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# **The role of a pragmatist paradigm when adopting mixed methods in behavioural accounting research**

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## **The role of a pragmatist paradigm when adopting mixed methods in behavioural accounting research**

**Abstract:** This paper argues that a flexible approach should be adopted in the application of mixed methods research in behavioural accounting research by conducting it within the pragmatic paradigm, especially when a paradigm is defined as shared beliefs among members of a speciality area. By doing this, behavioural accounting researchers are not restricted by ontological and epistemological issues when deciding on how to address a variety of different research questions.

**Keywords:** mixed methods research; behavioural accounting research; paradigms; critical realism; pragmatism.

# **The role of a pragmatist paradigm when adopting mixed methods in behavioural accounting research**

## **1 Introduction**

In recent years, there has been an increase in what has become known as mixed methods research. This has been shown by the publication of mixed methods research books (e.g. Creswell, 2003; Greene, 2007; Bergman, 2008, 2009; Plano Clark and Creswell, 2008; Teddlie and Tashakkori, 2009; Tashakkori and Teddlie, 2010; Creswell and Plano Clark, 2011), and the publication of articles concerned with mixed methods research and its application in the *Journal of Mixed Methods Research*.

Mixed methods research involves the collection and analysis of both quantitative and qualitative data, and integrating the two sets of results at some point in the research to draw inferences from the quantitative and qualitative results (Johnson and Onwuegbuzie, 2004; Tashakkori and Creswell, 2007). By undertaking this integration, it is hoped to provide a better understanding of the research topic in order to give more detailed answers to research questions, identify new research questions and suggest changes to subsequent research designs (Creswell and Plano Clark, 2011).

While mixed methods research has been regarded as the third methodological movement after quantitative and qualitative research, it has had difficulty in developing a corresponding philosophical paradigm (Johnson and Gray, 2010). This is an important issue because the philosophical assumptions of paradigms guide social inquiry decisions (Greene and Hall, 2010). Pragmatism has often been identified in the mixed methods research literature as the appropriate paradigm for conducting mixed methods research (e.g. Howe, 1988; Tashakkori and Teddlie, 1998; Patton,

2002; Maxcy, 2003; Teddlie and Tashakkori, 2003, 2006; 2009; Johnson and Onwuegbuzie, 2004; Onwuegbuzie and Johnson, 2006; Morgan, 2007; Denscombe, 2008; Scott and Briggs, 2009; Johnson and Gray, 2010; Creswell and Plano Clark, 2011).<sup>1</sup>

Grafton et al. (2011) discuss pragmatism as the paradigm for undertaking mixed methods research in accounting, but they do not discuss pragmatism in detail, however, which may be because their paper is a general discussion about the conduct of mixed methods research in accounting, rather than a discussion about the appropriate paradigm for conducting mixed methods research in accounting. Similarly, Brierley (2014) discusses the use of mixed methods research in behavioural accounting research (BAR), but does not discuss the issue of the paradigm for conducting this research. Given this deficiency, the purpose of this paper is to continue the work of Grafton et al. (2011) and Brierley (2014), with a specific discussion of the appropriateness of pragmatism as a paradigm for conducting BAR. This is done to make BAR researchers aware of some of the recent writings about pragmatism in the mixed methods research literature (e.g. Denscombe, 2008; Scott and Biggs, 2009; Feilzer, 2010; and, in particular, Morgan, 2007), which to the author's knowledge have not been referred to in not only the BAR literature, but also in the wider accounting literature. By doing this, the paper contributes to the debate as to the appropriate paradigm for conducting mixed methods research in accounting (Brown and Brignall, 2007; Kakkuri-Knuuttila et al. 2008; Modell, 2009, 2010; Lukka, 2010; Malmi, 2010; Merchant, 2010; Vaivio and Sirén, 2010). In addition, it may lead to BAR researchers feeling less reticent about conducting mixed methods research and more prepared to conduct research to answer research questions that they

would not have attempted to answer previously because they were not prepared to mix quantitative and qualitative research methods to answer these questions.

The remainder of the paper is organised in the following way. Section 2 examines what is meant by mixed methods and its role within accounting research. Section 3 discusses what is meant by a paradigm. In section 4, there is a discussion of positivism/postpositivism, constructivism and the incompatibility thesis. Section 5 explains what is meant by critical realism. Section 6 discusses the literature about pragmatism and its possible application in BAR. Finally, section 7 offers a brief conclusion to the paper.

