

The Case Study in Management Accounting and Control Research

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Abstract:

The option for the case study method in management accounting and control research has proved beneficial for the scientific, academic and corporate communities namely by the opportunity to make detailed and close studies of the real corporate world that allow, on one hand, to improve the knowledge of management accounting and control practices and, on the other, to reduce the gap between theory and practice. This article intends to reason on the motives that justify the option for the case study as well as describing the critical issues of this kind of investigation. Notwithstanding the international scientific community acknowledges the contribution of case studies for the management accounting and control area, conclusions indicate that it is necessary to assure that researchers adopt adequate methodological procedures aimed at granting the credibility and quality of the results.

Keywords: management accounting and control, qualitative research, interpretative research, case study.

1. INTRODUCTION

Management accounting and control research may be executed through three theoretical perspectives: positivist (or rational), interpretative or critical (Hopper e Powell, 1985).

The positivist perspective expresses the most classic and dominant (until at least the decade of 80) research guideline on management accounting and control (Modell, 2007). This research perspective objectively addresses society, takes individual behavior as deterministic, resorts to positivist methodology to deploy research (Hopper and Powell, 1985; Modell, 2007; Ryan *et al.*, 2002) and privileges quantitative data and result generalization (Chua, 1986; Ryan *et al.*, 2002).

The interpretative perspective assumes that social practice, including management accounting and control, are not a natural phenomenon, but a social constructed phenomenon (Covaleski *et al.*, 1996; Ryan *et al.*, 2002). The decade of 80 was marked by research based on unique case studies, describing management accounting and control practices and its non-visible consequences by the rational perspective. The interpretative researcher develop their research using social theories, as for example, the institutional theory and actor-network theory (Wickramasinghe and Alawattage, 2007). The researchers use these theories for, by one hand, explain management accounting and control practice and, on the other, explain and modify existing theory.

The critical perspective emerges as a reply to the limitations of the positivist perspective simultaneously trying to cover some shortcomings of the interpretative perspective (Chua, 1986; Wickramasinghe and Alawattage, 2007). The proponents of this perspective look into the relationship between the organization and the social, economic and historical context, using other social sciences such as sociology, history, political science anthropology and others.

From the decade of 80 onwards, and particularly in Europe, the interpretative research on management accounting and control and the case study methodology become popular among several researchers. This paper intends to explore the rationale behind the choice for qualitative and interpretative methodology for the case study method to produce management

accounting and control research, and finally to provide some views on key aspects on the creation of case studies.

2. THE OPTION FOR QUALITATIVE AND INTERPRETATIVE RESEARCH

Part of the research on management accounting and control, produced in the last few years, is based on the belief (ontological dimension) that social practice might be changed by current social players and reality results from a process of social construction (Ryan *et al.*, 2002). As a consequence of these ontological assumptions, many of these researchers believe that knowledge of reality is obtained through its interpretation (epistemological perspective). These researchers tend to favour the qualitative and interpretative research methodology.

The qualitative research is based on direct data collection and gathering in the field through interviews and/or observation (Ahrens and Chapman, 2006; Kasanen *et al.*, 1993; Miles and Huberman, 1994), by direct, and sometimes long contact with the study reality (Miles and Huberman, 1994) and by the detailed description of events, situations and interactions among people or between people and objects (Patton, 1987). What distinguishes qualitative research is the unique approach to understand and study reality (Ahrens and Chapman, 2006). The research who uses qualitative methodology understands social reality as emerging, built subjectively and objectified through human interaction (Chua, 1986). Therefore, the researcher must have a holistic vision (integrated, systemic and global of the context where the work will be produced (Ryan *et al.*, 2002). Producing qualitative research implies a permanent judgment on the data gathered and its position relatively to the theory, so research questions can be answered and new research questions are developed (Ahrens and Chapman, 2006).

