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Methodological themes

Empirical research in accounting: alternative approaches and a case for “middle-range” thinking

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Introduction

There would be few today that would dispute that empirical research in accounting is of central importance. Yet it is interesting to note that, as Mattessich (1980) points out, this centrality is of recent origin. It is only in the 1970s that this shift in accounting research gained centre stage. Prior to this time “normative” thinking and theorizing was paramount.

The reason for this shift in the 1970s is clearly complex yet it is not unconnected with, first, the disillusionment with normative thinking and second, with the interest in the shift to more descriptive studies from multiple branches of the research community. On the first point what became clear in the 1970s was that the normative ideas which had been generated over previous decades did not appear to be readily taken up and used in practice. It was as though a “tissue rejection” problem was occurring – the suggested design for accounting systems seemed to have an irrelevance to current practices. This led to calls for a greater descriptive understanding of the functioning of current accounting practices in the hope that such an appreciation would lead to the design of more meaningful and appropriate normative systems. Cooper (1981, p. 198) makes this plain when he suggests that “...only through a well-grounded understanding of how systems operate can we prescribe how accounting systems should be changed”. The second factor leading to the 1970s’ demands for greater empirical understanding of accounting was because of the calls for this move from *both* the “economics” and “behavioural” wings of the accounting academic research community (see also Hopwood, 1989 who makes similar connections). The developments in financial economics and

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particularly the generation of the efficient market hypothesis and the opening up of agency theory created demands as well as openings for accounting academics sympathetic to this thinking for empirical research. This led a range of accounting academics, primarily in Rochester and Chicago, to call for the development of "...a positive accounting theory which will explain why accounting is what it is, why accountants do what they do, and what effects these phenomena have on people and resource utilization" (Jensen, 1976, p. 13). Those purposefully distancing themselves from this strongly quantitative emphasis in accounting were making similar pleas. Thus, for instance, Hopwood writing in 1979 made plain that "...recently I have become ever more aware of how little we know about the actual functioning of accounting systems in organisations" (Hopwood, 1979, p. 145). This concern was one that became shared by a range of more "behavioural" accounting researchers the world over.

As a result of these and other factors, the 1980s generated a wide range of empirical studies in accounting from various theoretical and methodological approaches. Those borrowing from financial economics laboured long over alternative theories and the design of ever more sophisticated methods while leaving the wider methodological questions alone. Those of a more "behavioural" persuasion, on the other hand, have absorbed massive energy, conducted much debate, and generated immense diversity of approach on theoretical and methodological questions. As a result the last decade or so has led these "behavioural" accounting academics to borrow and adapt theoretical and methodological approaches from the writings and thinking of some notable social and political theorists and used these diverse approaches in developing our understanding of accounting practice.

This increased diversity of approach has brought increased tension into the literature between different proponents of various approaches. The battles between the "economics" and "behavioural" wings have been present since the early 1980s (cf. Christenson, 1983; Lowe *et al.*, 1983) although more recently cross-border talks have given way to the design of separate empires with their own respective partisan journals. However, in the last few years with the proliferation of more and more "behavioural" approaches to empirical research, battles are beginning to emerge within this broad boundary, with those relying on post-modernists, such as Foucault, being particularly in the firing line (cf. Armstrong, 1994; Neimark, 1990).

Both the proliferation of alternatives and these public battles leave those starting out on the road to research, and even those well-grounded in one perspective, perplexed and confused as to the significance or otherwise of what all this means for undertaking research. It is for both these parties (i.e. those newly entering research and those well entrenched in their particular approach) that this article is particularly targeting. It is also hoped that its wide-ranging perspective will be of interest to those who are at the forefront of creating the battle lines between the various approaches.

An inevitable temptation when undertaking any empirical research is to launch into data collection assuming that theoretical and methodological problems will naturally sort themselves out as the work proceeds. To some degree this may well be the case and there will be little damage caused through this approach. However, there is a certain advantage and importance of making deliberate choices on these matters *prior* to undertaking any study. The reason quite simply is that *all* empirical research will be partial, despite any truth claims to the contrary, and thus it would be better to be clear about the biases and exclusions before launching into the empirical detail.

This underlying assumption guides the following. Building on this admittedly instrumentally rational assumption the choice process described below works on a two stage process. The first stage involves abstracting from the different schools of thought and indicating how all have characteristics which can be encapsulated on a range of key continuums, the position on which needs to be decided prior to undertaking any empirical investigation. The second stage involves a deliberate association with actual schools of thought expressing different positions on these continuums.

In more detail the article has three substantive sections. The first section posits the continuums, the position on which arguably needs to be decided prior to undertaking any empirical study. The second section highlights a range of alternative approaches that are available, tracing some of the key social philosophers who have generated these alternatives. It also highlights the different positions they hold on the continuums highlighted in the first section. Third, in the final substantive section, a case is argued for what could be broadly described as “middle-range” thinking, a term borrowed, but somewhat distant, from the interpretation of Robert Merton (1968).

The article as a whole is intended to add new dimensions to the theoretical and methodological debate. Through its ordering processes it is hoped to highlight the inevitable truth that all empirical research is partial and incomplete and that theoretical and methodological choices are inevitably made whether appreciated or not.

Dimensions for theoretical and methodological choices

Perhaps Burrell and Morgan (1979) have done most to help design an abstracted classification schema for understanding broad streams of social science approaches to empirical research. Their framework inspired a range of accounting-related classifications in the literature (most notably Chua, 1986; Hopper and Powell, 1985; Laughlin and Lowe, 1990). While there has been much criticism of their framework (see for instance Willmott (1990, forthcoming) and the many citations in these articles) it is a useful starting point for this section in its search to create an abstracted set of key characteristics under which various social science approaches can be located.

What Burrell and Morgan (1979) create is a two-by-two matrix based on two bipolar continuums. One continuum posits alternative approaches to social

science (ranging from “subjectivist” to “objectivist”) the other contains different assumptions about the nature of society (ranging from the “sociology of regulation” to the “sociology of radical change”). The multiple nature of the social science continuum is actually a five part schema related to ontology, human nature, nature of society, epistemology and methodology.

While the simple bipolar dualism that Burrell and Morgan (1979) have introduced for these important areas is too simplistic as Willmott (1990, forthcoming) so ably demonstrates, it is quite probable that they have indeed isolated many, if not most, of the key domains for choice. Indeed a position on being (ontology), on the role of the investigator (human nature), on perceptions of society (society), on perceptions on understanding (epistemology) and ways to investigate the world (methodology) are implicit in the various approaches to empirical research. Expressing these in the context of choices that have to be made before undertaking any empirical investigation it is possible to cluster these concerns under three broad bands which can be conveniently labelled “theory”, “methodology” and “change” choices. In broad terms choice with regard to “theory” involves deciding on a view about the nature of the world (Burrell and Morgan’s “ontology”) and what constitutes knowledge either past or present and how it relates to the current focus of investigation (Burrell and Morgan’s “epistemology” assumption). The choice in relation to “methodology” involves taking a position on an amalgam of the nature and role of the observer in the discovery process (Burrell and Morgan’s “human nature” assumption) and the level of theoretical formality in defining the nature of the discovery methods (Burrell and Morgan’s “methodology”). Finally, the choice in relation to “change” involves taking a position on whether the investigation is intentionally geared to achieve change in the phenomena being investigated (Burrell and Morgan’s “society” assumption).