## **2 Mixed methods research**

One of the proposed advantages of mixed methods research is that it can overcome the disadvantages that are inherent when adopting monomethod research (e.g. Greene and Caracelli, 1997; Creswell et al., 2003; Johnson and Turner, 2003; Onwuegbuzie and Johnson, 2006; Teddlie and Tashakkori, 2009). For example, Teddlie and Tashakkori (2009) point out that combining questionnaires and interviews in a single research study brings together the advantages of breadth and depth associated with these two respective methods. The effect of integrating the results of these two methods is the possibility of providing a more complete picture of a research topic that can address a range of research questions and by so doing can provide a more complete knowledge that can enhance theory development and practice (Johnson and Onwuegbuzie, 2004). By carrying out quantitative research along with qualitative research, mixed methods research may overcome some of the drawbacks with qualitative research, including: (1) The problem of trying to test

hypotheses and prior theories. (2) The influence of the researcher's personal biases when interpreting research results. (3) The problem of generalising results to other subjects. Likewise, by conducting qualitative research with quantitative research, mixed methods research may overcome some of the drawbacks with quantitative research, such as: (1) Reductionist research models that may omit important constructs that could be identified by using qualitative methods to generate theory. (2) Quantitative research models developed from prior quantitative research results may not reflect the understandings of potential research subjects. (3) Generalised quantitative research results may not be in a form that can be applied usefully to individual subjects. By utilising a mixed methods approach, researchers can use quantitative data to confirm and test the results of qualitative data, and qualitative data to confirm and add meaning to quantitative data.

By formalising this approach to conducting research, mixed methods research represents an attempt to legitimise the use of both quantitative and qualitative methods, rather than forcing researchers to make a choice between one of these two methods (Johnson and Onwuegbuzie, 2004). Consequently, mixed methods research has become regarded as an alternative to conducting either quantitative or qualitative research (Teddle and Tashakkori, 2009).

Mixed methods research, however, is in its adolescence (Teddle and Tashakkori, 2009), which may explain partly why it has been subject to relatively little discussion in the accounting literature. In addition, the majority of accounting research, especially in North America, is conducted today within a "largely programmed, theoretical and methodological framework" (Lukka, 2010, p. 110). This implies the use of quantitative methods in a positivist/postpositivist paradigm. Within accounting research there have been considerable barriers between paradigms, particularly

between the positivist/postpositivist and other paradigms (see Hopwood, 2007). Given this, Lukka (2010) suggests that there exists an incommensurability of paradigms in accounting research, which is confirmed in the BAR area by the lack of papers that have used both quantitative and qualitative research methods (Brierley, 2014).

Given the rise in the profile of mixed methods research, however, some accounting researchers have called for mixed methods research to be conducted (Modell and Humphrey, 2008; Northcott and Doolin, 2008; Grafton et al., 2011; Brierley, 2014), because of the need to supplement quantitative with qualitative research methods and the emergence of mixed methods research as a research method.<sup>2</sup> Given that Brierley (2014) has identified that mixed methods research is largely non-existent in BAR and is at an embryonic stage in its development in accounting research, in general, then it is necessary to consider the appropriate paradigm for BAR because it appears that mixed methods research has been conducted in accounting research, in general, before an adequate discussion of the appropriate paradigm for conducting this research. Before discussing both critical realism and pragmatism, the paper discusses what is meant by a paradigm.

### **3 Paradigms**

A paradigm is a shared belief system that influences the types of knowledge researchers seek to obtain and how they interpret any research evidence they may collect (Morgan, 2007). Kuhn (1962/1996) is responsible for the use of paradigms as an approach for summarising researchers' beliefs and practices that relate to how they create knowledge. Based on Kuhn's work, Morgan (2007) identifies four basic versions of the paradigm concept, namely paradigms as worldviews, as



epistemological stances, as shared beliefs among members of a speciality area and as model examples of research. The difference between these four versions of paradigms is the level of generality of that belief system.

The broadest version of the paradigms concept “treats paradigms as worldviews or all-encompassing ways of experiencing and thinking about the world, including beliefs about morals, values and aesthetics” (Morgan, 2007, p. 50). This version is so broad that it can include almost anything. Hence, it is important to identify what is included in a particular worldview in terms of the topics studied and how research is undertaken. Morgan (2007) considers that this worldview is too broad to assist in understanding why conducting mixed methods research has been an issue in social science research in recent years.