On the contrary, the positivist research addresses reality as objective and as something that is independent from the researcher (Ahrens and Chapman, 2006; Chua, 1986; Ryan *et al.*, 2002; Scapens, 2004). It is normally based on the research methods used on natural sciences, assuming that phenomena and behaviour under study are stable across time and space, allowing the replication of studies (Berry and Otley, 2004). From an epistemological standpoint, positivism assumes that knowledge results from observation and generalization of observed phenomena. Therefore, a significant set of positivist studies resort to quantitative

methods that relate dependent and independent variables to test predefined hypothesis (Ahrens and Chapman, 2006; Ryan *et al.*, 2002). The positivist methodology is based on a hypothetical-deductive process to explain causal relations (Chua, 1986; Ryan *et al.*, 2002; Scapens, 1990, 2004). On the contrary, the qualitative research usually defines research questions to be explored and developed during the research process (Mason, 2002) and one of its key characteristics is the contribute it provides to the theorization process (Ahrens and Chapman, 2006; Berry and Otley, 2004; Ryan *et al.*, 2002; Vaivio, 2008). The interpretative research does not seek generalization but the rules that, explicitly or implicitly, structure the social behaviour (Ryan *et al.*, 2002; Scapens, 2004).

According to that fact, the interpretative perspective allows to interpret management accounting and control as a social practice and calls to an inductive nature research (as opposed to the hypothetical-deductive research) (Hopper and Powell, 1985; Ryan *et al.*, 2002; Scapens, 1990, 2004). The interpretative research is based on the assumption that the theory serves to explain the actions and understand how social organization is created and replicated (Chua, 1986; Ryan *et al.*, 2002). Within the context of management accounting and control research, the main objective of this type of research is to build a theory, or criticize existing theories, and understand the processes and practices of management accounting and control (Baker e Bettner, 1997; Macintosh, 1984; Otley, 2001; Ryan *et al.*, 2002; Vaivio, 2008; Wickramasinghe e Alawattage, 2007).

Choosing qualitative methodology, the researcher should be aware of the additional complications it takes namely: identification of the relevant theory; formulation of the research questions; access to the field work, to relevant people and documents; processing of large amounts of data; conflict resolution among several interpretations; identification of theoretical direction; formulation of credible reasoning (Vaivio, 2008). The main criticism pointed to qualitative research is the lack of objectivity, as compared with quantitative research (Patton and Appelbaum, 2003).

3. THE OPTION FOR THE CASE STUDY METHODOLOGY

The type of questions raised defines the research method (Yin, 2003), that, on its turn, defines the specific research techniques (Silverman, 2005). The case study is an empirical study that

investigates a contemporary phenomenon, within real life context, and in which the frontiers between the phenomenon and the context are not clearly evident (Yin, 2003). The option for the case study is justified with the following three conditions (1) the research questions are of *how* and *why* type; (2) the phenomenon being analyzed is contemporary; (3) the researcher assumes the visitor role not holding any control over the phenomenon under study nor over the behavior of the main actors.

The case study has been presented as a good research method of management accounting and control since it provides a better understanding and content theorization, of the processes and the context in which the practice of management accounting and control takes place (Adams *et al.*, 2006; Berry and Otley, 2004; Berry *et al.*, 2009).

Depending on the research objectives, the case studies on management accounting and control may take several forms (Scapens, 2004), not being always possible, to clearly identify, the boundaries between each one of them. Case studies may assume the following configurations:

Descriptive: aim to describe the management accounting and control practices adopted by a group of entities.

Illustrative: describe the successful use of management accounting and control practices and try to identify the extension in which the several tools provided by literature are adopted by corporations.

Experimental consist on testing techniques and tools of management accounting and control with the objective of analyzing its impact.

Exploratory: seek to identify the reason for use of certain management accounting and control practices and generate hypothesis for further investigation.

Explanatory: intend to study the use of management accounting and control practices based on the existing theory to explain the observed practices.

The purpose of interpretative research is to develop a theoretical framework to explain, from a holistic standpoint, the social systems and the observed practices. Therefore, the explanatory case study is the most adequate when an interpretative perspective is adopted (Ryan *et al.*, 2002; Scapens, 2004). Besides that, the interaction between organizational and institutional contexts are not necessarily simple nor linear (Ahrens and Dent, 1998) and, due to that reason, the explanatory case study is the most adequate to study the complexity of respective relations and inter relationships (Nor-Aziah and Scapens, 2007).

