CHAPTER 2:

CONTEMPORARY RESEARCH METHODOLOGY

IN THE ACCOUNTING AND EDUCATION SCIENCES:

PHILOSOPHY, SOCIOLOGICAL PARADIGMS AND

GROUNDING THEORIES

2.1. Introduction

"Research" is defined in the South African Concise Oxford Dictionary (2002:993) as "the systematic investigation into and study of materials and sources in order to establish facts or verify information", whereas the American Heritage Dictionary of the English Language defines it quite concisely as "scholarly or scientific investigation or inquiry". Hornby (2006) defines it as "a careful study of a subject, especially in order to discover new facts or information about it". From these definitions it is clear that research is not a narrow concept and that many different types of processes and procedures could be regarded as research; thus, research objectives could be achieved in a number of different ways. In research there are a vast number of different theories, ideas and schools of thought (paradigms) that underpin different research styles, objectives and methods (Burrell & Morgan, 1979; McChlery, 2011; Trochim & Donnelly, 2006:13-22). Some research paradigms are often more popular in certain disciplines and subject areas than others, but theories and paradigms are forever developing and changing as they are challenged and criticised over time (Trochim & Donnelly, 2006:18-20).

With so many different ways of doing research, individuals who aspire to become accomplished researchers should go through a process of discovery to identify and understand exactly which type of researcher they are and the type of research they perform. Without knowing which paradigms (with their underlying philosophical questions) are relevant to the research performed, researchers might never truly grasp the exact role of their research, its value and limitations; consequently, the research methods may not be optimal to achieve the desired outcomes. Researchers, therefore, have to, at some point in time, do some serious introspection to discover their identity as a researcher, an identity which may (and probably will) evolve over time with experience and further introspection. As Laughlin (1995:77) put it: "all would-be accounting researchers need to argue the merits of their chosen perspective, to defend their position and be equally prepared to be contradicted".

Another crucial aspect of empirical research is that it must be rooted (whether explicitly or implicitly) in an existing theory (or theories) for it to really make an impact and move the science forward (van der Walt, 2008). Without a grounding theory, research is mediocre and superficial, a mere rearrangement of existing thoughts with no clear supporting structure to give direction to the research process and ultimate outcome (McChlery, 2011). Consequently, the development of the discipline gets left behind. Research is, therefore, driven, informed and underpinned by theories, ideas and concepts. The conceptual framework and theory is the scaffolding of the work, the informing backbone. Wisker (2005:82) captured the significance of such a theoretical framework when she explained that "work which is under-theorised tends to be reducible to a collection of facts and data, and the description of the predictable, unproblematised, unquestioned and merely

stated". Research goals are underpinned by particular theories and theorists, and the research method serves as a vehicle by which these goals are addressed.

This chapter explores some of the philosophical questions that underline research in the social sciences, as well as some of the existing sociological paradigms in research and various theories that may be relevant for this thesis. The chapter concludes with an evaluation of the most appropriate paradigms and theories that will guide the research documented from chapter 3 onwards and drive the research questions and the methodologies followed to answer each of them.

2.2. Philosophical questions

The word "philosophy" is derived from the Greek word *philosophia* (φιλοσοφία), which literally translates as "love of wisdom" (Liddell & Scott, 1996). Philosophy is the study of general and fundamental problems, including those connected with knowledge and reason (Grayling, 1998:1; Teichman & Evans, 1999:1). Philosophy is characterised by its critical, systematic approach and its reliance on rational argument (Honderich, 1995:666). Based on these descriptions, it is clear that research and philosophy are entwined and inseparable; it is proposed that academic research cannot be performed without considering at least some philosophical questions, whether consciously or intuitively.

In an attempt to understand the roots of different sociological paradigms and their relevance to accounting education, a few of the many foundational and ethical questions that can be asked about education, in general, and accounting education, in particular, have been summarised in table 2.1 below. It is presented that these questions shape an individual's view of the fundamental nature of reality and are asked deliberately or considered innately by the accounting education researcher in formulating research objectives and in choosing research methodologies, as well as during the process of conducting the research.

Table 2.1: A few philosophical questions in conducting accounting education research

Types of questions	Meaning (adapted from Burrell & Morgan, 1979:1-9; Van der Walt, 2008)	Examples in accounting education research (own ideas)
Ontological questions	The nature of being, existence, or reality as such ("what is" questions)	What is education in essence? What is accounting education in reality? What is accounting education research?
Cosmological questions (in metaphysics)	Reflection on the structure of phenomena and reality	How is accounting education research structured? How does accounting education research fit into the structure of reality as a whole? Is there some chaos in research?
Anthropological questions	The nature of humankind	What is the nature of students? In which ways will people be affected by the research?

Table 2.1 continued

Types of questions	Meaning (adapted from Burrell & Morgan, 1979:1-9; Van der Walt, 2008)	Examples in accounting education research (own ideas)
Ethical and moral questions (may also be linked to religious questions)	Concepts of good/right and bad/wrong behaviour	How can the researcher ensure that the research method is fair towards all participants? Could the researcher be biased in the analysis of results?
Epistemological questions	The nature and scope of knowledge	Will the research create new knowledge? Can one come to know everything through research? How will involvement with research affect the ways the researcher or others know and understand accounting education?

(Sources: Burrell & Morgan, 1979:1-9; Van der Walt, 2008; and author's own examples)

