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Case studies in accounting research

BILL LEE and CHRISTOPHER HUMPHREY

Abstract: This chapter provides a personalised analysis of the historical development of case study research in accounting, building on our practical experiences in undertaking, using and editing ‘insider’ accounts of conducting case studies. We consider historic and contemporary initiatives and features of the academic environment serving to promote, support, constrain and/or transform such a research approach – analysing debates over the role of case studies in developing accounting theory and understanding of practice; reflecting on the impact of an increased emphasis on formal research evaluation schema and associated journal rankings; and contemplating the relative significance of method and ideas in driving the undertaking of case study research and determining what counts as a ‘good’ case study.

1. Introduction

In January 1996, we co-hosted an ICAEW-sponsored conference, *Beneath the Numbers; Reflections on the Use of Qualitative Methods in Accounting Research*. The conference in turn gave rise to an edited collection (Humphrey & Lee, 2004), *The Real Life Guide to Accounting Research: A Behind-the-Scenes View of Using Qualitative Research Methods* (hereafter RLGAR). Both the conference and the book were intended deliberately to provide ‘behind the scenes’ views or ‘insider accounts’ of what it is like actually to conduct qualitative accounting research and the types of lessons that people providing such accounts had gained from their experiences, rather than offering prescriptive, text book accounts of how to do qualitative research. The capacity to organize a conference that was based on critical reflections of people’s experience of using qualitative research methods in accounting was an expression of how far qualitative research methods such as case studies had been practiced and progressed more than twenty years ago. As the conference provided the start of collaboration between the two of us, we use it as a landmark in this chapter to provide a reflective, joint account about the development and use of case studies in accounting prior to 1996 and then through the intervening years, closing with some consideration of their future potential.

The term case study is something of a contested one (Hägg & Hedlund, 1979, p. 135) and can range from being seen as encompassing all forms of research that deal with units of analysis as cases rather than as part of a broader population about which statistical generalizations are

sought, to a specific research design that uses a range of different methods to draw on different sources of evidence to understand a specific phenomenon that is difficult to separate from its context. It is the latter, more limited - and popular (Llewellyn, 2007, p. 197) - definition that is adopted here, although we do not seek to define the limit to the context (which could be a continent, country, locale, or a history or type of – or specific – profession or organization or a sub-division of an organization). Unlike others who classify more than one case as a field study (Kaplan, 1986, p. 442), we also attach the term case studies to where cases provide several units of analyses (Parker, 2012, p. 56). As is appropriate for a chapter on case studies, we will pay particular attention to the institutional context that has helped to shape qualitative accounting research and the use of case studies. As academics situated in the UK, this will mean that the chapter will inevitably have an Anglo-centric leaning, although in a discipline that is international, many of our observations are equally applicable to elsewhere (e.g., Parker, 2012, p. 60).

The essential pattern described by this chapter is that knowledge about case studies has been broadened through journal articles. By contrast, knowledge of case studies for new researchers from text books has been quite restricted. Although the initial development of the academic superstructure in the establishment of high quality journals provided the medium for the development of knowledge of case studies, other factors such as journal quality lists may serve to discourage case study research. There are, however, initiatives that the academic community could take could help to promote understanding of case studies. The remainder of the chapter will unfold in the following way. In the next section, we review the research environment twenty years ago and the emergence of qualitative research and case studies in accounting within a broader trajectory of the development of academic accounting. This is then followed by a review of some of the developments and changes to the institutional context that have taken place and affected the development of accounting research and the use of case studies since that time. Building on this current understanding of qualitative case studies, we conclude by considering the potential for their future development in accounting research, together with some contextual changes that might facilitate such development and related obligations on those committed to utilising and promoting such a mode of academic inquiry.

2. The development of case studies and qualitative research in accounting and the position in 1996

Historically, accounting education in the UK took place in accounting firms rather than in higher education, with such employers being less likely than their counterparts in other countries to opt for graduates (Geddes, 1995; Matthews et al, 1998; Paisey & Paisey, 2000). Consequently, accounting as an academic discipline developed later in the UK than was the case in other countries such as the USA (Lee & Humphrey, 2006). It was only after the post-Robbins expansion of higher education in the 1960s led to the development of Business and Management Schools in the UK (Morris, 2011, p. 35) that the number of accounting departments and faculty started to grow (Lee & Humphrey, 2006, p. 182). From that point, accounting took on some of the qualities of an academic discipline with an increasingly numerous professoriate and the launch of research journals such as the *British Accounting Review* in 1969 and *Accounting and Business Research* in 1970. In this early period, the underlying theoretical principles for the discipline were derived from economics while the issues researched were primarily technical (Bromwich & Scapens, 2016, p. 2; Scapens, 1990, p. 261). During this period, case studies were rarely utilised and instead there was a preference for survey methods (Hägg & Hedlund, 1979, p. 135; McKinnon, 1988; Tomkins & Groves, 1983, p. 364). However, as the discipline expanded, younger academics were interested in ideas that were critical of those that dominated accounting research (Hopper et al, 2001, p. 271; Young & Preston, 1996, p. 107) and dissatisfied with the capacity of quantitative methods to provide the data for the questions that they were researching (Scapens, 2004, p. 258).

This dissatisfaction helped to give rise to what Morgan and Willmott (1993) describe as the “new” accounting research. Rather than viewing accounting as a set of neutral techniques that simply reflected economic activities, the new agenda saw “accounting as constitutive of, as well as constituted by, the social and organizational relations through which it travels and with which it engages”(Morgan & Willmott, 1993, p. 4). Case studies were a suitable tool for researching the constitutive nature of accounting in its specific social and organizational context (Humphrey & Scapens, 1996, p. 87). Academics using such a tool needed outlets to showcase their work. In this, they were assisted by the development of what Guthrie and Parker (2004, p. 10) referred to as an alternative academic superstructure of conferences and

international journals. These included the triannual conferences of Interdisciplinary Perspectives in Accounting in Europe, Asia-Pacific Interdisciplinary Research in Accounting in the Asia-Pacific area and the Critical Perspectives on Accounting in North America that each took place in successive years and the journals Accounting, Organizations and Society, Accounting, Auditing and Accountability Journal (AAAJ) and Critical Perspectives on Accounting (CPA), the last two of which were linked respectively with the conferences in the Asia-Pacific and North America (also see Guthrie & Parker, 2011, pp. 9-10). These conferences and journals and some others such as the Management Control Association's workshops (Otley & Berry, 1994, p. 45) and Management Accounting Research (MAR) provided welcome and stimulating outlets for this developing form of accounting research.

