

This file was downloaded from the institutional repository BI Brage - <http://brage.bibsys.no/bi> (Open Access)

Interventionist research – the puberty years: an introduction to the special issue

**Olle Westin
University of Orebro Business School**

**Hanno Roberts
BI Norwegian Business School**

This is the authors' accepted and refereed manuscript to the article published in

Qualitative Research in Accounting and Management, 7(2010)1: 5-12

DOI: <http://dx.doi.org/10.1108/11766091011034253>

The publisher, Emerald, allows the author to retain rights to “deposit an electronic copy of the author's final version of the article, pre- or post-print, on the author's own or institutional website. (Publisher’s policy Jan 2012).

Interventionist Research – the Puberty Years

An Introduction to the Special Issue

Olle Westin
University of Orebro Business School
Fakultetsgatan 1
SE-701 82
Sweden
Olle.westin@oru.se

Hanno Roberts
Norwegian School of Management
Nydalsveien 37
NO-0484 Oslo
Norway
Hanno.roberts@bi.no

Abstract

Purpose: To provide an introduction and overview of the various papers in this Special Issue.

Design/methodology/approach: A short discussion of the main quests of interventionist research and how these are related to the papers in this Special Issue.

Findings: The essence of interventionist research is its methodological location, researching where practice and theory meet.

Research limitations/implications: Interventionist research places strong demands on the individual researcher's interpretative, social, and abstracting skills in order to carry observations to ontological and epistemological levels.

Practical implications: Interventionist research is rich in research designs and specific intervention types. Selecting the "right" one is strongly related to the connection the researcher makes with the social context (s)he will operate in. Changes over time in both design and intervention can be expected, given the dynamic, longitudinal and interactive nature of interventionist research.

Originality/value: This Special Issue provides examples of a varied set of interventionist research situations, including the selection of typical intervention methods and how knowledge contributions were extracted.

Key words: interventionist research; theory of practice; translation; research skills.

As one of the doctoral students¹ in a research project team named IDEA (Information for Decentralized Economic Responsibility), led by Sten Jönsson during the late 1980s, I remember an intense methodological discussion at the Department of Business Administration, Gothenburg University (Sweden). The discussion was about the appropriateness of doing action research in management accounting. Sten took the position of claiming the importance and relevance of action research whilst the majority of his colleagues either did not dare to participate in the discussion or forcefully plead against this upstart. At that time, action research in management accounting was a newcomer that challenged the traditional functional and structural paradigm of research in the field and, as most of the research done within the IDEA project was action research projects, this discussion emerged. Sten was a brave man at that time, standing mostly alone on the management accounting action research barricades, fighting for his ideas². The outcome of the IDEA project included several doctoral theses and a number of articles based on action research projects, later concluded and discussed in the book *Accounting for Improvement* (Jönsson, 1996).

Today, twenty years after the innovators started to argue for action research in the management accounting field, it is no longer an unknown methodological bird in the sky. It has landed in a surrounding where practice and theory fuse, being widely accepted as a complementary and significant research tool in management accounting research. From its Lewinian origins, action research has been extended, enriched and developed in various directions; for instance as Action Science, considering learning as a main ingredient for change and development in organizations (Argyris et al., 1985). For a state of the art treatise on action research and its development, see the *Handbook of Action Research* (Reason and Bradbury, 2008).

The intention with this special issue is to concentrate our interest on a member of the action research family - intervention research - that can increase the relevance of management accounting research. More specifically, the Special Issue intends to open up this approach by providing further detail on how interventionist research is done and what its implications and consequences are. The idea is to equip future researchers with concrete insights on various aspects such as how to justify, how to start up, and how to organize interventionist research, while at the same time obtaining theoretical knowledge contributions from the vast ocean of real-time events and data.

