

Review

Interpretive and critical research: Methodological blasphemy!

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Critical and interpretive research styles are often qualitative and more subjective than statistically-based positive techniques. As such, critical and interpretive methodologies are less highly regarded by the academic establishment and are often relegated to the footnotes of postgraduate courses. After all, is there really a need to train prospective accountants and managements in 'softer skills'? This critical essay argues that changes in accounting and business mindsets are moving critical and interpretive research styles into an era of greater recognition. Rather than be driven by positive tradition, management-based research needs to be more aware of practical realities and post graduate students need to be trained accordingly.

Key words: Accounting research, interpretive research, mainstream, methodologies, post graduate students, qualitative research.

INTRODUCTION

This study is introduced as a somewhat critical assessment of the methodological approaches that have been applied in certain of the prior accounting literature. In doing so, the study ignores the warnings of Creswell (2009) and Ahrens et al. (2008) who caution that such may immediately conjure images of a project corrupted by a lack of validity and devoid of a mathematically elegant solution.

In the spirit of transparency (IRC, 2011; Solomon, 2010; King III, 2009), no effort is made to conceal the tone of the paper or the stance that it intends to take. The established approach is departed from. The study does not commence by presenting a theory supported by a detailed literature review and copious statistical analyses with the aim of advancing a 'well founded' conclusion. Rather, the objective is to make the author's point quite clear from the outset and leave it to the readers to reach their own informed opinions.

As for the author's opinion, it is quite simply that there is nothing wrong with an interpretive or critical approach to accounting research and that, in fact, this approach may be conceptually superior to the long-revered quantitative styles. There is nothing wrong with subjectivity, with mixed methodologies, with the absence of complicated statistics in a research paper, and with expressing one's own opinion. (And to stress sincerity, the study has

deliberately used a more personal tone and this sentence has been purposefully started with 'AND'!)

It is appreciated that this view may smack of 'heresy'. It flies in the face of the quantitative-positivist- quasi-religious-dogma of the academic establishment, especially in the hallowed halls of the American Ivy League Universities. This should not, however, be allowed to prevent the sharing of ideas, even if they are initially seen as controversial.

Naturally, since the commentary to follow is critical, the reader is provided with a brief context of this short essay for the purpose of aiding their decision making (IRC, 2011; Solomon, 2010; King III, 2009). The author does not profess to be an experienced academic. In fact, in keeping with the commitment to transparency and, in accordance with the European Commission's guidelines, it should be noted that the author is a young researcher. But he is a recently qualified professional accountant with a few years of practical auditing and accounting experience behind him.

With that said, it is not the intention of this piece to provide a methodological or philosophical critique of positive accounting research. That has already been done (Reiter and Williams, 2002; Williams, 1995, 1987; Chua, 1986a, b; Ball and Foster, 1982; Hunt and Hogler, 1990). Rather, this short essay tentatively explores the

shortcomings of post graduate courses that continue to be dominated by a positive research style, in spite of the changes in business and governance mindsets over the last twenty years.

WHAT IS CRITICAL AND INTERPRETIVE RESEARCH?

Given that this piece is written for both the academic and professional accounting community, it is necessary to provide a brief description of 'critical' and 'interpretive' research. These are not part of the professional accountants' and auditors' jargon and if one is really interested in making an impact on the profession, it is appropriate to at least provide a simple definition of these terms.

Put simply, positive research strives for an objective, clinical means of studying the subject matter. It tends to be dominated by quantitative techniques, using statistical analysis of data to study the underlying 'at a distance'. This allows for objectivity while ensuring external validity as the experiment can theoretically be re-performed with similar results (Creswell, 2009; Davila and Oyon, 2008; Ahrens and Chapman, 2006; Inanga and Schneider, 2005; Quattrone and Hopper, 2005).

On the other hand, interpretive and critical research styles tend to be more qualitative. As such, there is a higher degree of subjectivity. The methodology recognises the fact that there are important social and cultural variables that impact on the subject matter and that these interconnections cannot be ignored. Validity is driven, not by a clinical approach to the study, but by a methodology based on documenting the findings in detail to provide a thorough account. Generalisation of the findings to a population; extrapolation of results; and reproduction of controlled experiments are not objectives of the so-called 'alternative approach' (Creswell, 2009; Ahrens et al., 2008; Davila and Oyon, 2008; Parker, 2008; Ahrens and Chapman, 2006; Inanga and Schneider, 2005; Oakes et al., 1998; Paker and Roffey, 1997).

