



Qualitative accounting research: an account of Glaser's grounded theory

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Abstract

Purpose – The purpose of this paper is to provide a personal, reflective account of applying grounded theory, in particular Glaser's approach, in accounting research. It seeks to reduce barriers to adopting the grounded theory approach.

Design/methodology/approach – The approach taken is providing an overview of Glaser's grounded theory and discussing the authors' application of it, thus discussing their personal experiences.

Findings – The paper seeks to provide a greater insight into using the grounded theory approach, through illustrating the authors' personal experiences with its application. It seeks to highlight the merits and pitfalls, including any attempts to overcome these, as these are perceived from a subjective viewpoint.

Research limitations/implications – The paper provides an individual account of how a grounded theory study was undertaken. The subjectivity of such undertaking has to be taken into consideration.

Originality/value – The application of the grounded theory approach is discussed retrospectively, in a bid to provide an insight to interpretive research projects in general and grounded theory in particular. It is still rarely used in accounting research, but has potential to contribute at all levels of accounting research. The paper provides an individual account of using this approach.

Keywords Accounting research, Research methods, Qualitative research, Management accounting

Paper type General review

Introduction

Interpretive research methods have increasingly gained prevalence in accounting research (Ahrens and Chapman, 2006; Baxter and Chua, 2008; Chapman, 2008; Chua, 2007; Dent, 1990; Parker, 2008; Tillmann and Goddard, 2008). This type of research seeks to explore actors' perception of and sentiments towards a particular concept, phenomenon, and/or happening. The researcher seeks to establish why something is happening, once the "what" has been extrapolated. Irvine and Gaffikin (2006) recently published a paper, which offered a great insight into the background of a qualitative research project. Their paper was written in order to address the gap on the details of undertaking qualitative research, and to a certain extent led to the writing of this paper, which distinguishes itself by addressing a specific research approach. This is grounded theory, originally developed by

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Glaser and Strauss (1967). A recent publication, Elharidy *et al.* (2008), addresses grounded theory in the accounting context. The authors discuss whether grounded theory is applicable for interpretive management accounting research, and conclude that it can indeed be useful for such type of research (Elharidy *et al.*, 2008), although its originators bear the marks of a positivist background, thus arguably the approach does as well. A further discussion is whether grounded theory is a methodology (Parker and Roffey, 1997) or a method (Gurd, 2008). This paper does not seek to address this discussion but instead will consider grounded theory as a research approach.

Grounded theory's aim is to inductively build a theoretical framework regarding a particular concept. Parker and Roffey (1997) published an in-depth discussion on grounded theory as proposed by its originators, Glaser and Strauss, and their respective evolved approaches. Furthermore, works on grounded theory written by the originators and their students provide helpful instructions (Charmaz, 2006; Glaser, 1978, 1992; Strauss and Corbin, 1990, 1998). However, researchers and research students still hesitate to take on this methodology, or, as recently discussed by Gurd (2008), may neglect grounded theory's methodological cornerstones. This paper is written in order to provide a first-hand account of undertaking a grounded theory project, for interpretive management accounting research. One motivation for this paper was that several scholars have asked for evidence of how the research developed leading to a study's results, such as Elharidy *et al.* (2008), Ferreira and Merchant (1992), Gurd (2008), and Tomkins and Groves (1983a).

The Glaserian method of grounded theory was chosen, which has not been adopted solely in accounting (Gurd, 2008). This paper discusses Glaser's approach and its use in the context of interpretive accounting research. The main concepts of Glaser's grounded theory will be outlined, with a focus on those that have not been addressed in detail by Elharidy *et al.* (2008), Gurd (2008), and Parker and Roffey (1997). Arguments for choosing Glaser's approach will be discussed. This paper is based on a longitudinal grounded theory study. It seeks to add to the insights of previous publications, such as those mentioned above, by reporting how such a grounded theory project was undertaken and how the approach was applied in practice. The authors report their insights of choosing a grounded theory approach, starting a grounded theory project, data collection, analysis, the writing process, any grounded theory-related concepts, before finally coming to a close. One focal point is the analysis, the coding stages and the use of theoretical codes as suggested by Glaser (1978, 1998). The intention of the paper is to make researchers and those that aspire to be researchers more comfortable with grounded theory and to provide an insight into the practicalities of such research. The paper closes with a call for more grounded theory research papers and for papers that, in addition to outlining the results of the research, discuss the details of the research undertaking.

Research philosophy, classifications, and grounded theory methodology

The research stance taken for the study was an interpretive one, in the sense that the authors were searching for what was happening and why this was the case regarding strategic management accounting in higher education institutions. Interpretive studies affirm the status quo and believe in a reality of perceptions, based on the individual's viewpoint. This is based on Kant's belief of the free will, which means individuals have the ability to choose what they believe and act accordingly (Burrell and Morgan, 1979). Therefore, there are varying accounts of a phenomenon, rather than just one given stance. Interpretive researchers seek to uncover what meaning a specific phenomenon has for

the associated actors. Therefore, the researcher seeks to determine what the actors' perceptions are within a certain setting. Several such studies have been undertaken in accounting, for instance Burchell *et al.* (1980), Tomkins and Groves (1983a, b), Hopwood (1983, 1987), and more recently Joensson (1998), Tomkins (1999), Llewellyn (2003), Ahrens and Chapman (2006), Chua (2007), and Tillmann and Goddard (2008).

Ahrens and Chapman (2006) and Chua (2007) call for researchers to undertake such research, as areas such as strategic management accounting are still under-researched in that respect. This paper is written in the context of this call, as it seeks to illustrate that studies based on an interpretive stance render interesting insights, and are exciting and challenging.

