



# METHODOLOGICAL INSIGHTS

## Theoretical triangulation and pluralism in research methods in organizational and accounting research

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### Abstract

**Purpose** – The purpose of this paper is to present a critical review of the contributions of multiple theories to accounting and organizational research, which is often referred to as “theoretical triangulation” or “theoretical pluralism”, with a particular focus on the manner in which chosen research methods have informed these efforts at theoretical triangulation.

**Design/methodology/approach** – The authors conduct an analysis of how to employ theoretical triangulations and methodological pluralism in accounting and organizational research. To this end, they use prior empirical evidence for illustrative purposes.

**Findings** – The authors argue that using theories with epistemological tensions that are captured by appropriate research methods enable one to explore different, sometimes even contradictory, layers of meanings of realities pertaining to management accounting information and processes in organizations and society.

**Originality/value** – The paper contributes 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.

**Keywords** Theoretical triangulation, Theoretical pluralism, Multiple theories, Organizational research, Management accounting, Accounting research, Methodological pluralism

**Paper type** Conceptual paper



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## 1. Introduction

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” (see for example, Ahrens and Chapman, 2006; Berry *et al.*, 1991; Blaikie, 1991; Broadbent and Laughlin, 2005; Carpenter and Feroz, 1992, 2001; Covaleski *et al.*, 1985; Covaleski *et al.*, 1996; Gioia and Pitre, 1990; Hopper and Hoque, 2006; Hopper and Major, 2007; Hoque and Hopper, 1994, 1997; Jack and Raturi, 2006; Modell, 2005a, 2009; Shapiro and Matson, 2008). Amongst the espoused advantages of 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 (Feyerabend, 1978; 1990; Lakatos, 1976; Hopper and Hoque, 2006). 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 (Ahrens and Chapman, 2006; Ahrens and Dent, 1998; Baxter and Chua, 2003; Covaleski and Dirsmith, 1990; Czarniawska, 1997; Merchant and Van der Stede, 2006). Hopwood (2007, pp. 1365, 1370), for example, concluded that accounting research has become “increasingly detached from the practice of the craft . . . [as well as] too cautious and conservative, too rigid and traditional, and insufficiently attuned to grapple with the new, and to embrace novel insights and bodies of knowledge.” In part, he urged that more innovative field research be conducted, informed by theories derived from sociology and employing qualitative, naturalistic research methods (see also Chua, 1986; Hopper and Powell, 1985).

We wish to further explain how and under what circumstances theoretical triangulation as well as pluralism in research methods could shed more light on the roles and use of accounting information in organizational decisions. To this end, we capitalize on Lounsbury’s (2008) idea of analyzing organizational practices through multiple lenses (see also Arena *et al.*, 2010). Our intention here is not to argue any idea that theoretical triangulation approach should become the dominant approach and “take over” single theory approach. Instead, in this paper, we demonstrate the ways that theoretical triangulation has to offer to organizational and accounting research. 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. While prior triangulation studies have noted the importance of these issues, they have not made them the primary focus of their paper. Similarly, while other works (for example, Modell, 2005a, 2009) have provided insight and discussion on the importance and contributions of diverse research methods, the interaction between theoretical triangulation and methodological pluralism has not been the primary focus of such attempts. Therefore, we attempt 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.

The roots of the debate on the use of theoretical triangulation and methodological pluralism in accounting could be traced to the pioneer work of Burchell *et al.* (1980).

Burchell *et al.* (1980) recognized the numerous roles of accounting in organizations and society and made calls for theoretical diversity to explore these various roles. Furthermore, Burchell *et al.* suggested that what gets “accounted for” shapes an organizational participants’ view of what constitutes organizational reality by identifying the problems the organization chooses to address and the range of possible actions it considers appropriate. These ideas were extended in Hopwood’s (1983) work that argued that the relevance of accounting appears to be self-evident, thus, its force and tenacity, and its ability to mask the existing power network, tend to be under-recognized. Here Hopwood observed that we have had few field studies that have examined accounting in the contexts in which it operates.

We find support for the importance of pluralism in theories chosen and methods adapted in a recent work by Lounsbury (2008). He implored researchers to use multiple theories to account for the diversity of actors and practices. While prior studies share similar sentiments (Adler and Chen, 2011; Arena *et al.*, 2010; Covalleski *et al.*, 1996; Gioia and Pitre, 1990; Hopper and Hoque, 2006; Jeacle and Carter, 2011; Modell, 2009; Nicholls, 2010; Tan and Koonce, 2011) further elaboration as to the contributions and related tradeoffs involved in the use of theoretical triangulation in research has been limited. In this paper, we attempt 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 (e.g. Czarniawska, 1997; Ahrens and Dent, 1998; Merchant and Van der Stede, 2006; Scapens and Bromwich, 2001).

The next section outlines a case arguing for the importance of theoretical triangulation and pluralism in research methods. This argument for the contributions of such plurality in theory in methods is offered in terms of its complementary nature (not competing) to the depth and richness of single theory and method approaches. Section three reviews a number of notable past triangulation studies in management, and section four provides a review of notable past triangulation studies in accounting. In these reviews of the use of theoretical triangulation in both management and accounting research, we will particularly focus upon the role and contribution of the research methods chosen in these studies. Here it will be argued that the mutual information garnered the interaction between theoretical triangulation and chosen research methods provides potential insight as to the roles and use of accounting information in organizational decisions. This interaction or synergy between theory and methods provides a synergistic basis for the enhancement of managerial accounting research (see, for example, Atkinson *et al.*, 1997). Here we offer several examples of how the role of management accounting information can be understood through the use of different theoretical approaches to address different organizational layers, and different research methods are able to critically examine these different organizational layers; thus being mutually informative in the depiction of the role of management accounting information. Then, in section five, we reflect upon a series of potential concerns and tradeoffs involved in theoretical triangulated and methodological pluralism in order to demonstrate the contributions of such research.

## **2. A case for theoretical triangulation and pluralism in research methods**

In a general sense, triangulation is a term used to describe the deployment of multiple theories and/or research methods[1]. Jick (1979) defined triangulation as the combination of several strategies in the study of the same phenomena. While

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triangulation could take many forms, such as theoretical triangulation, data triangulation or investigator triangulation (Hopper and Hoque, 2006; Hoque and Hopper, 1994 and 1997), we confine 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, 2006; Hoque and Hopper, 1997). 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, theoretical triangulation involves using factors from different theoretical perspectives concurrently to examine the same dimension of a research problem (Hopper and Hoque, 2006; Hoque and Hopper, 1997). In the methodological literature, the term “theoretical triangulation” has also been labeled as “theoretical pluralism”. For simplicity, in this paper we label it as “theoretical triangulation”.