The second version regards paradigms as epistemological stances. Here, epistemological positions such as positivism/postpositivism and constructivism are regarded as being distinct belief systems that influence how research questions are asked and answered. Morgan (2007) identifies this version of paradigms as being the most popular in social science research. By adopting this approach and treating concepts like positivism/postpositivism and constructivism as paradigms, leads to the adoption of broad differences in the assumptions used by social science researchers about the nature of knowledge and the methods used to generate that knowledge (see also Guba and Lincoln, 1994, 2005). However, the breadth of this version of paradigms does not assist in deciding which topics to study and how to study them.

At the next level, paradigms are regarded as shared beliefs among members of a speciality area. This can include a shared belief about what are the appropriate research questions and how they should be answered (Morgan, 2007). Morgan (2007) notes that this is the version of paradigms that Kuhn preferred (Kuhn, 1970, 1974).

This form of paradigm is most common in science research, and has not been referred to very much in the social sciences (Morgan, 2007). Although this version of paradigms has had less influence on paradigm debates in mixed methods research (and accounting research) than the epistemological stance version, it is useful to consider mixed methods research in the context of this version of paradigms. This is because for mixed methods research to thrive it is necessary for beliefs to be shared between quantitative and qualitative researchers. This can be achieved through the development of communities of practice, whereby researchers undertake shared learning and mutual collaboration (Denscombe, 2008).

The fourth and narrowest version of paradigms regards them as model examples of research, which indicate how research should be conducted in a given context. Although Morgan (2007) notes that this version of paradigms has received relatively little attention in Kuhn's work, it is of relevance to mixed methods research because of the number of books which have been written about the subject that have used examples to illustrate the conduct of this research (e.g. Teddlie and Tashakkori, 2009; Creswell and Plano Clark, 2011).

Morgan (2007) points out that each of these versions of paradigms are nested within each other. Thus, at the narrowest level the model examples are based on a set of shared beliefs about the research questions asked and the methods used. These shared beliefs are based on epistemological stances that researchers make about what can be known and how knowledge is generated. At the highest level, these epistemological stances will contribute to determining a researchers' worldview. Morgan (2007) points out that none of these versions of paradigms is right or wrong, but, as stated earlier, he prefers the version based on shared beliefs because this matches his beliefs of a shift in the social sciences from quantitative to qualitative

research. Given this, it is more likely that researchers will also be prepared to embrace mixed methods research by sharing their beliefs with each other. In addition, Denscombe (2008) regards the shared beliefs version as being flexible, permeable and multi-layered enough to accommodate the various ways in which mixed methods research is adopted and carried out.

#### **4 Positivism/postpositivism, constructivism and the incompatibility thesis**

It is possible to depict paradigms on a continuum with positivism/postpositivism at one end, constructivism at the other end, and pragmatism in the middle (Teddle and Tashakkori, 2006).<sup>3</sup> The idea of a continuum is an extension to the idea of the dichotomy between objectivism and subjectivism (see Hopper and Powell, 1985; Laughlin and Lowe, 1990), which can be modified with the inclusion of pragmatism in the middle of this continuum. Although this paper accepts Kakkuri-Knuuttila et al's (2008) view that interpretive (constructivist) accounting research straddles both the positivist/postpositivist and constructivist paradigms by it having both objective and subjective features, this paper considers that subjective features will dominate the majority of constructivist accounting research (including BAR). This means that this research will sit more comfortably in the constructivist paradigm, rather than the positivist/postpositivist paradigm (see Ahrens and Chapman, 2006; Ahrens, 2008).

Following intense criticism of positivism/postpositivism from the proponents of constructivism, a paradigms debate grew out of a conflict between the positivist/postpositivist worldview with the constructivist worldview (e.g. Howe, 1988; Guba and Lincoln, 1994; Tashakkori and Teddlie, 1998). This arose because positivists/postpositivists and constructivists each regarded their paradigm as the