Elharidy *et al.* (2008) have argued for grounded theory as an interpretive accounting method, but chose to focus on Strauss and Corbin (1990, 1998) as the common choice in accounting research (Elharidy *et al.*, 2008). That leaves Glaser (1978, 1992, 1998, 2004) to be discussed in this context. Glaser's approach is argued to be leaning towards positivism (Charmaz, 2006; Locke, 1996, 2001), as his background is in the positivist research tradition and he assumes a stance of looking at data "as if through a mirror," and does not allow the questioning and probing of data in the way that Strauss and Corbin (1990, 1998) suggest (Glaser, 1992). However, Glaser (1992, pp. 11-4) has stressed the use of his approach to grounded theory for qualitative research. The approach combines inductive theory development in an unstructured manner (Gurd, 2008), as there is little instruction on how to develop grounded theory. Glaser (1978, 1992) relies on grounded theory's analytical methods and emergence of theory from the data but based on the researcher's interpretation.

Recent discussion on interpretive research, in particular by Ahrens and Chapman (2006) and Kakkuri-Knuuttila *et al.* (2008), has led to insights on the varied nature of interpretive accounting research. Using Burrell and Morgan (1979), Hopper and Powell (1985) have classified accounting studies, but have identified interpretive research to be straddling between the objective and subjective paradigm (Kakkuri-Knuuttila *et al.*, 2008). Kakkuri-Knuuttila *et al.* (2008) argue in particular that interpretive accounting research encompasses both subjectivist and objectivist research features. They do not believe that research paradigms, as put forward by Burrell and Morgan (1979, p. 267), are mutually exclusive, and they suggest a subjective approach can be paired with the "objective mirror of reality." Therefore, such studies can bear the signs of both paradigms, and in practice interpretive studies incorporate both subjective and objective features (Kakkuri-Knuuttila *et al.*, 2008, pp. 276-7). This is necessary to render theoretically relevant results, as "phenomena concerning human intentionality and socially created meanings should be made intelligible through interpretation." Therefore, Glaser's approach to grounded theory can be used in an interpretive research approach. The emic perspective regards the people that are being researched and how they perceive the phenomenon under study, whereas the etic perspective assumes the researcher's interpretations of findings (Kakkuri-Knuuttila *et al.*, 2008). As suggested by Ahrens and Chapman (2006), a method can bear objective features but can be used subjectively if the ontology is interpretive.

Several publications have discussed the details of grounded theory approaches in the context of accounting research, most notably Elharidy *et al.* (2008), Gurd (2008), Lye *et al.* (2006), and Parker and Roffey (1997). Elharidy *et al.* (2008, p. 144) outline the main features of grounded theory, covering data collection, data analysis and interpretation[1]. For each point, they discuss the differences between Glaser's and Strauss and Corbin's approach.

Gurd (2008) identifies four key canons that are shared across all grounded theory writings and approaches. These are the iterative process of data collection, theoretical sampling, constant comparative method, and the explanation of coding and theory building process. In particular, this last canon will be the focus of this paper. Parker and Roffey (1997) provide a detailed discussion of grounded theory and its aspects, and outline a direct comparison of Strauss and Glaser. Gurd (2008) also provides a comprehensive overview of grounded theory accounting studies (Covaleski and Dirsmith, 1983, 1986; Efferin and Hopper, 2007; Goddard, 2004; Goddard *et al.* 2005; Norris, 2002; Parker, 2001, 2002, 2003; Slagmulder, 1997; Tillmann and Goddard, 2008) of which the majority have adopted Strauss and Corbin (1990, 1998). Parker (2001) and Lye *et al.* (2005) used a hybrid form of both approaches, but none followed Glaser exclusively.

This paper concentrates on the “classic” grounded theory texts (Charmaz, 2006), Glaser and Strauss (1967), Glaser (1992) based on Glaser and Strauss (1967), and Glaser (1978). As discussed previously, Glaser’s approach to analysis is that the researcher takes a distant stance, lets data speak for itself, but the researcher seeks to determine what and why. This is supported by the fact that Glaser readily recognises the different perception of researchers (Glaser, 1978, pp. 58-62). Three questions are asked continually: what study is this data of?, what category or property of a category does this incident indicate?, and what is happening? (Glaser, 1978, p. 57). These questions are considered sufficient for the relevant theoretical framework to emerge (Glaser, 1978, 1992). Glaser (1978) suggests two types of coding: substantive coding (pp. 56-72), seeking to conceptualise the empirical data through categories, and theoretical coding (pp. 72-82), determining how these substantive codes are related to each other and explaining these relationships through theoretical codes. Substantive coding is split into open (Glaser, 1978, p. 56) and selective (p. 61) coding. Open coding serves to open up the data (p. 56), is done on a line-by-line basis (p. 57) and ceases when the core concept and the major categories are identified (Glaser, 1978, p. 61, 1992)[2]. The core concept is then selectively coded for in the next coding stage. Selective coding relates the categories to the core (Glaser, 1978, p. 61), while theoretical coding seeks to provide explanations for these relationships based on theoretical codes. Coding stages overlap considerably (Glaser, 1978, p. 56, 1992), and thus are not considered separately but rather undertaken simultaneously for the study.

An important feature is the coding families that Glaser (1978, pp. 74-8, 1998) puts forward for enriching findings. These families are applicable in support of the analysis during selective/theoretical coding. However, coding families are only used when relevant, thus when the theoretical framework has already emerged. They played an important role during the study’s analysis, so they will be discussed later on and their use will be illustrated.

A further aspect is prior knowledge. Glaser accepts researchers’ previous knowledge and being informed by their know-how, but does not support a priori theoretical settings. Ideally the researcher should have a “clean slate” before commencing the investigation, or seek to suspend all prior assumptions.

Experience of using the Glaserian grounded theory approach

So far, the methodological arguments for using Glaser’s grounded theory for interpretive management accounting research, and most distinctive features of Glaser’s approach have been discussed. The remainder of the paper addresses the authors’ experiences of undertaking a grounded theory project.