In the explanatory case study, the existing theory is what enables the researcher to identify convincing explanations over the observed practices. If existing theories do not lead to satisfactory explanation, some modification to the theory or the development of new theory will be required that will later be used on other case studies (Scapens, 2004). Due to that, explanatory case studies express theoretical and analytical generalizations, in opposition to the usual statistical generalization of positivist research (Ryan *et al.*, 2002; Yin, 2003). Theoretical or analytical generalization exists when a previously developed theory is used as a theoretical framework to compare the empirical results of the case study (Yin, 2003). One of the features of the case study is its contribution for the development of theory (Berry and Otley, 2004; Eisenhardt, 1989; Keating, 1995; Ryan *et al.*, 2002; Scapens, 2004; Vaivio, 2007, 2008; Yin, 2003).

As any other research method, the case study also presents some weaknesses: (1) case studies are done in an individual organization or in a reduced set of organizations included on a wider population, which difficults the definition of the study frontiers; (2) the interpretation of social reality depends on the researcher, which prevents from viewing him as an independent observer; (3) confidentiality questions, about the organizations under study, hamper the realization of the study report; (4) the case study is much time-consuming and may result on a significant amount of information; (5) finally, the case study does not allow results generalization (Miles and Huberman, 1994; Patton, 1987; Yin, 2003). As for the criticism of lack of objectivity and accuracy, eventually resultant from the subjective perception of the researcher, Scapens (1990) argues that case studies represent interpretation of social reality and need to be interpreted by the researcher. For that reason, case studies are not “objective”.

4. STEPS IN A CASE STUDY

Case Study Design

The first step in any research is the clear definition of research questions (Scapens, 2004). In the case study method, the research questions are identified through the process of literature revision (Ryan *et al.*, 2002; Scapens, 2004; Yin, 2003) and together with the results of pilot studies, these particularly useful to the final design of the research work (Yin, 2003).

In a case study, the questions to investigate are *how* and *why* type questions. Research questions are the formal expression of the intellectual puzzle, and are these questions the research must get the answers for (Mason, 2002). Due to that, the design or case study plan should assure that after the research is concluded, the results achieved respond to the research questions.

Some researchers have advocated the development of multiple case studies, as they believe to be the most suited to develop further theory (Eisenhardt, 1989) or because they consider this solution to be more sound and less likely to skepticism and criticism (Yin, 2003). Notwithstanding, others have argued that detailed case studies, description and explanation about corporate processes and practices respond better to the need to develop theory (Ahrens and Chapman, 2006; Dyer and Wilkins, 1991; Scapens, 2004, 2006; Wickramasinghe and Alawattage, 2007). The unique case study is adequate in the following circumstances (Yin, 2003): (1) when it represents a critical case that tests a theory that has already been formulated; (2) when it is an unique or extreme case; (3) when it is representative or typical of a set of circumstances or context conditions of daily routine; (4) when it reveals a phenomenon previously not accessible to research; (5) when the study is longitudinal focusing on study a phenomenon in separate moments.

As for the choice of the case study, it should be justified by the economic importance of the organization, the willingness to adopt new techniques or for its dimension (Moll *et al.*, 2006).

Preparation for Collecting Evidence

Before starting to collecting evidence in the work field, the researcher should review the relevant literature on the subject, what will allow him to better define the research questions. In this phase, the researcher should explain the theories supporting the research study (Scapens, 2004), because these will determine how the field work will be deployed (Yin, 2003).

Still in the preparation phase of the field work, the researcher get ready to start by reviewing the literature about how to access the field work, data collecting techniques and, in particular, on how to conduct interviews given that they are the most frequently used data collecting methodology on qualitative research and case studies (Bédard and Gendron, 2004; Mason,

2002). The researcher should still decide which strategies and qualitative data analysis techniques he will use (Miles and Huberman, 1994; Yin, 2003).

During the phases of case study design and preparation for collecting evidence, the elaboration of a protocol may be very useful. The protocol raises the reliability level of the data collection phase (Yin, 2003). In Annex I we present a proposal for the protocol structure of the case study that includes: (1) a general view on the project of the case study (title, objective, relevant readings); (2) operational procedures (methodological aspects, company and business unit overview; main data sources); (3) research questions and corresponding sources and research methodology; (4) identification of strategy and selected techniques to analyse qualitative data; (5) guide to prepare the study case report (audience, structure and format).