appropriate paradigm for undertaking research. As Morgan (2007) points out, the most well known work at identifying alternatives to positivism is that of Egon Guba and Yvonna Lincoln. Their work compares different social science paradigms based upon the philosophy of science concepts of ontology, epistemology and methodology. In early comparisons, positivism was compared with “naturalistic inquiry”, which is now better known as constructivism (Lincoln and Guba, 1985; Guba and Lincoln, 1988). They regarded each of these approaches as competing paradigms that is part of Kuhn’s epistemological stance version of paradigms. Morgan (2007) points out that Guba and Lincoln’s system of comparing paradigms has been expanded to include other paradigms such as critical theory (Guba, 1990), postpositivism (Guba and Lincoln, 1994) and participatory research (Lincoln and Guba, 2000). All of these comparisons were based on ontological issues, an approach which Morgan referred to as the metaphysical paradigm. By taking this comparisons-based approach, Guba and Lincoln not only identified alternatives to positivism, but also highlighted the problems of using positivism in social science research (Morgan, 2007). An implication of this challenge to positivism was the legitimization of alternative paradigms, such as constructivism (Morgan, 2007). This legitimization enabled researchers to ask different kinds of research questions and use different (qualitative) methods to answer them,

A significant part of the debate between positivism/postpositivism and constructivism has concerned the incompatibility thesis, which asserts that it is not possible to mix quantitative and qualitative methods because of the fundamental differences between the paradigms representing these methods (e.g. Lincoln and Guba, 1985; Guba, 1987, 1990; Guba and Lincoln, 1988; Sale et al., 2002).<sup>4</sup> The incompatibility thesis arises because paradigms correspond on a one-to-one basis with

research methods. Consequently, the methods associated with, for example, the positivist/postpositivist and constructivist paradigms, namely quantitative and qualitative respectively cannot be combined. The result was that these two distinct paradigms (and research methods) became the two dominant paradigms/methods for research, with each professing the superiority of their approach over the other (Sieber, 1973). Mixed methods researchers have countered this position by putting forward the compatibility thesis (Howe, 1988; Tashakkori and Teddlie, 1998; Maxcy, 2003; Teddlie and Tashakkori, 2003; Johnson and Onwuegbuzie, 2004; Bryman, 2006; Johnson et al., 2007; Morgan, 2007), by working, in general, in the pragmatist paradigm to analyse both numerically coded and narrative data. Despite the appeal of pragmatism in the mixed methods literature, however, any lists that compare paradigms tend to ignore pragmatism, which means that social science researchers are not familiar with pragmatism as a means of challenging the incompatibility thesis (Morgan, 2007). This may explain partly why the accounting literature has not proposed pragmatism as a means of conducting mixed methods research in accounting, and has proposed critical realism instead. This is discussed below before providing a case for using pragmatism in BAR.

## **5 Critical realism**

Although different terms have been used to describe realism, such as agential emergent, experiential, innocent, natural, subtle and critical realism, Maxwell and Mittapalli (2010) use the term critical realism to describe all its forms because they regard the main ideas of these forms of realism as being compatible. Although critical realism has been discussed as an approach for conducting mixed methods research in

management accounting (Brown and Brignall, 2007; Modell, 2009, 2010), Maxwell and Mittapalli (2010) point out that it has received relatively little attention in the mixed methods research literature (for exceptions, see Teddlie and Tashakkori, 2009; Creswell and Plano Clark, 2011). A common feature of a realist philosophical position is the integration of a realist ontology and a constructivist epistemology. That is, there is a real world that is independent of our perceptions, theories and constructions. In other words, the world is a complex system, rather than a set of variables that can be tested by a series of hypotheses (Bhaskar, 1989). Here, realism rejects the verification and falsification of reality. Realism denies the existence of objective or certain knowledge of the world and, hence, there are possible alternative accounts of phenomenon (Maxwell and Mittapalli, 2010). Any theories developed are based on a particular perspective and worldview, and are consequently partial, incomplete and potentially fallible. Thus, realism provides an alternative to the extremes of naïve realism and radical constructivism (Maxwell and Mittapalli, 2010).

Realism has been criticised by quantitative researchers as being nothing more than commonsense with no new implications and by qualitative researchers as being the equivalent of positivism (Mark et al., 2000). Although realism differs from constructivism in terms of its identification of a real, but not an objective world, it is compatible with it in terms of scepticism of general laws (Maxwell, 1999). Realism is different to positivism in its treatment of causality because rather than adopting a regularity model of causality it accepts the reality of mental states and the importance of these to explain causality. This is achieved by understanding the context in which a phenomenon is studied by understanding the process by which it arises. Hence, there is a concern with not only general patterns of causality as in quantitative research, but also understanding causality in particular situations. Both of these perspectives are

given equal weight in causal explanations (Maxwell and Mittapalli, 2010). Hence, in comparison to a positivist approach, there is less emphasis on quantitative methods for discovering causal relations and more on using qualitative methods to explain the relations on which causality depends (Sayer, 1992). By doing this, a realist approach to causality can provide an alternative to the polarised differences between quantitative and qualitative researchers on the issue of investigation (Maxwell, 2004a,b, 2008).