The prospect of a three-year plus study can be daunting at the outset, especially if it is a doctoral study. In addition, a grounded theory project may appear more daunting than other methodologies that readily accept prior theory. Issues that come to mind in any research context are the rigour of the analysis, the ability to transfer aspects of findings beyond the substantive context (Guba and Lincoln, 1981; Lukka and Kasanen, 1995), and the relevance of the findings. The decision to use grounded theory was made because of the concept of theorising from data, and the resulting relevance of findings regarding the substantive area. In addition to theorising, the notion of conceptualising to a degree of explanatory power and the possible transferability of aspects of the findings to another substantive or case context supports this choice. Lukka and Kasanen (1995, p. 72) suggest a definition of generalisation of findings, which is relevant to interpretive research. Several types of generalised conclusions may be generated through observation “of many or all cases of a certain type based on one or more observations of the real world.” The ones particularly relevant to the grounded theory are the conceptual framework concept, which offers the opportunity to discuss substantive findings in general and is theoretically relevant when using the coding families, and explanatory models, which seek to identify important relationships in a subject area (Lukka and Kasanen, 1995). Thus, a grounded theoretical framework extends the scope of findings beyond the researched case, as it offers theoretical scope and insight.

The study was undertaken in order to investigate strategic management accounting in higher education. To that end, the study was commenced on a research-focused British Higher Education institution with the possibility to extend to further institutions. When grounded theory was chosen, the authors were aware that there was more than one approach available, and they also knew that almost all accounting scholars followed Strauss and Corbin (1998). The choice to follow Glaser was not immediate, but came after having read a paper by Locke (1996). The decision was made based on several reasons. First, novelty is an important factor in research; otherwise one might run the risk of repeating what someone else has done in the same field. Glaser’s grounded theory has yet to be solely applied in accounting research, thus the authors thought it was timely to do so. Second, Glaser’s approach offers the researcher a flexibility in the research process that Strauss and Corbin (1998) have eliminated from their evolved approach (Gurd, 2008). This flexibility in analysing data and developing findings reflects the emic perspective of the interpretive ontology, while interpreting through the “objective mirror or reality” reflects the etic aspect.

The first issue to grapple with is the “clean slate.” This has been interpreted differently by various grounded theorists (Glaser, 1992; Glaser and Strauss, 1967; Kelle, 2005; Strauss and Corbin, 1998). Glaser’s ideal case is that the researcher does not know anything about the field they enter, and will thus have no preconceptions about how the field should be (Glaser, 1978, 1992). However, Glaser and Strauss (1967) readily accept that researchers have prior knowledge, which informs their work, and Glaser (1978) also recognises this. Kelle (2005) believes that “clean slate” should rather be phrased “free mind” because the clean slate assumes that nothing is known, which is not possible. Both Glaser and Strauss and Kelle’s concepts were given consideration in this study, due to the fact that the authors had an accounting and Higher Education background, and thus could not assume not having any knowledge.

However, translating the concept into practice is not easy. There have been many influences throughout the study that could have pulled the researchers into various

“tainted” scenarios, and only Glaser’s three basic questions and the notion of constant comparison kept them on the “path of emergence versus forcing.” Interviewing people means that a researcher gets in touch with many different ideas, experiences, and emotions; thus empathy can easily lead the researcher to pursue the train of thought one interviewee has shared. This is part of grounded theory, but the researcher has to be careful to tell the “whole” story, reflecting, interpreting, and explaining all facets of a phenomenon, as opposed to advocating one point of view. Therefore, the questions of “what is happening?” and “what study is this data of?” were very helpful. Keeping a free mind is also not easy in the context of one’s own knowledge and previously read literature. However, the study’s findings forced the authors to dispose of these established ideas and led to the discovery of other aspects of strategic management accounting. Glaser’s three questions were the most helpful to translate the “clean slate,” or “free mind,” into practice, although the researcher has to accept that a total clean slate is impossible to achieve, which Glaser and Strauss (1967) also state. Although the findings of this study are discussed elsewhere, a conclusion was that the normative conception of strategic management accounting should be suspended, and that all forms of accounting in practice, as opposed to the “perfect” version (Kaplan, 1984), can be considered and used for strategising.

The next concern was how to start the project. Reading up on grounded theory is strongly recommended as the first stepping stone to decide which approach to take. Parker and Roffey’s (1997) overview of the practical aspects of grounded theory is a very good starting point, as are Locke’s (1996, 2001) publications on the use of grounded theory in management. Elharidy *et al.* (2008) offer a discussion of the main features of grounded theory and provide arguments for using grounded theory in interpretive research, while Gurd (2008) provides an insight into what grounded theorists should pay consideration in undertaking their research.

Unlike Strauss and Corbin (1998) and Glaser (1992) rejects undertaking the literature review before the analysis. Glaser’s grounded theory approach emphasises emergence and certain rules have to be adhered to for that to occur. As was discussed above, prior theory is not applicable as emergence would be restricted, because the data are forced into a preconceived concept (Glaser, 1992). In line with Glaser, the authors wrote the literature review after the analysis, and only undertook literature searches and preliminary reading from the beginning of the study.

Glaser (1978, 1992) strongly recommends starting with data collection and analysis as soon as possible, and the authors support that notion. In retrospective, starting sooner with the data collection is one of the aspects that should have been done differently. One year into the study data collection was commenced, and the whole academic year was spent collecting and analysing. As stated earlier, the research was undertaken on a British Higher Education institution with a research focus, also referred to as an “old” institution. This institution was considered the starting point, but the authors were discussing the option of extending the research to other institutions. A previous study was undertaken on a division of this institution, thus access was regarded as attainable.

The most difficult decision to make with regard to data collection is who to start with. Glaser and Strauss (1967) and Glaser (1978, 1992) suggest that the first round of interviews and/or observations should be undertaken according to an organisational hierarchy, or on a group of a people that are particularly relevant to the subject of research. As a first point of contact, a letter was written to the “chief financial executive” of the institution, as the highest executive responsible for the area of accounting, in which permission to undertake

the study was asked. The executive agreed to an interview and gave permission for further members of the department to take part, if they were willing to do so. Essentially, this reflects how the study went: the academic or professional in the highest position of a department, faculty, discipline or general division, was addressed first, and once they gave their consent further members were approached.