On the “theory” dimension we can express the amalgam of concern in relation to the level of prior theorizing and prior theories that can legitimately be brought to the empirical investigation. This links to ontological assumptions about the nature of the world we are investigating and our views about its materiality as well as its generality of representation through previous theoretical endeavours. High levels of prior theorizing are indicative of an assumed material world (which exists distinct from the observers’ projections and bias) which, despite empirical variety, has high levels of generality and order and has been well researched through previous studies. The current investigation becomes little more than an additional incremental study in the great general theoretical design which has been unfolding over maybe centuries of time. As such the detail and diversity of the empirical focus is not as important in comparison with the question as to whether the observations continue to confirm the well-developed theory which is brought to the investigation. Low levels of prior theorizing, at the far extreme, assume that the world is not material – it is a projection of our minds – and since such projections differ, generalities are impossible. Equally, learning from or relying

on previous theoretical studies and insights is both inappropriate and potentially corrupting of the diversity and detail of the present study. In this position the empirical detail is not mere confirmable or refutable “data” for some prior theory but becomes important in its own right. This detail *becomes* the theory for this particular phenomena but cannot be transferred to another study for the reasons that other theories could not be used in the context of this study – both are separate and distinct and should be approached as such.

The “methodology” dimension can have more or less of a theoretical definition for the “set of spectacles” that forms the nature of the methods for the empirical investigation which also has implicit implications for the role of the human agent in the process. By this is meant the idea that the actual way of conducting the investigation can either be defined according to some theoretical model of how the observer should see or is more reliant on the implicit perceptual powers of the individual observer. This links to the role of the observer as well as the assumptions concerning human nature. Where there is a high theoretical definition for the resulting methods then there is an implicit assumption that the observer is largely irrelevant to the process and his or her subjectivity or bias, which at the far extreme are assumed not to exist, plays no part in the process. At the “low” end of this continuum, on the other hand, the individual observer is permitted and encouraged to be free to be involved in the observation process completely uncluttered by theoretical rules and regulations on what is to be seen and how the “seeing” should be undertaken. This is taken on board with the clear assumption that the observer is free-thinking and variable in his or her perceptual skills and rather than seeing this as a problem it is built on as a strength. This does not mean that no rules and/or constraints are exerted over the observer in his or her observation process. However, these are defined in such a way that they attempt to avoid theoretical and rational closure (i.e. the characteristics of those on the high end of the continuum in this methodology dimension) but rather preserves the subjectivity and variability of the perceptual differences of the observer. While these rules may not be formalized as some written code, for fear of shifting the emphasis into a more “theoretical”, “rational” mode of operating and thus obliterating subjectivity and variability, the presence of any type of rules invariably is a restriction on the observer’s freedoms. Whether this is always recognized by those advocating this way of seeing is unclear. However, what is clear is that whatever rules are defined they will always attempt to preserve differences in perceptual powers since a belief in this variability and its importance in discovery processes forms the foundation for this way of seeing.

The final choice dimension refers to “change”. What change means is complex and uncertain. However, in general, it refers to attitudes by the researcher concerning the worth or otherwise of maintaining the current situation that is being investigated as well as views about the necessity for actually doing something about this situation. These two aspects of change differ since it is possible for an investigator to value the need for change but not

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have either the conviction or possibility to engender the change that is required. While this is recognized it is not unreasonable to assume that those who adopt a critical perspective with regard to the phenomenon being investigated would also *want* to do something about it even if not in a position to see through the change required. On the basis of this assumption those who believe in “high” levels of change are of the view that everything they see is bound to be inadequate and incomplete and in need of change even though not always in a position to engender the change desired. Those who believe in “low” change see little problem in maintaining the status quo. This would also include those who see understanding as an aid to control and thus who may, on occasions, be very proactive in any phenomenon when it deviates away from an accepted equilibrium (i.e. the status quo). Those in the “middle” on this continuum are more strategic in their attitude to change – open to maintaining certain aspects of current functioning but also open to challenging the status quo.

It is possible, therefore, to think of these three choices on three different scalars ranging from high to low. The “theory” dimension refers to high to low levels of usage of prior theorizing before undertaking any investigation. The “methodology” dimension ranges from high to low levels of theoretical closure on the methods of investigation. The “change” dimension relates to high to low levels of critique with regard to the status quo and the need for change in the phenomena being investigated. Even though it is possible to describe these continuums in these simple terms it is important to stress that each includes an amalgam of quite complex variables as the above detailed descriptions indicate. It is also important to stress that the descriptors “high”, “medium” and “low” are not precise, definable or measurable.

These three choices are clearly interrelated although on a three-dimensional plane as Figure 1 suggests. The theory and methodology dimensions are