This does not mean, however, that realism is the same as dualism. Realists argue that there are two ways of viewing the world, namely physical and mental (Putnam, 1990). Realism accepts there are different and valid perspectives of the phenomenon, which form part of phenomena that we are trying to understand. By accepting that the physical and mental worlds are different, research should take account of this by using objective and subjective data (Robson, 2002). By examining different perspectives of a phenomenon in different ways, the completeness of any research results can be increased (Phillips, 1987).

## **6 Pragmatism**

The origins of pragmatism can be found in the writings of Pierce (1878, 1905), James (1907) and Dewey (1917, 1920, 1922, 1925, 1929, 1938), and this has been refined, for example, by Rorty (1999, 2000) and Rescher (2000). Although Johnson and Gray (2010) point out that these writers advocate various forms of pragmatism, Johnson and Onwuegbuzie (2004) proposed a version of pragmatism that draws upon prior work that they consider is the appropriate philosophy for mixed methods research. Despite the accounting literature largely ignoring the adoption of

pragmatism in mixed methods research, Teddlie and Tashakkori (2009, p. 99) point out that the mixed methods research literature has proposed pragmatism as the “best paradigm” for this research. Unlike a critical realist approach to mixed methods research, a pragmatic approach gives less influence to philosophical assumptions for the conduct of research methods. By doing this, researchers are less restricted in terms of how they can carry out research. Here pragmatism considers “what works” to answer research questions (Johnson and Onwuegbuzie, 2004; Onwuegbuzie and Johnson, 2006), rather than making a choice between the positivist/postpositivist or constructivist paradigms. This does not mean, however, that mixed methods are adopted in a haphazard fashion, such that ““anything goes”” (Denscombe, 2008, p. 274). They should be adopted thoughtfully (Bryman, 2006; Freshwater, 2007; Denscombe, 2008), by choosing and integrating the results of the appropriate methods to answer research questions. Furthermore, when paradigms are defined as shared beliefs among members of a speciality area this means that there is less emphasis on the ontological and epistemological perspective adopted for the research and more on developing a consensus as to which methods work and can be established by the speciality area.

Kuhn (1996) has argued that there is a need for researchers to communicate their paradigmatic beliefs to each other using a common vocabulary. Hence, when paradigms are regarded as a set of shared beliefs there is nothing to prevent the members of one paradigm from understanding the claims of another. According to Morgan (2007), the proponents of the incompatibility thesis have promoted this incompatibility, particularly at an ontological level, which has led to an inability to communicate about epistemological and methodological matters. Even so, constructivists have not been totally against using quantitative methods (Lincoln and



Guba, 1985; Guba and Lincoln, 1988). Others have stated that they do not object to combining methods, but they do object to combining paradigms particularly positivism and constructivism (Smith and Heshusius, 1986; Guba and Lincoln, 2005). In contrast, a pragmatic approach to the conduct of research would not deny any communication between researchers who pursue research in different ways (Morgan, 2007). Indeed, a pragmatic approach would encourage researchers who use different methods in different paradigms to place an emphasis on shared meanings and pursuing joint action (Morgan, 2007). In other words, there is an emphasis on developing shared understandings to develop shared lines of behavior.

Although Modell (2010) regards pragmatism as being too loose for the conduct of mixed methods research in accounting, this can be regarded as its strength. This is because it contrasts with positivists/postpositivist and constructivist approaches that each have strict understandings of the nature of reality and the conduct of research. Pragmatism does not reject the relevance of concepts of the philosophy of knowledge, but, as Morgan (2007) argues, it does reject what he regards in other paradigms as the privileging of ontology over epistemology and epistemology over method. Morgan (2007) advocates a pragmatic approach that centres on methodology and its connection with epistemology and methods, with equal attention being devoted to each connection. Thus, although Modell (2009, p. 219) argues that “critical realism provides more clearly articulated ontological and epistemological premises than are found in many pragmatist approaches to mixed methods research”, this would be regarded as largely irrelevant by pragmatists, especially when paradigms are regarded as shared beliefs among members of a speciality area.

