

COMMENTARY

Qualitative Research in Auditing: A Methodological Roadmap

Michael K. Power and Yves Gendron

Without [research oriented towards describing and understanding accounting systems in action], I feel, the behavioural and organizational study of accounting will increasingly exist in a void, within a world grounded on the myths of the accounting mission rather than the achievements of accounting in practice.

—Hopwood (1979, 147)

INTRODUCTION

Anthony Hopwood, the founder of *Accounting, Organizations and Society*, argued that the legitimacy and relevance of knowledge produced by the broad range of ever-evolving quantitative methods could be enhanced by an improved understanding of practitioners' work realities as experienced in the field. Indeed, in recent years, a number of academic journals that have been traditionally committed to the application of formal quantitative research methods to accounting and auditing questions have devoted more publication space to qualitative research, including field work.¹ Behavioral audit researchers have also urged their research community to be receptive to forms of qualitative inquiry (e.g., Carcello, Hermanson, and Ye 2011, 18–19). In the words of Gibbins and Jamal (1993, 452):

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¹ A similar trend is developing in management journals. For example, in a guest editorial published in the *Journal of International Business Studies*, Birkinshaw, Brannen, and Tung (2011, 573) state: "In order to understand the complexities of emergent and evolving phenomena scattered over distance, and the differentiated contexts typical to many topics under investigation ... it is often inappropriate to engage in large-scale, cross-sectional studies or reductionist methods in the absence of well-developed theory. Rather, thick description, exploratory research, and comparative case analysis that focus on inductive theory building and hypotheses generation may be more suitable."

There is as yet no clear understanding in the accounting and auditing research literature of what accountants and auditors *do* cognitively in their everyday environment. Part of the reason is a lack of willingness of the researchers and perhaps the auditors (sensitive about both firm and client confidentiality, as well as other factors) to embark on field research using real situations.

Numerous qualitative research methods are known to be particularly effective at generating this type of grounded understanding of practice (Bansal and Corley 2011; Hopwood 1983). Such insight is beneficial for its own sake but also as the inductive foundation for large-scale quantitative studies.²

In writing this commentary, one of our aspirations is to stimulate meaningful intercommunity exchanges, inviting researchers in quantitative traditions of analysis to benefit from qualitative work in ways that increase the persuasiveness of their hypotheses and research designs (see also Kaplan 2011). Hopefully, this will encourage further crossovers between qualitative and quantitative research in the areas of auditing and corporate governance (e.g., Dalton, Cohen, Harp, and McMillan 2014; Pomeroy 2010; Suddaby, Gendron, and Lam 2009).

On the face of it, any call to broaden the umbrella of “research styles” (Tomkins and Groves 1983) is hard to oppose. As readers and guest editors of *Auditing: A Journal of Practice & Theory* (AJPT), we take the view that the practice and problems of auditing are a source of continuous curiosity and fascination to scholars, and necessarily amenable to many different kinds of investigation. In the social sciences more generally, as well as in the academic accounting field, several scholars have emphasized that research should not be constrained by methodological blinders that prevent the development of different and innovative ways of understanding the world (Abbott 2001; Alvesson and Sandberg 2014; Flyvbjerg 2001; Hopwood 2007; Williams, Jenkins, and Ingraham 2006).

We think that auditing, like many real-world phenomena, can be studied productively in many different ways. A thorough understanding of an object of study can never be achieved by examining it from a single perspective (Chapman 2012; Gendron 2013). For instance, audit quality can be approached via an archival focus on earnings management, via experimental work using auditors with varying degrees of experience and background, or via fieldwork examining how auditors come to share the belief that their work is of sufficient quality. Furthermore, innovation in research often arises from the dissonance of different views (Stark 2009). Reality is too complex, unstable, and contradictory, and human thought is too fertile and productive (Clegg 2006), to constrain the selection of research methods and orientations through which we choose to approach phenomena like auditing. Alternative viewpoints do not need to compete against one another in the search for better understandings, but can generate complementarities where each new angle generates an incremental increase in our knowledge. Is auditing an act of cognition? Is it the act of a contracted agent subject to incentives? Is it a practice through which the identity of professionals is formed? Is it a policing activity that deters earnings management? Is it even a widely diffused model of governance and control with society-wide effects (Power 1997)? It can be seen as all of these things and more, and a certain methodological pluralism is therefore warranted.

While supporting calls for pluralism in research, we also recognize the benefits of methodological specialization and the normalization of research styles. This specialization gives rise to the cumulative and incremental explorations of problems, which is a feature of “normal” science. For specialist research communities working intensely and cumulatively on specific

² It is worth noting that in some fields, such as anthropology and certain parts of sociology, qualitative methods even constitute a dominant orientation.

problems in specific ways, researchers typically look for gaps in existing studies and methodological approaches. This is as true for qualitative work as it is for quantitative studies. That being said, *excesses* in specialization can be detrimental in terms of constraining innovation and encouraging an *excessive* strategic approach to research (Alvesson and Sandberg 2013, 2014). Indeed, we know that many innovations in the history of the social sciences occur at the margins of “normal” inquiry (Feyerabend 1975) so the possibility of pluralism and diversity is the sign of a field’s health. Like Stark (2009), we think that innovation in all specialist academic communities is strengthened when there is exposure to differences that may create dissonance and friction. Indeed, the tension between tradition and innovation constitutes an inescapable hallmark of knowledge production.³