There followed what Llewellyn (1996, p. 112) classified as an empirical revolution¹ in accounting research that challenged the normative theorisation that had dominated accounting research up to the 1970s (also see Scapens, 1990). Tomkins & Groves (1983, p. 364) had once reported that "a recent examination of all leading accounting journals over the period 1976-9 revealed that only 7 out of more than 650 articles could be described as case/field studies". However, with the advent of this alternative academic superstructure, case studies as a method and the publication of case studies rose considerably in number. Indeed, in some of the newer journals, they became extremely popular, if not a new orthodoxy (see also, Parker, 2012, pp. 54-5). For example, Scapens (2004, p. 257) reports: "As editor-in-chief of Management Accounting Research I have encouraged the use of case studies and in the journal's first ten years (1990-1999) 24 percent of the papers used case study research methods, and a further 13 percent used field studies".

An indication of the insights that case studies started to provide of the role of accounting in organizations and in broader society is provided by the following illustrative (and certainly not exhaustive) list of pertinent publications: Armstrong's (1989) case study of a UK footwear factory in which accounting could be understood as a conduit through which blame could be allocated for unanticipated production shortfalls; Berry et al's (1985) case study of accounting controls in one area of the UK's National Coal Board at a time of severe industrial unrest; Bougen's (1989) report on the emergence, form and early uses of accounting at the Hans Renard Factory in Manchester, UK in the early part of the twentieth century; Cooper's

(1995) study of the role of accounting in struggles around restructuring within the National Union of Journalists in the UK in the nineteen-eighties; Funnell's (1990) case study of the role of accounting in allowing the British Parliament to exercise control over the military following its constitutional struggles with the monarchy during the seventeenth century; Grojer and Stark's (1977) discussion of the implementation of a social accounting model and the production of social reports at two case organizations in Sweden; Jonsson's (1982) longitudinal case study of budgetary conflicts within the local government offices of a city in Sweden; Laughlin's (1988) study of the profane location and role of accounting in the Church of England; Lawrence et al's (1994) analysis of the marketization of the New Zealand Health Service; Loft's (1986) historic case study of the emergence of cost accounting in the UK; Ogden's (1995) assessment of the use of profit-sharing schemes to pursue a change in perspective within the privatized water industry in the UK; Ouibrahim and Scapens' (1989) paper based on case studies of two enterprises in the construction industry as a means to understanding accounting in the socialist context of Algeria; Roberts' (1991) consideration of the relationship between accounting information and strategy during a period that covered an acquisition at a UK conglomerate; Tutticci et al's (1994) case study of the strategies that were adopted by lobbyists to influence standard setters when an Exposure Draft of an Accounting Standard was released in Australia; Williams et al's (1991) comparison of the types of calculations that took place in case studies of Japanese and Western press shops in factories; and Wright's (1994) interpretation of the role and validity of financial reporting and auditing statements in the case of the failure of the Canadian Commercial Bank in the mid-1980s.

The increasing number of case studies was facilitated in part by – and also gave rise to – debates about their relative merits. A number of articles about case studies and fieldwork started to appear in accounting journals with a preponderance coming from researchers in the field of management accounting. Apart from calls to embrace new approaches and methods from other disciplines (Tomkins & Groves, 1983; Hopwood, 1983; Kaplan, 1986) that could help to answer critical 'how' and 'why' questions regarding key events in the development of accounting practice and the particular benefits of contextual, case-based analysis, some of the early articles focused quite explicitly on how to conduct case studies. Kaplan (1986, pp. 433-440) articulated a largely inductive process of the researcher using skill when entering the field to describe then classify and measure observations, discover relationships between

events observed, and formulate general theoretical propositions before theory testing and falsification or refinement. Scapens (1990, pp. 274-6) suggested a process of preparation (including being clear on the prior theory that shaped the study), followed by the collection and assessment of evidence, analysis involving identification and explanation of patterns moving to adding to theory and writing up. There were also inferences of different types of logic being employed, in addition to the induction already suggested. For example, in likening case studies to experiments in which replication might take place, Scapens (1990, p. 270) also inferred a form of deductive logic where theorising from one case provided the framework for anticipating and understanding what might happen in a subsequent case and he also suggested a form of abductive reasoning through “a two-way interaction between theory and observation” (p. 272).

An additional focus was on the provision of typologies of case studies (see, for examples, Otley & Berry, 1994, pp. 46-7; Scapens, 1990, p. 265; Spicer, 1992, pp. 11-12). The one that has become most established is that provided by Scapens of a five-fold classification of: descriptive case studies that provide a detailed account of accounting systems, techniques and practices and procedures that are used in practice; illustrative case studies that demonstrate new practices developed by particular organizations; experimental case studies that are used to examine the practical merits and drawbacks of an accounting innovation that has been derived from theory; exploratory case studies that are used to explore reasons for particular accounting practices or to derive hypotheses about accounting for large-scale quantitative surveys; and explanatory case studies that attempts to explain the reasons for a case.

Much of the remaining debate at that time addressed concerns that case studies were not simply different from, but were in some way inferior to, survey methods that were concerned with large numbers. As Kaplan (1986, p. 430) stated, case studies had been considered “less elegant, less scientific and more time-consuming than the analytic, empirical laboratory and survey research currently done by accounting academics”. Similarly, as Llewellyn & Northcott (2007, p. 196) commented, case studies were typically dismissed by critics as “anecdotal”, “unsubstantiated” and “subjective”. The emergent discussions concentrated either on how case studies could be made more rigorous, or challenged the validity of arguments of the superiority of survey methods, or both.