Lukka and Mouritsen (2002), for example, showed that a mono-paradigm or a single theory confines research rather than liberating it, and involves overly recognizing one paradigm, and their position can be extended to argue a case for theoretical triangulation. Here Lukka and Mouritsen argued that in adopting a single theory an attempt is made to force the findings into that particular theory, resulting in a void of discussion for anything which does not fall within the boundaries of the chosen theory. Thus, a singular analytical approach may lead to a situation where interesting issues may go unexplored and un-discussed simply because they are not captured by the particular theory chosen. Similarly reflecting on their work, Kakkuri-Knuutila *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.” Such theoretical triangulation and integration is needed to consider how change in a given organizational field is institutionalized in the management accounting practices of a given firm (Dambrin *et al.*, 2007) and the interplay between institutional and market forces in accounting choice (Tsamenyi *et al.*, 2006). These arguments called for capitalizing on the complementarity of different theories so they can talk to each other. Such a development would capture reality in a comprehensive manner and open the path for researchers to draw on a variety of theoretical perspectives in the name of theoretical triangulation. Nevertheless, researchers always face obstacles when choosing a particular theory as there is little consensus about which theoretical perspectives are better suited for explaining an organizational practice (Pfeffer, 1993; Sutton and Staw, 1995; Weick, 1995).

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. 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.

For example, Ahrens and Chapman (2006) suggested that the practice of doing qualitative field studies involves an ongoing reflection on data and its positioning against different theories such that data can contribute to and develop further the chosen research questions. Such an ontological approach is in stark contrast to more positivist ontological assumptions that view qualitative field studies as mere storytelling, at best useful for exploring issues and creating tentative theories that can later be studied through objective categories and verified by empirical scientific methods, being unaware of the possibility of social reality's emergent, subjective, and constructed properties – constructed possibly in response to their own theories (Ahrens and Chapman, 2006). Within qualitative field research, different research methods might be used, as well as events in the field may be best explained with reference to multiple theories depending on the notion of reality that they are supposed to explore[2]. For qualitative researchers, the field as a social reality can only be made sense of if it is defined with reference to theories that can illuminate its activities. Furthermore, it is not an objective reality out there and ready to be portrayed in the best way. In contrast, quantitative field studies must achieve “fit” between theory, methodology, hypothesis, method, and domain in order to contribute to the literature.

By showing the relationship between qualitative field study observations and theory, the observation and analysis of organizational process can be structured in ways that can help understand the logic of the social systems within which they work, thus producing theoretically significant contributions. Therefore, qualitative field studies in accounting needs to be understood as a general approach to the study of research topics. The important issue is not so much as quibbling over research methods, but that qualitative field research offers a particular way of knowing the field. Such an approach to research recognizes that social reality is emergent, subjectively created, and objectified through human interaction. Thus it is not so much a debate on the mobilization of empirics because doing qualitative field studies is a profoundly theoretical activity. The core ontological assumption in qualitative methodology is the acknowledgement that the field is itself not just part of the empirical world but is shaped by the theoretical interests of the researcher. This means that the definition of the field is profoundly theoretical.

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Here Ahrens and Dent (1998) argued that rich field studies are needed because they bring the messy world of organizations to obtain a better understanding of how management accounting functions in practice. While Ahrens and Dent (1998) acknowledged that there are deeper ontological and epistemological issues underlying field research, the messiness of organizations in-of-itself lends itself to inquiry by multiple theories and field research that provides the potential to garner a richer understanding actions and motivations of people and organizations in their use of accounting information. More specifically, the intent and focus of multiple theories and fieldwork is to capture organizational tensions that often develop in the different views and constructions placed on accounting in organizational settings[3]. As the authors suggested, people in organizations have different backgrounds, sets of experience and motivations. They interpret problems differently, have different frames of reference and see different options and solutions. Representing this complexity in text is not easy. Ahrens and Dent (1998) argued that such a research approach is not attempting to mobilize preferred theories or methods, but simply realizes the limitations of accounting in satisfying the multiple and often conflicting demands made upon it in organizations. Furthermore, this focus for richness in field research contributes to not only a deeper understanding of the field, but, in turn, facilitates the process of theorizing and the emergence of theoretical constructs from the field material. Thus the dynamics between multiple theories to guide observations and, in turn, observation to contribute to the emergence of theoretical constructs, presents a deep set of challenges and potential insights for researchers.

In summary, we have attempted to show how accommodation of multiple theories through theoretical triangulation, combined with creative and rigorous research methods, provide an opportunity for different voices to be heard, and facilitate the interpretation of “diverse” events and issues in a coherent manner within the domain of accounting, organizations and society. As Dacin (1997, p. 47) stated “a more complete view of organizational action reinforces the notion that organizations are inextricably embedded in a dynamic system of interrelated economic, institutional, and ecological processes.” Similarly, Ahrens and Dent (1998) argued that analyzing managerial ambiguities, tensions, and contradiction is a major opportunity offered by theoretical triangulation and integration, since they permit an analysis of suggestive themes and counterpoints, interpretations and counter-interpretations, and different voices around the social construction of budgeting and control in organizations (Czarniawska, 1997; Burns and Scapens, 2000; Carruthers and Espeland, 1991; Dambrin *et al.*, 2007; Lukka, 2007). A single-theory cannot benefit from, nor contribute to, a mutually informed dynamic between theories and methods that capture the multi-dimensional issues surrounding a complex organization. Furthermore, the intent of theoretical triangulation is neither to expose the inefficiency of organizational practices nor to celebrate the non-optimality of management accounting and organizational arrangements, but to develop a robust understanding of the ways which organizations may incorporate historical experiences and socio-political-economic pressures into their rules and organizing logics embedded in management accounting (see for example, Englund and Gerdin, 2008; Richardson, 1987, 1988). Theoretical triangulation attempts to preserve the complexity and integrity of the social network of actors being examined (Berg, 2004; Lincoln and Guba, 1985; Van Maanen, 1979, 1988; in accounting, see Hopwood, 1988, 2007; Merchant and Van der Stede, 2006; Quattrone,



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2006; Scapens and Bromwich, 2001). The relationship between theory and qualitative field study observations is such that it enhances the understanding of the logic of the social systems within which they work, thus producing theoretically significant contributions (Ahrens and Chapman, 2006). On this point, Atkinson *et al.* (1997, p. 101) argued that “Frontier research . . . Blends and weaves knowledge from a vast array of sources to enrich theory development and empirical representations of the state of nature.” Before we embark on our discussion of the potential contributions of theoretical triangulation, we will review several important triangulation studies in management and in accounting.