Our objective in this Research Forum is to support innovation by promoting a *multiculturalism* of methods in auditing research and by showcasing qualitative work. We hope that readers less familiar with this work will find points of intersection with their own interests. Of course, attempts to broaden the interaction of methodological approaches face several difficult challenges. First among these issues is that specialist research communities can become highly institutionalized. There develops a tight relationship between methodological genre, key journals, and career possibilities. Such communities are characterized by institutional norms and deeply rooted ways of thinking that are difficult to change (Adler and Harzing 2009).⁴ As a result, outside influences, including calls for box-breaking research (Alvesson and Sandberg 2014), are resisted and are often viewed as being “risky” for career progression. What counts as a researchable problem may also be highly constrained in ways that both generate the advantages of disciplinary focus, but also the disadvantages of homogeneity. For example, seeing the auditor as an economically motivated agent has generated an important research program. But the role of affect, emotion, and even fear in the audit judgment process is not, and cannot be, visible in such a program (Guénin-Paracini, Malsch, and Marché-Paillé 2014). This means that it is hard to disentangle questions of method from those of institutional framework and worldviews about the nature of auditing. If it is true that research is always, as maintained by Patton (1990, 13), the “art of the possible,” then those conditions of possibility are often grounded in an institutional context for research in which decisions about the nature of good research become embedded over time. We should constantly challenge these decisions.

A second reason for the difficulty of establishing greater multiculturalism of methods is that the accepted categories for dividing the world of intellectual endeavor are somewhat simplistic. We readily acknowledge that the division of intellectual endeavor into “quantitative” and “qualitative” used so far in this commentary is an exaggeration that may exacerbate the problems noted above (Reichardt and Cook 1979). Indeed, the label “qualitative” can be particularly misleading and refers to research approaches that are far from homogeneous. Some qualitative researchers set their analytical gaze on a single case while others are keen to examine several or many cases. Some qualitative researchers constrain data collection to documents and formal inscriptions, whereas others spend months as participants in the field observing and making detailed notes about what

³ “Only novelty is rewarded in this system of cultural [and knowledge] production, but innovations have to be accepted and used by one’s competitors for positive reputations and so strong collective control of intellectual change is maintained. The ‘essential tension’ between novelty and tradition, or co-operation and competition, is a notable feature of modern scientific work” (Whitley 2000, 13).

⁴ This normalization of fields of inquiry is reinforced by journal rankings that, in turn, feed career systems (Adler and Harzing 2009; Alvesson and Sandberg 2013; Gendron 2013; Willmott 2011). We know that many accounting departments define high-quality research for performance evaluation in terms of journal lists and by reference to the leaders of such lists. Rankings like this can be self-reinforcing and encourage intellectual conservatism, hence the current debate about the stimulation of intellectual innovation in accounting research (see Basu 2012; Demski 2007; Dyckman and Zeff 2014; Hopwood 2007).

actors do.⁵ And yet others prefer to engage in the conduct of dozens of interviews with a plethora of actors within organizations.

A specific qualitative study's unit of analysis may be the individual, a decision, an event, a group, or an organization. Some types of qualitative research also have a strong affinity with an explicit hypothesis-testing orientation as we see below. Some field researchers looking at different organizations or cases implicitly use a comparative method that demands an explanation of the sources of variation across those cases. And some forms of qualitative inquiry have a more critical intent, seeking to uncover hidden interests and power relations at work in the accounting field (Chua 1986). Finally, some qualitative researchers collect significant quantities of archival data, while others prefer to emphasize interviews.

As a result of this heterogeneity of the qualitative field, it can be difficult for doctoral students—or even established researchers whose training did not cover the domain of qualitative research (Panozzo 1997)—to make sense of the landscape of these different studies, to appreciate their contributions and subtleties, and to reflect on possible synergies emerging from being literate in a range of qualitative and quantitative insights. Further, it may also be challenging for established researchers in quantitative methods (which are also heterogeneous) to find points of engagement with the corpus of qualitative research; “Where should we start?” is a common question asked by researchers who wish to become familiar with qualitative research. We also accept that, because some of the theoretical reference points in qualitative studies of auditing may come from outside accounting, there can be barriers to understanding for new readers. Indeed, the use of theory can often be seen as “hand-waving” by other qualitative researchers, so it may be very hard for newcomers to judge what is credible and not credible, and why. Yet, at their best, studies of auditing that draw on wider theoretical resources can help to position auditing in the wider space of the social sciences.

This Research Forum provides an opportunity to reflect on these larger issues as they pertain to auditing research. Its formal purpose as expressed in the call for papers is to “encourage research that delves into the black box of auditing and to develop a richer understanding of the audit process and the nature of auditor work in either the public or private sector.” We are not the first to attempt a “roadmap” through the jungle of qualitative research and ours will be a somewhat stylized one. But we hope that it may help to sensitize auditing researchers of all persuasions to the benefits of research pluralism. For the sake of clarity, we do not narrowly equate such pluralism with the explicit deployment of “mixed methods.” We refer instead to a greater *republic of methods* that have the potential to speak to each other. However, we believe that rather than developing an abstract methodological discussion, one relevant way to bridge different methodological schools is in showcasing strong exemplars of qualitative auditing research. It is our hope that the articles in this Research Forum speak for themselves and may resonate for researchers from other traditions.

In the remainder of this commentary, we provide a brief guide to the varied landscape of qualitative research approaches in the hope that it will be of more general interest. In essence, this is a step toward breaking down the barriers that separate researchers by methodology and that may cause quantitative researchers rarely to cite qualitative research and *vice versa* (Humphrey 2008; Lukka and Granlund 2002). It is probably a sociological fact that the accounting and auditing research field attracts many scholars having more affinity with numbers and statistics, and this shapes the field of inquiry. We hope that this Research Forum will convey some of the benefits and interest of observing and talking to practicing auditors.

⁵ This is commonly referred to as “ethnography” or fieldwork (Van Maanen 1979).