For example, McKinnon (1988) proposed a number of strategies for qualitative researchers, when conducting fieldwork, to address questions about the reliability and validity of evidence in order to convince readers that the evidence provided an accurate representation of what it purported to represent. Hägg and Hedlund (1979) discussed issues pertaining to theorising with cases. After contemplating a range of intellectual perspectives in which case studies may be used, Hägg and Hedlund (1979) addressed the criticisms that case studies were (i) less useful than large scale statistical studies for providing generalizations and (ii) adequate for generating hypotheses, but inappropriate for testing them. They refuted the first criticism by arguing that findings from surveys and the resulting statistical generalizations had become a substitute for experiments because of lack of prior theorising and so case studies could achieve some notion of generalization by a deeper use of theory. While they accepted that there were limits to which case studies could be used to test hypotheses, they suggested that this might be possible through greater exploration of an original case. What was perhaps most marked in Hägg and Hedlund's discussion was their recognition that case studies were different in their conduct from other research approaches. As they observed: "The methods of generating information in a case study, the treatment of data extracted from it, the mode of presentation of the information, the procedures for reasoning about the data, the rules for judging the validity and reliability of the observations, the ways of relating the information in the case to other information, etc., are all 'looser' and less well-specified in the case approach than in other approaches" (Hägg & Hedlund, 1979, p. 141). Hägg and Hedlund went on to emphasise the multi-faceted skills required of both scholars conducting case studies and those charged with the task of reviewing the outputs of case study research prior to publication: "In order to conduct and make sense of a case study one needs to be a skilful question-asker and interpreter of information, a confidence builder, a paradigm shifter and, at the same time, a scholar in many different disciplines and knowledgeable of the practical aspects of what goes on in the situation under study. And, as has been said, you have few rules and procedures to guide you. Obviously this is difficult, and not only for the researcher. It is also difficult for an external person reviewing the work to understand exactly what has been going on and how valuable might be the research. Moreover, replication of case studies is difficult if not impossible." (p. 141)

In trying to connect the advantages of case studies as a research approach with such challenges in application, Hägg & Hedlund provided the following suggestions as to ways of helping to address the problem of how “to assure scientific control in case studies” (p. 142): (i) Be clear on the reason for the choice of case studies; (ii) Be prepared to consider non-conventional boundaries to what constitutes the case as a unit of analysis; (iii) Ensure analytical distance from the case situation; (iv) Adopt several different theoretical frameworks for relating observations and specific hypotheses; (v) Frame the information that is gathered by reference points outside of the case organization; (vi) Learn continuously by checking one’s frameworks, assumptions and interpretations against other people’s ideas; and (vii) Make one’s own values explicit. Covalleski et al (1996), in reviewing the range of contributions made by organizational and sociological theories to managerial accounting research, provided a useful distinction between such ‘alternative’ and the more traditionally ‘mainstream’ approaches:

“(A)lternative streams of research, to varying degrees, move towards considering accounting as a social practice rather than a technique...management accounting research rooted in the contemporary social and organizational psychology and neo-classical economics usually examines management accounting procedures and techniques with the intent to improve its efficacy. In general, these traditional approaches are problem driven and directed towards improving and refining the instrument that is management accounting to better serve exogenously given organizational goals and thus somewhat narrow in focus.... Designing better costing procedures, incentive contracts, information systems to account for processing biases, and so on, are examples of the problem-driven nature of mainstream management accounting research. In contrast, the research drawing on organizational and sociological theories, to different degrees, situate management accounting practice within the context of social life in general. The problem-driven focus is less apparent since, in part, the very ways in which problems come to be defined as problems needing solutions, or indeed how particular calculative techniques come to be called "accounting," comprise the subject for analysis. From this perspective, managerial accounting practices are not techniques that can be abstracted from the general milieu of social life but rather one strand in the complex weave that makes up the social fabric. Political events and ideologies, cultural norms and forces, social patterns of interaction and societal presuppositions, technological changes and subjective meanings that impel people to act in certain ways, all potentially impinge on the roles and nature of management accounting.” (Covalleski et al, 1996, p. 28)

The 1990s generally saw a growing level of debate on the further contribution that case studies could make to accounting theoretical development. Some noted that case studies could be used to inform theory in different ways (e.g., Spicer, 1992), with Otley and Berry (1994) undertaking such a form of analysis by drawing on four published single case studies

with which they had a high degree of familiarity. This debate was widened by Humphrey and Scapens' (1996) who, in an appeal for more flexibility in the conduct of accounting case studies, questioned the 'illustrative' reliance on singular social theories in published accounting case studies. While providing alternative histories and insights into the general role played by accounting in organizations and society, they raised concerns as to the extent to which such a reliance was hindering the development of more specific, case-by-case, theorisation of variations in everyday organisational accounting practices. In an ensuing debate, Llewellyn (1996, p. 116) criticised Humphrey and Scapens for not recognizing the possibility of using theory to conceptualise the possible and she advocated case study research that was "attuned theoretically to the 'antecedent conditions of possibility' inherent in practice". In this respect, Llewellyn (pp. 116-117) sought to push further the notion and meaning of theoretical 'liberalisation'. She urged critical and interpretive researchers to: "debate how accounting could become a more enabling discourse", "articulate clearer definitions of the public interest" and "rethink accounting as a technique which can enhance distributional equity". "Both theoretical development and practical interventions are necessary to liberate accounting from its limited managerialist boundaries" (p. 117).