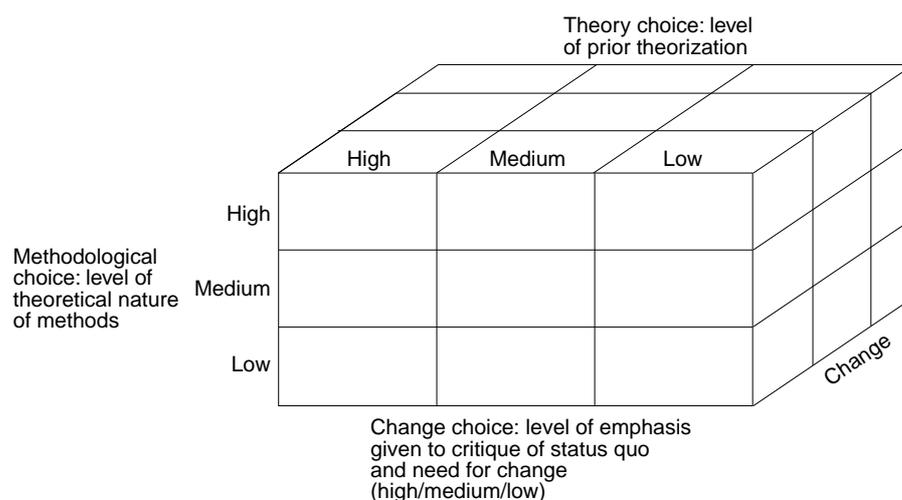


Figure 1.
Dimensions on the
choice process for
empirical research

arguably related in a simple linear way. Those who believe in high levels of prior theorizing will also see great value in high levels of theoretically defining the methods of investigation. Likewise those who want to reduce to a minimum prior theorizing will prefer a similar minimal theoretical definition in the investigatory methods. The change dimension is less predictable and hence the reason for it cutting across both the theory and methodology continuums. However, there is a connection to the theory dimension. In fact, while this is a separate choice element at one level it is not independent of the chosen theoretical perspective. In fact it is possible to go further and to suggest that those choosing to pursue high levels of change in current configurations of the phenomena under investigation are likely to be those who have chosen to bring high levels of prior theorization to the research site. Likewise those who have a low change emphasis are more likely to be those who also believe in the need for low levels of prior theorization. While these are likely norms it is not certain that these connections follow in all cases. Thus, for instance, it is not impossible that the very nature and type of a sophisticated and detailed prior theory may deliberately exclude any “normative” critique of the focus of the theory. It is for this reason that the change dimension purposefully straddles the theory and methodology dimensions but is likely to follow from the nature of the theoretical perspective adopted.

Alternative approaches to empirical research in accounting

The growing interest in empirical research in understanding the nature of accounting within organizations and society has generated a range of intellectual “borrowing” from social and political thought. Various definable schools of thought exist now in accounting research. These include the quasi-science of the accounting economists (cf. Watts and Zimmerman, 1986), symbolic interactionism (for example, Colville, 1981; Tomkins and Colville, 1985) ethnomethodology (for example, Berry *et al.*, 1985) structuration (for example, Macintosh and Scapens, 1990; Roberts and Scapens, 1985), Marxism and labour process theory (for example, Armstrong, 1987; Hopper and Armstrong, 1991; Tinker, 1985), German critical theory (for example, Arrington and Puxty, 1991; Broadbent *et al.*, 1991; Laughlin, 1987) and French critical theory and post-structuralism (for example, Arrington and Francis, 1989; Miller and O’Leary, 1987). While these schools of thought and the literature cited are not intended to be exhaustive they broadly define major schools of thought which have been used to explore the nature of accounting in organizations and society in the last ten to 15 years. Taken together these broad streams of thought, given that each covers multiple proponents and nuances of thought only some of which have been explored to date, cover most of the significant schools of social and political thought in the social sciences.

This claim is clearly debatable but rather than be drawn into this discussion the following highlights the nature of these and allied approaches according to the three-way choice criteria described in the previous section. This is

Methodological
choice: level
of theoretical
nature of
methods

		Theory choice: levels of prior theorization		
		High	Medium	Low
Methodological choice: level of theoretical nature of methods	High	Positivism (L) Realism (L) Instrumentalism (L) Conventionalism (L)		
	Medium		German critical theory (M)	Symbolic interactionism (Kuhn) (L)
	Low	Marxism (H)	Structuration (L) French critical theory (L)	Pragmatism (L) Symbolic interactionism (Blumer) (L) Ethnomethodology (L)

Change choice: level of emphasis
given to critique of status quo
and need for change
(high/medium/low)

Figure 2.
Characteristics of
alternative schools of
thought

summarized in Figure 2. Each approach is depicted in the cell referring to its implicit theoretical and methodological chosen position with the change element marked as L, M or H (referring to low, medium and high, respectively). The empty cells are theoretical possibilities but do not currently appear to be occupied. The positioning for each approach, which is only indicative, could be justified individually. However, a rather more rigorous and meaningful method for arriving at the same justification is via a brief historical profile of the “father figures” behind these approaches. This allows us to note “family resemblances” as well as “relatives” both those owned and disowned. Figures 3 to 5 trace, in diagrammatic form, these key individuals with their linkage (via dotted lines to indicate intended and actual gaps in the genealogy) to the contemporary schools of thought highlighted in Figure 2.

Figure 3 depicts in broad terms what is, in effect, a claim that there are three major streams of empirical investigative endeavour which are traceable to respectively Auguste Comte, Immanuel Kant/Georg Hegel and Immanuel Kant/Johann Fichte. Each of these streams of thought are, in turn, traceable to the endeavours of early scientists such as Bacon (1561-1626), with his dominant Christian underpinning of God’s ordering of a rational world waiting to be discovered through rational processes, to the more agnostic position and division between the European “rationalists” (for example, Descartes (1596-1650), Spinoza (1632-1677), Leibniz (1646-1716)) and the English “empiricists” (for example, Locke (1632-1704), Berkeley (1685-1753), Hume (1711-1776)). The “rationalists” maintained that it was possible through reason to obtain an “...absolute description of the world uncontaminated by the experience of any observer” (Scruton, 1982, p. 14). “Empiricists”, on the other hand, “...argued that we have no ideas at all other than those which

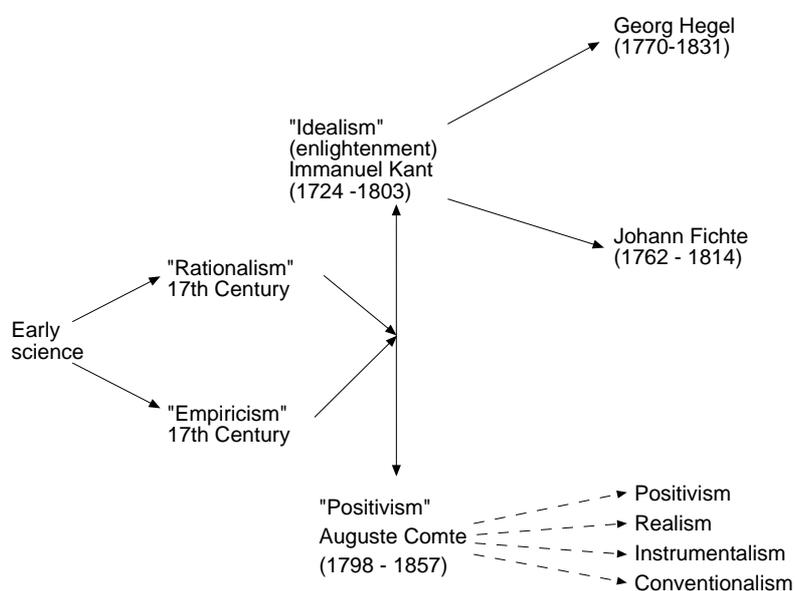


Figure 3.
An overview of key
changes/continuities in
theoretical and
methodological thought

come to us via our senses" (Brown, 1969, pp. 60-1). As a result, to the "empiricists", any statements, apart from those of pure logic, can be known to be "...true or false only by testing them in experience" (Brown, 1969, pp. 60-1). The claims and counter-claims between these major streams of thought in the seventeenth century were remarkable: both claimed absolute truth for their chosen approach and each was dismissive of the other's perspective on understanding. This battle, which seemed to have no solution, was finally resolved by Kant's amalgamation and critique of both schools of thought followed by Comte's somewhat unquestioning binding together of these different traditions.