As was mentioned previously, data collection and analysis are an iterative process, in which data are continuously collected and analysed (Glaser and Strauss, 1967). Collecting, coding, and analysing are often happening simultaneously during all stages of a study, moving back and forth between open and selective/theoretical stages. After the first round of data collection, theoretical sampling leads the collection efforts. This notion implies that the findings from collection and analysis lead to the next person or group of people for interview and/or observation, until theoretical saturation has been achieved.

Divisions were chosen from each faculty. The first choice for divisions was based on the size of faculties, i.e. more divisions were chosen from the biggest faculty. The second basis for choosing divisions was on access. Each divisional manager was sent a letter and asked whether the division would participate in the study. Only a few heads of divisions did not respond or declined to take part altogether, and in a similar vein only few members of the institution refused to be part of the study. The divisions that took part agreed to either an interview with the head manager or researching the whole division. A lot of individuals did not want the interview to be taped but agreed to field notes being taken. Furthermore, some individuals were approached without going through the hierarchical stages because only a few members of the division were included. An important factor of the interviews and the whole study was that anonymity was guaranteed at all stages. Undertaking a study on the British Higher Education sector involves the concept of academic freedom, which offers academics the choice to be involved in any type of research they like. This study benefited from this particular feature as it was the individual's choice if they wanted to participate. In another organisational setting, the situation might be entirely different because only the top level of the managerial hierarchy might participate, but not allow the remaining participants to provide input. There was also very little concern regarding the study. Only a few individuals wanted guarantees regarding their anonymity, or were worried about what would happen with the results and for what purpose the study was undertaken. A large number of interviewees freely shared their insights and often started the interview without any initial questioning.

As the study progressed, theoretical sampling led to further divisions that were initially not planned to be included. A further component of the decision on which divisions to approach, was to include a wide variety of features. For instance, divisions are separated into academic and service divisions so a couple of each were decided on. Similarly, it was important to get a good mix of teaching- and research-led divisions. Theoretical sampling led to researching divisions that represented a particular group, which transpired to be important during the data collection and analysis process.

Observation of meetings resulted in field notes taken throughout, which were used for coding in the same manner as interview transcripts. Field notes were also taken when an interviewee was not comfortable being taped. Around 30 meetings were observed at institutional and divisional levels. Documents were similarly analysed by applying coding rules. For instance, historical data, financial statements, and other written documents, e.g. about strategy, were also used for identifying practices and processes

the institution undertakes. Documents were available for one academic year, both publicly available and confidential documentation. Interview data comprised the majority of data input, as around 100 interviews had been undertaken. Therefore, a great amount of data was available for analysis.

The important aspects that have to be considered when interviewing is that interviewees should not be led by the researcher. Therefore, “question design” is an important factor. Questions revolved around the subject of “management accounting and strategy.” However, the authors had to consider that for instance “strategy” has varying meanings for actors in the field. In order to ensure a reasonable degree of objectivity so as to not compromise “emergence,” questions were based on the managerial and budgetary practices and processes the institution had adopted. The interviews were semi-structured, so there were four to five fixed discussion points, and the rest resulted from the interview. For example, the opening statement was: “I would like to start by talking about the strategic planning process (as termed by the institution)” and “what is your take on the process?” if the interviewee required further prompting. Further areas were budgetary planning, performance, and the meaning of strategy and related strategic objectives. Each of these was raised in every interview, although not all interviewees could contribute to all areas. Other than these objective “pointers,” the interviewee determined the course of the interview.

Data analysis is undertaken on the basis of coding and conceptualising of findings. According to Glaser and Strauss (1967) and Glaser (1978, 1992) coding is split into two phases, open and selective (including theoretical) coding. The first coding stage “opens up” the data, i.e. the first preliminary codes and categories are identified. Open coding should be done on a line-by-line basis (Glaser, 1978), which is the followed procedure. Commencing coding is daunting because it is the first step into the analysis. Issues that were worrying included whether anything meaningful would be found, how it could be understood when a finding had occurred, i.e. how it was obvious that this particular aspect was meaningful, and whether what had been found was of relevance and reflected what was happening. Presumably, at the outset of a study, every researcher wonders whether they will find anything of relevance and interest. Glaser’s statement, that concepts would emerge if the rules were followed, was reassuring. The first interview was transcribed almost immediately after it was undertaken, and coding was commenced. A line-by-line approach was applied to full sentences, so each sentence was gone through, initially underlining words, terms and statements and leaving notes and comments in the margins. After analysing the first interview, a few more were undertaken before transcribing and coding, because a lot of interviews were scheduled once data collection had begun.

Furthermore, this was helpful in order to get a greater scope for constant comparison during an analysis “leg.” Several transcripts were necessary in order to begin developing preliminary open codes. Not all open codes were kept through to the end. During the analysis codes and categories are constantly discarded or absorbed by other codes and categories. At first open codes were based on each individual sentence or statement but developed to a conceptualised level as the analysis went on. Reflecting personal work style these codes were written all over the transcripts but colours were assigned to codes. The below quote illustrates an excerpt from an interview and how the interview was coded initially (copy of the original, as all interviews were analysed in hand-writing) – the codes are reflected in brackets in italics (excerpt of interview and related open coding analysis is shown below):

The research assessment exercise (RAE) (*research measurement*) is a strong factor of research activity across the sector and it has professionalized the business (*university = business*). It is very important to perform well in the RAE for governmental income (*financial focus*) and it also attracts industry (*private industry consideration*), as they will go for the very best (*competition, institutional objectives*). The RAE conditions behaviour strongly (*performance management tool, influences behaviour*), it influences the strategic planning process (*influences strategic planning, external impact*), and we are in the position to appoint exceptional people with the RAE in mind (*hiring policy, performance focus, strategic hiring*). We have done a big benchmarking exercise (across the institution) (*benchmarking, internal performance measurement, strategic performance management*), we had two reports as they have changed all the ratings, really looked at it (*assessment*), really tough on it (*selective assessment*), and the four star is a really low percentage (measurement, objectives, expectations) [...] Assessing quality is not easy (*quality, measurement*) – they do some fantastic stuff (*assessment, expectations*) – need some more high profile chairs which bring in some more high-quality research with them (*future plans, strategic positioning, objectives, expectations, competition*) – RAE 2008 sustainability and beyond is very important (priorities, focus) (senior academic corporate executive).