Young and Preston (1996) argued that instead of restricting understanding brought by case studies, the use of a single theory had been mutually beneficial with case studies serving to illustrate and develop those theories and the theories in turn helping to enrich the cases. Young and Preston (1996), however, also called for more detailed consideration of the way in which accounting case studies were undertaken. They emphasised the "paucity of scholarly articles on the conduct of explanatory case studies", lamenting that "(m)ost of the available literature on conducting case study research is technique-laden, highly structured and devoid of interpretation", even though "case study research is inherently messy, contradictory and unwieldy" (p. 110). They desired more illumination of how dynamic research papers are produced from "this mess of data" (p. 110), calling for the issuing of "a collection of previously published case studies in accounting accompanied by a revealing account of the fieldwork and possibly more importantly, of the way in which the author(s) theorized their findings and crafted a research paper" (pp. 110-11).

Young and Preston concluded that such methodological debates and discussions were “clearly useful in furthering our understanding and improving our practice of the accounting research craft” (p. 111)² and additional signs of maturity in the accounting academic community’s understanding of case studies continued to emerge during the 1990s. Literature suitable for early career researchers, including PhD students, was certainly evident in both a published set of readings on research in accounting (Richardson, 1996) and a popular methodological text entitled *Research Method and Methodology in Finance and Accounting* (Ryan et al, 1992)³. It was in seeking to further the spirit of such developing educational commitments that we organised the ICAEW-funded *Beneath the Numbers* conference that took place at Portsmouth in January 1996, dedicated to exploring the practice and status of qualitative research in accounting and finance. Despite the increasing acceptance of case studies, we still had a concern that prospective case-based doctoral researchers were worried over their worthiness as vehicles for securing the award of a PhD and/or journal publications (Humphrey & Lee, 2004a, p. xxv)⁴.

The time of the conference coincided with other developments in the management of UK university research whose construction, even at this time, were seen as presenting significant threats to the maintenance of a broad-based and vibrant academic accounting community (see Humphrey et al, 1995). Research quality audits had been introduced in a piecemeal way without compulsion in the UK in the 1980s. However, following a reorganization of higher education that involved incorporating the majority of former polytechnics as universities with their own degree awarding powers at the beginning of the 1990s, the Research Assessment Exercises (RAE) (as they were then known) and the post-2008 Research Evaluation Framework (REF) became universal for traditional universities from 1992 – with an allocation of government research funds being awarded according to the grade awarded. The newly recognised universities increasingly embraced this scheme, with research quality audits becoming a regular part of academic life in the UK and, subsequently, a major British export to the international academic community! The general format of each exercise has been for academic departments in each unit of assessment to choose up to four publications of each ‘research active’ academic that they wished to submit for appraisal and a panel comprising a small number of peers in the discipline would read the work and rank each departmental submission on the basis of that work. The panels in accounting and finance (and the broader field of business and management) have been diverse in their composition

and proved themselves to be catholic in their appreciation of different intellectual and methodological approaches in the work submitted (for examples, see Ashton et al, 2009; Bessant et al, 2003; Pidd & Broadbent, 2015). They have repeatedly emphasised the merits of the type of research reviewed, even acknowledging that although accounting research in the UK was different to that which was normally found in North America, it should still be considered as world class (e.g., Bessant et al, 2003, p. 56). Much of that work had been published in the journals belonging to the alternative academic superstructure. The research quality audits and assessments per se did not discourage qualitative accounting research and, at the time, the threats for the accounting discipline were seen to reside more in the way such assessments were defining broader notions of scholarship and the effect this would have on the discipline if many ('new') universities were badged as 'teaching only' institutions (see Humphrey et al, 1995, p. 160). That said, the increasing formalisation of such research assessment processes have precipitated other changes that have arguably discouraged certain types of qualitative, case-based research. Of direct concern here has been the advent of journal quality lists which managers of many Business and Management Schools have used to try to anticipate what type of grading their school may attain in a research quality audit. This development will be considered in the next section that discusses key changes since the Beneath the Numbers conference.

3. Key changes since 1996

In contrast with the broader management and social science fields where there have been a proliferation of special interest groups in national academies, conference tracks, journals and enduring sections of journals dedicated to debates around research methods since 1996 (Lee & Cassell, 2013, p. 125), the field of accounting has generally witnessed fewer such developments. Most of the debate about qualitative research has generally taken place through special issues or themes in those journals that have always been sympathetic to qualitative research – for examples, see Cooper (2008), Modell & Humphrey (2008), Davison & Warren (2009) and Lukka (2010). All of these journals have continued to carry case studies, although there have been criticisms from some positivistic quarters that such case studies have failed to test theory (Zimmerman, 2001, pp. 421-422). There have been numerous reviews that discuss the collective contributions and implications (in terms of enhanced understanding of accounting practice and the role, status and opportunities for

theoretical development and policy engagement) of qualitative accounting research and the many case studies that have been conducted (for a selection of such reviews, see Hopper & Bui, 2016; Humphrey, 2008; 2014; Jacobs, 2012; 2013; Miller and Power, 2013; Modell, 2013; Parker, 2012; Vaivio, 2008).

A visible recognition, or a ‘coming of age’ of the alternative academic superstructure that has sought to promote deeply contextual, case-based analysis of accounting practice was the formal recognition of AAAJ, CPA and MAR for SSCI listing by Thomson Reuters. An increased appetite and scale of such research is also reflected in the increased number of issues of some of these journals. Although MAR continues to publish four issues a year, CPA has increased its yearly issues from six in the mid-1990s, to eight in 2015, while AAAJ has increased its number from five in 1996 to eight in 2015. There has also been the launch of new journals that promote qualitative research in the accounting area, such as *Qualitative Research in Accounting and Management* and *Qualitative Research in Financial Markets*, in addition to those, other new journals such as *Qualitative Research in Organizations and Management* have been sympathetic to case-based accounting papers. For example, one of the special issues of that journal was edited by three accounting professors (Lee et al, 2007) around the theme of Case studies in the accounting, management and organizational disciplines.