To Kant neither experience nor reason *alone* can generate understanding and, of arguably more importance, all discovery is mediated through human beings making the insights generated always conditional and inevitably subjective. His critique of the "rationalists" and "empiricists" is a tortuous journey, but in essence his criticism against the former is that it generates form without content and for the latter that it derives content without form. More fundamental though is the very fact that, to Kant, all insights are inevitably subjective because no knowledge is generated distinct from the observer whose reasoning and experiential powers are not uniform or determined. Scruton (1982, p. 18) puts the issues succinctly in the following way:

Objects do not depend for their existence on my knowing them; but their nature is determined by the fact that they *can* be perceived. Objects are not Leibnizian monads, knowable only to the perspectiveless stance of "pure reason"; nor are they Humean "impressions", features of my own experience. They are objective, but their character is given by the point of view through which they can be known.

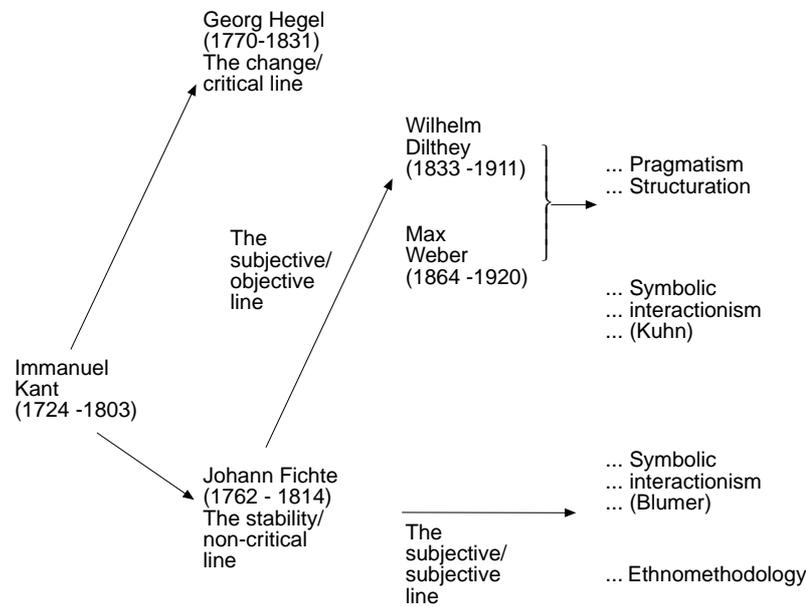


Figure 4.
An overview of the Kant/Fichte line of theoretical and methodological thought

While this logic may seem obvious and unsurprising to our twentieth-century minds it was revolutionary in eighteenth-century thought. It was also far from fully worked through by Kant. It was this latter aspect which was key in understanding the diversity of perspectives which followed Kant's "enlightenment". Two areas of ambivalence in Kantian thought are significant. The first is related to the ontological question concerning a material existence. If all insights are mediated through experience then to what degree is reality, real, tangible and distinct from our mental images? The second relates to critique and change in the subjective interpretation of observers. Are there any conditions in which it is possible to say interpretation X by individual Y is incorrect? Neither of these questions and concerns were adequately answered in Kant's writing leading to major differing interpretations even in his own students. Thus his two most notable students (Georg Hegel and Johann Fichte) came to interpret Kantian thought in totally different ways because of these ambivalences. Hegel interpreted Kant's thinking in such a way as to give emphasis to a material world which could be understood and misunderstood. He also gave emphasis to an ideal to which we should be aiming. These emphases, together, introduced notions of critique and change into understanding and action. Fichte, on the other hand, emphasized the highly subjective side of the ambivalences in Kantian thought. Everything to Fichte was a projection of our minds thus making a material existence uncertain. This led inevitably to a lack of critique in terms of interpretation. Put simply, if everything is a projection of our minds what right has anybody to question and challenge another person's projections? Both interpretations are Kantian although markedly different. It is from these diverse roots that even greater diversity has been generated as Figures 4 and 5 indicate.

Before looking at this diversity, however, it is important to take note of the rather more conservative amalgamation of the “rationalist” and “empiricist” traditions through the thinking of Auguste Comte. Comte’s thinking came during the height of the enlightenment developments generated by Kant which were sweeping European academic circles. It came about as partly a reaction to what was clearly seen as a highly subjectivist twist in the understanding process. Comte, rather than be part of this, went back to rationalist and empiricist traditions, as Kant had, and reworked them into a rather less critical amalgamation. What was needed, according to Comte, was not an abandonment to subjectivism but a balanced amalgamation of rationalism and empiricism into a new method (which he called “positivism”) which would allow absolute descriptions of the empirical world to be made *distinct from* any observer bias and clearly separated from any attitude concerning the need for change in the observable referent. Critique and a desire for change was value-driven and not part of positivism and therefore was forcibly excluded. Comte’s positivism was a tightly defined rational, deductive process coupled with similarly clear rules on how to observe the empirical world – subjectivity, values and bias played no part in the makeup of positivism. The seeming certainty, which Comte introduced, was clearly like nectar to those worried by the shifting subjectivism of the “age of enlightenment” which Kant had engendered. It clearly grew in significance as Kolakowski (1972, p. 122) points out:

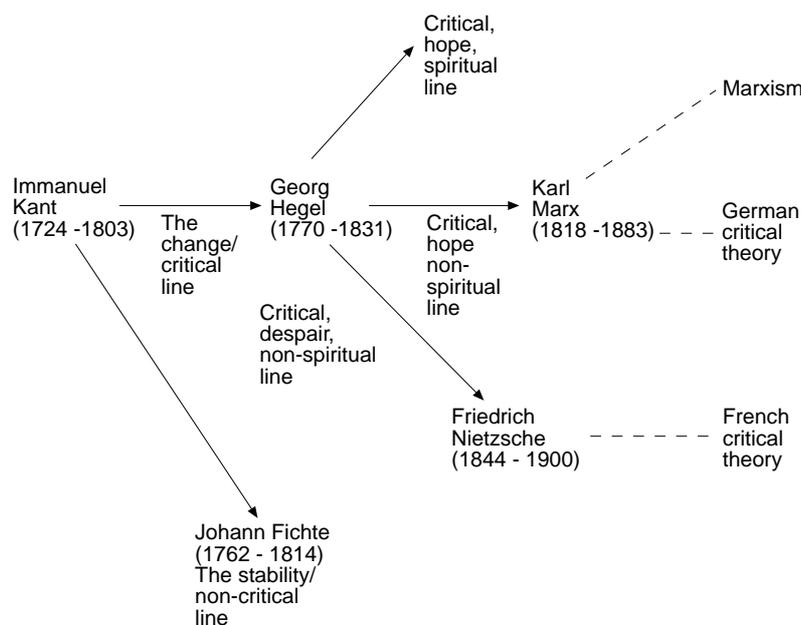


Figure 5.
An overview of the
Kant/Hegel line of
theoretical and
methodological thought

Positivism dominated the spirit of the age to such an extent that even Kantians sought to interpret Kant – or to impute his thoughts – in such a way as to retain only what was compatible with a broadly conceived positivism.