The aim of intervention research is to meld theory and practice together, two kinds of imprints that express an entity of use and of explanation as the two sides of the same coin. If the use and the explanation match, we can both use the object in practice and provide a reason for how and why it is used; that is, we have made a full epistemological contribution. What we are searching for are reliable arguments that explain and provide reasons for the appropriateness of actions taken. If so, theory and practice can jointly create an explanation of why and how practical matters, or actions taken, are appropriate. There is a fit between theory and practice and we can further elaborate the matter theoretically on solid ground (or as solidly as can be constructed at that specific point in time). This is the challenge that interventionist research in management accounting is answering - delivering theories from practice, a challenge to explore and translate joint actions at the meeting point, "the contact

¹ Members of the team were: Salvador Carmona, Anders Grönlund, Inga-Lill Johansson, Stefan Schiller, Rolf Solli, Olle Westin.

² The ideas could be read in an internal publication titled 'Action Research' (Jönsson, 1990: 200).

zone, that is the space where cultures meet and horizons fuse” (Hastrup, 1997: 351). This is a place where the researcher and the practitioner meet and work very closely together to investigate and solve practical problems, giving sense (Jönsson, this issue) that results in theory building, a melting point where mutual and shared learning between the practitioner and researcher takes place. We can perceive that melting point, that location, as an academy of practice.

Some general quests of significance

A never-ending methodological quest in social science is how to obtain reliable knowledge. Two interconnected questions could be perceived in the area. The first originates from the inquiry of how to obtain control to deliver a ‘true’ statement in a situation where control is not possible, as is the case when trying to observe, understand and inform what is going on in real-time in social activities. The other query is about how to build theory from practice, how to theoretically grasp what is going on in practice when human conduct and involvement entail a subjective part, and when the objects, subjects or objectified subjects to be studied are not under control and are complex to measure and express. The main task here is to make a reliable translation between the human life world and theory.

Basic ingredients and problems

There are two primary sources available to create meaning and knowledge of practice, according to the experiential learning model by Kolb (1984: 42). The first source is a construct originating from the concrete experiences of practice, while the second source is as an abstract conceptualization expressed by the spoken or written word. Taken together they constitute the input of understanding, which could be used mentally for building theory and/or to produce concrete practical insights through active experimentation. Knowledge and experiences are enriched and adapted in practice by human interaction and communication. Learning is one of the key issues in obtaining knowledge from research, not solely as a quest of learning from research but, most important from the researcher’s point of view, how to learn to formulate a trustworthy explanation of ‘what is going on here’, the latter specifically when practice is constantly moving and changing. The dynamic world of interventionist research implies continuous participation in doing research in practice, to be at the centre of events to learn and know ‘what is going on’ because, as Hastrup (2005: 141) suggests, “We can not get in touch with reality without making ourselves part of it.” Hence, learning from practice is a main ingredient in arguing why intervention research could play an important role in management accounting research and also how it could be conducted.

Moving to a management accounting interventionist view of research, the ontological, epistemological, human life and methodological positions ought to be clarified so we can determine how to evaluate this particular scientific research approach. The philosophic and paradigmatic discussion of interventionist research has its roots in the (anthropological) field of culture studies in social science. Based on Burrell and Morgan (1979), we can position interventionist research in relation to a subjective-objective dimension and to assumptions about order and conflict in society. The debate of how to conceive interventionist research in these respects is not new, but proceeds to generate new insights and clarifications in the field (e.g., Kakkuri-Knuuttila et al., 2008a, 2008b; Ahrens, 2008; Jönsson, 1996; Jönsson and Lukka, 2007). However, if we acknowledge a traditional view of management accounting as belonging in a functional/structural paradigm, we equally could reposition a part of the management accounting research field as moving towards an interpretive school of thought (Ahrens et al., 2008; Parker, 2008). Interventionist research in management accounting is a part of this latter migration, located in practice where understanding and knowledge is built

on close interaction and communication between the practitioner and the researcher. The result of joint efforts is socially constructed by that interaction. Fieldwork in this sense is as Hastrup (2005: 143) states "...a 'total social situation', where experience, interpretation and evaluation make a seamless whole".