The earlier definitions are relatively simple and are not expected to give a detailed description of the underlying nature of each of the research paradigms, a project which is itself worthy of additional research (Ahrens et al., 2008). They do, however, provide a context for this paper. More often than not, interpretive and critical research is relegated to the category of 'alternative' as the academic establishment sees these methodologies as conceptually weaker than the traditional quantitative/positive approach, and therefore worthy of only an ancillary role in post graduate programs (Ahrens et al., 2008; Cooper, 2008; Dillard, 2008; Merchant, 2008; Parker, 2008).

This commentary seeks to highlight a different perspective: that 'alternative' approach, by focusing on issues aligned with practical realities of the accounting profession has far greater purpose than just supporting mainstream accounting research. Accordingly, the focus

of post graduate courses may need to be carefully reconsidered. This sentiment is summarized by Inanga and Schneider (2005):

'Research in accounting should aim at improving accounting practice in the same way as the goal of medical research is to improve medical practice. The many breakthroughs today in medical practice would have been impossible without medical research. In medicine, there is a symbiotic relationship among medical research, medical education, and medical practice. The picture is different in accounting. The relationship is disjointed, with wide gaps between accounting education, accounting research, and accounting practice' (Inanga and Schneider, 2005: 239).

WHY DO ACADEMICS RESEARCH AND TEACH STUDENTS TO RESEARCH?

Research needs to be driven by relevance for organizations and society (Ahrens et al., 2008; Davila and Oyon, 2008; Dillard, 2008; Harmon, 2006) yet the primary stance taken by the positivist outlook is that research is a means to promotion and the self-fulfilling achievement of commanding respect in academic circles. For this reason, the research process becomes inwardly focused (Ahrens et al., 2008; Davila and Oyon, 2008; Dillard, 2008; Merchant, 2008; Inanga and Schneider, 2005; Harmon, 2006).

To be truly significant, however, research needs to be of relevance to the profession that it is rooted in; to be aligned with the principles of sustainability; and, to adopt a two-way means of communication. This implies the use of varied approaches to accounting research and approaches that have a strong practical focus (consider: King III, 2009; Davila and Oyon, 2008; Scapens, 2008; Harmon, 2006; Reiter and Williams, 2002).

Despite this fact, many journals remain dominated by 'calculative' methodologies far removed from daily business practice. While the journals may not explicitly exclude qualitative research, although some do, their mission and world-outlook make it almost impossible to have qualitative research published (Davila and Oyon, 2008; Reiter and Williams, 2002: 579).

This bias in favour of quantitative, or positive, research seems misplaced given one of the inherent limitations of the methodology. Accounting and management systems are vastly more complex than the quasi scientific models, based on bounded rationality, gave them credit for (Carrington, 2010; Ahrens et al., 2008; Marnet, 2007; McMillan, 2004). Formal, rigid quantitative models of enquiry are not well suited to explore a complex factual and social matrix (Ahrens et al., 2008: 842; Parker, 2008; Ahrens and Chapman, 2006; Oakes et al., 1998). What interpretive research can contribute is the means of illuminating 'the specific ways in which designers and users of accounting systems work with their constructive potential in the pursuit of specific agendas, and how their

systems (and agendas) change in the process' (Parker and Roffey, 1997: 215).

In other words, interpretive research offers the potential to interact with the practical implications of accounting and management systems rather than become preoccupied with underlying economic theories (Creswell, 2009; Ahrens et al., 2008; Parker and Roffey, 1997: 215). Ahrens and Chapman (2006), Parker and Roffey (1996) and Chua (1986a,b) ask if accounting research is not stifled by the infatuation of some research methodologies with overly scientific approaches far removed from practical reality. On the other hand, the 'alternative' approach affords the opportunity to engage with practitioners. Complementing this is an ability to address those aspects of a phenomenon that quantitative research is unable to explore (Cooper, 2008; Davilia and Oyon, 2008; Parker, 2008).

This has important implications for the focus of post graduate courses. Students should not be encouraged to undertake particular avenues of research because they conform to the preconceived notion of quantitative analysis, yielding good quality output. By the same token, students' research efforts should not be aimed at those phenomena underpinned by recognized theories and a plethora of prior literature (Ahrens et al., 2008; Parker and Roffey, 1997; Chua, 1986a, b). While underlying theories and prior scholarly work are important for the context of any study, they should have a complementary function (Creswell, 2009; Reiter and Williams, 2002).