With this, the golden age of the enlightenment was dented but not destroyed. However, Kantian thought and its derivatives, from this point on, was, and continues to be, on the defensive. The desire for certainty, which Comtean thought guaranteed, seemed to have, and continues to have, the upper hand in the epistemological battle even though the opposing Kantian forces are far from destroyed.

There are four contemporary schools which can be seen to be derivable from Comtean thought as Figure 3 indicates. There is the direct “heir apparent” of positivism with its tight definition of explicans and explicandums. Realism, which allows more freedom with regard to the definition of explicans (see Keat and Urry (1982, Chapter 2) for more details on this), is an outgrowth of positivism but again not an abandonment of its Comtean roots. The deviant members of this group are instrumentalism and conventionalism. The former gives away the birthright of Comtean thought by maintaining that theories are only ever instruments for prediction – they have no explanatory power. Conventionalism, which normally includes the thinking of Lakatos, Kuhn and Feyerabend, with Kuhn’s scientific paradigms predominating, is the more sociological end of Comtean thought. These approaches introduce the observer or the observers’ community into the discovery process. Kuhn, for instance, maintains that it is a “paradigm” which binds a community of scholars together and guides their “normal science” behaviour. This paradigm is subject to revolutionary change where it is seen to fail to fulfil its guiding purposes for the community of scholars.

Together these are the more established and establishment approaches to the process of discovery and are well represented in the accounting studies which have their roots in economics and finance. While they arguably fail to express these roots adequately (cf. Christenson, 1983; Laughlin, 1981; Lowe *et al.*, 1983) they nevertheless are rightly located in these Comtean derivatives enjoying the public esteem which comes with this association.

While the Comtean derivatives are tightly clustered no such tightness is apparent in the Kantian alternatives. Thus, for instance, as Figure 4 indicates, the Kantian/Fichteian line has a further branching through Dilthey and Weber. Both can be seen to be key in providing a more objective (but still subjective) dimension to Fichteian thought. However, there remains a direct route from Fichte, through key individuals such as Husserl, to ethnomethodology and the more subjective wing of symbolic interactionism (following the Chicago school under Blumer’s leadership), yet Dilthey’s and Weber’s wistful eye towards, but not complete acceptance of, the objectivism of Comtean thought was significant in giving a more objective twist to Fichteian thinking. This infiltration, yet its attempt not to remove the subjective element within Fichteian thinking, has generated a range of different contemporary schools of thought as Figure 4

indicates. Symbolic interactionism following Kuhn (not Thomas Kuhn (the originator of paradigms) but M.H. Kuhn) and the Iowa school with its greater emphasis on “objective” meanings can be seen to be influenced by this Weberian branch. Likewise Giddens’ structuration theory which has an emphasis on underlying structures in all actions, while maintaining the importance of the detail in particular actions, has similar influences. Even pragmatism, that “typically American” (Kolakowski, 1972, p. 182) school of thought, following the thinking of Mead, James and Pierce, with its “getting-on-with-life” approach and its heavy borrowing from all and every way of thinking if it is deemed to be “relatively attractive” (Rorty, 1982) to the inquirer, can be seen to be located in this branching with its apparent belief in both subjective and objective dimensions to knowledge.

The Weberian development of Fichtean thought is not as marked as the further divide in the Kantian/Hegelian branching which is depicted in Figure 5. The major point of division is between Hegelian derivatives and those whose major inspiration is Nietzsche. Hegel, as we have already seen, had a fundamental belief in a material world in which understanding of and change in its design was possible and appropriate. Those following Hegelian thought can be divided between the “right” and “left” Hegelians. The “right” Hegelians believed in the view that the Prussian State was near to being the absolute in societal configurations expressing as it did all that Hegel believed the material world somehow should express. The “left” Hegelians, on the other hand, led primarily by Marx, maintained that the ideal state was still to be discovered or rather created. Both believed in an ideal, both held out hope of a better society which would supply complete understanding of what really constituted “reality” yet they differed on its actuality at the time of their writing. The “right” Hegelians, once realizing that Prussia was not all that it was deemed to be, shifted into a more clearly religious mode believing in the coming of heaven on earth. The “left” Hegelians, on the other hand, continued their critical endeavours in the hope that a better state could be created. The traditional Marxist interpretation of this is in some classless society whereas German critical theory, particularly following Habermas’ lead, see this in terms of a society able to communicate rationally and openly with one another. While Marxism and German critical theory share a common heritage in the hope for a better future, Nietzsche gives no grounds for such beliefs. While his roots go back to Hegel much of the lineage of hope is largely dissipated. Nietzsche is associated particularly with facing realistically the “death of God”. He sees the very concept of hope, which he traces to a residual Christian belief and its implicit underlying values, groundless, pointless and basically wrong. As a result there is a certain despair in this philosophy which is given a double emphasis with his view of history concerning the “endless recurrence of time”. To Nietzsche history repeats itself – it is different but it is basically the same. No era is better than another and, as a result, the concept of progress is meaningless. The post-modernist tradition, expressed through French critical

theory encapsulated in work by notable thinkers such as Foucault, Derrida and Lyotard, follows Nietzschean thought with its abandonment of concepts such as hope, a better state or similar values and concerns.

While the above cannot claim to be anything other than a general and incomplete picture of centuries of thought it hopefully provides a thumbnail sketch to note the common family roots behind seemingly diverse contemporary approaches.

It also helps to provide a clearer rationale for why the different approaches are positioned as they are in Figure 2 in terms of different perspectives on theory, methodology and change. Thus the Comtean derivatives are all located in the “high” theory and methodology domains with a “low” change emphasis. This is not surprising given their collective assumptions of a material world which exists distinct from the observer, which has definable patterns which can be discovered through formal and defined investigatory methods. The “low” change emphasis is because of the value-laden nature of this critique which is not part of scientific discovery and hence is purposefully excluded. The Kantian/Fichteian alternatives, on the other hand, are located at the “low” end of both the theory and methodology continuums but again with a “low” change emphasis. Again this is not surprising given an appreciation of Fichteian thought which emphasizes the subjective nature of interpretation which, at the far extreme, denies the very existence of a material world distinct from the observer. Because of this highly subjectivist emphasis the possibility for critique of alternative interpretations and thus the demand for change is naturally blunted. The Kantian/Hegelian alternatives, on the other hand, are sandwiched between these two extremes and have varying “high” to “medium” levels of prior theorization in their nature and “low” to “medium” theory-led methodological underpinning. With regard to the change emphasis it is interesting to note that the complete range of “high”, “medium” and “low” are in operation for the three alternatives. Traditional Marxism has a “high” change emphasis being highly critical of the status quo. German critical theory has a more moderate, “medium”, attitude to change whereas French critical theory has a “low” critical emphasis of the status quo. The latter may seem surprising, in some ways, due to the Hegelian influence in this school of thought. However, the Nietzschean roots have a tendency to shift the change emphasis into the “low” end of the continuum. While there is clearly a level of critique in this school of thought with its underlying emphasis that each historical period is no better, only different, from any previous era the urgency for change is removed through this underlying belief. Put simply what is the point in changing the status quo when, using Foucauldian logic and language, all that is happening is that one “disciplinary power” network is being exchanged for another? It is this underlying philosophy which makes this school of thought inevitably “low” in its emphasis for change in the status quo.