Humanity has asked the above types of questions (and many more) for thousands of years in the search for wisdom and understanding of reality. Such philosophical questions drive a person's world view and, where a group of people (e.g. of a particular subject discipline) holds similar views, certain paradigms have developed over time and are still evolving (and new ones emerge constantly). A paradigm describes distinct concepts or thought patterns in any scientific discipline or other epistemological context. In the social sciences, various such perspectives, theories or paradigms exist. A few of these are explored in the next section.
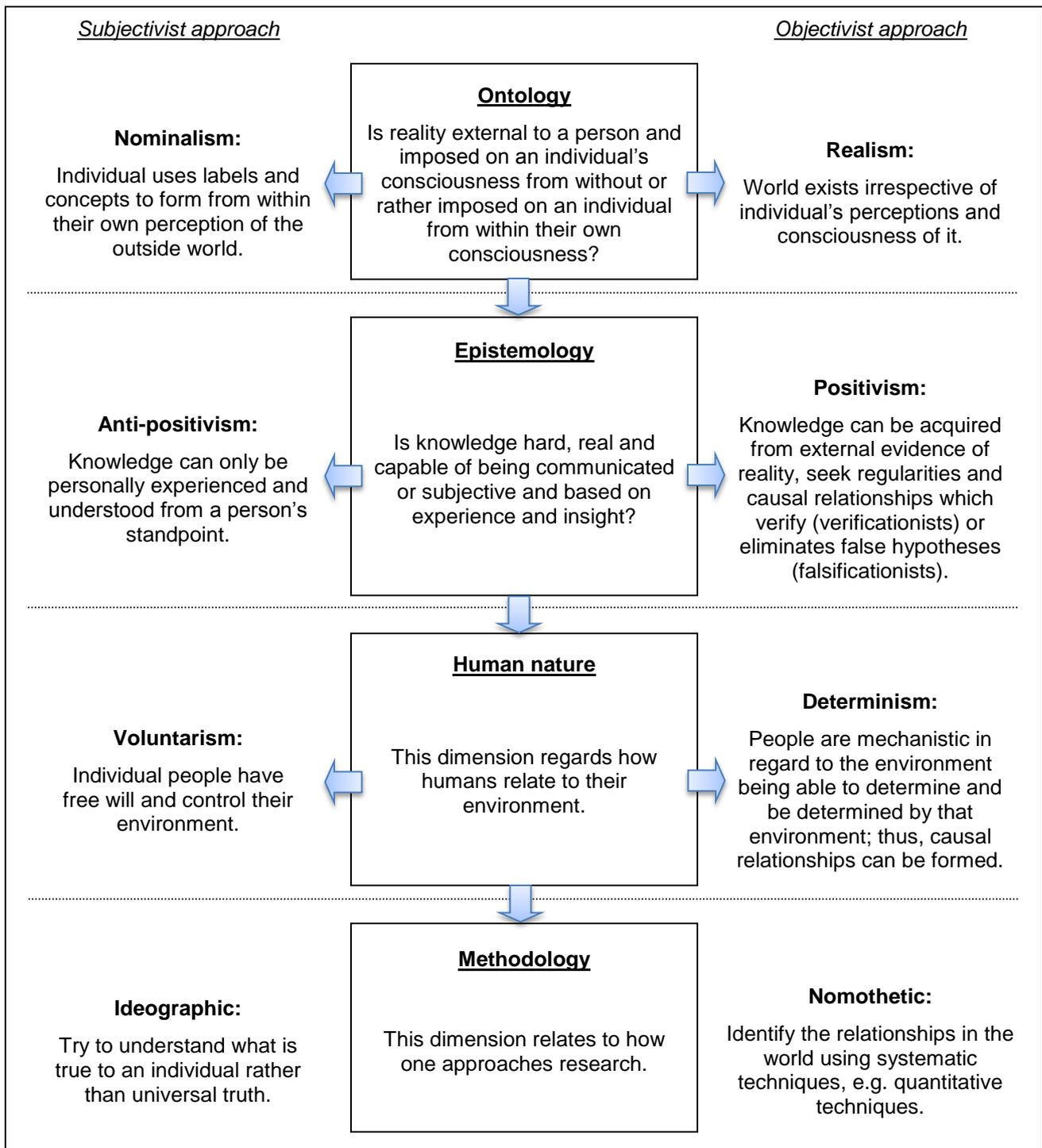
2.3. Sociological paradigms in research

Some of the most groundbreaking guidance to research in the social sciences was developed decades ago by Burrell and Morgan (1979) and, to this day, their work are still highly esteemed and often cited (Broadbent & Laughlin, 2013:37; McChlery, 2011). Burrell and Morgan (1979:1-20) characterise sociological paradigms in terms of two dimensions, namely assumptions about the nature of social science and assumptions about the nature of society. Each of these dimensions is considered below.

2.3.1. Assumptions about the nature of social science

Central to Burrell and Morgan's work is that all theories of organisations are based upon a philosophy of science and a theory of society. They conceptualise the first of these aspects in terms of four sets of assumptions related to ontology, epistemology, human nature and methodology (Broadbent & Laughlin, 2013:37-43; Burrell & Morgan, 1979:1). Each of these four sets of assumptions, again, are characterised by certain descriptive labels under which they have been debated in the literature on social philosophy. The four assumptions and the different threads of debate are summarised in the figure on the next page.

Figure 2.1: Assumptions about the nature of social science

Subjectivist approach   *Objectivist approach*

Nominalism:

Individual uses labels and concepts to form from within their own perception of the outside world.

Ontology

Is reality external to a person and imposed on an individual's consciousness from without or rather imposed on an individual from within their own consciousness?

Realism:

World exists irrespective of individual's perceptions and consciousness of it.

Anti-positivism:

Knowledge can only be personally experienced and understood from a person's standpoint.

Epistemology

Is knowledge hard, real and capable of being communicated or subjective and based on experience and insight?

Positivism:

Knowledge can be acquired from external evidence of reality, seek regularities and causal relationships which verify (verificationists) or eliminates false hypotheses (falsificationists).

Voluntarism:

Individual people have free will and control their environment.

Human nature

This dimension regards how humans relate to their environment.

Determinism:

People are mechanistic in regard to the environment being able to determine and be determined by that environment; thus, causal relationships can be formed.

Ideographic:

Try to understand what is true to an individual rather than universal truth.

Methodology

This dimension relates to how one approaches research.

Nomothetic:

Identify the relationships in the world using systematic techniques, e.g. quantitative techniques.

(Sources: Broadbent & Laughlin, 2013:38; Burrell & Morgan, 1979:1-7; McChlery, 2011, adapted)

The type of debate in the left-hand side of the above figure are summarised by Burrell and Morgan (1979:3) as the subjectivist approach to social science; conversely, the debates on the right-hand side are referred to as the objectivist approach to social science. These two extreme ends of assumptions about the nature of social science (subjective–objective) form the basis of the first dimension of a sociological paradigm. The second dimension is discussed in the next section.