Collection and Evidence Quality

One of the main constraints to the study case methods is, sometimes, the difficulty on accessing the field work (Bédard and Gendron, 2004). Jankowicz (1991) suggests that, being possible, the researcher should rely on someone who provides access to the field work. It is still suggested to send an introductory letter to the project, describing the main research objectives and the data collection methodology.

Case studies typically combine several collection data methodologies such as interviews, questionnaires, observation, documents, archives, artifacts (Bédard and Gendron, 2004; Berry and Otley, 2004; Eisenhardt, 1989; Moll *et al.*, 2006; Otley and Berry, 1994; Ryan *et al.*, 2002; Scapens, 2004; Silverman, 2005; Vaivio, 2008; Yin, 2003). Management accounting and control research typically relies on interviews, direct observation and document collection. However, interviews often are the main data source.

Interviews might take on three forms (Patton, 1987): (1) informal interviews, normally performed during the participating observation of the field work and based on spontaneous questions; (2) guided interviews (or semi-structured) performed on the base of a list of questions or themes to explore along the interview (3) closed response guided interviews (or structured), consisting on a set of carefully ordered questions, asked to interviewees on a sequential manner and with the exact same word structure. Several researchers have suggested the recording of interviews as a way to obtain reliable information (vg, Bédard and Gendron,

2004; Hayes and Mattimoe, 2004; Horton *et al.*, 2004; Patton, 1987; Scapens, 2004; Yin, 2003). Besides that, the audio evidence facilitates the interview process as it allows for an increased focus of the researcher, namely, in the perception of expressions and gestures of the interviewee (Mason, 2002; Patton, 1987). But some authors refer that the use of audio and video register might condition the behavior of the participants, or influence the relationship between interviewer and interviewee (Miles and Huberman, 1994; Patton, 1987).

The collection of documents often initiates even before the researcher accesses the work site through the collection of information on the organization and by studying the corporate environment. That collection might be done through the internet, newspapers, reviews and related entities. This information serves mainly to provide the researcher with some previous knowledge on the structure, product lines, markets and activities of the business unit to study, as to support the elaboration of the interview guides and to facilitate communication between researcher and interviewees. Afterwards, document collection continues during field work and interviews. This constitutes crucial elements to allow for the triangulation of data collected from several different sources.

In this phase, the researcher must grant quality and credibility for the case study, in special, the validity aspects (what is being measured is what it is intended to be measured) and data reliability (the data collection procedures may be repeated leading to the same results). To do so, three base procedures are suggested (Yin, 2003): (1) the use of multiple information sources to provide the triangulation of collected data; (2) Creation of a case study database to index all the documentation collected and generated during field work; (3) establishment of an evidence chain. Procedures referred in (1) and (3) test the validity of data, while procedures (2) and (3) reinforce the confidence in the data collection procedures.

Evidence Analysis

Analyzing the evidence resulting from the phase of data collection consists on examining, categorize, chart, test and relate qualitative and quantitative information, in order to respond to the initial research questions (Yin, 2003). The analysis of evidence has been identified as the most complex phase of case studies (Eisenhardt, 1989; Mason, 2002; Miles and Huberman, 1994; Yin, 2003), on one side, because of the significant amount of data generated in the collection phase and, in the other, resulting from its descriptive and narrative nature.

Yin (2003) suggests three generic strategies to analyze the data, namely: (1) follow the study theoretical questions; (2) identify alternative explanations; (3) develop a structure (a set of topics) to describe the case. Simultaneously to these generic strategies, the researcher should use methodologies of qualitative data analysis. Within this scope, Miles and Huberman (1994) suggest the reduction of data, data representation and the identification of conclusions and verification.

The process of data analysis should initiate right after the conclusion of interviews with the fulfillment of a contact form (*vide* Proposal of Contact Form in Annex II) and with the transcription of recorded interviews to paper support. Whenever possible, the researcher should transcribe the interviews right after they are made and, in case that is not possible, in the days immediately following.. During the transcription process, the researcher should add some notes and observations to the interviews, index expressions and behaviors of interviewees such as pauses, interruptions, tone, emphasis, agreement, and disagreement among others. The elaboration of the contact form and the immediate transcription of the interviews will allow the interviewer to prepare itself for the following interviews (Miles and Huberman, 1994; Moll *et al.*, 2006).