These three clusters, therefore, demonstrate an increasing diversity of perspective. The Comtean alternatives are tightly clustered together in the top

cell of Figure 2 with a common “low” emphasis on change. The Kantian/Fichteans straddle three cells of Figure 2 but all have a common “low” emphasis on change. The Kantian/Hegelians also straddle three cells in Figure 2 but have distinct differences in their respective attitudes to change with the full range in operation among the three approaches.

An argument for “middle-range” thinking

Before proceeding it is important to stress that the following is an example of a possible design of an argument in support of a particular position on the choice dimensions depicted in Figure 1 and on the actual schools of thought highlighted in Figure 2. It is offered as a “for instance”, albeit one which the author finds convincing. While inevitably it is offered to the reader in the hope that it has persuasive power this is not its major purpose. Like all arguments it is contestable as to its logic and susceptibility to rival arguments. This is entirely accepted and acceptable. The primary purpose of the following is, however, not to convince but to use this process to remind all would-be accounting researchers that they too need to argue the merits of their chosen perspective, to defend their position and be equally prepared to be contradicted.

The location of the schools of thought in Figure 2 in relation to the dimensions of theory, methodology and change suggests an inevitable partiality in understanding. There are no comprehensive approaches to understanding the empirical world. This is well understood by the approaches coming from Kantian origins. However, those of Comtean thought are less convinced of this relativity in the understanding process. With their unquestioning amalgamation of the rationalists’ and empiricists’ traditions they also readily transferred the belief in absolute truth which was so much a part of the former schools of thought. What is clear from multiple critiques of this claim to absolute truth (see for instance Bernstein, 1979, 1983, and Habermas, 1978, for typical examples) is that it is untenable. Despite the claim to the contrary and the continuing public esteem given to these schools of thought they do not generate some absolute and complete picture of reality. The insights generated through these Comtean derivatives are as partial and incomplete as any of the other more “subjective” approaches. What is still surprising, as an aside, is the continuing esteem given to these approaches which may not be unconnected with our human desire for certainty and a fascination with something which makes claims to absolute truth. However, this is something for the sociologists of knowledge to consider and will not be pursued further in this article.

Choices are contestable, as are the criteria which drive them, with possibly the most vulnerable being either the criterion that appeals to accuracy of representation or the choice which unquestioningly tries to amalgamate all approaches. The notion of representation of reality is highly problematic. In the thinking of both Fichte and Nietzsche, as we have already seen, the very concept of representation is uncertain, because of its ontological assumption of

an independent existence of reality distinct from observers' projections, making it a dubious basis for choice. To use this as a choice criterion is, in fact, a privileging of Comtean and certain Hegelian alternatives which pride themselves on their representational accuracy. An alternative criterion for choice is not to have to make a choice at all but rather call for a simple amalgamation of all the alternatives. This too, however, is not a satisfactory solution to the choice problem due to the mutually exclusive nature of these alternatives. The very existence of the great divides in the schools of thought depicted in the previous section suggests such a simple amalgamation is not possible. This is not to say that a range of scholars have not tried to achieve this. Notable among these have been Weber and more recently Giddens, yet a closer look at either of these specific approaches suggests some subtle rejection of key concerns (see, for instance, Bernstein's, 1986 interesting critique of Giddens' claim to be critical of the status quo in this regard). Thus, arguably, neither of these routes provides an easy or obvious solution to the problem of choice.

While any criterion is bound to be problematic the following suggests the need for a discursive argument for a particular position on the three continuums (which will lead to focusing on one of the many alternative approaches that are available) as the way forward if a researcher does want to defend his/her position and convince others in the academic community of its worth. At one level this privileges Habermasian critical theory, which is built on the creative power of language and discourse (cf. Habermas, 1984, 1987). However, support for this approach is not dependent on requiring the reader to adopt Habermasian critical theory. Justification for this approach to choice is because of the nature of discourse and argument which is a foundational human characteristic. What distinguishes human beings from all other animate and inanimate forms is our sophisticated ability to communicate with one another through the spoken and written word. This is not to say that as human beings we have distinct non-verbal skills and abilities which we use extensively in communication but simply that our ability to talk, discuss and argue with one another is a basic and very important human trait and one which we should, and do, use extensively in making important choices in our lives and justifying them to others. It is this fundamental ability and necessity to use language to make public what we are doing and why we are doing it and, where we need to convince, also to use argumentation in this process, that justifies the use of discursive processes as a criterion for the choice process.

The following, therefore, presents an argument for what can be loosely referred to as "middle-range" thinking. It is "middle-range" since it argues a case for taking a mid-point on each of the three continuums (theory, methodology and change).

Before embarking on this argument it is important to note the intended distance between the originator of "middle-range" thinking and the one propounded below. Because Robert Merton's three editions of *Social Theory and Social Structure* (1949, 1957, 1968) have had such a seminal position in

functionalist thought, and with the increasing dominance of “middle-range” thinking in this work, it is easy to make a one-to-one relationship to the approach being argued below. This is not the case, however. Merton’s “middle-range” thinking was not taking a “medium” approach to theory, methodology and change in the way suggested in this article. Rather he was concerned that the grand, primarily Parsonian, theories of social behaviour were failing to provide the intended generalizations required. His alternative was to undertake more modest theorizing in the first instance in the hope that these limited discoveries would then lead to grand theories that both he and Parsons, to name but two, desired. As Merton (1968, pp. 52-3) makes plain:

I believe – and beliefs are notoriously subject to error – that theories of the middle range hold the largest promise, *provided that* the search for them is coupled with a pervasive concern with consolidating special theories into more general sets of concepts and mutually consistent propositions. Even so we must adopt the provisional outlook of our big brothers and of Tennyson: “Our little systems have their day; They have their day and cease to be” (emphasis in the original).