BEYOND STEREOTYPES

We begin our roadmap by challenging some stereotypes about qualitative research.⁶ One such stereotype positions good qualitative research as being more “difficult” and time-consuming to carry out than quantitative inquiries (for a criticism see [Gephart \[2004\]](#)). We admit that doctoral students and researchers need to be aware that accessing audit firms may not always be easy. While audit firms are keen to criticize research for being too removed from the realities of practice, they tend to remain cautious in providing researchers with access to what they view as sensitive data ([Gendron 2000](#); [Humphrey 2008](#)). Yet negotiating access to data constitutes an area where auditing academics may benefit from behaving as strategists, mobilizing their network of contacts, and ensuring that their projects are presented in a compelling way. Our experience as qualitative researchers indicates that perseverance is warranted, although there may be a gap between access requests and access approvals. It may also be easier to negotiate access with individual auditors instead of accounting firms, although this may result in the study’s “unit of analysis” ([Patton 1990](#), 167–168) becoming the auditor or decision instead of the accounting firm.

This stereotype also contributes to the notion that qualitative research is “too risky” for younger academics given the typical constraints of tenure processes. However, it should be noted that a number of academic institutions favor a research environment that supports methodological pluralism—promoting what [Hermanson \(2015\)](#) calls “type II” research, namely, inquiries that match research questions to what appears as the most relevant methodology. In addition, qualitative research in accounting and auditing is not virgin territory. Many such studies have been published for a few decades in reputable journals and articles reviewing this literature have been produced (e.g., [Cooper and Robson 2006](#); [Humphrey 2008](#); [Justesen and Mouritsen 2011](#); [Malsch, Gendron, and Grazzini 2011](#); [Miller and Power 2013](#); [Power 2003](#)).

A second stereotype in need of challenge is the view that qualitative research is best understood as a *precursor* to quantitative research. In other words, the former is a method of “exploring” and constructing objects prior to the application of more formal methods. It is certainly true that qualitative research can do exactly this. It has the potential to generate rich descriptions of processes and grounded categorizations that are useful for quantitatively oriented studies, allowing researchers to develop new concepts, refine existing ones, and identify novel relationships and trends for further testing. A number of proponents of qualitative research (e.g., [Kaplan 2011](#)) make statements consistent with the “exploratory” stereotype, and this can lead to a tone of apology in some cases that qualitative research lacks the power of quantitative studies.

However, elsewhere in the social sciences it is clear that qualitative research is a legitimate domain in its own right, capable of producing a meaningful body of knowledge with its own standards of what counts—*independently* from its influence on quantitatively oriented research.⁷ Within auditing research, much depends on whether the researcher views the world as amenable to modeling and some kind of conditional predictability, or whether auditing is viewed as a practice with a high degree of unique and specific features that vary widely. In the former worldview, the

⁶ Challenging stereotypes is especially important for doctoral students and academics in charge of doctoral programs. Doctoral students’ creative impulses ([Chomsky 2003](#)) are not homogeneous and students may be stimulated and more productive in a research environment that recognizes the role of qualitative *and* quantitative research in the production of accounting and auditing knowledge ([Panozzo 1997](#); [Raineri 2015](#)). Also, doctoral students may particularly benefit from following a course in epistemology, being then provided with the opportunity to reflect on the nature of knowledge production processes, the different ways of doing research, and the array of influences exerted upon knowledge production.

⁷ There are many excellent textbooks on qualitative research methods (e.g., [Berg and Lune 2012](#); [Lincoln and Guba 1985](#); [Patton 1990](#)).

approach may draw inspiration from qualitative research while looking for the research benefits of being reductive and parsimonious. For example, a quantitative researcher may rely on the findings of some qualitative studies to posit the hypothesis that auditors are increasingly sensitive to commercial values. In the latter worldview, there is an appetite for complexity and “rich description” (Geertz 1973) as an end in itself. On this view, the research question may be how the different currencies of independence shape audit practice, as the contribution to this Research Forum by Roussy shows.

A third stereotype is that there are lower barriers to entry for qualitative research and standards of quality are less robust and less transparent than quantitative work (Golden-Biddle and Locke 2007). However, the three papers included in this Research Forum provide clear evidence of the effort, both theoretical and empirical, involved in producing high-quality work. We also doubt that the authors would regard the review process for *AJPT* as “easy” given the extensive review and revision process applied to these papers. Also, it is worth noting that the way papers can be challenged in the review process varies across methodologies. Typically archival authors are exhorted to gather more data, re-run results on new data, and consider more advanced statistical techniques. Experimentalists may be frequently challenged on the persuasiveness of their experimental design. And interview-based qualitative studies (such as represented in this Forum) can be significantly challenged regarding the trustworthiness of their key findings and interpretations. As a result, the review process as applied to qualitative research can be quite demanding, often requiring extensive changes and rewriting.

In sum, the criteria of what counts as “good” research, as revealed in review processes, vary considerably.⁸ The best qualitative research expends considerable energy in challenging interpretations and their fit with data, in considering alternative explanations and interpretations, and in being explicit about weaknesses. This is “robustness” testing of a qualitative kind but it is never conclusive. In this respect, qualitative research and quantitative studies are not different since the credibility of both ultimately depends on enrolling specialist audiences (Latour 1987) albeit in different ways.

ON THE DIVERSITY OF QUALITATIVE RESEARCH

Stereotypes should not blind accounting researchers and doctoral students to the benefits of considering the umbrella of research methods that can be used to develop an in-depth understanding of real-world phenomena (Flyvbjerg 2001). According to Gephart (2004, 455), “an important value of qualitative research is description and understanding of the actual human interactions, meanings, and processes that constitute real-life organizational settings.” Gephart also observes that qualitative inquiry provides insights into how broad concepts and theories operate in specific cases. Pratt (2009) highlights how qualitative research allows the investigator to better understand the world from the perspective of those studied, and to examine real-life processes. Qualitative methods can generate new conceptualizations and interpretations of convoluted phenomena such as organizational culture (Birkinshaw et al. 2011). In particular, qualitative research is especially suitable for studying the complexities of expert practices (Cooper and Morgan 2008) like auditing, allowing the investigator to develop insights into the backstage of expertise (Power 2003) and, in some circumstances, to question taken-for-granted professional claims (Burchell, Clubb, Hopwood, Hughes, and Nahapiet 1980).