The process of reducing data occurs during all the research work, until the final case study report is concluded. It is present in the elaboration of the contact forms, where main themes are identified and subjects referenced and the summary of responses of the interviewee are obtained and, afterwards, in the transcription of the interviews and indexation of expressions and interviewees behavior.

To reach a better understanding of the data, the researcher may opt to represent data and information in diagrams (Mason, 2002; Miles and Huberman, 1994; Ryan *et al.*, 2002). The representation of data in diagrams, charts, tables or other synthetic representation structures help, on one side, to understand and identify behaviors and, on the other, to validate the process of qualitative data analysis.

The identification and verification of conclusions should support on the process of reduction and representation of data, referred previously. In parallel, the researcher may use other tactics as by example: the quest for theoretical and conceptual coherence, comparing the conclusions of the study against the existing theory; getting feedback with the interviewees to

discuss the interpretations and conclusions of the researcher (Miles and Huberman, 1994). The feedback received, along the phases of collection and data analysis, is capital to reinforce the confidence of the researcher on the choice of the way to go.

Theory Development

The case study method is characterized by contributing for theory development (Berry and Otley, 2004; Eisenhardt, 1989; Keating, 1995; Ryan *et al.*, 2002; Scapens, 2004; Vaivio, 2007, 2008; Yin, 2003) and, as such, it should: (1) specify results and relate them with the theoretical framework of the research work; (2) verify the applicability of the previously identified theory and specify in which way does the study disprove, complements or adds to the existing theories; (3) identify gaps and puzzles that the study was unable to clarify and relate it with other studies that focused on developing theory .

Writing-up Case Study Report

The elaboration of the final report is the last phase of the development process of a case study (Ryan *et al.*, 2002; Scapens, 2004; Yin, 2003). The case study report should clearly highlight: (1) the relationships between case study results and existing research; (2) the methodological aspects, including the way in which research has been conducted (Yin, 2003). Besides that, it should present a consistent structure with the purpose of the case study. If the case study ultimate goal is to develop or build up a theory, so the most likely format is a narrative mode and the sequence of chapters and sections is based on the rationale that each chapter or sections contributes to the theoretical argument that is being developed (Yin, 2003). Text should be convincing, it being understood authentic, plausible and critical (Scapens, 2004).

5. QUALITY OF RESEARCH CONCLUSIONS

The credibility of the case study should constitute one of the researcher major concerns since the preparation phase for evidence collection until the case study report. Right in the phase of preparation for evidence collection, the researcher should perform a careful revision of literature about the research methodologies and the methods of data collection, identifying its weaknesses and critical factors and identifying the techniques and procedures, that assure credibility to the case study namely in what concerns the validity and soundness of data and conclusion quality.

Yin (2003) recommends four tests to assure the credibility of the case study:

- 1) The validity of data consists on establish adequate operational measures for the concepts being analyzed. The test entails using multiple data sources to triangulate the collected data.
- 2) Internal validity refers to the accuracy of the results and follows the adoption of strategies to eliminate ambiguity and contradiction. To do so, the theoretical analysis should be based on patterns of adherence to the theoretical model.
- 3) External validity refers to the case study capability of provide analytical generalization in view of the existing theory or to the development of new theory. The test compares the coherence of results of the study with the results of similar research.
- 4) The confidence in the data collection and analysis processes consists on showing that processes may be repeated and still obtain the same results. For doing so, it becomes necessary that all the procedures applied along the study are documented.

Besides the procedures referred above, the research who elaborates case studies should base its methodologies in the following techniques:

Data triangulation: the case study produce a large quantity and diversity of data generated from multiple information sources and through several methods of data collection. Because of that, the researcher has the opportunity to triangulate the data obtained from various information sources – for example, confronting answers obtained from different individuals to equivalent questions – and collected from various methods – interviews, documents and direct observation.

