Mixing Qualitative and Quantitative Methods in Management Account Research: A Critical Realist Approach

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Abstract
Empirical management accounting research increasingly mix qualitative and quantitative methods and combine theories generally associated with entrenched and arguably incommensurable paradigms. This type of research has received considerable criticism in the wider social sciences for failing to present a convincing case for the use of mixed methods research as a means of validation, pivoting around the possibilities of triangulation. However, little explicit attention has been paid to this critique in the management accounting literature. This paper responds to this critique and advances a modified notion of triangulation based on critical realism. The applicability of this conception of triangulation is then illustrated based on two empirical studies straddling between the functionalist and interpretive paradigms. We discuss how this responds to the aforementioned critique and how it may contribute to the advancement of mixed methods research in management accounting.

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