“Qualitative methods” is an umbrella term for a number of different approaches, each with its own paradigmatic characteristics. In Table 1, we try to highlight some of the thematic differences between studies with a “positivist spirit,” or style, and those with what we call a “constructivist

⁸ We owe this point to Dana Hermanson.

TABLE 1
Differences between Positivist and Constructivist Qualitative Research

Comparative Dimension	Positivist Spirit	Constructivist Spirit
Methodological focus	Breadth	Depth
Analytical emphasis	Analyzing relations of cause and effect in the human world	Analyzing complexity of human behavior
Favored type of explanation	Conditional prediction	In-depth understanding
Viewpoint on social reality	Reality is external to the mind	Reality is socially constructed
Viewpoint on researcher's objectivity	Objectivity is celebrated and actively controlled	Subjectivity permeates research processes; research should be evaluated through its trustworthiness
Viewpoint on methodological flexibility	Flexibility is constrained in the name of objectivity	Flexibility is considered as a hallmark of research
Viewpoint on generalizability	Aimed at empirical generalization	Either irrelevant, or aimed at analytical generalization
Style of writing	Aimed at conciseness	Not bounded by conciseness; aimed at accounting for the complexity of real-world phenomena

spirit” (to be explained and clarified below).^{9,10} Although we have relied to some extent on comparative schemes already established (Chua 1986; Gephart 2004; Lincoln and Guba 1985), we prefer to focus on the methodological tension between the breadth of the positivist style and the depth of the constructivist style. Many accounting researchers will have grappled with this tension in one form or another. While comparative schemes like Table 1 are always simplifications and ideal-typical reductions to some extent, they nonetheless provide a useful reference point for making sense of different research approaches.

Good research, regardless of method, aims to better understand reality. One of the most fundamental choices that auditing researchers need to make in the context of a particular investigation is to position themselves in terms of the trade-off between breadth and depth. At one extreme, this may mean an approach that emphasizes arriving at conclusions valid across a range of empirical situations (breadth). At the other extreme, it means an approach that seeks to account for the complexity of human behavior in specific situations or cases (depth). Thus, on the one hand, positivistically oriented researchers seek to explain observed behavior from the examination of relationships between discrete antecedent and dependent variables holding across many real-world situations. The objective is to uncover causal relationships between discrete variables (auditor experience, earnings management) that could have law-like properties. As a result, the ability to predict the occurrence of a given type of behavior, based on some theory of cause and effect, is

⁹ A number of paradigmatic analyses include a third paradigm, critical research. For the sake of readability, we refrained from extending our analysis in this respect. Readers interested in the matter may consult Chua (1986) and Gephart (2004). Note that A. Prasad and P. Prasad (2002) consider that the lines between constructivism and critique often overlap.

¹⁰ The constructivist paradigm is sometimes called the “interpretive” paradigm in other epistemological analyses (e.g., Chua 1986). Our emphasis on constructionism aims to reflect a fundamental principle of this paradigm, in that social reality is necessarily constructed and mediated through human perception. Prominent sociologists maintain that the most basic role of researchers is to better understand how reality is socially constructed (Berger and Luckmann 1967).

viewed as the “acid test” of understanding (Palys 1992, 9). The focus is not individual behavior—but to account for behavior *on average*. Emulating the domain of physics, conciseness is favored since general principles apply almost universally; researchers should therefore be able to account for reality through parsimonious statements and tables (Eisenhardt 1989).

On the other hand, other researchers of a more “constructivist” inclination believe that knowledge of general principles of behavior is often not sufficient to account for action in context (Palys 1992). They view reality as being continuously made and enacted by actors (auditors, audit committee members), bringing their own meanings to bear on that reality through their actions (e.g., about audit quality) in the process. This view of the inherent endogeneity or interdependence of the factors that shape audit practice is what is meant by “constructivist.” In sum, choices about breadth and depth in auditing research constitute much more than researchers’ methodological preferences. They reflect important assumptions about the nature of the world and how relevant knowledge of the world can be produced. They also imply different models of generalizability as we discuss further below.

Traditional archival research in accounting and auditing is positivist in the sense outlined above. There is a deep operating assumption that discrete facts or data points exist independently of the researcher (e.g., the notion of high quality auditors) and may be accessed in various ways to explain observable outcomes (e.g., tendencies to issue qualified audit reports). Access to this world of facts also requires researchers to work hard to ensure that their measurements of “reality” are not fraught with bias or subjectivity (Palys 1992). Precise techniques have to be mobilized, which can ensure that the reliability and validity of results are, as far as possible, free from the biases of the investigator.

While archival research tends to be primarily positivist, qualitative research can be carried out from either a positivistic or constructivist perspective (Gephart 2004). In the former case, reality is then perceived as external to the researcher and made up of generalizable causal relationships. Positivistically oriented qualitative auditing researchers typically employ detailed questionnaires to capture data and rely on some inter-rater reliability measure to control their data analyses. It is important to ask all interviewees the same questions in the same sequence using the same words. In addition, it is assumed that if a proper coding protocol is established, the same interview transcript will be coded homogeneously by different analysts. Such objectivity-enhancing mechanisms provide researchers with confidence to “speak” about the reality of systematic regularities waiting to be discovered. Researchers will also typically refrain from providing extensive interpretations of interview quotations, assuming that readers are able to make sense of quotations un-problematically and take them at face value. Investigators will also tend to express their findings in numerical terms (e.g., “X percent of interviewees mentioned that . . .”), given their aspiration to establish a sense of empirical generalizability. The overall impression arising from well-crafted positivist qualitative studies is that findings are not purely context-specific even if contextual variables matter. In addition, the best examples of this kind of research work hard to avoid researchers’ own interpretations and biases (Gendron 2009).