### 3. Past triangulation studies in management

The notion of theoretical triangulation and methodological pluralism within accounting research has been heavily influenced by similar concerns in the management and organizational research. As such, we first examine an influential body of research within management studies which has concentrated on theoretical triangulation and where the research methods chosen have appropriately served these multiple theories (Gioia and Pitre, 1990; Greenwood and Hinings, 1996; Lee, 1991; Lewis and Grimes, 1999; Schultz and Hatch, 1996; Van de Ven and Poole, 1995). As with accounting research, there have been repeated calls for more qualitative, contextual and interesting research (e.g. Mintzberg, 1979; Morgan, 1983; Smircich, 1983; Van Maanen, 1979, 1988) through such methodological approaches as case study research (Yin, 1984), the use of qualitative data (Miles and Huberman, 1994; Denzin and Lincoln, 1994), and the use of grounded theory (Strauss and Corbin, 1990; Glaser, 1992). However, as will also be discussed in this section, the potential for the synergies of learning through the theoretical triangulation and research pluralism to mutually inform the research effort is also questioned. Table I provides a snapshot view on how management researchers have contributed to the debate (this list is merely illustrative, not exhaustive).

Of particular note in Table I, it shows that management researchers have frequently cited neo-institutional sociology theory in developing their arguments in connection to theoretical triangulation. Some advocate merging of “old” and “neo” institutional sociology theories (Greenwood and Hinings, 1996; Hirsch and Lounsbury, 1997; Selznick, 1996), while certain others link neo-institutional sociology theory with other theoretical perspectives (Barley and Tolbert, 1997; Lounsbury, 2008; Oliver, 1991). While accepting that Greenwood and Hinings’ work (1996) is valuable in enabling a wider understanding through combining of the two institutional perspectives, the terminology used at times is confusing. For instance, the terms institutional theory, neo-institutional theory, and new institutionalism have been used as synonymously and interchangeably, suggesting that “new” and “neo” have the same meaning. Yet the authors coin the term “neo-institutionalism” as the coming together of old and new institutionalism, which would appear to indicate separate and distinct meanings of ‘new’ and ‘neo’[4]. Hirsch and Lounsbury (1997) note the need as well as the opportunity bring together the insights of the old and neo. Similar arguments are posed by Selznick (1996) who claims that drawing a sharp line between the old and neo institutionalism would hinder the contribution of institutional theory, as such division encourages an obsession with polarities, inhibiting a wider understanding; hence,

| Author(s)                   | Central focus/issues explored   | Theories/paradigms used                                    | Claimed benefits/contribution to the debate   |
|-----------------------------|---|--|---|
| Barley and Tolbert, 1997    | How institutional theory and structuration theory offers complementary insights | Institutional theory and structuration theory              | A model of institutionalization as structuration developing a recursive model of organizational change overtime   |
| Blaikie, 1991               | Critical review of triangulation  | Not applicable   | While it is useful to use multiple methods within a particular methodological perspective, using methods drawn from different perspectives is not viable  |
| Gioia and Pitre, 1990       | Multi-paradigm research/theory building   | Functionalist, interpretive and radical humanist paradigms | Multi-paradigm approach to theory building as a means of establishing connections between paradigms. Discover a meta-paradigm perspective that may permit different approaches to theory building to be considered in a collective manner |
| Greenwood and Hinings, 1996 | Multi-paradigm research/analgamation of theoretical perspectives                | Old and neo institutionalism                               | Institutional theory could make a contribution to understanding organizational change, which goes beyond the ideas of inertia and persistence, when old and the new institutionalism are combined into a neo-institutional framework      |
| Hirsch and Lounsbury, 1997  | Linking old and new institutionalism  | Old and neo institutionalism                               | Reconciliation between the two (old and neo institutionalism) would provide a more balanced approach to the action-structure duality  |
| Lee, 1991                   | Multi-paradigm research/integrated framework                                    | Positivist and interpretive approaches                     | Establishes an integrated framework and illustrates how the two approaches could be mutually supportive   |
| Lewis and Grimes, 1999      | Multi-paradigm research/theory building   | Not applicable   | Provide a guide to multi-paradigms and tie their diverse approaches within a meta-triangulation theory building strategy  |
| Oliver, 1991                | Convergence of insights   | Institutional and resource dependence perspectives         | Offers a typology of strategic responses (active organizational resistance, passive conformity, proactive manipulation)   |

(continued)

**Table I.**  
Theoretical triangulation  
in some notable  
management studies



Table I.

| Author(s)                  | Central focus/issues explored                                    | Theories/paradigms used                         | Claimed benefits/contribution to the debate  |
|----------------------------|--|---|--|
| Schultz and Hatch, 1996    | Interplay between paradigms                                      | Functionalist and interpretive paradigms        | Interplay strategy offers the benefit of maintaining the tensions while leading to a more delicate and complex understanding           |
| Selznick, 1996             | Why draw a line between the "old" and the "neo" institutionalism | Old and neo institutionalism                    | The need for coming together of old and the neo institutionalism   |
| Van de Ven and Poole, 1995 | Interplay between theories                                       | Life cycle, teleology, dialectics and evolution | Call for an interplay between various perspectives to obtain an all-encompassing understanding of processes of change in organizations |
| Weaver and Gioia, 1994     | Incommensurable paradigms  | Structurational analysis                        | The use of a structural analysis in illustrating how deviating from a solid paradigm, allows for unique and alternative perspectives   |

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Selznick calls for tracing the connections between the old and neo rather than focusing on contrasts.

Zald (1970), in particular, has argued that a historical perspective for institutional theory is important because it contributes to an understanding of institutional context by focusing upon changes over time that affect what organizations do and how they behave. Historical perspectives also generate insights on how organizations develop over time within their organizational field as well as shaping expectations of practice within the field. Zald stressed that there is an important gap in that institutional theory tends to model the organizational field as a given, with organizational practices as passive merely responding to expectations of practice formed within the organizational field. In contrast, the idea that the formation of a new organizational practice might impact the organizational field and its relations is rarely pursued and, as such, Zald calls for organizational research to enrich its theoretical and empirical approaches to understand the impact of organizational environments on institutional rules and behavior. On this point, a variety of research methods and approaches are needed to capture the dynamics that institutions help shape organizations and, organizations may respond differently to their environments resulting in a need to understand “practice variation” which requires closer attention to the logic and content of organizational practices (Dacin, 1997; Brignall and Modell, 2000).