Change is an inherent aspect of intervention research; the event flow constituting the context of the intervention is real-time and interconnected and so is the intervention itself on many occasions. Static situations with controllable subjects and objects are a far cry from the rough and tumble of practice. A significant issue of concern with respect to intervention and change is to obtain a deeper understanding of what is changed, and how and why change unfolds in a certain way. Giddens' theory of structuration (1984) has to an increasing extent been used to understand the dynamics of management accounting research (see for example Burns and Scapens, 2000; Busco et al., 2007). In understanding and explaining processes of change and development, Van de Ven and Poole (1995) offer a clarification. Based on an extensive, interdisciplinary literature review they identify four main process theories explaining **why and how** change unfolds in social or biological entities (Van de Ven and Poole, 1995: 520). New insights strengthen intervention research into management accounting, providing clues as to what perspective to take in understanding why things work out as they do, as well as demands on those who undertake an intervention research effort. Intervention research provides an understanding of how and why social life could be theoretically constructed as a joint creation between meaning, legitimacy and power in change processes.

Reasons for interventionist research in management accounting

This special issue largely deals with the how-to questions: how to construct an interventionist research study? how to justify and position it methodologically?, how to execute and survive an interventionist research study?, how to obtain a trustworthy depiction and create a theory of what is going on in management accounting practice?. We conclude this introduction by setting out some reasons why interventionist research could be an appropriate choice.

Interventionist research in management accounting is also a relatively novel form of research strategy that meets a growing interest; many talk about it but few actually do it. Why is that? We postulate that this is due to a lack of concrete insight into what is involved in doing interventionist research; how does it really work? And what can be learned from those few existing interventionist research studies?

But first, some answers to the larger question - why do interventionist research at all? What difference can interventionist research make?

There is a call for research into practice to build theories of practice

A question exists about whether research in accounting is useful outside the management research community. What kind of practical impact does management accounting research have, and how far does academic research stretch into the world of management accounting practice? Do research findings and theories stay within the ivory towers of academia or do they actually find their way out, creating practitioner-useful knowledge and findings, and diffusing into management accounting practice where they seem to belong?

A continuous and occasionally intense discussion within the management accounting research community is the connection between theory and practice (Hopwood, 1983; Humphrey and Scapens, 1996; Parker and Roffey, 1997; Parker et al., 1998; Malmi and Granlund, 2009a, 2009b). That discourse, brought forward by reputable researchers for several decades now, did and still does claim that practice is what management accounting is

about, and that learning from the field is essential to generate theoretical contributions that move our discipline forward. Without wanting to equate the development of relevant management accounting theory with doing interventionist research, we do suggest that an interventionist research methodology goes a long way in obtaining both theoretical contributions and practical relevance simultaneously. For example, the contribution of Jönsson (this issue) expresses the need to detail the ontological categories that bridge theory and practice, filling in those categories from practice. The fit of theoretical knowledge to practice implies articulation of the ‘context of discovery’, of which this special issue provides several instances; the identity and awareness-building perspective in the paper by Sunding and Odenrick, the project outcome perspective in the paper by Dumay, and the collaborative development in the paper by Suomala et al. Each of these three intervention designs produces different contributions to the intervention process; the communication aspect of collaboration (Sunding and Odenrick, this issue), the catalytic aspect of ‘being in’ (Dumay, this issue), and the solicitation and use of participants’ inputs in the intervention process (Suomala et al., this issue).

There is a call for a trustworthy translation close to practice

The emic and etic interplay mentioned by Jönsson and Lukka (2006) accentuates the need to address the point of translation more closely. The location of interventionist research is at the meeting between theory and practice, attempting to make it a melting point where an increased understanding of practice resulting from continuous detailing of the ontological categories at stake, produces new knowledge. As is visible in both Dumay’s and Sunding and Odenrick’s papers, the role of the researcher is essential here; acting as ‘catalyst’ (Dumay) or as ‘liberator’ (Sunding and Odenrick). Problematizing the specific situation (and how it changes), the interaction pattern of the researchers with the members of the organisation (and how it changes), and the communication and messages the interventionist researcher leaves behind when going in and out are key aspects of this translation, of articulating the meeting point where both worlds meet. Hence, what the researcher him/herself *does* and *is* provides an intrinsic part of the knowledge contribution of interventionist research. As Dumay shows, the demands this places on the researcher are not to be underestimated. The individual qualities, research trajectory, and personal make-up of the researcher impact strongly the socialization into the practical setting, and subsequently define the theoretical contributions obtained.