Memo-writing is an essential feature of the analysis and memos were written throughout the data collection and analysis stages. They were kept in a brainstorming and diagram, rather than essay style (hand-written). A copy of a memo (Figure 1) is also included, in order to illustrate how the codes were used in the research process. The memo illustrates a collection of open codes set in relation to the general concept of performance. The figure does not depict relationships among the codes but merely a collection of thoughts regarding the concept of performance. The relationships amongst these codes are shown in Figure 2. While this was not the original research focus, performance transpired to be of great importance related to strategic management accounting. Part of grounded theory is to follow emerging lines of investigation.

Open coding ceased when the core concept, among the higher order categories, was identified (Glaser, 1978, p. 61, 1992, p. 75). The core concept is the category with greatest explanatory power, is the most persistent and re-occurring within the data and accounts for the grand pattern of behaviour (Glaser and Strauss, 1967; Glaser, 1992; Locke, 2001). Glaser’s (1978, 1992) approach suggests that the core concept is one of the categories that resulted from open coding. Higher order categories are codes that have reached the highest level of conceptualisation, thus have moved away from the immediate reflection

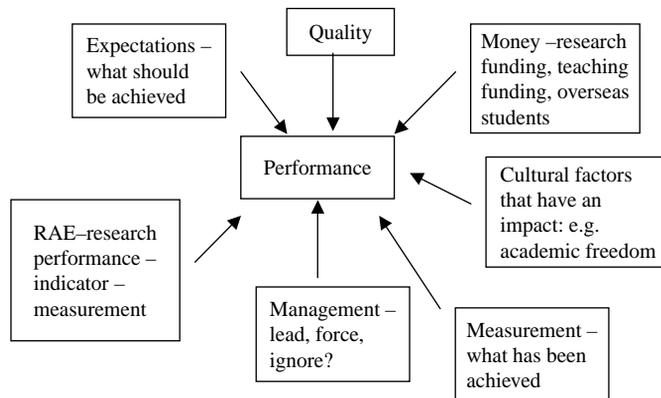


Figure 1.
Memorandum of concept
of “performance”

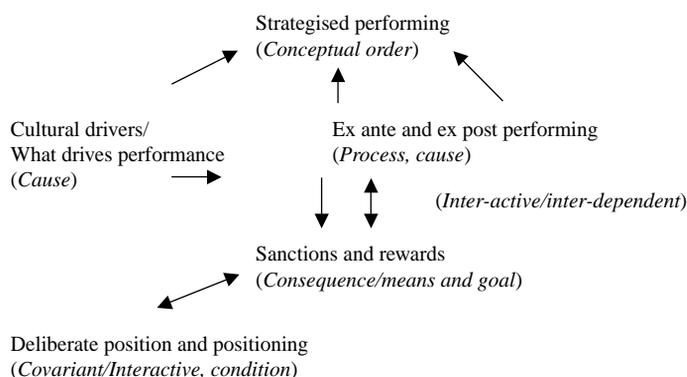


Figure 2.
Strategised performing
as a diagram

of the substantive area to a more abstract degree, which Glaser (1978, p. 59) refers to as “one-upping.” This level is reached through constantly comparing the collected data and the newly developed codes (Glaser, 1978). The question: “what is happening?,” helped through this stage of the analysis because it forced the researchers to look at the data as “neutrally” as possible. This refers back to the previous discussion of the emic and etic aspects of this research. It is very easy to get caught in one interviewee’s point of view, thus constant comparison and maintaining the stance of “looking through a mirror” (Locke, 1996) were very helpful.

Naming the codes and categories is a further important point. Glaser (1978) states that the names should provide an image and should reflect the substantive context as closely as possible. The first set of codes is closely related to the transcript, for instance through the *in vivo* codes, which are words used by interviewees. As the codes are further developed in the course of the analysis they reach further stages of conceptualisation, thus the authors refer to these as concepts or categories. For instance, the interview excerpt (see above quote) and memo example (Figure 1) reflect aspects of the higher order category “strategised performing.” Figure 2 shows the diagram developed during the analysis explaining the relationship of these aspects.

The category “strategised performing” is made up of a number of open categories: such as “sanctions and rewards” (an amalgamation of two open codes based on financial pay-off, worthwhile-ness of academia, culture and performance, etc.), “*ex ante* and *ex post* performing” (based on measuring performance, managing performance, practices related to performance, research assessment, etc.), and categories dealing with performance drivers (based on what drives performance, motivation, expectation, reward system, financial pay-off, etc.). The diagram illustrates the categories that form “strategised performing,” and their relationships amongst each other. While these relationships were determined through coding, the terms in brackets name these connections. For example, “*ex ante* and *ex post* performing” is a key feature of this category, as it expresses a focus on up front management or retrospective measurement. This code has, amongst others, an inter-active relationship with the “sanctions and rewards” code, as the possibility of a reward (for instance additional funding, investment chances) can drive academic divisions to adopt an upfront management position. Similarly, managing performance and achieving set targets can lead to different types of rewards.

These terms are taken from Glaser's (1978) coding families. Coding families are used to develop and interpret the findings, and aid the writing up process (Glaser, 1978). Importantly, the coding families should be applied after coding and development of categories, in order to avoid leading the analysis in a particular direction. A comprehensive overview of coding families is available in both Glaser (1978, 1998). However, the most relevant coding families regarding this study were the six Cs (Figure 3) and the cultural family, strategy family, interaction family, identify-self family, means-goal family, consensus-discensus, the paired-opposite, process, and theoretical family. The six Cs emerged as the most relevant theoretical code, although some amendments were undertaken.