Although positivistic researchers tend to carry out multi-site qualitative studies (Eisenhardt 1989; Yin 1989), a limited number of situations necessarily can be examined, thereby constraining the study’s empirical generalizability. This constraint is often perceptible when researchers discuss the limitations of their findings. Also, it is worth mentioning that positivistic qualitative research is sometimes criticized for a lack of methodological flexibility (Gendron 2009), in that rigor (e.g., in constraining interview questioning to that which is formalized in instruments) may be overstressed to the detriment of other methodological qualitative principles, such as the necessity of being responsive to significant trends and patterns that may emerge—oftentimes unexpectedly—from field data (Patton 1990).

While no positivist qualitative research is included in this Research Forum, exemplars are [Hirst and Koonce \(1996\)](#) and [Cohen, Krishnamoorthy, and Wright \(2002\)](#) who provide broad insights into how audit work is carried out in the field and how auditors make decisions and evaluate evidence. Specifically, [Hirst and Koonce \(1996\)](#) present a thorough description of how auditors carry out analytical procedures during the audit process. The authors persuasively articulate why their study matters, along the lines emphasized by [Hopwood \(1979\)](#) in our commentary's introductory quotation:

By contributing to a more complete understanding of how APs [analytical procedures] are performed, we furnish accounting researchers with a solid foundation on which to build conceptual models, design experiments, and design and test decision aids. Without an account of how APs are performed, researchers are often left to make “stabs in the dark” as to important research issues. ([Hirst and Koonce 1996](#), 459)

For their part, [Cohen et al. \(2002\)](#) examine how auditors take into account corporate governance factors in the context of audit work. The auditors they interviewed viewed the auditee's top management as the primary driver of corporate governance, leading these auditors to adopt an attitude of skepticism toward the quality of control at the board level. As mentioned by the authors, this finding is of interest since it departs significantly from the presumptions of agency theory, which is one of the main theoretical referents in the domain of corporate governance. Interestingly, the authors develop the concept of the corporate governance “mosaic” to represent the web of practices and prescriptions that support the notion of corporate governance in the field. [Cohen et al.'s \(2002\)](#) study shows that in spite of a significant concern with rigor, the authors were able to be creative and flexible in interpreting their findings and in developing a meaningful “theorized storyline” ([Golden-Biddle and Locke 2007](#), 25–26).

THE CONSTRUCTIVIST SPIRIT IN AUDITING STUDIES

As noted above, research of a constructivist nature assumes that to understand inherently complex and capricious phenomena, one should investigate the processes and actions, including the use of technologies, by which social actors (auditors) in real-life settings produce stable practices and associated meanings ([Gephart 2004](#)). Constructivism can be varied in emphasis but relies in part on accessing the way actors like auditors and their clients make sense of their actions (e.g., when making decisions about audit materiality). The researcher as analyst may then generate an interpretation of patterns and recurrent themes in the way auditors talk about materiality (e.g., trying to keep the audit within budget or managing client perceptions) or indeed by considering the role of institutional factors, such as rules and guidance.¹¹ The dominant mode of knowledge production involves in-depth understanding of one or a few cases ([Palys 1992](#)). Constructivist research is driven by a sense of the co-dependence and endogeneity of, for example, auditor expertise, audit quality, the client-risk profile, regulatory expectations, and so on. Auditors can be understood as organizational agents who enact forms of auditing knowledge (e.g., risk-based approaches), which contribute to the institutionalization of these forms. Thus, in place of clearly visible causal relationships, the reality of auditing and auditors is seen as “socially constructed”:

Interpretive research is committed to the broad philosophy of social construction ([Berger and Luckmann 1967](#)), which sees social reality as a constructed world built in and through meaningful interpretations. The goal of the researcher, therefore, is not to capture some

¹¹ Specifically, constructivist research relies on actors' sense-making (first-order concepts) to elaborate and flesh out second-order concepts, which are the interpretations the analyst develops to organize and explain first-order concepts ([Van Maanen 1979](#)).

preexisting or ready-made world presumed to be available out there but to understand this process of symbolic “worldmaking” . . . through which the social world is ongoingly accomplished. (Prasad and Prasad 2002, 6–7)

In other words, whether or not reality exists “out there” is a non-question for constructivists; their emphasis is on the processes and generative mechanisms by which *perceptions* of reality and related actor belief systems develop, take hold, and inform action in a given field. Thus auditor perceptions of client risk may be mediated by methodological training and can create a practice reality that, in turn, validates and reproduces their knowledge and belief system.

Another way to put this is to say that constructivists are interested in how “facts” are produced in a field of practice, including the facts that archivalists tend to take as given, such as audit fee disclosures. For instance, how do auditors in their day-to-day endeavors produce and reproduce facts about independence and audit quality? How do they rationalize the notion of auditor independence in light of a number of audit failures? How do audit committee members evaluate auditors’ claims regarding quality and independence? For each of these questions, the very meaning of “independence” or “audit failure” is not a given but something that different actors may perceive and produce in different ways. From the constructivist perspective, the use of inter-rater reliability measures is less appropriate because it presumes that researcher interpretations of similar data will vary (not necessarily diametrically, but there will be variation) from one researcher to the next—depending on their respective theoretical orientation, sensitivity to certain types of data, and ability to innovate (Patton 1990).