The focus should be on addressing practical considerations and the difficulties of the profession that prospective accountants will face. This aim needs to be stressed in post graduate courses, even if it means a departure from the positive *status quo*.

In seeking to align research aims with the needs of the profession, there are also important implications concerning the structure and tone of research papers that post graduate students are expected to adopt. Traditionally, students have been told that a formal context is paramount (Creswell, 2009). The clinical and unemotive style reinforces the objectivity of the research effort and hence the validity of the findings. For a quantitative paper, this style of writing enhances the perceived robustness of a piece underpinned by often complex statistical analysis.

Recommendations for formal, refined, statistics-ridden articles are, however, provided out of professional context. The International Accounting Standards Board, for example, has reiterated the need for financial reports to be understandable for a range of users, not only the experts in International Financial Reporting Standards. Similarly, recommended best governance practices across the globe are calling for clear, understandable and transparent reporting (IRC, 2011; Solomon, 2010; King III, 2009; Brennan and Solomon, 2008).

The academic establishment, particularly in American business schools, is, however, encouraging the opposite.

To reinforce the validity of positive research efforts, students are taught that there must be complex statistical models and 'big' words; as complex and as 'big' as possible. This has very little to do with communicating clearly with the profession. Indeed, this does not seem to be an aim of the positive research machinery. As discussed earlier, the aim is academic promotion and positions of reverence within the establishment. Communicating with the profession has been replaced by intellectual-self-serving. The result is that there is no incentive to depart from this inward-orientated *modus operandi* by realigning the focus of formal post graduate courses with practical and technical accounting and auditing considerations.

What is needed is an awareness of readers and students, not only the editors of journals. For accounting research to be sustainable, it needs to tackle the issues faced by practitioners in a simple, easy to understand fashion that makes it immediately accessible outside of academic circles (Ahrens et al., 2008; Baxter et al, 2008; Davilia and Oyon, 2008; Scapens, 2008; Harmon, 2006). Yet in spite of this, the focus of many post graduate courses seems to remain on largely quantitative research output that does little for the professional development of the post graduate student (Scapens, 2008; Harmon, 2006; Reiter and Williams, 2002).

Ultimately, research should not be an exercise in demonstrating how intelligent the author of an article is. Rather, it should focus on expanding and sharing knowledge for the greater benefit of the profession (Inanga and Schneider, 2005).

The positivists will be quick to point out that not all interpretive accounting research makes such relevant contributions (Merchant, 2008). Accordingly, we should not be too hasty to expose students to the critical and interpretive research style. What the positivists do not, however, address is whether a statistics-riddled article professing in the most complex language that there is some correlation between stock prices and ocean tides

can be understood by the Accounting profession. By 'profession', the author implies more than just the academics who write these types of articles. Instead, the term refers to the everyday accountants who lack the time to spend several hours deciphering overly complicated articles.

At this point, proponents of a calculative methodology would note that interpretive research is often qualitative and results in long, complex descriptions of a subject matter, equally inconsistent with the busy lives of practising accountants. Many qualitative articles are also criticised for being difficult to read because of their structures and terminology (Merchant, 2008). In this context, relevance by way of simplification is argued as strength of quantitative research (Creswell, 2009; Merchant, 2008; Parker and Roffey, 1997). In many respects, this assessment is correct. Often quantitative styles are able to reduce the subject matter of a study to

easily measurable variables, yielding more focused reports. Laws that state that qualitative research has to be cumbersome and that interpretive research cannot employ a mixed methodology approach are, however, hard to find.

Interpretive research may be able to explore a phenomenon from a different angle to that used by a quantitative researcher. Contrary to preconceived notions of the latter, the qualitative researcher can be trained to write clearly and simply, and to use appropriate quantitative techniques to support an argument as needed. There is no reason for interpretive research to lack clarity and to fail to make a meaningful contribution. This means that there is no reason for critical and interpretive research styles to be relegated to footnotes in post graduate courses. Contrary to some beliefs, these methodologies are relevant and thus potentially important for post graduate students.