There is a call for a closer understanding and a further development of interventionist research

Interventionist research has a long and respectable pedigree originating from action research, as exemplified and detailed by Baard (this issue). Its pedigree also provides a long and equally respectable series of intervention designs and practical templates. For example, the design used by Sunding and Odenrick (this issue) can be traced back to cognitive theories on information processing and a related methodology to build communicative self-awareness over a series of sessions. The existence of this broad range of templates as indicated by Baard provides detailed help in formulating interventionist research designs to start out from. Hence, for interventionist research to achieve closer understandings of practice, we must know its historical, theoretical and methodological roots. In that respect, it is not surprising that a large majority of interventionist studies make use of learning theory. There is a double-bind linking it to (i) theorizing about the observations and interventionist outcomes that, in one way or another, address organizational learning (the outcome of the emic-etic iteration), and (ii) to the development, adoption, and adaptation of specific forms of interventions

themselves (getting into the emic-etic iteration as such). Positioning interventionist research designs in the broader span of existing methodologies thus might accelerate its development. As a methodology it can also learn from other methodologies, including the legitimation debates to which its predecessors were subject.

This Special Issue of *Qualitative Research in Accounting & Management* aims to assist the future interventionist researcher in developing, formulating, and designing his or her own research project. This ranges from the practical aspects to the more abstract ones, i.e., how to practically design the intervention project (Dumay, Suomala et al., Sunding and Odenrick) to how to theoretically position and justify the choice of the intervention research endeavor (Baard). Our intention with the special issue is straightforward: many talk about interventionist research but few do it, so we need to help people to start doing it. The three case studies by Dumay, Suomala et al. and Sunding and Odenrick show what it means to do it. For example, Dumay shows how an interventionist research project can fit into a conventional research project structure with a defined time frame and specified outcome. Hence, an interventionist research approach does not crowd out other approaches, it is not either-or, but rather can be used in combination. But he points out that particular attention is needed in identifying and navigating the various roles and continuous involvements of the actors in order to obtain results for all. The comparative case study by Suomala et al. shows how an interventionist research project connects to a typical accounting knowledge area, that of Open-Book Accounting, and can be linked to broader theorizing, in this case on control archetypes. It further illustrates how the research team worked within a network of multiple actor groups in developing an ‘experiment in practice’ and the different modes of working together, which were not unproblematic. Each development mode required a different type of intervention with the multiple actors, but continued to lead to a common basis for formulating a theoretical contribution (on control). The closing essay by Jönsson reminds us what interventionist research is about, and what he, as one of the founding fathers of the approach, sees as the next issues to explore further. His suggestion to use narrative approaches (‘story telling’) for longitudinal data capture provides an interesting methodological challenge to the functionally instrumental and critically oriented management accounting research communities alike.

In conclusion, we hope that our attempt with this Special Issue to help more researchers to actually start doing interventionist research, and not just talk about it, will be successful. We are looking forward to seeing the next Special Issues emerge from other research journals in a few years' time!

References

Ahrens, T., A. Becker, J. Burns, C.S. Chapman, M. Granlund, M. Habersam, A. Hansen, R. Khalifa, T. Malmi, A. Mennicken, A. Mikes, F. Panozzo, M. Piber, P. Quattrone, T. Scheytt (2008). The future of interpretive accounting research – a polyphonic debate, *Critical Perspectives on Accounting*, 19: 840-866.

Ahrens, T. (2008). Overcoming the subjective-objective divide in interpretive management accounting research, *Accounting, Organizations and Society*, 33: 292–297.