Creation of a database for a case study: the data should stored and catalogued the following way: (1) the recorded interviews should be transcript for narrative; (2) additional notes to the interviews should be registered; (3) contact forms should be elaborated; (4) notes from direct observations should be registered and collected documents should be analyzed; (5) the collected documents and respective notes should be catalogued in a bibliography.

Clarification of the evidence chain: the researcher should organize and clarify , in the case study report, the chain of collected evidence: (1) using quotes of collected evidence, for example in the interviews; (2) assuring the organization of the database, the clear identification of the referred quotes and the context in which data has been collected; (3) ensuring the consistency between data and respective collection procedures and the case

study protocol and finally; (4) assuring that the protocol content is clearly related with the study initial questions.

6. CONCLUSIONS

The option for qualitative and interpretative research depends on the researcher ontological and epistemological perspectives and the research questions determine the research method. Until the decade of 80, management accounting and control research was predominantly positivist, based on quantitative data and with the main purpose of results generalization. From the decade of 80 onwards, and particularly in Europe, researchers in management accounting and control focused their attention on qualitative based case studies and in the interpretative perspective. The scientific community has highlighted the benefits of this type of investigation, namely, the possibility of elaborating in-depth studies, very close to the corporate environment that allow, in one hand, to improve the knowledge of management accounting and control practices and, on the other, reduce the gap between theory and practice (Otley and Berry, 1980; Scapens, 1994, 2006).

The investigation methodology has configured one type of in-depth research, detail abundant, and provided description and explanations about practices and processes of management accounting and control, responding to the need to test and develop theory. This does not mean that the case study or qualitative research is the best choice to perform research on management accounting and control. It means that this type of research fills a gap identified by the international scientific community – the gap between theory and practice – and it has allowed applying new methodological approaches in order to obtain a deeper and closer understanding of the corporate reality.

The success of a case study depends on various factors. The researcher should assure that the theme is relevant, the unit being studied is adequate and the results provide theoretical and practical contributions for a better understanding and interpretation of instruments and management accounting and control practices.

But methodological aspects are also key critical factors for this kind of investigation. The case study generates a large quantity and diversity of information. Besides that, they undertake

some subjectivity that results from the researcher need to interpret the social reality being studied. Because of that, the process and procedures adopted for the realization of a case study determine the credibility of the study and the quality of its conclusions. The option for the case study necessarily implies that the researcher, right before going to the work field, goes through a careful literature revision on the investigation method and data collection techniques and assures all the methodological procedures, such as the elaboration of a case study protocol, the creation of a database, the definition of contact forms and the elaboration of interviews scripts.

The international scientific community has recognized the contributions provided by case studies for the area of management accounting and control. Its realization must now be encouraged as well as the adoption and development of procedures and techniques that assure the credibility and quality of the results of this form of research the practices of management accounting and control.

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8. APPENDIXES:

APPENDIX I – STRUCTURE OF A STUDY CASE PROTOCOL

1 – GENERAL OVERVIEW OF A STUDY CASE PROTOCOL

- 1a – Title
- 1b – Objectives of the Case Study
- 1c – Relevant Readings

2 – FIELD PROCEDURES

- 2a – Methodological Aspects
- 2b – Overview of the Organization
- 2c – Overview of the Unit under Study
- 2d – Information Sources and Data Collection Methods

3 – RESEARCH QUESTIONS AND INFORMATION SOURCES

- 3a – Investigation Sources
- 3b – Information Sources

Research Questions	Information Sources and Data collection methodologies	Justification
1.		
2.		
.....		

4 – STRATEGY AND QUALITY DATA ANALYSIS TECHNIQUES

- 4a – Strategies of Data Analysis
- 4b – Techniques of Data Analysis

5 – CASE STUDY FOR CASE STUDY REPORT

- 5a – Audience
- 5b – Structure
- 5c – Format

APPENDIX II – CONTACT FORM

Contact Type:		Local:	
Visit Phone Other	Duration:	Date of contact:	
		Actual Date:	
		Entity:	
Contacted People		Obs	
Role			

1 – Main themes to be discussed in this contact.

2 – Synthesis of information and documents collected

3 – Other relevant issues resulting from this contact.

4 – New questions or aspects to consider in the next contacts.