## 2.3.2. Assumptions about the nature of society

Various schools of thought and theories exist about how society should be viewed. Burrell and Morgan's second dimension is rooted in the order–conflict debate. The one theory purports that society is ordered and an equilibrium exists; the other, that society is disordered and in need of change. On the "order" side of the debate, shared ideas, values and norms are something to be preserved through regulation; on the "conflict" side of the debate, they represent a mode of domination from which man needs to be released, as the shared values are imposed on some members of society by others (Broadbent & Laughlin, 2013:37-39; Burrell & Morgan, 1979:10-16).

Burrell and Morgan (1979:16-19) used the beliefs in the order–conflict debate as basis for formulating the second dimension of sociological paradigm through the notions of "regulation" and "radical change". The sociology of regulation is concerned with providing explanations of society in terms which emphasise its underlying unity and cohesiveness. Such researchers are concerned essentially with the need for regulation in human affairs to hold society together and prevent it from falling apart. In stark contrast, the basic concern of the sociology of radical change is to find explanations for the radical change, structural conflict and domination that characterises society. Researchers with these views are concerned mainly with man's emancipation from the structures that limit his potential for development (Broadbent & Laughlin, 2013:37-43; Burrell & Morgan, 1979:17).

2.3.3. Four sociological paradigms

From the two dimensions discussed in sections 2.3.1 and 2.3.2 (page 40 - 42), Burrell and Morgan developed a matrix of four different sociological paradigms, which are summarised in the figure below:

Figure 2.2: Burrell and Morgan's four sociological paradigms
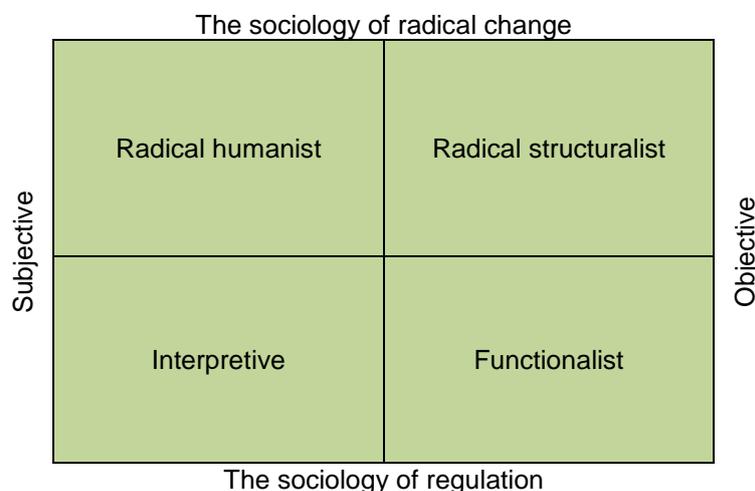
(Sources: Burrell & Morgan, 1979:22; McChlery, 2011)

Each of the paradigms are characterised by the relevant debates of the two dimensions applicable to the particular paradigm (discussed in 2.3.1 and 2.3.2). Furthermore, there are similarities with other paradigms because, for a particular paradigm, one of the set of debates of two other paradigms will be the same as that of the particular paradigm due to the two-by-two structure of the matrix in figure 2.2 (page 42). Burrell and Morgan (1979:25-35), as well as Alvesson and Willmott (1996:56-62), discuss unique characteristics of each paradigm and these (apart from the common core debates highlighted in sections 2.3.1 and 2.3.2, page 40 - 42) are summarised in the table below.

Table 2.2: Characteristics of the four sociological paradigms

Paradigm	Characteristics
Functionalist	Dominant in research; seeks to provide rational explanations of social affairs; pragmatic; aims to generate knowledge which can be put to use; problem-oriented in approach; concerned with providing practical solutions to practical problems; emphasises the importance of understanding order, equilibrium and stability in society and the way in which these can be maintained; attempts to apply models and methods of the natural sciences to human affairs; assumes the social world is composed of concrete empirical artefacts and relationships which can be identified, studied and measured.
Interpretive	Implicit rather than explicit links to sociology of regulation; concerned with understanding the social world at the level of subjective experience; seeks explanation within the frame of reference of the participant as opposed to the observer of action; sees the social world as an emergent social process created by the individuals concerned; social reality exists inside the consciousness of any single individual; seeks to understand the very basis and source of social reality; delves into the depths of human consciousness and subjectivity; emphasises the essentially spiritual nature of the social world; questions whether organisations exist in anything but a conceptual sense; challenges the validity of functionalist assumptions about the nature of sociology.
Radical humanist	View of society which emphasises the importance of overthrowing the limitations of existing social arrangements; consciousness of man is dominated by the ideological superstructures with which he interacts, and these drive a cognitive wedge between himself and his true consciousness; "false consciousness" inhibits true human fulfilment; concerned with the release from the constraints which existing social arrangements place upon human development; designed to provide a critique of the status quo; views society as anti-human; concerned with articulating ways in which human beings can transcend the spiritual bonds which tie them into existing social patterns and, thus, realise their full potential; seeks to change the social world through a change in modes of cognition and consciousness; inversion of the functionalist assumptions (anti-organisation theory).
Radical structuralist	Concentrates on structural relationships within a realist social world; emphasises that radical change is built into the very nature and structure of contemporary society; seeks to provide explanations of the interrelationships within the context of social formations; focuses on internal contradictions and the structure of power relationships; holds a view that contemporary society is characterised by fundamental conflicts which generate radical change through political and economic crises.

(Source: Alvesson & Willmott, 1996:56-62; Burrell & Morgan, 1979:25-35, summarised)

2.3.4. Critique of Burrell and Morgan's work and some alternative proposals

Although the work of Burrell and Morgan has been influential in the social sciences in a wide range of disciplines, especially as it promotes alternative approaches beyond the existing dominant functionalist orthodoxy (Willmott, 1993:681), it has not gone uncriticised (McChlery, 2011). Alvesson and Willmott (1996:61) reject the dualistic nature of Burrell and Morgan's framework, as it forces the "pigeon-holing" of theories into a single paradigm, whereas research studies might transcend paradigms. Similarly, Deetz (1994) criticised their model for denying attempts to synthesise both subjective and objective approaches. Willmott (1993) shares this view, as the theme of his paper condemns Burrell and Morgan's mutual exclusivity of paradigms; according to him, single paradigm selection fails to reflect the multifaceted nature of social organisations and the social world in general.