Here, pragmatism offers an alternative that embraces both of the positivist/postpositivist and constructivist paradigms along with research questions

that determine the extent to which quantitative and/or qualitative methods are used (Teddle and Tashakkori, 2009). That is, it provides a middle position both methodologically and philosophically by offering a mix of quantitative and qualitative methods to answer research questions (Johnson and Onwuegbuzie, 2004; Onwuegbuzie and Johnson, 2006), which has been illustrated by a variety of different mixed methods research designs (e.g. Teddle and Tashakkori, 2009; Creswell and Plano Clark, 2011). Here:

pragmatism includes a healthy dose of pluralism by which we mean that it is not logically contradictory to claim that quantitative and qualitative research are both useful, even if, at times, they appear to be contradictory; perhaps what is seen as contradictory are different perspectives that are complementary and enable one to more fully to see his or her world (Onwuegbuzie and Johnson, 2006, p. 54).

Central to the application of mixed methods research in pragmatism is the development of research questions that can be answered by integrating the results of quantitative and qualitative research (Creswell and Plano Clark, 2011; Tashakkori and Teddle, 1998). The emphasis here is on a value system in which the researchers choose the appropriate methods to answer research questions, rather than the methods themselves (Teddle and Tashakkori, 2009; Creswell and Plano Clark, 2011). Consequently, the research is concerned primarily with the research project, but it is not concerned with using inquiry to pursue abstract knowledge (Morgan, 2007). It is an attempt to enhance knowledge through meeting specified research goals (Morgan, 2007). This means that warranted assertions arise from directed inquiry, which means that no initial assertions are made about the social world (Scott and Briggs, 2009). The only assertions made are derived from the research. Hence, the commencement of knowledge generation is practical and not only theoretical, and the generation of knowledge is derived from prior knowledge (Scott and Briggs, 2009). Here pragmatism is consistent with the idea of paradigms as shared beliefs among members

of a speciality area because methods are chosen to tackle a research problem that can be part of the research agenda of a group of researchers rather than being based on ontology and epistemology.

Morgan (2007) discusses a simple framework to show how a pragmatic approach differs from each of the quantitative (positivist/postpositivist) and qualitative (constructivist) approaches in relation to the connection of theory to data, and making inferences from data. While quantitative and qualitative research connects theory to data using deduction and induction respectively, the pragmatic approach, like critical realism (Modell, 2009), relies on abduction to move back and forth between deduction and induction. While quantitative research is objective and qualitative research is subjective, a pragmatic approach to research challenges the traditional distinction between both of these in the conduct of research. Pragmatists believe that from an epistemological perspective at some stage during the research it will take an objective approach by not interacting with subjects, while at other stages it will be necessary to take a more subjective approach by interacting with research subjects to construct realities (Teddlie and Tashakkori, 2009). Here, a pragmatic approach allows researchers to be flexible enough to adopt the most practicable approach to address research questions. By doing this, there will be singular and multiple realities derived from the quantitative and qualitative research (Rorty, 1999; Creswell and Plano Clark, 2011). There is an emphasis on intersubjectivity by working in tandem with objective quantitative methods and subjective qualitative methods through communication and shared meanings between researchers, which is again consistent with the idea of paradigms as shared beliefs. Morgan (2007) notes that intersubjectivity also represents pragmatism's response to the issue of incommensurability. Using a pragmatic approach, research can assert that there is a single reality and that individuals have

their own separate interpretations of that reality. Hence, incommensurability is not regarded as a barrier to the conduct of research and pragmatists regard “intersubjectivity as a key element of social life” (Morgan, 2007, p. 72).