One of the problems that confront these journals (very evidently in a UK context but with equivalent experiences elsewhere – see Parker, 2012, p. 64) has been the emergence of journal lists in general and, in particular, the ABS list associated with the Dean’s organization, the (now Chartered) Association of Business Schools. The ABS list was developed privately by a small number of academics and then introduced to, and adopted by, the ABS in 2007 (Nedeva et al, 2012). Unlike with the RAE and its successor where panels of academics read the articles submitted to them and make comparisons, the ABS list – as with other such lists – uses the journal in which an article has been published as a proxy for the quality of that article. The methodology that different compilers of the ABS list have used has always been quite opaque. For example, details are not provided of how the disparate mix of ill-defined “subject experts” that helped compile the list were selected, nor the nature of the discussions between them and the editors of the list that ended with

“compromise agreements” (ABS, 2015, p. 8). It is clear, however, that disparities exist in terms of (1) the number of included journals and the relative size of the disciplines in business and management schools and (2) the relative positional rankings of different journals across disciplines. For example, on the ABS list, there are 80 journals in Accounting, compared with 105 in Finance and 319 in Economics, Econometrics and Statistics. The percentage of journals receiving the highest ranking of 4 or 4* on the list is 7.5% in Accounting, 7.6% in Finance, 13.1% in Marketing and 17.2% in Organization Studies (ABS, 2015, p. 13). In short, it would appear to be considerably more difficult to publish an article on accounting in a journal ranked as 4 or 4* on the ABS list than it is to publish in a comparable journal in some other areas. Yet this is only part of the bias that such a list promotes. There is some evidence that during the process of constructing the ABS list, the aggregate number of citations of a journal influence its ranking. The outcome is that North American journals that favour quantitative methods and positivist pursuit of single truths (see also Merchant, 2010) are ranked highly. Thus, some academics in the UK are discouraged from submitting work to the newer journals mentioned above while attempts to submit case study work to the highly ranked, but more narrowly specified, North American journals are likely to encounter significant obstacles in terms of publication prospects (Parker, 2012, p. 64)⁵.

Attempts to advance the use of case studies in accounting research also may not have been helped by the restricted development of books on qualitative research methods in accounting, unlike in the broader management field. The previously mentioned Richardson (1996) reader is out of print and not available in many University libraries in some countries. In terms of additions since 1996, there has been little beyond a newer, 2002, edition of Ryan et al’s *Research Method and Methodology in Finance and Accounting* apart from the first and subsequent editions of Malcolm Smith’s (2003) *Research Methods in Accounting* and the edited books by Humphrey and Lee (2004) and Hoque (2006). Notably, the coverage dedicated to case studies amounted to two pages in Smith’s book and four pages in Hoque’s edited collection. Smith’s discussion of case studies was limited to documenting the types of cases identified by Ryan et al, the use of theory in choosing a case, the utilization of different sources of evidence, forms of triangulation of that evidence and differences in conception of phenomena in surveys and case studies. In Hoque’s reader, case studies were presented as fitting in with different epistemological traditions. The work of Robert Yin⁶ was then used to

classify cases - reducing the Ryan et al classification of case studies from five to four by excluding experimental case studies - and to identify the stages in a case study, before providing a more general discussion of case studies.

The RLGAR (Humphrey & Lee, 2004) was a different type of book, designed to be a reflection on people's experiences of qualitative research up to that point. There were four chapters that addressed case studies. As a number of authors had commented previously (Llewellyn, 1992; Tomkins, 1986), there had often been confusion around discussions of epistemology when describing case studies. Striking features of the Berry and Otley (2004) contribution was its clear articulation of different epistemological positions that underpin research and its discussion of positivist versus subjectivist case studies. Scapens (2004) discussed case studies in the context of his career and elaborated on his earlier advice of how to do case studies by providing detailed, free-flowing diagrams to illustrate and assist with analysis and writing up. Marginson (2004) reported on the challenges of moving between theory and empirical evidence in the course of conducting a case study for his PhD research while Stoner and Holland (2004) reported on the challenges that they faced in the conduct of case studies in finance and the potential that case studies could bring to research in the finance area. The paper by Stoner and Holland was particularly important as it provided one of the few examples at that time of qualitative research being used in Finance.

Debates about case studies have, however, continued and widened through journal articles. Parker's (2012) review elaborates on the ways in which case studies have been combined with quantitative survey techniques in mixed methods. Cooper and Morgan (2008) brought together the concept of generalization with rationales for selecting and understanding particular cases. While not denying that case studies could be used to achieve analytic or theoretical generalization advocated by others (Cooper & Morgan, 2008, p. 173), Cooper & Morgan contrast large-n designs such as survey research that produce average findings with small-n research designs such as case studies that allow focus on particular cases for specific, potentially fruitful reasons. Cooper and Morgan identify four general reasons and give examples from either auditing or financial accounting or management accounting research where such opportunities had been taken. The first of the four reasons were extreme or deviant cases that might constitute outliers when statistical logic is employed, but which are

useful for understanding unusual and important events or situation that differ from the norm and which may mark the limit to the conditions or circumstances in which a theory may apply. The second reason was that of maximum variation where a number of different cases will be chosen because they provide variation around one condition affecting the phenomenon under investigation to learn about the impact of that condition. The third covered critical case studies that may be chosen because they promise the opportunity to falsify a theory and to understand its limits. The final option was that of paradigmatic case studies which are chosen because they offer to bring a new intellectual perspective or change in understanding.