Gioia and Pitre (1990:591-592) argue that the paradigm boundaries are permeable, because the two dimensions of Burrell and Morgan are actually continuums and it is impossible to establish exactly where one paradigm ends and another begins. They advocate that, if paradigms are seen as mutually exclusive, "we will continue to admit only the theoretical perspectives derived from a single paradigm, thus restricting our basis for constructing an organisational science that is not only eclectic, but original as well". Likewise, Schultz and Hatch (1996) promote paradigm interplay, as this would emphasise both the connections and contrasts between different paradigms, and would allow research results in one paradigm to inform the research in another.

Based on the arguments of the above authors (and many more not cited), a revised Burrell and Morgan framework could be presented as per the figure below to reflect the porous boundaries and paradigms in the middle range (Laughlin, 1995:77) of the four continuums.

Figure 2.3: Revised Burrell and Morgan framework
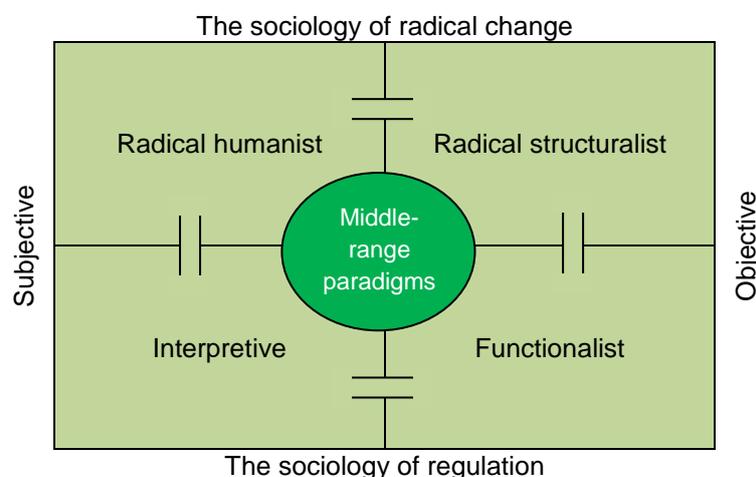
(Source: Burrell & Morgan, 1979:22, adapted to reflect the ideas of their criticisers)

2.3.5. Paradigm selection in accounting education

The fields of education and accounting, like all other disciplines, tend to be dominated by particular paradigms (McChlery, 2011). The purpose of this section is not to primarily explore which paradigms and theories are popular in the various fields, but to offer a fresh consideration of which paradigms (and ultimately which research methodologies) are optimal to address the problems in the field of accounting education.

Although accounting education is not the same as the broader field of accounting, it is contended that research in this field is conducted mainly by academics with a background in accounting and the results of accounting education research are ultimately intended to contribute to the development of the accounting discipline and its influence on society as a whole. It certainly contains elements of general education research, but the specialised accounting education strand would not have developed if the education and training of professional accountants can be approached exactly the same as education in general. It is, therefore, only fitting to look at what leading authors in the accounting field have to say about paradigm selection, as it appears that influential literature on paradigm selection in accounting *education* specifically is limited, perhaps even non-existent.

Chua (1986:606-608) believes accounting to be dominated by objectivist research, as researchers assume there is a world of objective reality and that knowledge is acquired when the researcher mirrors that reality. Empirical evidence is often used to attest to the scientific validity of theoretical models (refer to the discussion on "verificationists" and "falsificationists" in figure 2.1 on page 41). As such, the methodology adopted is most often driven by specific hypotheses, and the search for universal regularities and causal relationships are the order of the day. Furthermore, the aim, in general, is to suggest proper behaviour and desirable outcomes; dysfunctional behaviour is disregarded, thus, restricting individual variety and creativity (Chua, 1986:625). It is presented that researchers in accounting education also assume that people (including students) should behave purposively and in a manner that conforms to the requirements of lecturers, professional bodies and governmental quality assurance agencies (true to the nature of accountants who tend to believe the social world can be regulated through various control mechanisms), but this may not be an adequate assumption in all cases (Chua, 1986:609).

Throughout his paper, Chua (1986) criticises these simplistic assumptions as they contradict organisation theory (i.e. the study of organisations, which contains a host of perspectives and theories). Organisations are complex sets of interactions and regulations. Relationships are dynamic and evolving constantly. The influence of power and politics cannot be denied. Accounting research focuses on regulation and standard setting and almost never seeks to challenge regulation to achieve radical change; instead, accounting researchers accept existing institutional

frameworks (e.g. regarding governments, markets) as given (Chua, 1986:610; McChlery, 2011) and, therefore, these frameworks and regulations are legitimised indirectly. Other criticisms by Chua (1986) are that research is taken purely as a means to an end; the researcher does not make value judgements; neutrality is espoused; researchers assess the effects, but not the desirability of rules and regulations; and questions regarding societal needs are seen as outside the bounds of the researcher. Chua (1986:602) also criticises accounting research in that it is often not informed by practice or has no real practical usefulness.

Kaplan (1984) seems to echo Chua's thoughts as he criticises the focus of research on esoteric economics and mathematical modelling, researchers' lack of involvement with people and organisations, and backing away from "messy data and relationships". Laughlin (1995:77) confirmed this tendency by stating "what is still surprising … is the continuing esteem given to these [objective] approaches which may not be unconnected with our human desire for certainty and a fascination with something which makes claims to absolute truth". Chua (1986) suggests more research in the interpretive paradigm, as well as critical perspectives, as two alternatives to these mainstream accounting world views. The interpretist tries to make sense of human actions through, for example, observing actors and assessing behaviour and case studies (Chua, 1986:613-618). In critical perspectives (Chua, 1986:618-626) a more radical stance is taken as accounting is seen as not independent of social conflict and people are not seen as mere resources. The idea is to challenge the status quo and to arrive at new or distinctive perspectives in accountancy theory.