Relevance becomes more than testing theories objectively, extrapolating results and attempting to make predictions, ensuring that all of this is couched in a sufficiently pompous register. It is also a function of the practicality, transparency and clarity of the research. For this reason, while not all interpretive research makes valuable contributions; the same can be said for mainstream output.

Excessive focus on this style of methodology is, therefore, not as critical as we initially believed. The emphasis for post graduate students should, therefore, be on a practical awareness focused on improving the profession. Producing research papers that rely exclusively on positive paradigms may not always be appropriate for exploring the complexity of practical issues faced by the profession, and then communicating findings to accountants on the front line. What many formal postgraduate courses seem to overlook is that research relevance is critical for both academics and their students (Ahrens et al., 2008; Parker and Roffey, 1997). Most importantly, irrespective of for whom we write, '...relevance should not become prescribed by a set of standardized quality criteria used in positivist accounting research or by American business schools' (Ahrens et al., 2008).

THE SKILLS NEEDED FOR INTERPRETIVE AND CRITICAL RESEARCH

Methodological 'tones' set by journals' and business schools' bias in favour of quantitative research (Merchant, 2008) has further implications for the manner in which post graduate accounting students are trained. With an obsession for statistical analysis to ensure objectivity and external validity, students are indoctrinated into believing that qualitative approaches are substandard. This is in spite of the fact that so-called alternative research has gained considerable recognition in numerous non-accounting fields (Ahrens et al., 2008;

Baxter, 2008; Parker and Roffey, 1997). Nevertheless, interpretive and, worse still, critical styles of research are relegated to the footnotes of course material (Creswell, 2009; Baxter et al., 2008; Davilia and Oyon, 2008). After all, if post graduate work is about academic writing which is aimed at publications targeted at the positivist establishment, why bother with 'soft' or 'alternative' analytical skills?

Yet this approach is again in direct contrast with the practical realities. For example, traditional organizational management taught that the objective of the firm was the maximization of profits for shareholders. More recently, however, firms have been called upon to move away from preoccupation with generating wealth for shareholder and focus on customer value and relationship management. Firms are expected to be curious about their customers' needs, preconceptions and aspirations as part of an all-inclusive approach to wealth creation (Denning, 2011; Botten, 2009; Drury, 2005). This has gone hand in hand with moving away from excessive reliance on the restrictive management control systems of the old factory-based workplace to those that capitalize on clan and cultural values, foster innovation and enhance knowledge management (Denning, 2011; Botten, 2009; Drury, 2005; Roberts, 2001).

Realignment of conceptions of value and management control come at a time when the governance of firms has also come under increasing scrutiny. Developments in corporate governance require an all-inclusive approach that takes into account the needs of multiple stakeholder groups. The governance of risk is no longer about placating financial analysts and focusing only on those elements of the business that can be easily measured. Firms are expected to manage their impact on the environment and society and actively strive for sustainable business practice (IRC, 2011; Solomon, 2010; King III, 2009; PwC, 2009a, b).

Put simply, accounting is very much part of the Social Sciences (Creswell, 2009; Ahrens et al., 2008; Reiter and Williams, 2002). It is not totally described by Economics and is certainly not something which can be dissected and studied in a laboratory (Inanga and Schneider, 2005). Why then are we training postgraduate students in the skills of the positivist? The methodology assumes that objectivity can be achieved by statistical analysis of a phenomenon at a distance, often ignoring the interplay with social and cultural variables (Ahrens, 2008; Davilia and Oyon, 2008). Current postgraduate training, therefore, has two immediate shortcomings: Firstly, despite the complexity of the statistical models employed in the latest positive research publications, the problem of practical sterility remains (Parker and Roffey, 1997). The methodology does little to speak to the all-inclusive approach to governance and accounting that is slowly moving away from reliance on easily quantified measures; it does little to stimulate a curiosity and creativity.

Juxtapose this with the call for progressive governance

and management that strives for new, innovative ways of dealing with complex financial and social problems (Denning, 2011; IRC, 2011; Solomon, 2010; Brennan and Solomon, 2008; Mouritsen 1999). Rather than emphasize transformative research that is unafraid of critical assessment of the status quo (Ahrens et al., 2008; Reiter and Williams, 2002), positive research encourages the opposite in the name of validity and objectivity. Secondly, there is an increased awareness of the importance of the manner in which companies do business and not just the outcomes (IRC, 2011; Solomon, 2010; King III, 2009; PwC, 2009a). In reducing organizations to statistical measures, positive research has a tendency to become outcome-focused, often shying away from exploring complex human interactions and intangible processes (Ahrens, 2008; Davilia and Oyon, 2008; Parker and Roffey, 1997). Accordingly, there seems to be a conflict between the essence of positive research courses and practical accounting and governance concerns that are becoming increasingly focused on more than just measurable outputs.