Although values will have a role in conducting research, pragmatists are not overly concerned about this. They conduct research in a way that is consistent with their own value systems. In relation to inferences made from data, quantitative research seeks to generalise its results, while the results of qualitative research are context specific. In a pragmatic approach, Morgan (2007) states that the transferability of research results is important. Morgan (2007) adapted the idea of the transferability of results from Guba and Lincoln (2005), who regard whether something learned in one context can be applied in another as an empirical issue. Given this, Morgan (2007) argues that researchers should not assume that the research methods used make the results either generalisable or context specific. He suggests that we should seek to identify the factors that affect whether knowledge gained can be transferred to other settings. In other words, what is key is the extent to which we can apply what we learn using one research method in a specific setting and use that knowledge in other circumstances. Morgan (2007) points out that this will involve a process of working backwards and forwards between specific results and the general implications of those results. Although Morgan (2007) considers that an emphasis on abduction, intersubjectivity and transferability have created opportunities for social science researchers, he considers there is still value from distinguishing between concepts like deduction and induction, objectivity and subjectivity, and generalisability and context specific in relation to quantitative and qualitative social science research. Here, quantitative research emphasises a deductive, objective and generalisable approach; and qualitative research emphasises an inductive, subjective and context specific

approach. Morgan (2007), however, has a problem with treating the distinction between quantitative and qualitative research as absolute, because this would deny the opportunity of working backwards and forwards between these two extremes when undertaking mixed methods research.

Examples of how mixed methods research can be applied in BAR using a pragmatic approach are shown in Brierley (2014) who illustrates how mixed methods research can be applied using Creswell and Plano Clark's (2011) mixed methods designs. This allows researchers to be more flexible in their approach to research and gives them the opportunity to answer a wider variety of research questions.

## **7. Conclusion**

This paper has argued in favour of adopting pragmatism as the appropriate paradigm for undertaking mixed methods research in BAR, particularly when paradigms are regarded as shared beliefs among members of a speciality area. Here, mixed methods researchers are able to choose the combination of quantitative and qualitative methods to answer their research questions (Johnson and Onwuegbuzie, 2004). This may be preferable to a research approach that gives a preconceived bias to a particular research paradigm for conducting BAR, which leads to restrictions in the research questions that can be asked and the methods that can be applied. By promoting both methodological and epistemological pluralism, researchers should be able to conduct research more effectively (Johnson and Onwuegbuzie, 2004). This is based on the argument that a pragmatist approach to mixed methods research allows researchers to be flexible in their choice of methods to answer research questions.

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## Notes

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<sup>1</sup> Although pragmatism is the dominant paradigm in the mixed methods research literature, other mixed methods researchers have discussed other approaches to a lesser extent, such as the transformative perspective (Mertens, 2003), the dialectic approach (Greene and Caracelli, 1997, 2003; Greene, 2007) and using multiple paradigms (Creswell et al., 2003).

<sup>2</sup> In addition, other accounting researchers have called for the use of multiple methods (e.g. Abernethy et al., 1999; Ahrens and Chapman, 2006; Brown and Brignall, 2007; Vaivo, 2008; Vaivo and Sirén, 2010). Creswell and Plano Clark (2011), however, have referred to multiple methods as research when two or more methods are used in a research project, but the results of these methods are not integrated, which is different to mixed methods research. It is uncertain if these papers are referring to multiple methods or mixed methods, as described above, or both of these terms. The same cannot be said of calls for the conduct of multiple methods that were made before the development of the mixed methods research literature (Birnberg et al., 1990; Covaleski and Dirsmith, 1990).

<sup>3</sup> Although there are a number of other perspectives associated with qualitative research, such as critical, feminist, postmodernist and poststructuralist (Creswell, 1998; Denzin and Lincoln, 2005), Glesne (2006) notes that the majority of qualitative researchers follow the constructivist paradigm. In addition, the positivist/postpositivist versus constructivist paradigms are the two paradigms that dominate research methodology textbooks and epistemological debates in the social sciences (Hughes and Sharrock, 2007; Teddlie and Tashakkori, 2009; Feilzer, 2010).

<sup>4</sup> One of the criticisms of Guba and Lincoln's work is that their view of positivism is not the same as that proposed by logical positivists (Shadish, 1995). This made it easier for Guba and Lincoln to promote constructivism as a superior paradigm to "a caricature of positivism" (Morgan, 2007, p. 61). Furthermore, Morgan (2007) is critical of Guba and Lincoln's understanding of postpositivism, which they regarded as only slightly different to positivism, but ignored developments to the paradigm (see Shadish et al., 2002). In Morgan's (2007) view, Guba and Lincoln's criticisms of positivism/postpositivism as broken paradigms add weight to the incompatibility thesis. Consequently, it has been argued that the distinctions between positivism/postpositivism and constructivism have developed as a consequence of political divisions between social science researchers coupled with the development of distinctive groupings for the conduct of quantitative and qualitative research.