Glaser (1978) has not given an extensive analysis of the six Cs but rather has provided some examples and synonyms of the individual components. The context is understood as the setting of the study. Condition sets out what influences the subject under study and the resulting core concept. The cause-consequence axis commonly features in studies (Glaser, 1978, p. 74), thus both are also represented as a family of their own. Contingency suggests that the concept is dependent upon the contingent component. In some instances, the contingent aspect may be an important one but for this study a contingency could not be determined, thus this "C" was not included. Covariance means that categories co-exist and inter-relate, and in some instances they are inter-dependent, i.e. need each other to exist. Although he refers to the six Cs as the "bread and butter" code, Glaser (1978) believes that researchers should define and add their own theoretical codes if necessary and relevant, and should not get stuck with one pet code. This reflects a more flexible and possibly more interpretive approach to data analysis and interpretation, compared to Strauss and Corbin (1990, 1998), who offer the paradigm model, which resembles the six Cs (Glaser, 1992), but do not offer any other theoretical codes. They state that researchers should only use the paradigm model when relevant, yet the model is the only interpretive, theoretical code, which is likely to restrict and influence the researcher. Glaser, on the other hand, offers a wealth of theoretical coding families that provide varied interpretation and explanation for findings.

From the authors' point of view, the coding families were used interpretively during several stages, which means that the codes were used to develop findings further, rather than lead the analysis. They made it easier to express the relationship among categories, and provided explanatory and interpretive power when writing up. The substantive

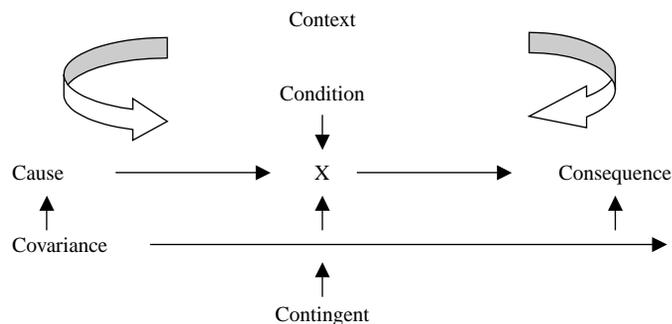


Figure 3.
The six Cs model

Source: Glaser (1978, p. 74)

framework offers an interesting insight but theoretical codes provide the ability to go beyond that context. For instance, the cultural family led to aspects of Bourdieu's theory of practice (Bourdieu, 1977) during the discussion. The theoretical codes were used in this study to explain and interpret the individual higher order categories, as illustrated previously when discussing strategised performing, and the emergent theoretical framework. The emergent theoretical framework is the result of the selective coding stage, also applying theoretical coding. Memoing was very helpful during this stage, as the categories were related to each other through diagrams. The main outline for explaining the theoretical framework was the adapted six Cs to four Cs model, consisting of circumstances, causes, consequences, and covariants. Throughout the analysis it transpired that there is an amalgamation of two Cs, namely the context and condition. Often these are inextricably linked, and pose as both context and condition in the same situation. Thus, these Cs are discussed under the encompassing heading of circumstances. The diagram of the emergent theoretical framework features this four Cs format (Figure 4).

At the heart is the core concept, and the relationships amongst higher order categories and the core concept reflect the four Cs. The other coding families were used for explaining the inter-relationships when writing up.

This connection to the core concept is illustrated by referring back to "strategised performing." This category is related to the framework's core through a causal relationship. The core concept, the strategising mindset, determines which aspects of "strategised performing" institutional members focus on. For instance, whether individuals are more concerned with *ex ante* performance management, than *ex post* performance measurement. In addition to reflecting anything that has to do with performance in a strategic context, strategised was also used to express the connection to the core concept, the strategising mindset. The core concept emerged while looking at memos, comparing the incidents and categories, and re-arranging categories. After establishing the "strategising mindset," the relationships of the higher order categories to the core, and the relationships of higher order categories amongst each other are identified (Glaser, 1992). Coding has a selective quality now because it takes place with the core in mind. In addition, the core is reflected in other higher order categories. Glaser and Strauss (1967) and Glaser (1978) warn against the development of more than one core, even if several higher order categories emerge as important. The core should have the most relevance to the area under study, and the strength of other categories should be expressed in their relationship to the core. For instance, the core in this study was the strategising mindset (strongly reflected in the causal categories strategised management accounting and strategised performing) but academia's

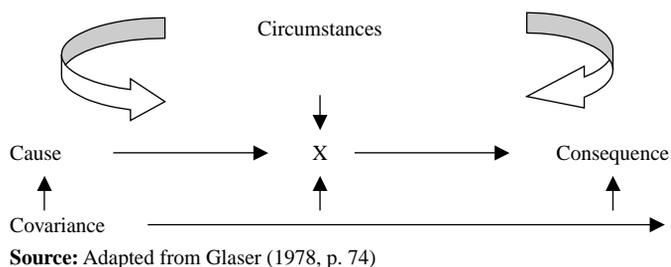


Figure 4.
The amended
four Cs format

culture emerged as a strong factor. This was incorporated in one of the higher order categories, which set the circumstances for the strategising mindset.

Once the framework has emerged, writing up is the next stage. The authors scanned other grounded theory works but did not follow anyone's particular style or outline. Writing the grounded theory was the most difficult part of the whole study, and the memos were very helpful for keeping the train of thought. This stage was not easy because expressing what until that point only existed in rough outlines and notes was a major undertaking. The analysis was split into three parts for ease of writing and reading. In reality these analysis stages overlap considerably. The first part dealt with the final set of 24 open codes out of which the higher order categories were developed. This part was very long and detailed, as cross-relationships and connections among codes were sought to be established throughout. The authors thought that it was very important to support findings with substantial amounts of data from field notes, interviews, and documents. The quotations increased the length of the write-up considerably. Furthermore, the area of research was extended because in the course of analysis and collection "performance" transpired to be of substantial importance with regard to "strategic management accounting." This analysis part was the easiest but longest of the analytical sections because it included a lot of factual and detailed representation. The analytical level is very close to the substantive context.