It appears that, in the last few years, there has been a surge in the literature of papers and articles that explore and question paradigm selection in accounting research. This confirms a renewed interest in rethinking accounting research paradigms in support of Chua's views and the recognition of the notable narrowness of accounting research of today, regarding it as forming a threat to scholarly developments in the field (e.g. Gaffikin, 2008; Kaidonis et al., 2009; Locke & Lowe, 2008; Lukka, 2010; Malmi, 2010; Merchant, 2010). These authors contend that accounting and finance, although strongly numerical and with technical rules and principles, is a system designed by *humans* to assist and influence decision making. In this thesis, it is assumed that their background in accounting and the functionalist world view that dominates research in the accountancy domain sometimes cause accounting education researchers to neglect the human angle of research problems, or they often attempt to address the human perspective only through "numerical" approaches such as questionnaires and statistical analysis.

Laughlin (1995) promotes what he calls "middle-range" thinking. He considers the choice of research approach as being the amalgam of three choice perspectives, namely (1) methodology (subjective/objective), (2) change (researchers' belief in the need for change) and (3) theory (the

level of prior theorising against which the study can be hypothesised, i.e. the researcher can select high or low dependency on prior research). Refer to a diagrammatical overview of these perspectives in figure 2.4 below. He, therefore, effectively adds a third dimension to Burrell and Morgan's two, and confirms Gioia and Pitre's (1990) views that the dimensions are really continuums and that the researcher does not need to be positioned at either end of the spectrums. Existing theoretical models are critical to research design due to the two-way relationship between theory and results: Theory informs the research methodology and the results refine the theoretical framework. Laughlin (1995) found that the majority of accounting research sits within the highly methodological, low-change and high-theory domain. He argues a case for taking a mid-point on each of the three continuums (theory, methodology and change), i.e. a "middle-range" or "medium/medium/medium" approach as opposed to the existing "high/low/high" approach. Diverse evidence-seeking approaches allow variety in observational practice. He proposes diverse theoretical models or even the loosening of theoretical generalisations and polarity, as well as a middle ground regarding the change impact of the research in the accountancy field.

Figure 2.4: Laughlin's dimensions on the choice process for empirical research
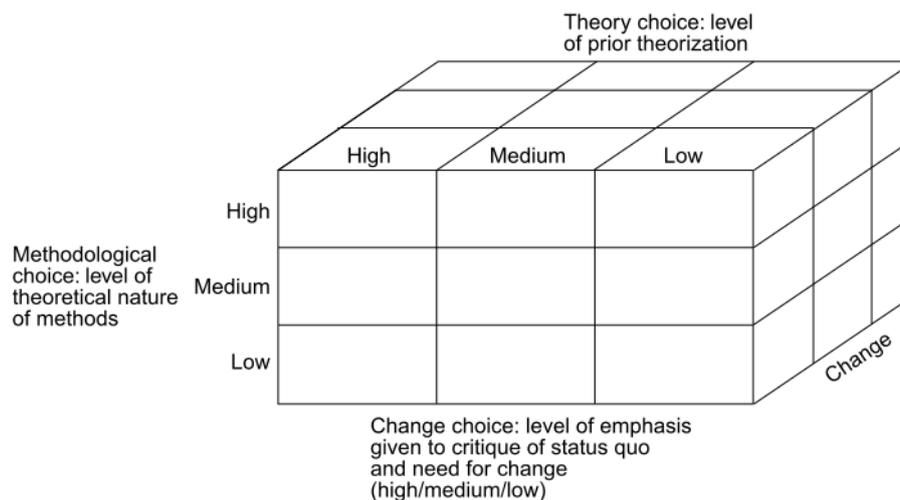
(Source: Laughlin, 1995:68)

Laughlin's suggestions appear to be narrowly linked to the fairly modern notion of "mixed methods research" or "multimethodology" which is an approach to professional research that combines the collection and analysis of both quantitative and qualitative data (Creswell, 2011; Davies, 2007:11; Ihantola & Kihn, 2011). Many authors in the accountancy field are advocating such an approach in accounting and accounting education research (e.g. Grafton *et al.*, 2011; Kavanagh & Drennan, 2008; McChlery, 2011; Modell, 2010), although some authors warn against its potential pitfalls if not approached properly (e.g. Loo & Lowe, 2011). In a nutshell, these authors assert that quantitative and qualitative data are complementary sources as the richness of qualitative data is combined with the rigour and increased credibility of quantitative findings. It allows comprehensive coverage of various aspects of the research topic and increases the reliability and validity of results

from using just one approach. It produces new types of thinking on the research topic through focusing on differences in outputs from the two approaches, and one procedure can be contrasted against the other. Mixed method designs can be sequential where one method is carried out after the other, with one informing the next, or simultaneous where the two approaches are carried out at the same time. A triangulation design can also be followed where interpretations of qualitative and quantitative results are informed by more than one theoretical perspective and the researcher is sensitised to complementary or competing theories (Tashakkori & Teddlie, 2003:703-718).

The overemphasis of quantitative research has also been criticised in the field of education. The need for a balanced approach is summarised in the words of Downey and Kelly (1986:250):

> The reaction to the inadequacies of this traditional approach to research in education, and indeed in the social sciences generally, has been a move away from quantitative studies towards a recognition that no research in education can be productive or helpful at the level of classroom practice unless it attempts also to be qualitative, to make some assessment of the value of what is going on.

2.4. Grounding theoretical frameworks in research

As mentioned earlier, the different paradigms in research led to the development of various popular theories that underpin research questions and methodologies. Such theories can be seen as the application of common ideas flowing from a particular paradigm or paradigms, and these theories provide a grounding framework for empirical research and the development of general or explanatory models (Wisker, 2005).

Some popular theories in the social sciences, specifically in the accountancy and education fields, include, but are not limited to, the following:

2.4.1. Agency theory

This is a popular theory in both the political sciences and economics and is also referred to as the "principal–agent problem" or "agency dilemma". In a principal–agent relationship, both parties have their own self-interests even though the agent is hired by the principal presumably to pursue the principal's interests. However, often each party's divergent self-interest-led action causes a deviation from the cooperative good (Baiman, 1982; Eisenhardt, 1989; Jensen & Meckling, 1976; Rees, 1985a; 1985b; Ross, 1973; Sappington, 1991; Stiglitz, 1987; Wright *et al.*, 1996).

The problems that arise in the agency dilemma stem from conditions of incomplete and asymmetric information and include potential hidden action by the agent (moral hazard), hidden information (adverse selection) and conflict of interests (Arrow, 1985; Baiman, 1982). Research

grounded in agency theory attempts to first understand the loss of efficiency and effectiveness caused by these problems and then to find solutions by, for example, reducing the information asymmetry between the parties (an area where accountancy research can play a significant role) and introducing incentives for the agent to act in the best interest of the principal.