Meyer *et al.* (1997) argued that organizational models such as accounting systems are part of what may loosely be called “rationalized others” which include social elements such as the sciences and professions [in our case, the accounting-based discipline] that structures the relationships between organizational actors in terms of their natures, purposes, technologies, and so on (Meyer *et al.*, 1997, p. 162). Importantly, Meyer *et al.* (1997, p. 162) stressed that there is a dominance of budgeting logics in organizational relationships because “rationalized others are now everywhere, in massive arrays of international associations and epistemic communities, generating veritable rivers of universalistic scientific and professional discourse.” Thus, inter-organizational relationships are primarily instruments of shared modernity reliant on budgeting discourse (Meyer *et al.*, 1997, p. 164) to allocate resources. In turn, the agency of human actors operating under these rationalized laws play a major causal role in shaping social dynamics by interacting with systems of economic rationality to produce a highly expansionist culture. Thus, human actors are important, but as the core carriers of universal purposes. The models, such as those involving budgeting rest on claims to universal applicability, for example, economic models of development and fiscal policy (Meyer *et al.*, 1997, p. 148).

Another stream of studies in the management arena probes into how insights from various paradigms could be used in a collaborative manner (Gioia and Pitre, 1990; Lee, 1991; Schultz and Hatch, 1996). Gioia and Pitre (1990), arguing for a multi-paradigm approach as a means of establishing connections between paradigms, suggested that a meta-paradigm perspective may permit different approaches to theory building to be considered in a collective manner. Lee (1991) and Schultz and Hatch (1996) confined their observations to two paradigms. For instance, grounding his work on the positivist and interpretive approaches, Lee (1991) went beyond the differences between the two, and established an integrated framework, illustrating how the two approaches could be mutually supportive, rather than mutually exclusive, and that such joint support is achievable within a single study. It mirrors the idea of theoretical

triangulation and makes a plea to researchers to negotiate a common ground between the two approaches. Further, Lee calls for each approach to play an active role in strengthening the other in a collaborative manner as opposed to maintaining a separate co-existence. His work is a valuable addition to the existing knowledge bases, which attempts to dismiss the popular notion that the positivist and interpretive approaches are in opposite camps and thus are irreconcilable. Lee suggested that the constraints upon the framework are to accept the fundamental concepts of the positivist as well as the interpretive approach, to provide an even-handed treatment that does not elevate one approach over the other, while recognizing the methodological legitimacy of each approach.

In a similar vein, the work of Schultz and Hatch (1996) was informed by the interplay between functionalist and interpretive paradigms, which illustrated how an interplay strategy allows the tensions of different paradigms to be maintained, while enabling a more subtle yet complex understanding of the social phenomenon. Schultz and Hatch, while stating that within organization theory it is possible to differentiate between three meta-theoretical positions for doing multi-paradigm research (such as paradigm incommensurability, paradigm integration and paradigm crossing), argued in favor of the paradigm crossing approach. They claimed that the incommensurability position, which calls for the partition of paradigms, believes that each paradigm is involved in a unique perspective from which concepts and theories are developed leaving no room for combinations across paradigm borders. This stands in sharp contrast to paradigm integration, where it is possible to blend a variety of approaches regardless of the dissimilarities between them. In light of these schools of thought, paradigm crossing is trying to strike a balance, between the two extremes. The distinctive characteristic of interplay is that it recognizes both the contrasts and the connections between two paradigms, rather than treating these as paradoxes and striving to resolve them. Confining their discussion to the processes of change in organizations, Van de Ven and Poole (1995) stated that in explaining phenomena management scholars have borrowed many concepts and theories from remarkably different disciplines, which has given rise to theoretical pluralism. However, according to them, this diversity has encouraged compartmentalization of perspectives leading to isolated lines of research rather than enriching each other. Similarly, Gioia and Pitre (1990) stated that rather than viewing theory building as a search for an absolute truth, a wide-ranging understanding resulting from diverse worldviews should be the goal because there cannot be a uniquely correct perspective due to the multiplicity of organizational reality.

In summary of the arguments within the management and organizational research as to the benefits of such theoretical triangulation and methodological pluralism, Lewis and Grimes (1999) held the view that meta-triangulation would help theorists to gain appreciation of possible knowledge and reduce their commitment to a favored provincial point-of-view. Similarly, Weaver and Gioia (1994), capitalizing on a structural analysis, questioned the reasonableness of the incommensurability of paradigms and highlight how one could part with very solid paradigms, while maintaining distinctive and diverse perspectives within organizational inquiry, claiming that there is no need for organizational theorists to narrowly isolate themselves within their home paradigm. However, these arguments advancing multi-paradigm research cited above are challenged as evidenced by the thought of

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Blaikie (1991), who believed that drawing from different methodological perspectives is not practical. Blaikie (1991) acknowledged the legitimacy of multiple methods within a particular methodological perspective, however, argued that when combinations involve different ontologies and epistemologies serious issues are created. Furthermore, a contrary argument leveled is whether one could ever escape one's home paradigm. As noted by Lewis and Grimes (1999) in response to the work of Gioia and Pitre (1990), which detailed the differences in theory building across paradigms and made calls for meta-triangulation as a means of fostering greater insight and creativity, the 1990s had witnessed a sizable number of multi-paradigm studies (e.g. Hassard, 1991; Lee, 1991; Schultz and Hatch, 1996; Weaver and Gioia, 1994; Willmott, 1993). This is a possible explanation of why, despite the fact that greater availability of theories can lead to better understanding of organizational phenomena, researchers display a marked reluctance to consider theories that have originated in other paradigms.

The manner in which such theoretical triangulation and methodological pluralism has entered the field of accounting is the focal point of the next section.