An aspect of Cooper and Morgan's prescriptions is their use of Robert Yin's work, leading them to suggest that case studies should be achieved by rigorous forward planning. As they report (Cooper & Morgan, 2008, p. 171): "Good case research begins with a careful research design that includes identifying the following: the study's questions (how and why), unit of analysis (which cases will be examined), and criteria for interpreting the findings (Yin, 1989). ... As Yin (1989) notes, the research question should drive the choice of what case to study, who to see, what to observe, and what to discuss as well as decisions about time periods, locations, and data sources ...". There are, however, considerable problems with imposing expectations of this type on case studies. It is not always possible to gain access to particular cases and research participants or to decide precisely and directly what to observe and when. Research participants provide a "gift" or "privilege" (Denzin, 2001, p 24; Limerick et al, 1996) to the researcher by taking part in the research and it is beyond the rights of the researcher to insist on that gift or privilege being provided, in exactly what form and when. Moreover, many interesting findings tend to arise in the course of the research, as context and conditions change (introducing circumstances and considerations that may not have existed at the commencement of the study), so the contours of the research cannot necessarily be planned at the outset. In this regard, it is of value to turn to work by Llewellyn and Northcott (2007). They highlighted how, in a case study of change in the UK National Health Service, one research participant held a "singular" view not reported by other research participants that reforms were about making all clinicians as average as possible, rather than the majority view of providing a stick with which managers could beat clinicians. Llewellyn and Northcott report how, in a process resonant of abductive reasoning of moving between theory and empirical evidence, they first gained justification for articulating the singular view in

their empirical evidence through theoretical sources and then through observing subsequent patterns of evidence. Llewellyn and Northcott's paper demonstrates that it is not always possible to pre-plan case studies in advance, but instead findings may emerge in the course of research because some people are either better positioned or more perceptive than others.

Consequently, there is a need for flexibility and open-mindedness when conducting qualitative fieldwork⁷, core advantages and features of case study research initially highlighted all those years ago by Hägg and Hedlund (1979) – and something regularly reiterated in surveys of the contribution and potential of qualitative research in continuing attempts to breach the institutional divide between quantitative and qualitative research traditions (for examples in the field of auditing, see Humphrey, 2008; Power and Gendron, 2015; Malsch and Salterio, 2016). Malsch and Salterio (2016) articulated personalised sets of criteria⁸ that editors and reviewers may use when assessing the merits of studies in dichotomous epistemological traditions of positivism or interpretivism. In a similar spirit, Parker (2012, p. 59) drew attention to the way management accounting researchers have rejected the criteria of reliability and validity associated with positivist research to assess qualitative case study research and were instead opting for evidence of authenticity and plausibility represented by “thick explanations that are sourced in the lifeworld of actors”. Power and Gendron recognised the tensions within qualitative research traditions, cogently stating that they did not wish to place qualitative research on “the side of the angels” (p. 161) - and choosing to appeal to the personal rewards that can come from viewing research as a matter of “curiosity, learning and passion” (p. 161) and the value of allowing academics to have the ability to choose the type of knowledge that they wish to develop. Or, as Humphrey (2008) commented, “(u)ltimately, research is about the questions you ask and the seek to answer” (p. 185) and “it is vital that creative thinking is encouraged and that we do not emphasise the pursuit of process over the development of ideas” (p. 195). Such thinking certainly needs to extend to contemplation of how perspectives on the role of (case-based) research can be shaped by the context within which academics are working, including not only their assumptions of the key drivers of personal career-progression (and the institutional value seen to be attached to different forms of research output and publication outlets) but also the relationship between academic accounting researchers and accounting practitioners, standard setters, regulators and broader societal interests and obligations. The type of questions that accounting researchers ask will vary significantly (see Humphrey, 2008) if

they regard their role as providing an input into the standard setting process (e.g., empirically demonstrating the impact of a new standard) rather than one of studying the way in which such standards are developed (and determining the key interests driving and served by the standard setting process).

In this regard, an important contribution to the debate on case studies can be seen to have been provided and subsequently prompted by Llewellyn's (2007) article on the differentiated realities of case study research. Llewellyn argued that contrary to some epistemological and ontological standpoints' inference of a single reality, there are in fact multiple realities of the physical, structural, agential, cultural and mental worlds. Each is malleable to varying degrees and it is important to know which ones are relevant to the phenomenon under investigation and whether or not they are likely to facilitate generalizability. In the debate that followed, Scapens and Yang (2008) challenged some of the categorizations of the differential realities identified by Llewellyn, while Sayer (2008) *inter alia* questioned whether there are multiple realities or multiple dimensions of a single reality. Without seeking resolution of these issues here, Llewellyn's intervention was important not simply for her substantive point about the nature of the reality that is studied, but also because of the distinction that her discussion implied with respect to epistemology and ontology. Many prior discussions about case studies and fieldwork have appeared to assume a simple correspondence between positivism as an epistemology and realism as an ontology on the one hand and an interpretivist view of epistemology and a constructivist ontology on the other hand; the consequence being that the potential for marrying an interpretivist epistemology with a realist ontology is often ignored. In a similar spirit, one can see the work of various authors (for example, see Covalleski et al, 2003; Everett et al, 2015; Hoque et al, 2013; 2015; Modell, 2010; 2015; Richardson, 2016) in discussing the applicability and value of theoretical integration and methodological pluralism in accounting research as continuing attempts to expand the possibilities of what can be achieved, questioned or, just simply, better understood, through accounting research in its various forms - and the benefits of broadening and deepening one's own research perspective (for more discussion, see Gray & Milne, 2015).

4. Summary and thoughts on the future development of case studies

In this chapter, we have adopted a common definition of a case study as a research approach that draws on a range of different methods to uncover different sources of evidence that will help provide an understanding of a specific phenomenon that is difficult to separate from its context. The context could be a continent, country, locale, or a history or type of – or specific – profession or organization or a sub-division of an organization. We have discussed how the development of an alternative academic superstructure shortly after the expansion of higher education provided publication outlets for accounting research that used case studies and for the development of knowledge around such case studies. We have highlighted how the discussion of accounting case studies concentrated initially around typologies and descriptions of how to conduct case studies. Considerations of ways to introduce theory into accounting case-based research and discussions of the different epistemological approaches that inform different types of cases developed to encompass considerations of how case studies might be used strategically with other methods and/or knowledge of broader populations – including discussions of the appropriate criteria to assess case studies and the possibilities of clearer articulations of the differences between ontology and epistemology when considering case study design.