Positivist research has focused on identifying circumstances when principal–agent conflict is expected and has suggested governance mechanisms (such as monitoring mechanisms and contracts) to limit the conflict and reduce losses. Examples of relationships subject to the principal–agent problem include employer/employee relationships, management (e.g. company directors) acting as agents of shareholders, as well as government and other agencies implementing legislation on behalf of legislators (Fama & Jensen, 1983; Jensen, 1983).

Although limited, the theory has also been used as a basis for education research, for example, explaining quality assurance systems in the relationship between government and higher education institutions (Kivistö, 2005) and managing and controlling school systems (Gordon, 1995).

2.4.2. Stakeholder theory

This is a theory in organisational management and business ethics where morals and values in managing an organisation are considered. Research grounded in this theory attempts to identify and model the stakeholders of a corporation and to recommend ways by which management can protect and pursue the interests of these groups. Stakeholder theory challenges the traditional view of a firm and argues that shareholders are not the only parties whose interests need to be protected; parties such as government, trade unions, employees, customers, suppliers, the public and even competitors are also involved in business (Freeman, 1984; Phillips, 2003). This theory is an extension of agency theory and provides a complementary theoretical perspective to the principal–agent problem by widening the theory to include solutions for conflicts of interests between various stakeholders (Freeman, 1984; Hill & Jones, 1992).

From an education perspective, stakeholder theory appears to be most relevant to management education. McNay (2010) puts forward a strong case for grounding executive education in stakeholder theory given the heightened attention to all stakeholders in business organisations of the new century. Marens and Wicks (1999:289) echo his thoughts when they argue that management education should expose the myth of the problematic ideology of shareholder value at the expense of other stakeholders. Burton and Dunn (2005) use stakeholder theory to encourage an increased focus on the "caring perspective" in management education. Chapleo and Simms (2010), as well as Mainardes *et al.* (2009), take the imaginative stance of linking

stakeholder theory to the university management environment, viewing universities in a similar light as commercial businesses.

2.4.3. Legitimacy theory

Stakeholder theory is closely linked to legitimacy theory and the two theories overlap and complement each other (Clarkson *et al.*, 2008; Deegan & Unerman, 2011). Legitimacy theory argues that organisations seek to be viewed as being legitimate, leading to a general assumption that the actions of an entity are desirable, proper and appropriate within the norms, values and beliefs of society (Suchman, 1995:574; Tilling, 2004:3; Tilt, 2003:18). More specifically in the accountancy field, it predicts that organisations make voluntary disclosures where they face a legitimacy crisis to ensure that their legitimacy is not questioned (De Villiers & Van Staden, 2006; Deegan, 2002:290; Guthrie *et al.*, 2006; Tilling, 2004:3; Tilt, 2003:18). In education research, however, references to legitimacy theory seem to be extremely scarce. In one of the few references to legitimacy theory in this field, Maingot and Zeghal (2008) offer an explanation as to why certain Canadian universities disclose more voluntary performance indicators than others.

2.4.4. Institutional theory

Scott (2004:408) defines institutional theory as the "theory that examines the processes and mechanisms by which structures, schemes, rules and routines become established as authoritative guidelines for social behaviour". Research based on this theory seeks to understand how such systems come into existence and their role in providing stability and meaning to social behaviour. Institutional arguments rely mostly on paradigms in the sociology of regulation dimension (refer to the discussion of Burrell and Morgan's framework in section 2.3.3, page 42), as they include the assumptions that institutions are governance structures embodying rules for social conduct, that conformance to these rules achieves legitimacy (see legitimacy theory above), that institutions tend to resist change and past institutional structures, and that systems shape the development of future ones (Powell & DiMaggio, 1991; Scott, 2004:408). On the individual human level, the idea is that the identity and actions of the individual is influenced by national or even global models and systems (Meyer, 2006:xi).

Institutional theory does not only influence research in politics, economics and sociology, but also in the field of education. For instance, in the highly researched field of comparative education, comparative studies have shown that educational systems and even individual schools and universities around the world are much more similar than expected regardless of differences in culture and level of development; national or even global fashions, structures, systems and patterns are put forward as a reason for these similarities, thus, supporting institutional theory (Meyer, 2006:xii; Wiseman & Baker, 2006).

2.4.5. Contingency theory

This theory claims that the optimal course of action is contingent upon the demands placed on an organisation by the environment in which it operates. There is, therefore, no one "best" way of organising or structuring a corporation or making decisions as it depends on the internal and external situation. If an organisation's internal features fit the environment, it is able to adapt more easily and can outlive rivals (Baum & Rowley, 2002:6; Gong & Tse, 2009:55; Strati, 2000:43).

This theory is also popular in accountancy research, especially management accounting (Gong & Tse, 2009:55). Management accounting research that adopts contingency theory aims to investigate the best fit between a particular management accounting practice and contextual variables such as the environment, technology, the size and structure of the organisation (Otley, 1980; Waterhouse & Tiessen, 1978), strategy (Langfield-Smith, 2007) and culture (Harrison & McKinnon, 1999).

The theory has also been applied in education research, including the study of urban school systems as complex organisations related to environmental demands (Derr & Gabarro, 1972); the need for higher education finance to adapt to new conditions so that access to higher education is expanded (St. John & Asker, 2003); the implementation of total quality management in higher education (Melan, 1998); the strategy for and approach to management education (Joynt & Rytter, 1981); and the use of incentives in higher education classrooms to improve academic performance (Wiggins *et al.*, 1979), to name but a few examples.

2.4.6. Conflict theory

According to Burrell and Morgan (1979:349-357), Marx and Weber can be seen as the fathers of this theory that draws attention to power differentials and the resulting conflict between different social classes caused by capitalism. Social mobility (*changes* in social position in terms of class, ethnic groups, etc.) is an associated theory. Conflict theory helps to explain societal change and transformations of the social structure ranging from revolution to small-scale political reform (Burrell & Morgan, 1979:351).