#### **4. Past triangulation studies in accounting**

Accounting research has also established a tradition in research based upon theoretical triangulation and the adaptation of diverse research methods. To provide a backdrop for our review of some of the accounting research that has deployed theoretical triangulation and methodological pluralism as a means of offering multiple understanding of accounting, we physically went through the articles published in ten leading accounting journals[5]. These journals are: *Accounting, Auditing & Accountability Journal*; *Accounting and Business Research*; *Accounting, Organizations and Society*; *The British Accounting Review*; *Contemporary Accounting Research*; *Critical Perspectives on Accounting*; *European Accounting Review*; *Financial Accountability & Management*; *Journal of Management Accounting Research*; and *Management Accounting Research*. We briefly discuss some of the notable studies published in these journals as a means of illustrating how previous studies have added to the argument for theoretical triangulation and the adaptation of diverse research methods. As Ahrens and Dent (1998) argued, accounting researchers have different motivations for doing field research, ranging from describing and documenting technical practices (Kaplan, 1984) to exploring accounting's interrelationship with organizational life, the emphasis is less on techniques and more on the roles and interpretations of accounting in use (Hopwood, 1983). With these different motivations for doing field research in management accounting, the literature raises some methodological questions of field research. One of the major methodological questions pertain to the ontological and epistemological assumptions underlying fieldwork where Ahrens and Dent (1998) aptly express concern about the overly strong a priori conceptualization that it could filter contextual information to such an extent that it would deny the emergence of relevant theoretical interpretations. As such, in addition to a range of motivation for doing field research, there can be a range of prior theoretical framing of such field research. Our concern, therefore, is to explicate previous accounting research that have benefitted (i.e. paradigms being mutually informed by theoretical triangulation and methodological pluralism).

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The work carried out by Covaleski and his associates reflects efforts towards theoretical triangulation and integration. Setting sight on theoretical triangulation in budgeting research, Covaleski *et al.* (2003) argued that research from several standpoints taken together enables a more complete understanding than what is possible from a single theoretical perspective. In an earlier study, Covaleski and Dirsmith (1990) noted that social reality is too complex and ill-structured to be sufficiently represented by a singular theoretical approach, and that doing so would suppress conflict, anomaly and uniqueness of a phenomenon. In another study, Covaleski *et al.* (1996) claimed that different paradigms address different types of problems, or depict problems in fundamentally different ways, thus present different insights. On these grounds they call for paradigmatic pluralism rather than recognition of a superior paradigm (for a similar view in management research, see Lee, 1991). This paradigmatic pluralism is evident in an earlier budget study where Covaleski and Dirsmith (1988a, b) adopted institutional theory to examine the manner in which social norms of acceptable budgetary practices are articulated, enforced and modified during a period of organizational decline. The theoretical approach by Covaleski and Dirsmith (1988a, b) is consistent with Campbell (1993; see also Beland, 2005) who advocated a research approach that is decidedly historical to capture these complex relationships among the various actors. By focusing on institutions that are the product of political strategies and behaviors, historical institutionalism provides a framework for examining the power and politics of budgeting. Consistent with this institutional perspective of accounting, Covaleski and Dirsmith (1988a, b) adapted a variety of qualitative research methods (extensive interviews, internal documents and memos, and the budgeting data itself) and found that the self-interest of the plurality of organizational decision makers (the university, different parties within the university system, the various state agencies, and the legislators) is foremost in the minds of the various parties involved in the budgeting process. Benefitting from this mutual informing theory to methods, and methods to theory, they concluded that the common and legitimate language of budgeting is an important vehicle through which societal expectations are enforced and reproduced.

In related work, Covaleski *et al.* (2003), while analyzing budgeting practice from three theoretical perspectives, claimed that the economic perspective views budgeting as a component of the organization's management accounting system and simultaneously recognizes the interests of owners and employees, whereas the psychological perspective explores the effects of budgeting practices on individuals' mental status, behaviors and performance. In contrast, the sociological perspective takes from various sociological and organizational research traditions that are concerned with budgeting issues within and across organizations. Offering insights on how each of these perspectives could be integrated with one another, the authors argued that if two theoretical perspectives provide competing and mutually exclusive explanations of the same practice, then as both cannot be valid, integrative approach to research is necessary to establish which explanation, if any, is valid. On the other hand, if the different perspectives offer compatible explanations, then integrative research is needed to determine if and how they can be combined into more complete explanations. As claimed by Covaleski *et al.* (2003, p. 34), research in one perspective may for convenience treat a particular budgeting practice as exogenous and examine its effects, while research in another perspective would examine the causes of this practice

(treating it as endogenous), without gathering direct evidence of its effects. In such a situation integration research which links cause-and-effect explanations through the triangulation of theory informed by a plurality of research methods can be invaluable.

Ansari and Euske (1987) also examined the manner in which cost information is used in the Department of Defense, finding disparity between the formally stated objective of the system to improve organization efficiency, and the lack of accounting system used for this purpose. Ansari and Euske (1987) combined institutional perspective with two other competing theories (technical rational and socio-political) to provide different explanations for the need for costing systems, and these differences corresponded to the different views held by the interviewees. Particularly beholden to the mutual informative nature of multiple theory and methods, Ansari and Euske (1987) provided a rich depiction and understanding of organizational uses of managerial accounting information. Also reflecting on the complementariness of the various uses of theory and methods, Ahrens and Chapman (2006, p. 823) asserted that "events in the field may best be explained with reference to multiple theories." Similarly, Boland and Pondy's (1983, 1986) accounting studies highlighted the ceremonial, seemingly irrational, aspects of resource allocation activities. Here they found that in a university case, the budget provided a context for state agencies to exercise their legitimate authority in allocating funds to particular priorities. At the same time the underlying flexibility was such that funds could be diverted from one program to another at will. In short, this research placed a strong emphasis on the role of political language, particularly in budgeting process.

The work of Modell (2007) also lends support to theoretical integration and methodological pluralism, by claiming that while institutional theories have been seen as an alternative to functionalist explanations of management accounting change, a worthwhile step would be to identify the scope for integration. He noted that little is known as to how economic, technical and institutional factors influence management accounting change, and that an integrative approach would be useful. In line with these observations a broad ranging view is possible by integrating several theories encompassing economic, technical and institutional forces, rather than identifying an alternative single theory. Given that any theory inherits certain weaknesses such an approach would not be an optimum way to explore multi-facet issues. In relation to performance management initiatives stemming from reforms in the public sector, Modell (2005b) observed that research methodological approaches emerging from non-traditional models have increasingly been applied. However, in the current context he sees a kind of partition between the traditional performance measurement models (premised on structural and technical factors) and institutionally and politically informed research. While arguing that the findings derived from these different camps are not necessarily incompatible, instead of focusing on such a division, Modell (2005b) called for research that captures the interdependencies between institutional, political and technical factors. He maintains that such an integration of institutional and more instrumentally oriented approaches would be capable of more fully explaining managerial efforts in formulating performance management systems. Such integration requires both theoretical richness and concurrent methodological insight to mutually inform the depiction of managerial efforts to formulating performance management systems.