Case studies can be, and have been, used across a wide range of areas of accounting. They are accepted in management accounting (Parker, 2012; Scapens, 2004), particularly popular in public sector accounting (Llewellyn & Northcott, 2007), been employed to study processes of financial management (Humphrey, 1994) and corporate governance (Cohan, 2002). Although there have been criticisms of the limited ways in which they have been used in auditing, and financial accounting and reporting research (Armstrong, 2008; Humphrey, 2008; Parker, 2012), there are still strong examples of their use and value here (Cooper & Morgan, 2008; Malsch & Salterio, 2016). While still quite rare, case studies have also been used in the area of finance (Stoner & Holland, 2004; Willman et al, 2002; Millo & MacKensie, 2009) and continue to be encouraged (see Burton, 2007; Vollmer et al, 2009). Additionally, in an environment where relevance and broader impact of academic research is being celebrated increasingly, case studies offer a means of illuminating good practices and promoting change (Masch & Salterio, 2016; Parker, 2012).

Case studies may be combined in the design of other methods and approaches, such as with autoethnographies (see, Haynes, this edition) or the range of ‘insider accounts’ on case studies that were particularly prominent in our RLGAR edited text (Humphrey & Lee, 2004). Formally, insider accounts are approaches that involve individuals who belong to a particular group using their knowledge and experience of that group to provide insights into an organization or an issue – and they certainly count as case studies. A notable example of such an insider account being Hopwood’s (1985) analysis of differences in perspective that led to a committee set up by a UK research council never to report its findings.

In the course of discussing the utilisation of case studies in accounting research, we have highlighted how the initial development of the academic superstructure of conferences and journals provided a means for showcasing and embracing debates about case studies, although we have also acknowledged the way in which some mechanisms such as journal quality lists may have discouraged the use of case studies. We have also highlighted areas where intellectual resources in accounting are less developed than in management and other social science disciplines. Thus, part of the picture that we have painted is of a gap between detailed academic journal debates about case studies and published journal papers that have used case studies on the one hand and the shortage of available basic resources in the form of general methodological books on qualitative research in accounting and more specific books on conducting case studies in accounting – and, again, something that does not compare well with other social science disciplines. Although RLGAR did help to bridge such a gap through its conceptual and practiced-based discussions and its various insider accounts of doing case studies, it is now over a decade since that was published.

Texts on case studies in accounting, insider accounts of case study research and assessments of the conduct, impact and use of case study research all provide strong and important writing and editing opportunities. Of particular importance here is the need to reflect more deeply on what (and why) certain accounting case studies retain a residing significance and the relative importance of case-based papers with a strong empirical basis as compared to those with a more theoretically illustrative intent. Indeed, the way in which accounting theories, or rather social theories applied in an accounting context, drive the construction of case-based research (at both the field work stage and at the subsequent writing-up and publication stage) and the

capacity to develop accounting theory through cross-case comparisons or through the utilisation of specific (un-tapped) social theorists remain subjects that merit new insider accounts, challenges and critiques. Similarly, of worthy discussion is the capacity of the practice and policy sides of the accounting profession to embrace and enhance the theoretical insights emerging through accounting case studies – and the extent to which attained levels of ‘detailed’ insight of practice can be improved by the ‘gatekeepers’ of practice choosing to permit greater levels of academic access. As Laughlin (2011) has demonstrated, different core segments of the accounting profession hold quite different views as to the nature of accounting knowledge and there is a very explicit, ‘public interest’ obligation (Llewellyn, 2007; Williams, 2014) on the part of the academic side of the profession to ensure that accounting ‘thought leadership’ does (and means much) more than merely legitimising the actions and priorities of the practice and policy sides of the profession. In this respect, the fundamental essence and value of ‘alternative’ accounting research approaches is that they allow for the incorporation of ‘alternative’ research questions; the ones that are difficult to ask and maybe also difficult to answer but ones that also critically do matter.

Additionally, in considering the academic context for the use of case studies, it is noticeable that while there are doctoral colloquia at most major conferences in accounting, there has not been the development of special interest groups or conference tracks dedicated to research methods in accounting, unlike in management disciplines more generally. Increasing knowledge of the potential and limits of case studies might well be facilitated by such developments. However, for people to dedicate time to preparing papers for such conference tracks, there might need to be greater promotion of methodological outlets in accounting. Other journals could follow the example of *AAAJ* that established a Methodological Issues section in the mid-1990s. If it is acknowledged that qualitative researchers have “a responsibility to continue clearly articulating and passing on the fundamental features of their craft to future generations of scholars” (Parker, 2012, p. 68), the more important it becomes to have accessible vehicles for publishing and discuss contributions on case studies - and other research approaches in accounting.

At the outset of this chapter, we made explicit reference to the early work on case studies in accounting research by Hägg and Hedlund (1979). They were writing at a time such a

research approach in accounting was very much a ‘minority sport’ – indeed, they opened their article with the very direct statement that “Accounting researchers appear to have been less interested in using case study approaches’ to research than researchers in other areas of social science inquiry” (p. 135). Intriguingly, such a statement is not that different to those being made in more recent calls to expand the application of qualitative research in various areas and geographical regions of the accounting research discipline where quantitative approaches have continued to dominate. Hägg and Hedlund (1979) spent much of their article focused on the potential of case studies, as numerous others have subsequently done on a regular basis over the time period studied in this chapter. In concluding their paper, they ventured to suggest that the evident advantages of case study research were such that “in the longer term case methods will come to be accepted as one of the many research strategies that are available and useful for the conduct of research in all areas of accounting” (p. 142). With what has turned out to be an accurate prediction, they very perceptively went on to stress that such a recognition will not be attained easily, especially given the level of resistance that could be expected from those active in and supportive of more established forms of accounting research:

“Those who practice and support currently accepted modes of inquiry often do so vehemently. Frequently having rather limited insights into either the historical development of knowledge or the epistemological and methodological bases of scientific inquiry, they find it difficult to appreciate the significance and role of alternative approaches. **Accounting researchers choosing to use case approaches undoubtedly will have to repeatedly argue their merits.** Whilst those concerned with the behavioural and organizational aspects of accounting can at least point to their existing use in closely adjoining fields of inquiry, increasingly they too will have to confront quite explicitly the underlying and substantive methodological issues.” (Hägg & Hedlund, 1979, p. 143, emphasis added)