Merton’s “middle-range” thinking refers more to an initial limitation of the social focus for the discovery process, *not* to the nature of theory, methodology and change. It uses “high” levels of theory and methodology with minimal change concern on a limited social concern with the hope that a grand, general theory for all action and activity can be discovered in due course from the insights forthcoming. The “middle range” that is referred to below has no faith in the development of such a general theory. Put simply the “middle range” of this article maintains that there can only ever be “skeletal” theories in social phenomena – the hope for a grand theory, similar to Parsonian thought, is wistful and incorrect quasi-scientific thinking of a highly questionable nature. But this is only one of the areas of difference – the “middle-range” thinking in this article also differs to Merton’s emphasis on methodology (with its desire finally, although maybe not immediately, to adopt highly theoretical methods for investigation) and change (with its purposeful distance from getting involved in any value judgements about what is being investigated) dimensions as well. In sum the following “middle range” is markedly different from Merton’s “middle range” and should not be confused with it.

As a start to arguing a case for “middle-range” thinking it is important to appreciate the fundamental nature of this approach in comparison with other perspectives. In this respect Table I provides an overview of the characteristics of “middle-range” thinking in relation to the two approaches from which it differs most and yet also draws most extensively from. These are approaches which occupy the top-left and bottom-right cells of Figure 2. These contain the Comtean approaches and the most subjective of the Kantian/Fichteian alternatives. They are polar opposites and share no common boundaries as Figure 2 indicates. “Middle-range” thinking, however, is linked to both albeit only by corner connections, indicating that it draws from both of these dominant ways of thinking yet is distinct and separate.

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	High/high low ^a	Medium/medium medium ^a	Low/low low ^a
<i>Theory characteristics</i>			
Ontological belief	Generalizable world waiting to be discovered	“Skeletal” generalizations possible	Generalizations may not be there to be discovered
Role of theory	Definable theory with hypotheses to test	“Skeletal” theory with some broad understanding of relationships	Ill-defined theory – no prior hypotheses
<i>Methodology characteristics</i>			
Role of observer and human nature belief	Observer independent and irrelevant	Observer important and always part of the process of discovery	Observer important and always part of the process of discovery
Nature of method	Structured, quantitative method	Definable approach but subject to refinement in actual situations, invariably qualitative	Unstructured, ill-defined, qualitative approach
Data sought	Cross-sectional data used usually at one point in time and selectively gathered tied to hypotheses	Longitudinal, case-study based. Heavily descriptive but also analytical	Longitudinal, case-study based. Heavily descriptive
Conclusions derived	Tight conclusions about findings	Reasonably conclusive tied to “skeletal” theory and empirical richness	Ill-defined and inconclusive conclusions but empirically rich in detail
Validity criteria	Statistical inference	Meanings: researchers + researched	Meanings: researched
<i>Change characteristics</i>			
	Low emphasis on changing status quo	Medium emphasis open to radical change <i>and</i> maintenance of status quo	Low emphasis on changing status quo
^a Theory, methodology and change ordering			

Table I.
Some key characteristics of the dominant schools of thought

It is not intended in the following to go through each of the descriptive elements in Table I in detail but rather to describe in broad terms the characteristics of these cells on the diagonal of Figure 2.

The high/high/low combination (of theory, methodology and change respectively) is the archetypal model of scientific endeavour assuming a material world, which exists distinct from the perception of users, and which has generalities and patterns waiting to be discovered. To further this discovery process, however, requires the use of theoretically defined and definable methods of observation. Its theoretical logic naturally precludes anything which may lead to some judgement about the worth or otherwise of the observations, hence critique and change are purposefully excluded from what constitutes legitimate enquiry. This is the desired state of Merton's "middle-range" theories even though he may advocate temporary location in other areas in the matrix as a vehicle to arrive at this position.

The low/low/low combination is the exact opposite of the above on theory and methodology yet shares a common attitude concerning change yet for different reasons. At the far extreme of this perspective, reality, distinct from our human perceptions and projections, does not exist. While this is an extreme position for all those sharing this viewpoint, generalizations are not assumed to exist and be waiting to be discovered. Equally, methods of enquiry need to be uncluttered from theoretical definition on the grounds of the potential damage they may do to the perceptual process. While those of a more scientific persuasion share a common disregard for critique and change it is not for the same reason. Values and personal views are important to Fichteans yet because there is always a mixture between reality and our projections of reality, which on occasions are one and the same, there is no natural mechanism for a critique of interpretations.

The medium/medium/medium approach, on the other hand, takes aspects of the above approaches on the theory and methodology dimensions while taking a less dismissive perspective on critique and change. This approach recognizes a material reality distinct from our interpretations while at the same time does not dismiss the inevitable perceptive bias in models of understanding. It also recognizes that generalizations about reality are possible, even though not guaranteed to exist, yet maintains that these will always be "skeletal" requiring empirical detail to make them meaningful. To the Comteans, variety in the empirical detail is irrelevant and can be encompassed in and through the theoretical terms of the emerging general theory. However, to the "middle-range" thinkers the empirical detail is of vital importance. It complements and completes the "skeletal" theory. It may, on occasions, enrich the "skeleton" since it is from empirical investigation that the "skeletal theory" is derived. However, expansion of the "skeleton", once discovered, is not guaranteed. In fact, it is assumed that the empirical detail will always be of importance to make the "skeleton" complete in particular contexts. The "skeleton" metaphor is intended to paint a picture of incompleteness yet also reasonable stability. It is also intended to register the point that the metaphorical "flesh", "sinews", "psychological make-up" etc. are important additions leading to definable and important differences in the make-up of the resulting "whole being". Just as the

skeleton remains unchanging yet incomplete to encapsulate the nature of human beings, so a “skeletal” theory may also be similarly unchanging (being the extreme of legitimate generality) and always require the diverse empirical “flesh” to arrive at meaningful “whole beings”. Similar logic applies to “middle-range” thinking with regard to methodology. In this context the theoretically defined nature of the methods of observation are not abandoned but are designed in such a way as to preserve the accepted subjective variety in perceptual powers. Again the intention is to design a methodology which sets “skeletal” rules for processes of discovery which still allows for variety and diversity in observational practice. Finally the medium position on change keeps open the possibility that in certain circumstances critique and ultimate change are important but not in other situations. This more conditional approach to critique and change is clearly more complex than either the deliberate exclusion as with the Comteans or the ontological necessity for exclusion as with the Fichteans. It requires a deliberate and deliberated evaluatory policy to decide when critique and change are appropriate.

With this background, to not only “middle-range” thinking but to the dominant alternatives from which it differs yet draws, the following presents a case under the three areas of concerns (theory, methodology and change) for the middle ground. This will be conducted, not in the abstract, but in relation to specific aspects of empirical research in accounting.

It is important to stress again that the following can be nothing more than *an* argument which the reader may not find convincing. Thus, for instance, the language of “strengths” and “weaknesses” is not claimed in some absolute sense but is inevitably value-laden. However, these categories are presented in the context of the implications that particular stances on theory, methodology and change have for our comprehension of accounting within organizations and society.