In summary of the adoption of theoretical triangulation and diverse research methods in management accounting research influenced by technical-rational choice models, neo-institutional sociology theory, the links between an organization and its environment were accorded a central place in the analysis of accounting. Researchers within accounting were encouraged to look beyond the organization and to see changes within the organization as dynamically linked with changes in the wider environment. Instead of presuming only efficiency effects, the adoption and diffusion of particular accounting practices can be studied with regard to their roles as rationalizing myths. Questions such as how management accounting practices have occurred, to what purpose, and from whom and where such expectations arose, could be directed to a range of actors beyond the organization. For example, drawing on both neo-institutional sociology theory and actor network theory, Arena *et al.* (2010) showed how various organizational actors can translate organizational practices (in their study Enterprise Risk Management) through their embedded actions. Further they showed how actors “sometimes seize opportunities to gain additional power, sometimes struggle to secure organizational recognition, and sometimes paying scant attention to practices perceived as mere formal compliance tasks” (Arena *et al.*, 2010, p. 660). A shift in intra-organizational power relations is viewed as a result of events within the organizational environment, and as a result of the way in which key actors within organizations define their problems (Jeacle and Carter, 2011; Miller, 2007). Here, institutional theory highlights the social construction of accounting information (Arena *et al.*, 2010; Nicholls, 2010; Stinchcombe, 2001) where managerial accounting information serves as a powerful organizational tool because of its fungibility in that it provides organizations the means for allocating resources in an ostensibly rational manner (Stinchcombe, 2001, p. 129; Lindblom, 1959). This needed organizational flexibility comes as a result of the interaction between politics and symbols in the development of meaning around managerial accounting information (i.e. the power to set premises in organizational relationships, thus shape behavior).

The theoretical underpinnings of the integration of resource dependence and neo-institutional sociology theories has been used by Abernethy and Chua (1996) in qualitative field work in examining the role of an organization’s accounting control system as an element of an inter-linked control package, in which other control systems function as either substitutes or complements. Theoretical triangulation encompassing these theories proved meaningful in this research focus, as the authors illustrate that an organization’s control mix depends not only on the organization’s technical environment, but also on its institutional environment. Following a similar theoretical approach of blending resource dependency theory and neo-institutional sociology theory, Carpenter and Feroz (1992) probed public sector incentives to adopt GAAP through the lenses of agency, technical-rational, political power and institutional theories. They maintained that different theoretical perspectives (with the exception of technical-rational theory) provide useful insights into understanding accounting choice. Advancing their argument in line with the notion of theoretical triangulation, the authors declare that while none is sufficient when taken in isolation, the multiple theories complement each other rather than compete. Hoque and Hopper (1994) too have carried out a related line of inquiry. Although the issues explored vary, all use technical-rational and neo-institutional sociology perspectives (along with certain other theories) in making sense of their data. While these theories were supplemented with

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human relations approach and actors' meanings, a typology comprising four main theoretical approaches to control (technical-rational perspective, human relations approach, actors' meanings and institutional factors) were deployed by Hoque and Hopper (1994) to inform their field work in exploring the functioning of management control systems in a large nationalized jute mill of Bangladesh. Their study showed that technical-rational and human relations approaches need to be coupled with subjective and "external" institutional factors to obtain a holistic understanding of the subject phenomenon.

Work by Arena *et al.* (2010), Collier (2001) and Burns (2000) more explicitly integrate issues of power into the lenses of institutional economics theory. While a theoretical framework comprising neo-institutional sociology theory and power was useful to Collier (2001) in describing the introduction of management accounting change by way of local financial management in a police force, Burns (2000) opted for power theories along with old institutional economics (OIE). Collier (2001) recognizing that a discussion on the interaction between the institutional environment and organizations needs to take stock of relations of power has introduced power theory (Hardy, 1996; Pfeffer, 1981) to address these omissions of institutional theory. In contrast, the field work of Burns (2000) in exploring accounting change in the product development department of a small UK chemical manufacturer has deployed OIE framework of accounting coupled with power mobilization. The three dimensions of power (power over resources, power over decision making, and power over meaning) along with the politics accompanying them has helped to explain the process through which new accounting and accountability evolved in the department, while OIE has helped explain the interplay between new, imposed accounting practices, routines, institutions, power and politics. Together these two theoretical insights have yielded a good understanding of accounting change in the organization.

More recently, Hopper and Major (2007) have pursued a related line of analysis. In probing why Marconi, a Portuguese telecommunication company, adopted ABC, it appeared that not only technical, economic and implementation issues, but also external pressures together with intra-organizational power struggles and conflicts were important. Since no single theory adequately captured all these aspects, in keeping with the notion of theoretical triangulation, perspectives involving institutional theory, coupled with economic, labor process and actor network theories were applied. A common position is visible between Hopper and Major (2007) and Hoque and Hopper (1994, 1997) in the sense that neo-institutional sociology theory and actors' meanings have been used in analyzing the case data. In an earlier paper, Major and Hopper (2005) explored ABC implementation and usage in the Portuguese telecommunication company employing a theoretical triangulation approach combining labor process analysis with technical and process approaches. While the technical factors are geared towards economic decisions, process factors deal with how the system is developed, who is involved, etc. Labor process theory was also useful in making sense of the differences in conflict and consent between organizational groups regarding the use of ABC. In their study, Ansari and Bell (1991), capitalizing on field data, revealed that traditional theories of control such as technical-rational or collectivist do not adequately describe the presence of some practices and the dynamics of certain events, whereas cultural theory proposes some useful insights for understanding the gaps.

In illustrating the processes of control of a branch of a bank-owned finance house, Berry *et al.* (1991) drew upon four theoretical perspectives (management control, cybernetic, organizational behavior and contingency theory) in order to produce a broader understanding. Berry *et al.* showed that the four theories chosen are grounded in different epistemologies. For instance, Anthony's (1965) model based on the management control perspective is rooted in functionalism, as is cybernetic theory which searches for the operation of predictive models in control processes. Although these two theories suffer from the criticism of dehumanizing people stemming from their root in functionalism, the use of the organizational behavior perspective addresses this limitation, as its epistemological base is towards drawing insights from actors. The final theoretical perspective used, contingency theory, is premised in positivism. Most of the theories used are thus premised in the functionalist paradigm. The evidence from Berry *et al.* (1991) revealed that contributing theoretical approaches offer something different, practical and organizationally meaningful, leading to a more comprehensive explanation of the phenomena observed and thus serving the intended purpose of the authors. Moreover, Geiger and Ittner (1996), capitalizing on institutional theory together with contingency theories, have identified various influences on the design and use of cost accounting systems in government agencies.