With alternative research, the intention is to help understand the complex interconnections between the theories and the underlying human element that positivists named *homo-economicus* so that it can have supply-and-demand curves attached to it in the name of statistical model building (Ahrens et al., 2008; Davilia and Oyon, 2008; Willmott, 2008). More importantly, the elucidation process at the heart of interpretive research often requires direct interaction with professional accountants and following leads found only in the field, quite foreign to the positive approach of studying phenomena at a distance under the lense of established theories (Scapens, 2008; Harmon, 2006; Oakes et al., 1998; Parker and Roffey, 1997). A failure to expose postgraduate students to the practical aspects of interpretive and critical research styles that actively seek to explore these relationships possibly results in a skills mismatch: students are well equipped to deal with statistical modeling but find Accountancy and Corporate Governance at the practical level to be foreign.

Superficially, interpretive and critical research seems lacking due to the absence of its own models and elegant theories. Practically, however, these very theories, heralded as validity-enhancing by positive researchers, may prove frustrating as problems become limited to what can be measured (Ahrens et al., 2008). In contrast, interpretive and critical research may have a more dominant role to play in a business setting characterised by increased awareness of multiple stakeholder need management.

In a business world characterised by high levels of change (IRC, 2011; Solomon, 2010), interpretive research able to deal with the 'how?' and 'why?' questions can be value-adding (Ahrens et al., 2008; Parker and Roffey, 1997). In such a context, the ability to describe, understand and fully explore a phenomenon

using qualitative techniques that take cognisance of social, cultural and environmental issues not readily reduced to statistical measurement may prove an indispensable skill set.

CONCLUSION

Interpretive and critical research methods are often described as 'alternative' styles. They are generally synonymous with qualitative techniques and, using statistical analysis in only a secondary role, if at all, are often criticised for a lack of quality (Ahrens et al., 2008; Baxter et al., 2008; Davilia and Oyon, 2008; Merchant, 2008; Parker, 2008).

'Alternative' methodologies may, however, be moving into an era of greater recognition. Quattrone and Hopper (2005), Mouritsen (1999) and Oakes et al. (1998) are among the numerous examples in the existing academic literature making use of a more interpretive or critical style of writing. This may be a reflection of the fact that qualitative techniques, synonymous with these styles, offer a potential to explore aspects of a phenomenon that positive methodologies are not suited to. The rich description-generating ability of 'alternative' methodologies allows for social and cultural issues to be explored in more detail, effectively shedding light on what would otherwise be a 'black box' of the accounting system (Ahrens et al., 2008; Baxter et al., 2008; Davilia and Oyon, 2008; Parker, 2008).

In doing so, this methodological approach has the ability to address the information needs of the accounting profession. This is not to say that the pursuit of theoretical knowledge is not important. Scapens (2008) and Inanga and Schneider (2005) point out that balance is required. Academics are able to generate theoretical knowledge because of their unique context and should not be too quick to become consultants. This creates the risk of a loss of theory development and innovation. By the same token, however, for academic pursuits, including post graduate courses, to make a difference, some level of interaction with the profession is needed. Interpretive accounting research has the potential to offer such a balance (Ahrens et al., 2008; Baxter et al., 2008; Parker, 2008; Scapens, 2008).

Rather than be driven by the academic tradition of positive accounting research, post graduate students should be encouraged to interact with the profession and address its information needs, even if this means using more progressive research techniques. This requires a change in the tone and style of writing. Students should be encouraged to dispense with formal, pompous, styles that are often far removed from the jargon of daily professional life and rather write with sincerity, simplicity and transparency.

Ultimately, relevance should be defined by the research

output of post graduate courses that can be communicated efficiently and effectively in both academic circles and the profession. It should be characterised by a multiplicity of styles that are reflective of the ever complex business environment. Relevance should not be dictated by the dogma of quantitative research set in a previous century by the academic establishment, particularly in Ivy League Business Schools.

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