Given the history of South Africa and the fact that social classes are still largely linked to race (refer to section 1.1 in chapter 1, page 3 - 6), this theory influences many organisational studies that explore differences based on the race variable. In the field of education, this theory also has relevance. Educators can forget easily that their students do not all come from the same background as themselves and, for example, do not have time to do homework because they need to help raise siblings orphaned by HIV/AIDS. The theory is, amongst other things, used to inform national and institutional policies, for instance, regarding access to education by different classes (see e.g. Fitz *et al.*, 2006). International studies similarly use conflict theory to explain racial

differences in the field of education. Recent literature that used conflict theory includes a study that explains the achievement gap between black and white students in Florida, USA (Davis-Waller, 2011); the reasons for non-disclosure by students of their race/ethnicity to US colleges and universities (Kelly, 2009); and ethnic-cultural conflicts in physical education at vocational high schools in Germany (Sobiech, 2008).

2.4.7. Education theory

Although sociology and the type of social theories discussed above are relevant to education research concerned with educational institutions (the sociology of education), there are many other theories more centred in learning and learners. For instance, education theory is linked to the philosophical question of anthropology (refer to section 2.2, page 39), as learning is (amongst other things) dependent on the human nature of the learners (called educational anthropology, which tends to focus on the cultural aspects of education). In the context of general explanatory models, education theory is very broad and embraces a wide range of theories that are ever evolving. There are too many to mention them all here, but an attempt will be made to provide a broad framework of some of the thoughts linked to education theory. Education theory can be normative (prescriptive) from a philosophical point of view in that it prescribes what education ought to be, or descriptive from a more scientific point of view in that certain hypotheses in education are verified by research from which theories are developed or tested (Kneller, 1964:2-3, 93).

On the normative side, education theory includes such epistemological philosophies as educational perennialism, essentialism, progressivism, social reconstructionism and critical theory. The idea of perennialism is to teach constant and everlasting truths about the natural and human world, rather than facts that change over time. Essentialists believe that there is a common core of essential knowledge, skills and morals that needs to be transmitted to students in a systematic, disciplined way. Unlike perennialists, they accept that this core curriculum may change. Progressivists believe that education should focus on the whole student and not necessarily the teacher or curriculum content. This educational philosophy stresses that students learn by active experimentation. Social reconstructionism stresses the importance of a curriculum that accentuates social reform and democracy as the aim of education. Critical theorists endorse a similar philosophy in that they believe that systems must be changed to overcome oppression and improve human conditions. Paulo Freire (1921-1997) is seen as the father of this philosophy. He saw learning as a process of inquiry in which the student must invent and reinvent the world. Curriculum should focus on taking social action on problems such as violence, poverty and inequality (Cohen, 1999; Koenecke, 2012; Link, 2008). Another theory sometimes used in the normative sense is that of curriculum theory, which aims to describe, or set norms for, conditions surrounding many of the concepts and constructs that define curriculum (Beauchamp, 1982).

Curriculum theory is also often investigated in the descriptive sense. Through decades of research, various theories and models for curriculum development have been conceived and implemented, for example, process and outcomes models (Popkewitz, 2009; Priestly, 2011:226-228). Another descriptive theory is instructional theory (or, more narrowly, instructional-design theory) which is concerned with designing the best methods of instruction for teaching the curricula developed under curriculum theory. This is a very wide field and various theories and models for effective tuition have been developed (see e.g. Reigeluth, 1983:4-31; Smith & Ragan, 1999), although it is not the aim in this chapter to explore these subordinate theories and models, as they apply in specific contexts.

Educational psychology is a field within education theory that provides descriptive theories of how people learn (also referred to as "learning theory"). Some theories in this domain include behaviourism (all learning behaviour is caused by external stimuli), cognitism (learning is influenced by internal mental processes and the learner is viewed as a processor of information), constructivism (learning is an active and constructive process in which learning new information is linked to prior knowledge), and humanism, including motivational theory (learning is a personal act to fulfil one's potential and depends on motivation to learn) (Bransford, 2000; Rao, 2002:11, 102, 141; Sawyer, 2006; Schunk, 2011).

The theory of constructivism appears to be especially relevant for accounting education where independent learning ability is a particularly important ingredient in the success of students. Constructivist teaching is based on the belief that learning occurs when learners are actively involved in a process of meaning and knowledge construction as opposed to receiving information passively. Behaviourism, on the other hand, focuses on a change in external behaviour achieved through a large amount of repetition of desired actions and the reward of good habits (Duit & Treagust, 1998; Stevenson Smith, 2004:5). A literature search, however, revealed that learning theory is seldom used expressly as the basis of accounting education research, whereas it is more popular in instructional design and educational technology research (e.g. Frank, 2000; Kundi & Nawaz, 2010; Woo & Reeves, 2007).

2.4.8. Grounding theories: a drop in the ocean

In sections 2.4.1 to 2.4.7 (page 48 - 53) it was attempted to highlight a framework of at least some of the popular theories in the fields of accounting and education. In conclusion it should be mentioned that there are many more popular theories and, based on a search of the literature, it appears that one could write a thick monograph on the vast "ocean" of different social theories applicable or potentially applicable to the accountancy and education fields. However, the aim of this chapter was to, through describing what is a mere drop in the proverbial ocean of theories,

sensitise both the researcher and the reader to the fact that many grounding theories exist and that the selection of both paradigm and theory directs research. As already argued, it is important for the researcher to explicate the selection of paradigm(s), theoretical framework(s) and approach, just as it is important for the reader to interpret findings in the same context, otherwise it is proposed that the views of the researcher and the reader can never be reconciled completely.

2.5. Application of the paradigms and theories to the current study

In the previous sections different sociological paradigms and existing theories were considered in so far as they pertain to the fields of accounting and education. With this in mind, in this section a selection of paradigms and theories will be made for each of the research projects described in chapter 1 (i.e. each of the chapters 3 to 7).

Gong and Tse (2009) argue that multiple theories can be applied jointly in accountancy research to enrich our understandings on practices from multiple perspectives. However, theories should maintain their distinctiveness in their applications, because blending multiple theories into a single, all-purpose theory can be counterproductive due to a loss of explanatory power.