For constructivists, interviews with auditors are not an imperfect window on what is actually done in practice. Rather they provide access to the sense-making worlds of practitioners and can reveal how they think about specific issues. One of the key features of interviews within the constructivist style of research is to allow interviewees to express themselves according to their own interpretive schemes—with as little disruption as possible. Most often, the role of the interviewer is to make participants discuss some pre-identified themes extensively, asking questions from time to time that are consistent with the flow of their thoughts. Before the end of each interview, the interviewer ensures that all of the main elements included in her/his listing of predetermined themes have been covered. Across different interviewees, thematic similarities and variations can be identified. For instance, in Gendron and Spira’s (2010) study of the Arthur Andersen debacle, interviewees were asked one central question, namely, to provide a chronological narrative of how they experienced the firm’s collapse, from the first time they heard of a problem with the audit of Enron until the time of the interview. The resulting interviews essentially took the form of a conversation between interviewer and interviewee, which provided rich insights into the Arthur Andersen organization, how it changed over time, and how the firm sought to manage the scandal. In the process, both the interviewees and the researcher are constructing accounts of the event.

In their highly influential methodological text, Lincoln and Guba (1985) maintain that the notions of reliability and validity, which are used in quantitative studies to evaluate the relevance of data collection and analysis procedures, should be replaced, in qualitative studies, with the criterion of “trustworthiness.” The notions of reliability and validity are consistent with a positivist view that sees the quest for objectivity as a prime objective of research. From a constructivist perspective, subjectivity is a resource rather than an imperfection.¹² The researcher is engaged in a constant dialogue between the views of actors in the field and frames and interpretations by herself/himself as analyst (Ahrens and Chapman 2006) in order to understand how the daily world of practice is made and reproduced. Lincoln and Guba (1985) propose a test of “trustworthiness” for this process in terms of the following questions: Are the findings of an interpretive inquiry worth taking into

¹² Latour (2005, 146) puts the point more strongly when he says, “Positivists don’t own objectivity.”

account? Are the data credible in terms of the research question being investigated? Are the findings reported with sufficient detail, allowing readers to assess if they are “transferable” to other contexts? Did the researcher credibly address the risk of false representations made by interviewees (Van Maanen 1979)? Have other interpretations of phenomena been considered?

In other words, constructivist research involves the relating of data and theory as in any research endeavor, but the nature of the “robustness” is different from positivistic research. In essence, reliability is a function of continually revisiting and challenging interpretations. Constructivist research can only produce “risky texts” (Latour 2005) in so far as it is always open for them to be challenged with alternative interpretations, but the best of these studies will generate a high degree of trustworthiness in the results.

Another key difference between positivistic and constructivist qualitative research relates to the position of theory and theorizing. While the former tends to view theories as being involved in a Darwinian competitive contest (Gendron 2009; Watts and Zimmerman 1990), constructivist research typically regards theories as alternative and overlapping lenses that help to illuminate objects of study and orient the research process according to certain presumptions. In other words, the constructivist researcher will tend to use theory as a frame for data that helps to produce novelty in the understanding of previously unappreciated aspects of the phenomenon under study (Keating 1995). The theory-data fit needs not, and probably should not, be a tight one and the emphasis is, and should be, on the production of credible, trustworthy, and interesting insights. An illustration is provided by Gendron and Spira’s (2010) study, where interplay between interview data and a theoretical template focused on individual sense-making abilities allowed the authors to identify four distinct representations of what “truly” happened when Arthur Andersen collapsed in the aftermath of the Enron scandal. Another example is Power’s (1997) work on the “audit society,” which began life as a specific study comparing financial and environmental auditing but then opened up onto a broader field of auditing and evaluation practices that seem to have grown in many different areas—medicine, teaching, policing, and so on. Explaining the expansion of the idea of auditing, and the similarities and differences between its different manifestations, involved a continuous exchange between theory and data. The result was a theory of the audit society and, specifically, of “auditability” as an organizing principle, which has proven useful for scholars in a number of different fields. The theory is perhaps an exaggeration that goes beyond the data, so there is much looseness of fit, but it is also a “useful exaggeration” that continues to be challenged and explored.¹³

Quite often, elements of constructivist research are drawn from works of scholars outside accounting whose focus is the nature of society and modes of social control, such as Michel Foucault and Anthony Giddens (Lukka and Kasanen 1995).¹⁴ However, there are risks of importing such ideas in an undigested and heavy-handed form and using theory in a top-down manner to fix interpretations of data (none of our three contributions do this) (Humphrey 2014). Rather, qualitative auditing researchers need to work constantly between data and theoretical ideas, adapting them to each other in a manner that never leads to a tight fit but produces the kind of trustworthiness outlined above. This is a kind of “testing” or “validation” process and, importantly, it means that researchers do not necessarily pre-select their theoretical interpretive lens in advance. Instead, a theoretical orientation may occur *during* data collection and analysis as in the example of Power (1997) above.¹⁵

¹³ While Power (1997) is an exemplar of the constructivist style, it is arguably broad in scope rather than deep. This is a reminder that the oppositions represented in Table 1 are thematic rather than absolute.

¹⁴ Interestingly, and to show that all purely “methodological” discussions are inevitably simplistic, Michel Foucault, who has inspired key qualitative studies in accounting, was regarded by a number of his contemporaries as a “good positivist” with a keen eye for empirical detail (e.g., Veyne 2010).

¹⁵ This also occurred in Gendron and Bédard’s (2006) study where, after reflecting on the substance of their first interviews, the focus on the processes by which audit committee effectiveness is socially constructed became much clearer to the authors.