From a theoretical perspective the “medium” position is arguably a more realistic depiction of the social and technical nature of accounting systems design. As is now well recognized, in both the “economics” and “behavioural” wings of accounting research, accounting practices are not some technical, context-free phenomenon. Few theorists would argue against the importance of depicting this context as part of any theory of accounting. However, to adopt a “high” theoretical emphasis means that this context is understood, clear, uniform and generalizable making the actual detail of insignificant importance. Thus a “high” level theory of accounting can be likened to any other scientific theory. As with, say, a theory of gravity, where it does not matter whether it is an apple or person or other object that is falling to the ground, since all differences can be expressed through the theoretical categories of weight and volume, so a “high” level theory in accounting becomes equally uninterested in any tangible differences, *per se*, that may exist in accounting systems. All differences are assumed away through definable theoretical categories. On the other hand, to give a “low” emphasis to prior theorization, suggests that each

system is separate and separable from another with all detail, in every situation, being of equal, unique importance. In this situation no learning is possible or appropriate. All contextual variables are unique and separate and generalizable only to the accounting system being explored. It becomes invariably impossible to reduce all contextual diversity into theoretical categories leaving the richness of the picture to be portrayed largely “as it is” without theoretical refinement.

In the accounting context it can be argued that both schools of thought have strengths but also severe weaknesses with the former being preserved, admittedly with some refinement, in the “medium” ground. Accounting theory will never be like a theory of gravity. Accounting is a social practice conducted by diverse social actors. To claim that it has generalizable, theoretical characteristics similar to gravity is a proposition where there has to be some considerable leap of faith. The continuation of the belief “as if” these generalizations exist clearly leads to a considerable complexity-reduction process which becomes questionable in the extreme. The attempt to learn from across a range of diverse specific instances in a rigorous manner, however, is the great strength of this way of thinking. On the other hand it is the inability to learn from other situations for those adopting a “low” prior theorization perspective which is the great weakness of this position. The necessity constantly to “rediscover the wheel” and to claim everything as important and vital, which is so much a part of this perspective, takes, as given, that *everything* is independent, unique and original. Intuitively this seems to be a gross denial of any commonality which even at the social level arguably exists. The great strength of this position, however, is its respect for the detail of actual situations. Instead of arguing away diversity, through theoretical categories, the “low” prior theorization position respects the detail that is there. This respect for detail but also the possibility of learning from other situations through theoretical insights, which is the strength of the “high” position, are preserved in the “medium” perspective on theory. Its design and use of “skeletal” theories, which cannot stand on their own but need empirical “flesh” to make them meaningful and complete, is a way to preserve both the strengths of the “high” and “low” perspectives while avoiding their respective weaknesses.

From a methodological perspective the medium position again preserves the strengths of both the “high” and “low” positions while avoiding the weaknesses of both. The weakness of the “high” perspective on methodology is its inevitably tight theoretical definition of its “way of seeing”. This may be appropriate where the theory being tested is clear and unambiguous and requires a sophisticated “set of spectacles” to see what needs to be seen. If this is not the case, which, as argued above, is the situation in accounting, then there is a danger that using this highly specific mechanism for viewing the empirical world ends up defining the nature of that world according to its limited perceptual categories. Although this is a weakness where the theory being tested is far from unambiguous, the strength of the “high” perspective on methodology is its need to make public the perceptual process adopted. It

makes plain to all concerning the design of the “set of spectacles”. It is this lack of clarity which is at the heart of the weakness at the “low” end of the methodology continuum. Here it is assumed that it is better to be “natural” and uncluttered theoretically in defining the nature of the “way of seeing”. This is deemed to allow greater openness in the discovery process, which clearly is the major strength of this position, yet it also creates a closed picture concerning the rules which are being used in the perception process. It is this latter aspect, coupled with an inevitable variety and uncertainty in the perceptual process, if one assumes, following Kant, that our perceptual powers are far from uniform, that are the weaknesses of this position. In the “medium” position, however, the perceptual rules are made public and clear, but their nature is “skeletal”, encouraging and allowing flexibility and diversity in the discovery process. In this way it is part-constrained and part-free which again is a combination of the strengths of both approaches while avoiding the weaknesses of both.

With regard to the “change” continuum the argument for the “medium” position is because of its greater balance in its attitude to the status quo. The argument for “high” levels of change assumes that everything is basically in need of change. Nothing is satisfactory or acceptable or worthy of preservation. At the “low” end of the change continuum everything is satisfactory and in need of preservation. There is nothing wrong with anything. Both positions are arguably untenable and very extreme. Again the “medium” position holds open the possibility that the status quo should continue while also keeping open that change is required. This more balanced perspective, which neither argues that everything is right nor that it is wrong, calls for a rather more sophisticated model of change to make this judgement. It is this change model which is central to this “medium” position on the change dimension.

In terms of actual social science approaches that reflect this medium perspective on theory, methodology and change only German critical theory seems to satisfy this demand as depicted in Figure 2. In fact it is probably unfair to say that all German critical theory possesses these medium tendencies. As Held (1980) perceptively indicates, critical theory is a diverse body of thought centred on four key characters – Horkheimer, Adorno, Marcuse and latterly Habermas. There is great diversity of thought in these four proponents and while it is probably fair to register them all as “middle-range” thinkers the first three lean rather more heavily towards a Marxist position (which in Figure 2 is “high” on the theory and change continuums and “low” on the methodology continuum). Habermas, on the other hand, with his complex theoretical and methodological model (which is well-summarized in his two major works (Habermas, 1984, 1987)) provides the most complete example of “middle-range” thinking to empirical research in not only accounting but also other social dimensions. It has a more balanced approach to the social world maintaining that current configurations are not all inappropriate with the supply of various models (primarily through his thesis on “inner colonization of the lifeworld”) to allow some judgements on this issue to be made. Already the literature in the accounting area is starting to use and adapt Habermas’ insights in empirical research in accounting (cf. Arrington and Puxty, 1991; Broadbent and

Laughlin, 1994; Broadbent *et al.*, 1991; Dillard, 1991; Laughlin, 1987; Laughlin and Broadbent, 1993; Power and Laughlin, 1992, 1995) but this literature has only scratched the surface of this important endeavour.

A concluding thought

It would be wrong to claim that the above argument for “middle-range” thinking and its support for German critical theory, in the Habermasian tradition, as a way forward for empirical research in accounting, is not heavily value-laden and biased. Like all arguments it is intended to provoke counter-points and disagreement. The author welcomes such a debate. Overall this article is intended to encourage not only the debate concerning this particular position but also all approaches that each and every researcher adopts. If this article has done nothing else than to raise the important point that undertaking any empirical study of accounting is adopting a perspective on theory, methodology and change, which is contestable and needs to be defended, then it has achieved a great deal.

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