Project 1/Chapter 3: Balancing academic and professional pedagogies:
A comparative study of two accounting departments in South Africa and the United Kingdom

This project involves a detailed comparative case study of two institutions and, as such, makes use of research tools most often associated with interpretive research, for example, observations, focus groups with staff of the respective institutions, and the researchers' own experiences. The project will attempt to link differences with the requirements imposed by quality assurance agencies and is, therefore, also rooted strongly in the sociology of regulation.

Embedded in the notion that institutions around the world are more similar than one would expect, the study will rely on institutional theory to offer explanations for any differences found between the institutions studied. As a comparison is drawn in terms of curriculum, teaching and learning, and assessment, the research is also more subtly influenced by educational theories such as curriculum theory and instructional theory (refer to section 2.4.7, page 52 - 53). As teaching and learning is a major focus in this project, it is important to also consider educational psychology; thus, it will be attempted to investigate differences between the two institutions through the prisms of behaviourism and constructivism theories.

Project 2/Chapter 4: Barriers to academic performance of accountancy students at a South African university

The central argument of this project is that universities should focus their efforts on the limitations and barriers they can indeed influence and change through regulation (e.g. of their staff) and the resulting implementation of educational interventions. The project is, therefore, well suited for the functionalist paradigm. Consequently, data were gathered using an empirical questionnaire on aspects the university can influence, and the data were interpreted through statistical analysis. As this paradigm dominates research in the accounting field, it hardly requires any further justification.

This project looks at a wide range of issues in education and, although it will not rely heavily on academic theorising [supporting a loosening of theoretical generalisations and polarity; refer to discussion on Laughlin (1995) in section 2.3.5, page 46 - 47], it does have connections with various education theories, e.g. curriculum theory (the need to incorporate soft skills into curricula), instructional theory (the use of teaching methods designed to be effective in accounting education), and motivational theory (by influencing students' motivation to learn, educational achievement can be enhanced).

Project 3/Chapter 5: Transforming the accountancy profession: Educational challenges at a historically white South African university

As the theme of social transformation is paramount in this project and black students need to be released from the circumstances that have been imposed on them by the apartheid regime, this project moves closer towards the "sociology of radical change" dimension of Burrell and Morgan. The project is, therefore, concerned with "man's emancipation from the structures that limit his potential for development" (Burrell & Morgan, 1979:17) and, as such, attempts to critique the status quo and highlight the institutional theory assumption that institutions tend to resist change.

The project is conducted largely from an objective perspective, i.e. a quantitative survey among black students with statistical analysis. However, to offer some balance to the study [corresponding with Laughlin's (1995) call for "middle-range thinking"], the students will also be afforded the opportunity to share their own experiences regarding barriers to their achievement (a more subjective element) through an open-ended question in the questionnaire.

Apart from the influence of institutional theory, this study also has obvious connections with conflict theory (refer to section 2.4.6, page 51) and also critical theory (refer to section 2.4.7, page 52), as the project is rooted in the notion that systems must be changed to overcome oppression and improve human conditions.

Project 4/Chapter 6: A qualitative investigation into student failure in accountancy at a multi-cultural South African university

It would be imprudent to rely only on the literature to identify the possible barriers to success in the CA programme and include only these issues in a typical quantitative survey-design research study (i.e. Projects 2 and 3). One stands the risk of overlooking other possible barriers that need to be addressed in the development of appropriate interventions. An interpretive approach with qualitative methods would allow the researcher to (1) identify additional themes not addressed in the literature or existing survey instruments, and (2) obtain richer data and results with much more depth to fully understand the barriers to success and reasons for student failure in the particular setting of this thesis. In fact, the author originally intended to identify barriers from a student perspective only through Projects 2 and 3 but, after studying the philosophical and theoretical considerations and possibilities discussed previously in this chapter, realised that an additional qualitative study (Project 4) will complement, augment and enrich the results obtained from the quantitative Projects 2 and 3. This approach is supported by the many advocates of mixed methods research (refer to section 2.3.5, page 47 - 48).

Project 4, therefore, attempted to understand the world of the students at the level of subjective experience and to seek explanations within the frame of reference of the participants in the project (interpretive paradigm). Amongst other things, this study is reconcilable with the theory of educational anthropology (refer to section 2.4.7, page 52), as some of the reasons for student failure relate to social culture and not merely the influences exerted by the institution.

Project 5/Chapter 7: An evaluation of an integrated case study and business simulation to develop professional skills in South African accountancy students

This project, again, utilises mixed methods, as it relies on the experiences of the researcher (subjective) as well as on an objective account of the experiences of students who participated in the project, taking the functionalist approach of using a questionnaire to gather the students' perceptions.

The whole project has undertones of agency theory, because it attempts to find a solution to the skills problem experienced by employers of accountants by means of an intervention by the universities that train accountants as the agent of these employers. The project further supports the epistemological philosophy of essentialism, as it promotes the transferral of essential skills to students in a systematic and disciplined manner.

2.6. Conclusion

This chapter explored some of the philosophical questions, sociological paradigms and various theories that underline research in the social sciences, particularly in the fields of accounting and

education. Certain paradigms and theories were also selected to guide the research in the remainder of this thesis while being mindful of the personal bearing of the author, because "accounting education research has to be undertaken without the benefit of a dominant paradigm, often giving rise to a need for considerable novelty in approach" (St. Pierre *et al.*, 2009).

What is quite clear from the analysis in this chapter, is that researchers, as is the case with people in general, are all very different and approach research using vastly different methods and theoretical frameworks; one not necessarily "better" than any other. It is suggested that accounting education researchers try out different approaches (and evaluators be open minded in this regard) so that data from one approach will complement that of another and so add to the richness of accounting education research and reflect the complexity of this research area. As St. Pierre *et al.* (2009) put it:

> It has been observed that physics would be much more difficult if particles could think. Students as subjects bring many potentially confounding variables to the researcher's table. In addition, the educational process resists strict control. Education research is, we would argue, more challenging than research with more well-behaved laboratory subjects and well-controlled data sets. Well-done education research involves all the complications and difficulties of other research streams within the accounting domain, and should be evaluated accordingly.

It will be attempted in the remainder of this thesis to explore the overall problem of student achievement in accounting from a number of perspectives and rooted in several of the paradigms highlighted in this chapter. At the end it should be evident in chapter 8 how these different paradigms complemented one another and aided in grasping the "complete picture" of problems in accounting education at the NWU.

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