ON THE GENERALIZABILITY OF QUALITATIVE RESEARCH

As noted above, constructivism also differs in orientation from positivism on the question of generalizability, and this has been at the heart of debates about method elsewhere in the social sciences—so called *Methodenstreit* or the problem of the “sample of one” (March, Sproull, and Tamuz 1991). Qualitative researchers are themselves divided on this point. Some prominent authors in the area argue that the criterion of empirical generalizability does not apply to non-positivist research—and should even be viewed skeptically within positivist communities. For instance:

Another common concern about qualitative methods is the small sample size usually involved and the impossibility of generalizing . . . Cronbach (1975), one of the major figures in educational measurement and evaluation, has given considerable attention to the issue of making generalizations. He has concluded that social phenomena are too variable and context-bound to permit very significant empirical generalizations . . . Cronbach et al. (1980) suggest . . . that designs balance depth and breadth, realism and control, so as to permit reasonable “extrapolations” . . . An extrapolation clearly connotes that one has gone beyond the narrow confines of the data to think about other applications of the findings. Extrapolations are modest speculations on the likely applicability of findings to other situations under similar, but not identical, conditions. (Patton 1990, 486–489)

As mentioned by Cooper and Morgan (2008, 162), quantitative methods in accounting research tend to focus “on the average behavior of variables in large samples with the purpose of producing reliable and valid generalizations to a wider population.” In the eyes of constructivists, this kind of statistical generalization does not apply to research that aims to develop in-depth understanding of a specific phenomenon. As maintained by Janasick (1998, 51), “for those of us interested in questions of meaning and interpretation in individual cases, . . . traditional thinking about generalizability falls short.” Instead, several authors specify that qualitative research should aim for a different, but equally valid, kind of generalizability, namely *analytical generalizability*. According to Yin (1989, 21):

Case studies, like experiments, *are generalizable to theoretical propositions and not to populations or universes*. In this sense, the case study, like the experiment, does not represent a “sample,” and the investigator’s goal is to expand and generalize theories (analytic generalization) and not to enumerate frequencies (statistical generalization).¹⁶ (emphasis added)

So, while there are many constructivist researchers who believe that any consideration of generalizability is simply incompatible with the quest to develop in-depth understandings, Lukka and Kasanen (1995) support this notion of analytic generalization. They point out that a fundamental feature of many qualitative studies “is that their clear, though most often implicit, purpose is to argue something . . . to be relatively widely valid, i.e., to generalize.” Hence, a number of constructivist studies implicitly seek to generalize in this analytic manner and generate theories from cases. The process is more akin to what the American philosopher Charles Peirce has called *abductive* reasoning whereby the researcher argues from an instance or case to the circumstances or hypothesis that might explain it, rather than drawing a general conclusion from many instances (induction). The inference is always vulnerable but is an essential form of pragmatic reasoning distinct from deduction and induction.¹⁷

¹⁶ Astute readers will see that the analytical generalizability argument applies to the domain of positivist qualitative research as well.

¹⁷ See Hintikka (1998).

In summary, while positivist qualitative research promotes criteria of quality adapted from classical notions of reliability and validity, constructivist research relies on different ideas about quality, namely the trustworthiness associated with a continuous effortful process of aligning data and theory. This is in line with an analytical basis for generalizability and is more common in human reasoning than we might imagine. In the eyes of [Prasad and Prasad \(2002, 4\)](#):

Different genres of interpretive research have . . . demonstrated (even to their critics) that they are as rigorous as positivist science even though their rigor necessarily needs to be judged by criteria that are markedly different from those used in conventional empirical research.

Quality criteria and ideas about the basis for generalizability vary across research paradigms or styles. We should never expect a single master-view of the nature of quality and robustness in research. Even within non-positivistic qualitative research, views differ on the appropriate mix of descriptivism and theorization. However, we should not assume that these different approaches to research, as specialized as they may seem, are hermetically sealed off from each other in their own private worlds. On the contrary, we think they are linked and, with effort and goodwill, may speak to each other in different ways. First, they share an interest in an object or practice, in our case auditing. Second, as we have tried to show, they represent choices in a system of trade-offs between depth and breadth.¹⁸ Third, they all have an orientation to generalizability, but in different senses of this term. As we have tried to suggest, generalizability is not a single thing.

BRIDGING PARADIGMS, CREATING NEW CONVERSATIONS

In his classic book on the history of science, [Kuhn \(1970\)](#) argues that “incommensurability” characterizes the relationship between different (scientific) paradigms in large part because each paradigm can be considered in terms of its own distinctive vocabulary, assumptions about the nature of the world, and quality criteria. It is possible to think of the different research approaches in accounting discussed above by analogy with Kuhn’s idea of paradigm, i.e., as self-contained research worlds. For example, it is well-known that papers within one accounting paradigm only infrequently refer to articles published in another. The journal *Accounting, Organizations and Society*, which unusually publishes both behavioral (which is a form of positivism) and constructivist studies, provides a relevant illustration of the extent of division between these paradigms. In the first years of the journal’s existence, founding editor Anthony Hopwood reportedly experimented for some time in selecting, for a number of submissions, reviewers from the two different methodological camps ([Gendron and Baker 2005](#)). Eventually he decided to cease the practice, apparently because of the extent of disagreement between reviewers.