Another important piece of research is that of Hoque *et al.* (2004) which explored how far the accounting, accountability and performance management systems within new public management ideals evolved within the Australian police services viewed from the theoretical lens of technical-rational theory and legitimacy theory. The 2004 study is linked to Hoque and Hopper (1994) as well as Ansari and Euske (1987) as they all make use of technical-rational theory as part of their triangulation approach. While acknowledging the different epistemological and ontological assumptions underpinning each of the theories, Hoque *et al.* (2004) justified their choice by claiming that such an approach takes advantage of the complementarities and builds a more holistic analysis. These two theories in this manner have been useful in discerning whether accountability and control reforms in the case company have been introduced for economic rationalization purposes or for a legitimization purpose or for both reasons. Under such circumstances, theoretical triangulation will provide more information on the subject phenomenon than a single theory. Another contribution is the study by Shapiro and Matson (2008) where the institutional concepts of resource dependence, power, resistance, and dramaturgical exchange have been integrated to study the legislative history of the US Foreign Corrupt Practices Act of 1977 and the internal control requirements under the Sarbanes-Oxley Act of 2002. A dramaturgical exchange refers to the view that one agent's strategies or acts might precipitate another agent's passive response (Shapiro and Matson, 2008; for details, see also Ritti and Silver, 1986). As cited earlier, recent work by Adler and Chen (2011), Arena *et al.* (2010), Jeacle and Carter (2011), Nicholls (2010) and Tan and Koonce (2011) have drawn on multiple theories and field study methodologies to further our understanding of the dynamics of accounting's relations with powers and trust among organizational and institutional actors. This theoretical triangulation was appropriate for understanding the circumstances under which organizations and individuals could employ passive or active strategies to resist regulatory change.

The idea of employing theoretical triangulation in accounting research is further evident in a June 2008 accounting forum published in *Critical Perspectives on*

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*Accounting* which features articles and discussions richly informed by leading researchers' insights. The article by Ahrens *et al.* (2008) which sets out the views of 15 researchers is noteworthy. Becker, one of the contributors, claimed that it is worthwhile to see how to systematically connect studies from different theoretical backgrounds concerning similar research topics. Burns too argues in favor of consolidation, hybridization and theoretical eclecticism, rather than merely adding on new theories. Their message is that there is an abundance of theories, and what is currently lacking is not theories, but insights on how the available theories could be synthesized in a coherent manner to enable a wider understanding. Through the current paper we deal with this omission. Willmott (2008), Parker (2008), Dillard (2008) along with Davila and Oyon (2008) share a similar view. While Willmott (2008) favors bringing together diverse insights on a common topic rooted in different theories to strengthening the future of interpretive accounting research, Parker (2008) believes that accounting researchers need to be on the search for the new and risky, and advocates theoretical pluralism in interpretive research. Parker (2008) claims that theoretical and methodological diversity is an occasion for celebration as it offers a rich view of the complex world through multiple perspectives. Davila and Oyon (2008) argued for theoretical triangulation, as leveraging diversity can bring in richer knowledge since only in a few instances is it sufficient to interpret data through a specific lens and usually it would be necessary to compare the data using different lenses. They further advocated combining perspectives rooted in different philosophical traditions. Collectively, they share common sentiments, favoring theoretical triangulation and diverse research methods.

In summary, the use of theoretical triangulation and diverse research methods in organizational and managerial accounting research reviewed above, we argue that the role of management accounting information can be understood through an examination of multiple layers of the organizational environment including the inter-organizational, organizational, and individuals. Different theoretical approaches address different organizational layers, and different research methods are able to critically examine these different organizational layers; thus being mutually informative in the depiction of the role of management accounting information. For example, the inter-organizational layer explains institutional pressures, the organizational layer explains the response, and the individual layer explains the internal processes of change (i.e. the choice of responses, the management of change, and the related behavioral repercussions). For example, to provide more in-depth explanations of the layers of change, neo-institutional sociology theory relating to "external" institutions such as government reform and legislation can be complemented along with insights from "internal" perspectives of change where different power relationships and strategic responses to change can be seen to precipitate organizational and accounting change. Also, a theoretical triangulation approach to ground a rich methodological inquiry could also be apt where a researcher strives to understand the system cycle of an organizational process (such as an Activity Based Costing system and a Balanced Scorecard approach), ranging from its design through its implementation and outcomes. The design phase could be explained through multiple rationalities such as economic rationalities and external rationalities (i.e. whether the system is implemented either for internal decision making or for compliance with external requirements). At the implementation stage, issues

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associated with resources as well as people by way of resistance may be encountered. Outcomes of the system may extend from use of the system to performance consequences (such as whether the new system improves organizational performance). In the conclusions section below, we discuss how integration between multiple theories informed by diverse research methods can help overcome the paradigmatic differences and limitations in organizational and accounting research.

### 5. Conclusions

In this paper we have offered a platform for reflections on the use of theoretical triangulation and pluralism in research methods in interpreting organizational practice and associated human actions. We use neo-institutional sociology theory with other widely used theories for illustrative purposes to demonstrate how triangulation can extend across many other competing theories. As such we advocate theoretical triangulation and diverse research methods as a means of using different theories with competing epistemologies in harmony in accordance with the argument that various theories need to be viewed as complementary rather than as rivals. A recurring argument binding this paper is that an advantage of theoretical triangulation and diverse research methods has the potential to provide a synergy of being mutually informative that could permit a richer portrayal of the organizational reality, revealing unique organizational issues or dynamics. In line with Lounsbury (2008), we argue that researchers need to see how multiple theories and methods could be synthesized or integrated. Such integration of different perspectives would link theories into a coherent and understandable account of discourses and practices. Here, Ahrens and Dent (1998) argued that analyzing managerial ambiguities and organizational conflicts is a major opportunity offered by field research methods, since they permit an analysis of suggestive themes and counterpoints, interpretations and counter-interpretations, and different voices around the social construction of accounting in organizations (Arena *et al.*, 2010; Czarniawska, 1997; Burns and Scapens, 2000; Carruthers and Espeland, 1991; Jeacle and Carter, 2011; Lukka, 2007).