The next part illustrates the seven higher order categories, which resulted from the open coding stage. Contrary to Glaser's suggestions the authors applied the theoretical coding families already in this write-up, demonstrating which open codes form a higher order category, as shown in Figure 2. For each of these, a diagram of how the codes feed into a category was drawn and theoretical codes were applied for explanatory purposes. This was helpful for writing up because the audit trail was traced throughout the study. At the beginning of the write-up the authors included a table of which open codes feed into which higher order category. First, each category's meaning free of "grounded theory jargon" was outlined, i.e. what each category expresses. This part included quotations from data. Furthermore, the make up of each category was illustrated, according to how the open codes relate to each other to culminate in the higher order category and how theoretical codes explained these relationships.

The final analysis part discusses the emergent theoretical framework ranked around the core concept. This part was the most difficult part to write, because the framework represents findings at their most conceptualised level. The core and its details are discussed at length because this category has the most explanatory power. The relationships among the core and categories within the framework are outlined, and theoretical codes are applied. The most difficult was to express the conceptualised findings and notions, and to write the story of the theory without methodological discussion. A great help was to develop a structured outline for this part of the analysis. Memoing was continued while writing up in order to note sentences and ideas for sections. The first section of the last analysis section addresses the question of "what is happening?" From this section, a discussion about the core concept and its sub-categories and properties resulted. The core concept is outlined in the construct of the theoretical framework according to the amended six Cs model. The components of the theoretical framework, i.e. circumstances, cause, consequences, and covariant, are discussed in detail. The final section addresses the "whole story" which was delineated free from methodological jargon. This section refers to how the categories interact and relate to each

other without reference to coding and theoretical codes. It outlines the findings in the broader context of the findings, in other words an overview of how categories relate and tell the story of strategic management accounting in Higher Education.

The discussion sets the theoretical framework in its literary context. As stated earlier, the literature review was written after having completed the analysis, thus literature searches were undertaken for both literature and discussion. In retrospective, this rendered the analysis as open and wide-ranging as possible but limited the literature reviews. This is not a problem for the grounded theorist, considering that the literature is important for setting the context and proving the relevance of findings. If Glaser's rule of not adopting theory from the outset is adopted, writing literature chapters after the analysis can be beneficial. Findings of the study greatly reflected in Higher Education literature, which can be considered as truly emergent. In this context, recent arguments by other accounting scholars (Chapman, 2008; Elharidy *et al.*, 2008) will be addressed.

The discussion part plays an important role because it connects the study to the existing array of studies. The study's findings were not greatly reflected in the accounting literature, thus the wider literature was used to contribute to the discussion. Discussions with advisors and colleagues rendered that in accounting a grounded theory study should be linked to prior theory and philosophical foundation. Glaser (1978, 2004) strongly opposes a theoretical foundation from the outset, thus the philosophical context has to emerge from the actual analysis. Chapman (2008) in particular questions the merit of this feature of grounded theory. The works of Bourdieu (Wacquant, 1990) and Schatzki's (2005) theory of practice related to aspects of the findings but it is possible that for other studies more than one theoretical context applies. The discussion firstly provides an outline of the components of the core concept, in the context of the accounting and, further, the management literature. Some components rendered more related literature when searching, thus it was difficult to address each of these in a balanced way. For instance, Bourdieu was linked to the processes that are undertaken regarding the core concept. Furthermore, Bourdieu has written extensively on the nature of academia and academics, thus these writings were given consideration. The question that arises is how Bourdieu was identified to be of relevance. Although it may not appear very academic, trial, and error was the applied method, similar to how the relevant coding families were identified. Overviews of several philosophical works were read, for instance by Habermas, Foucault, Bourdieu and institutional theory, and Bourdieu's theory of practice (Bourdieu, 1977; Wacquant, 1990) and considerations of academia were found to be most reflected in the findings. The authors did not have extensive prior knowledge regarding any of these works. Furthermore, they did not adopt a critical stance towards the research, although some of these works are classified as critical. The philosophical context was not used to criticise the status quo, which would have been the case if the study had been critical. Bourdieu's interplay of subjective (*habitus*) and objective (*field*) reflected the findings of the study. Bourdieu also wrote "*homo academicus*" (Wacquant, 1990), which discusses academia and its cultural aspects, thus not surprisingly some of these also applied in this study. Academia is a field full of criticism with many different beliefs based on disciplines, financial power, and management styles. It can be expected that some critical theories apply. Similarly, Schatzki's contribution of theory of practice was used to explain the various stances towards strategic management accounting, after these stances had been identified. It should be noted that bringing in theory at this stage will most likely not render additions to such formal theory. Glaser's (2004) method is not applicable for such an undertaking because his ultimate aim is to develop substantive

theory until it results in the grounded theorist's own formal theory. Such formal theory corresponds to Llewellyn's (2003) fifth level of grand theory that states that very few substantive works can elicit formal theory. The theoretical development at the substantive level corresponds to Llewellyn's third level of theorising, differentiation, and concept theorising, which according to her are not emphasised enough. The final part addresses the consequences resulting from the core concept because these categories deal with strategic management accounting and performance in particular. The core concept identifies how strategy and management accounting are perceived, thus the consequences illustrate how that is translated in practice. The authors felt that it was necessary to give particular consideration to that in the discussion.