Quite possibly, with some highly quantitative international accounting journals visibly seeking to embrace qualitative research methods, we are living through distinctive times and await a very bright future for accounting case studies. But, as we said at the outset, and demonstrated through the chapter when considering issues such as the role of case studies in developing accounting theory, ‘case studies’ are a contestable phenomena. In many ways this can be seen as a strength and connects well with desires for innovation and new thinking in accounting research, reminding us that any such research method cannot be viewed in isolation of the contribution to knowledge emerging, and capable of emerging, from its application. It is, though, also a source of vulnerability, especially in research fields seeking to break from past, more quantitative traditions – which can encourage the production of

quite specific recommendations (if not rules) as to what makes a ‘good’ case study (as Hägg and Hedlund (1979) attempts to bolster the ‘scientific worth’ of case studies demonstrated and as Malsch and Salterio (2016) have just recently attempted in seeking to identify what counts as ‘quality’ auditing field research). These can be enabling in the sense of helping people to see an ‘alien’ research approach in a different light but they also run the risk of making certain ways of doing accounting case-based research less legitimate. The effects and influences here can be quite subtle, and unintended, but in an era where individuals’ research agendas and ambitions are increasingly framed by the need to secure publications in so-called, ‘top-ranked’ journals, there is a real threat that what counts as a good case study is going to be determined significantly by what such journals, especially those newly-embracing qualitative research, are ‘willing’ to publish. There are already a range of isomorphic tendencies that are leading accounting case-based research to look less like the ‘bold leap into the unknown’ (Vaivio, 2008, p. 73) that is supposed to characterise their fundamental strength and value (for more discussion on such tendencies, see Humphrey, 2014). These could become more severe if we permit future generations of accounting researchers or those newly encountering qualitative research to pay very selective attention to the historical development of case study research in accounting and to the journals and other places where such work has been published⁹.

Accordingly, in closing this chapter, it is important to stress that learning about the application of case studies in accounting demands not only a focus on method per se but on the research findings generated through the application of such a method. A great feature and strength of the accounting academic superstructure that has been built up around, and embraced for many years, the pursuit of qualitative accounting research is that it contains, across a very wide range of international accounting journals (of varying ‘rank’!), numerous excellent and inspiring contributions to accounting knowledge. So, for anyone who wants to know more about the quality of qualitative accounting research, a vital first step is to read a wide range of such research. Focus directly on how the ideas explored through (and emerging from) such work have shifted the way accounting is regarded and understood; also allow yourself, through such reading, to appreciate what fundamentally has shaped your own conceptualisations of accounting and the ways in which such reading has caused these to change or develop.

Ultimately, the core issue or decision is probably not one of methodological classification (as a quantitative or a qualitative accounting researcher) but of knowing (a) what are the questions that you are prepared to contemplate and wish to investigate as an accounting researcher and (b) the assumptions that you make about the nature and status of accounting knowledge and associated professional expertise - and those that you are willing to relax, challenge and reconfigure. It will certainly be valuable to have more insider accounts of the research process and the way in which research ideas and findings are stimulated and developed, but we must never lose sight, in the search for and focus on method, of the fundamental reasons as to why we are doing such research and what we (and varying others) want it to achieve. We will serve to constrain the scale and undermine the significance of 'alternative', public-interested questioning, investigation and knowledge development if we draw tight boundaries around what is regarded as legitimate research approaches and the 'acceptable' outlets in which to publish, and read about, the results of any such research.

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¹ Mattessich (1995, p. 261) initially used this phrase to capture the rise of empirical-statistical research that began in the 1960s, replacing the analytical emphasis of the 1950s and 1960s and resulting, in his eyes, in the fragmentation of accounting research, especially regarding considerations of the normative and ethical aspects of accounting practice. Llewellyn (1996, p. 112) used it to characterise the response for calls made (e.g. by Hopwood, 1983; Hopper and Powell, 1985) for more detailed explanatory case studies of accounting in action.

² Although, it is evident that there have been quite similarly focused debates some two decades later on the scale of, and possibilities for, development in accounting theorization through case study research (see Jacobs, 2012; 2013; Modell, 2013).

³ Neither are addressed specifically to case studies but they each cover the topic and the Ryan et al (1992) book dedicate a chapter to case studies, much of which is drawn from Scapens (1990) article, discussed above.

⁴ Nevertheless, the focus for the largest group of papers presented at the Beneath the Numbers conference was, in fact, case studies – with a good number of these papers subsequently being published in RLGAR.

⁵ For a detailed review of, and critical, internationally-oriented reflections on, the impact of individualising performance mechanisms in accounting academia over the last twenty years, see Humphrey & Gendron, 2015.

⁶ Robert Yin's book is probably the best known – most widely cited in American management journals (Lee, 1999, p 15) – and popular book, having gone through five different editions since it was first published in 1984. However, Yin's approach to case studies is highly positivistic and reflects his experimental psychologist background to an extent where his prescriptions for forward planning are probably not realisable in practice. Llewellyn and Northcott (2007) and Otley and Berry (1994) provide insights into why such forward planning is not realisable in practice.

⁷ For those with an explicit focus on pluralism in research methods, they would also add the importance of a sense of caution, for example, in the choice of theoretical perspectives with which to work (for example, see Hoque et al, 2013; 2015).

⁸ For a detailed discussion of the “criteriology” debate that has taken place in the broader management fields and a more extensive systematic articulation of criteria suitable to different epistemological approaches, see Johnson et al (2006).

⁹ For example, while very much respecting and supporting the broad intent behind Malsch and Salterio's (2016) guide to ‘quality’ auditing field research, it was disappointing to see no reference to any qualitative auditing research published over the last three decades in journals such as the *European Accounting Review*, *Critical Perspectives on Accounting* and the *International Journal of Auditing* and just one reference to an auditing paper published in *Accounting, Auditing and Accountability Journal*.