From the outset, 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. 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). Furthermore, Hopper and Hoque (2006) outlined two types of theoretical triangulation that researchers use to study practice. Some researchers develop a theory triangulation framework by using theories from “within-same tradition”. Theories within this type of triangulation share 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

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ambitious form of theoretical triangulation is the integration of theories with fundamentally different epistemological assumptions.

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; 1983; 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. For example, qualitative, narrative researchers see and study the social world from the perspective of organizational actors; and their focus is on understanding how organizational systems are developed, the ways in which these systems are structured, and actors' role therein. Under such circumstances, researchers could use theoretical triangulation to capture possible multiple interpretations or different views of reality from a wide range of actors involved in practice (for example, see Ansari and Euske, 1987; Hoque and Hopper, 1994; Shapiro and Matson, 2008). Nevertheless, when embarking on theoretical triangulation, proper justifications should be made of the selection and of how the selected multiple theories in the highly epistemologically-contested field could be synthesized in enabling a wider explanation. It is also worth noting that theories are a type of representation of a phenomenon, usually with a particular focus and is built on a prior understanding of how the phenomenon of concern. From our own experience in employing theoretical triangulation, we find triangulation to be useful when one attempts to unfold multi-layers of understanding about organizational processes, its people and other interested actors outside the organization.

To capture multi-level complexities of a phenomenon via theoretical triangulation, researchers may need to collect data from multiple sources such as archival documents, face-to-face interviews, and participant observations, observation of management meetings, experiments, and questionnaire surveys. This form of data collection mixes the techniques of qualitative and quantitative methods and it is commonly referred to as "data-triangulation". There is the view that by collecting different kinds of data bearing on the same phenomenon, the researcher "can improve the accuracy of their judgments" (Jick, 1979, p. 602; see also Hopper and Hoque, 2006) and contribute to theoretical refinement (i.e. methods and theory being mutually informative). Our concern to extend this richer depiction of the role of accounting through theoretical triangulation is harmonious with recent accounting literature as a phenomenon that goes beyond merely serving as a formal structural control mechanism in decision-making processes (Czarniawska, 1997; Ahrens and Dent, 1998; Scapens and Bromwich, 2001; Merchant and Van der Stede, 2006). Furthermore, our paper addresses critical point made by Burns and Scapens (2000) that there have been comparatively little research attention has been given to understanding the processes through which new management accounting systems and practices such as budgeting have emerged through time.

Once a theoretical framework is developed from a wide variety of perspectives and the data are collected, the next challenging task for a researcher is to complete the empirical analysis. An effective strategy in the analysis of field data for research using theoretical triangulation could be to organize the findings around central themes or propositions related to the chosen theories. It is important to provide an accurate description of the driving research propositions and how the field data will be



interpreted in relation to the propositions. For instance, an organization may use budgetary information (variance reports) in assessing organizational and employee performance and for compensation purposes. Such management practices with accounting information can best be explained by the technical-rational choice model, while the impact of budgets on people can be explained by behavioral perspectives. On the other hand, an organizational business unit may use the budget as a routine practice to comply with the corporate policy. Therefore, a study using theoretical triangulation looks for multiple explanations of the roles that the budget plays in an organization. Multiple interpretations must correspond to the research focus and the presentation of the integrative interpretations of human and non-human actions such as organizational practice, individuals' motives, emotions, and day-to-day actions in settings. It is only then the researcher can refine old theories or develop new theories. According to Jick (1979, p. 608), "different viewpoints are likely to produce some elements which do not fit a theory or model".

Finally, a single interpretation is not necessarily expected to emerge from the data utilized in research guided by theoretical triangulation. Freeman (2003), while arguing for a narrative analysis of practice, suggests that a researcher may end up with multiple valid interpretations through which multiple narrative "truths" might emerge. The challenge is then to build a persuasive case for a particular interpretation. The researcher continually verifies his/her evolving interpretations against the materials and also seeks out contrary cases (Andrews *et al.*, 2008). In a similar fashion, a triangulation researcher searches continually for alternative interpretations until he/she is satisfied that the interpretations make sense and represent a faithful account. As long as the problem is not satisfactorily explained the researcher may continue to search. This suggests that research is a continuous process, when one phenomenon is explained a new one arises. Ahrens and Dent (1998) explain how a researcher can realise richness in his/her field research when dealing with "the ambiguities that often characterize accounting in action" (p. 2). Ahrens and Dent believe that "... capturing these ambiguities to be a major opportunity offered by field research methods. Field research yields data and observations that are usually suggestive of theme and counterpoint, of interpretations and counter-interpretations" (Ahrens and Dent, 1998, p. 2).

On this point, we draw upon Covalleski *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. 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 upon causal-model forms? Emphasis of such a research program should be upon explicating the contexts, conditions, and dynamics entailed in

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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. Several questions could be addressed in this connection: From whose perspective is legitimacy of the accounting institution being defined and assessed? Why are certain accounting institutions deemed legitimate and other not? How does the legitimacy of an accounting institution changes over time and across space? Future research in management accounting would also do well to explore how the accounting institution is connected to the process of legitimation with the organizational field, how this institution is connected to, underpins, or conflicts with, other institutions that happen to be at work at the same time. Similarly, from whose point-of-view is management accounting being considered an institution? Which actors are interested in management accounting becoming an institution? What networks connect their shared interests? How are these networks formed and given the appearance of stability and durability?

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### Notes

1. In this study, we use the terms “theoretical triangulation” and “theoretical pluralism” interchangeably to refer to the deployment of a variety of theoretical perspectives within the same study.
2. We acknowledge that triangulation can occur in empirical (quantitative) studies too.
3. Organizational tensions may arise from various sources such as clash between formal authority and power and those individuals and groups affected (Johnson, 1976), and disagreements among individuals, departments, and between unions and management (Argyris, 1957; Katz and Kahn, 1966; Montana, 2008).
4. To avoid confusion about this representation of “old” and “new” institutional theory, we point out that this refers to those strands within sociology; such terms do not encompass all institutional theories, for instance, this seem unlikely to resonate with “old” institutional economics of Burns and Scapens (2000) or “new institutional economics” of Van der Meer-Kooistra and Vosselman (2000).
5. Restricting the sample to articles published in the leading accounting journals was based on Shields’ (1997) argument for “sample homogeneity.” These selected journals provided homogeneity because of their similarity in editorial scope, styles, policies, and the composition of the editorial board.

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