Reflections on the methodology

Glaser's concept of grounded theory was followed regarding most aspects, according to the initial dialogue (Glaser and Strauss, 1967), theoretical sensitivity (Glaser, 1978) and basics of grounded theory analysis (Glaser, 1992). A particular difference to Glaser's suggestions is the application of coding families at an earlier stage, already when forming higher order categories, and not just when connecting them. Glaser's most recent writings were also given consideration but in the authors' views prescribed research practices such as not transcribing interviews but only taking field notes reduce reliability of data. As mentioned earlier, Glaser's suggestion of writing the literature review after the analysis was followed but as a result the review has suffered. When following Glaser's suggestion, literature review should be given as much attention as any other part of the research. They set the context for the study, they allow the reader to get into the mindset and context, and they can verify the findings of the study. Each researcher makes a choice whether to adopt a priori theoretical stances, and although Glaser rejects this aspect of researching, it supports the theoretical and analytical aspects of the study, and eliminates the trial and error stage of connecting findings to formal theory. Chapman (2008) questions grounded theorists' approach to ignoring formal, prior theory. Indeed, grounded theory is not an excuse for not making a theoretical choice, but the question is when this choice has to be made. For this study, based on which this methodological review was written, the approach was based on Glaser and rejected a priori theorising. Formal theory was considered but at the end of the study, not at the beginning. In this case, the researchers did not set out to research strategic management accounting in higher education in the context of Bourdieu's writings. However, a subsequent study that also applied the grounded theory methodology was based on the findings from the previous, long-term study, and in that case also the theoretical connections with Bourdieu's and Schatzki's writings were included from the start. The subsequent study served to verify and add to the previously developed theoretical framework, and that also addresses the identified references to prior theory.

Several conclusions were drawn regarding the study in general, and the applied methodology in particular. The study adopted a grounded theory approach, in part as an answer to the call for further grounded theory studies by researchers in the field (Llewellyn, 2003; Locke, 2001; Parker and Roffey, 1997) and to answer to the recent call for further interpretive, exploratory studies (Ahrens and Chapman, 2006; Chua, 2007). It adds to the body of existing grounded theory research in the field of accounting (Covaleski and Dirsmith, 1983; Efferin and Hopper, 2007; Eisenhardt, 1989; Goddard, 2004; Goddard *et al.* 2005; Lye *et al.*, 2006; Norris, 2002; Parker, 2001, 2002, 2003; Slagmulder, 1997). Grounded theory goes beyond ethnographic description because it seeks meaningful

conceptualisation in order to ultimately derive formal grounded theory, after further research. Llewellyn (2003) recognises the meaningful and worthwhile contribution of grounded theory and its ability to generalise at the organisational level. However, Llewellyn (2003) questions the ability of generating theory extending beyond the organisational context. Reflecting on this study and Llewellyn's point of view, Wacquant's (1990) writing on Bourdieu might offer further insight, as he commends Bourdieu on grounding his philosophical viewpoint in empirical data. This coincides with Glaser (1978) and Glaser and Strauss (1967) as these authors believe that formal theory will emerge after sufficient research. Findings of substantive studies may contribute to formal theory if a theory emerges to be relevant, like in this case Bourdieu and Schatzki's (2005) theory of practice.

The methodology also has several implicit limitations. Part of the discussion on grounded theory is the question to which extent a researcher can ever free themselves of their own pre-conceptions. Even if researchers do not adopt an a priori theoretical stance, they have gone through an education process, thus have engaged with different viewpoints. Reasonable steps can be undertaken to minimise pre-conceptions, and the researcher's knowledge regarding the area of study is permissible. The clean slate inevitably is a difficulty that had to be dealt with for this study. The researchers' background is management accounting and strategic management accounting. Therefore, they had to avoid projecting prior knowledge onto the data and findings. Projecting knowledge can be evaded by following constant comparison, the basic question and theoretical sampling.

Glaser's approach to grounded theory also poses difficulties for a researcher with regard to its flexibility. The lack of more detailed prescription on "how to do grounded theory" can be difficult for new "grounded theorists," even though such flexibility is a fundamental pillar of Glaser's approach to grounded theory and is one of its advantages. Thus, flexibility is both an advantage and limitation of the approach. The authors experienced some difficulties regarding this flexibility. At the outset of the investigation they needed to come to terms with how the analysis should be approached. Initial data from interviews, observations, and documentation were available but how to analyse such a large amount of data according to Glaser was difficult. The authors dealt with this difficulty by starting with Glaser's three basic questions. As the number of interviews progressed these questions were constantly in the back of their mind while collecting and analysing data. This also led theoretical sampling, determining which division to examine or who to interview next.

This paper sought to provide an account of how a grounded theory study in the accounting context went, the difficulties that were encountered, and the writing up of the theoretical framework. It is a personal account of how the grounded theory study was undertaken, according to the approach taken, and it is only meant to provide an insight, and if possible, offer reassurance that such undertaking is doable and will finish eventually. It also meant to provide an insight that interpretation from data takes as much discipline as analysis with a theoretical construct in mind. As with any other research methodology, it is hard to come to a close. Like lots of other researchers, reading the written up study now in retrospective several points have been identified that could be changed but this probably stems from having developed further as a researcher. Nevertheless, the study had to come to an end eventually. The concept of theoretical saturation helps to identify when the emergent theoretical framework has reached maturity, within the identified topic of interest, in this case strategic management accounting. Ending a project is not just stopping the work but also letting it go from a

psychological point of view, and declaring it finished. Although challenging and difficult at times, it was an interesting undertaking which resulted in a theoretical viewpoint derived from practice. From self-reflection point of view, the authors conclude that they would undertake such a project again and would consider grounded theory an interesting and challenging approach to interpretive research. Calls for such research are still abundant (Chua, 2007; Parker, 2008) and the discussed grounded theory method provides one possible way of doing interpretive research which results in a close representation of the research context and theme, and its subsequent connection with prior theory. It is challenging and fun, but often enough papers reporting findings do not discuss the actual research undertaking in enough detail. The authors would like to close with a call for more publications highlighting the “behind the scenes” of interpretive studies.

Notes

1. For a more detailed review, please see both publications Elharidy *et al.* (2008) and Gurd (2008). This paper has focused on aspects that had not been previously published.
2. Glaser (1992) specifically states that selective coding starts with the core concept (not coding for the core). Glaser (1978, p. 61) is not as clear cut but suggests that open coding includes the delineation of the core concept.

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