classical work of Burrell and Morgan (1979) and have found this classical work to assist greatly in our effort to examine more closely into the issue of paradigms, the identification of different paradigms and their distinct roles began within the accounting and management literature. We will leave it to others to judge as to whether such reliance upon the work of Burrell and Morgan (1979) serves as a hindrance or serves us as well (as we feel it does).

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