Argyris, C., R. Putnam and D. McKain Smith (1985). *Action Science*. San Francisco CA: Jossey-Bass.

Burrell, G. and Morgan, G. (1979). *Social paradigms and organisational analysis*. London: Heinemann.

Busco, C., Quattrone, P. and Riccaboni, A., (2007). Management accounting: issues in interpreting its nature and change. *Management Accounting Research*, 18: 125-149.

Giddens, A. (1984). *The Constitution of Society*. Polity, Cambridge.

Hastrup, K. (1997). The dynamics of anthropological theory, *Cultural Dynamics*, 9(3): 351-371.

Hastrup, K. (2005). Social anthropology. Towards a pragmatic enlightenment? *Social Anthropology*, 13(2): 133-149.

Hopwood, A. (1983). On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society*, 8: 287–305.

Humphrey, C. and Scapens, R. (1996) Theories and case studies of organizational accounting practices: limitation or liberation? *Accounting, Auditing and Accountability Journal*, 9(4): 86–106.

Jönsson S. (1990). Action Research. School of Economics and Commercial Law, University of Gothenburg, 1990:200.

Jönsson, S. (1996). *Accounting for Improvement*, Pergamon Press, Oxford.

Jönsson, S. and Lukka, K. (2007), There and back again: doing interventionist research in management accounting, in: C.S. Chapman, A.G. Hopwood, and M.D. Shields (eds.), *Handbook of Management Accounting Research*, volume 1, chapter 15, Amsterdam, Elsevier: 373-398.

Kakkuri-Knuuttila, M-L., Luuka, K. and Kuorikoski, J. (2008a). Straddling between paradigms: A naturalistic philosophical case study on interpretive research in management accounting. *Accounting, Organizations and Society*, 33: 267–291.

Kakkuri-Knuuttila, M-L., Luuka, K. and Kuorikoski, J. (2008b). No premature closures of debates please: A response to Ahrens. *Accounting, Organizations and Society*, 33: 298–301.

Kolb, D.A. (1984). *Experiential Learning: Experience as the Source of Learning and Development*. Englewood Cliff NJ: Prentice-Hall.

Malmi, T. and Granlund, M. (2009a.) In search of management accounting theory, *European Accounting Review*, 18(3): 597-620.

Malmi, T. and Granlund, M. (2009b). Agreeing on problems. Where are the solutions? A reply to Quattrone, *European Accounting Review*, 18(3): 631-639.

Parker, L. (2008). Interpreting interpretive accounting research, *Critical Perspectives on Accounting*, 19: 909-914.

Parker, L. and Roffey, B.H. (1997). Back to the drawing board: revisiting grounded theory and the everyday accountant's and manager's reality, *Accounting, Auditing and Accountability Journal*, 10(2): 212-247.

Parker, L., J. Guthrie and Gray, R. (1998). Accounting and management research: passwords from the gatekeepers. *Accounting Auditing and Accountability Journal*, 11(4): 371-402.

Reason, P. and Bradbury, H. (Eds.). (2007). *The SAGE Handbook of Action Research*. Sage, London.

Van de Ven, A. and M. Scott Poole (1995). Explaining development and change in organizations. *Academy of Management Review*, 20(3): 510-540.

The guest editors wish to acknowledge the efforts of the ad-hoc reviewers without whom this Special Issue would not have been possible.

Al Bhimani, London School of Economics, United Kingdom
Allan Hansen, Copenhagen Business School, Denmark
Maria Hansson Mårtensson, University of Malardalen, Sweden
Elaine Harris, De Montfort University, United Kingdom
Gustav Johed, Stockholm School of Business, Sweden
Eva Labro, London School of Economics, United Kingdom
Caroline Lambert, HEC School of Management, France
Carlos Larrinaga, University of Burgos, Spain
Jouni Lyly-Yrjänäinen, Tampere University of Technology, Finland
Petri Suomala, Tampere University of Technology, Finland