Yet, however persuasive the notion of incommensurability may be, it may be overstated, and Kuhn himself was criticized on this point ([Chalmers 1999](#)). Nothing necessarily prevents academics, other than habit and institutionalized career concerns, from being exposed, intentionally or not, to alternative research approaches—for instance when attending conferences where sessions mix quantitative and qualitative studies—or even working explicitly with mixed methods, as happens in sociology. [Humphrey \(2008\)](#) maintains that the vibrancy of the accounting research discipline may be enhanced if researchers (and particularly those who develop reviews of literature) take account of intellectual developments made within different approaches. While not easy to demonstrate, hypothesis development may be enhanced when the author is better aware, through

¹⁸ Relatedly, word count limitations of some 8,000 words prevailing in a number of journals constitute a constraint for qualitative research of all types (positivist and constructivist). The development and constitution of in-depth understandings sit uneasily within publication templates centered on a rigorous economizing of space and words.

qualitative research, of the institutional context in which the phenomenon of interest takes place. For example, [Pomeroy \(2010\)](#) draws on constructivist studies on auditing, namely studies of the production of “comfort” and “legitimacy” ([Pentland 1993](#); [Power 2003](#)), in order to carry out an experimental examination focused on audit committee members’ investigation of accounting decisions.

We undertook to edit this Research Forum with the hope and expectation that the imagination of auditing researchers ([Clegg 2006](#)) is sufficiently fertile to be open to building bridges between different research traditions, in spite of the underlying difficulties involved. We greatly welcome this opportunity to expand the presence and influence of qualitative research in *AJPT*, and to introduce the three papers that we believe to be strong exemplars of the constructivist research style.

In their paper, [Dirsmith, Covaleski, and Samuel \(2015\)](#) provide an extended reflection on their pioneering work over many years, including some of the most significant qualitative studies in accounting and auditing. Theirs is a meta-analysis of their own work in terms of three historical moments in the accounting profession spanning several decades. They also develop numerous methodological pointers intended to encourage a future generation of scholars. The first such moment is visible in their studies of attempts to centralize control in professional service firms and the ensuing challenges to the autonomy of auditor judgment. The second involves strategic moves by the profession to rebrand in the direction of general business advice and assurance services. The third moment involves the progressive development of professional service firm actors as entrepreneurs. These three phases of development are recognizable in terms of the progressive commercialization of the accounting profession, and [Dirsmith et al. \(2015\)](#) were themselves at the forefront of analyzing the implications for, among many other things, the auditing function and audit processes, based on hours of interviews and observation with practicing accountants at all levels over many years. The scale of their data collection and personal determination, and their curiosity about the practice of auditing, set a very high bar for subsequent field studies of auditing practice.¹⁹ Yet they also offer some clear opportunities for future research, not least on the in-firm and professional level politics of audit-technology-change processes.

[Guénin-Paracini, Malsch, and Tremblay \(2015\)](#) provide a rich account of the challenges faced by auditors in the field and the strategies employed by client staff to frustrate, delay, and create frictions for the audit process. Their paper reveals the actual world of auditor/auditee interaction that is far removed from regulatory ideas of independence and the cool application of audit procedures. The paper shows how auditors develop interactive strategies to manage client contact and, importantly, to obtain the information they need without confrontation or escalation. It also suggests that we should think of auditor independence in a multi-faceted way and as never perfectly achieved. By showing auditors’ operational *dependence* on clients in varying ways and how auditors deal with this, the real work of external audit is usefully positioned as part of the audited organization, both spatially and temporally, reminding the reader how many non-auditors beyond the audit team itself necessarily contribute to the audit outcome. This paper is an invitation to do more work on auditing as an essentially interactive process, in which the boundaries between auditor and client are blurred at the level of work routines.

[Roussy’s \(2015\)](#) study covers similar ground in the context of public sector internal auditors and the role conflicts they face at the operational level. The paper draws on various aspects of role theory, which focuses on the issues that arise as human actors, like auditors, attempt to fulfill often

¹⁹ That being said, it is noteworthy to have in mind that [Lincoln and Guba \(1985\)](#) recommend that the qualitative researcher avoid situations leading her/him to develop the feeling of being overwhelmed as a result of too much data to analyze. Moreover, from our experience we do not think it requires one hundred interviews for the researcher to develop a pragmatic sense of theoretical saturation ([Suddaby 2006](#)). The latter occurs when the collection of additional data does not generate new significant evidence.

conflicting formal role obligations. Based largely on interviews with practitioners, Roussy (2015) analyzes different forms of role-conflict at key points in the audit cycle—from planning to reporting. In essence, the paper provides evidence that auditors adopt a range of coping tactics relating to the scope and execution of their work at the day-to-day operational level. As Roussy (2015) puts it, broadly worded internal auditing standards leave plenty of room for leeway and discretion, and it is in this space that role conflict is experienced. Of particular interest is the account of how political pressures leak into the audit process at the reporting stage. Like Guénin-Paracini et al. (2015), Roussy (2015) accesses the experiences of field auditors and suggests that their primary reference points are managerial rather than the ideals of governance and the audit committee. Indeed, in the background of these intense role conflicts for internal auditors is the specter of the weak audit committee. Overall, the paper suggests further research opportunities at the management/internal audit interface.

These three studies provide exemplars of qualitative research in terms of their: (1) access to the empirical field; (2) intense methodological sensitivity to ensure that the interpretation of data is as trustworthy as possible in qualitative terms; and (3) mix of careful theorizing and data collection coupled with theoretically informed interpretations of actor statements and experiences. As we have said above, the results of all research are only ever provisional and open to subsequent challenge, but they may be more or less trustworthy as a result of the care of the analysts.

CONCLUSION

We think it is uncontroversial that research should be a matter of curiosity, learning, and passion. The latter is especially important in attracting new blood into academia (Burawoy 2005). Younger (and not so young!) academics benefit when they have the ability to choose the type of knowledge they (will) produce. We hope that extending the range of auditing research published in *AJPT* to the rich world of qualitative inquiry will continue and that readers of *AJPT* will enjoy the three papers that follow and see them as exemplars of what high-quality qualitative research can achieve.

In this commentary it has not been our intention to place qualitative research on the side of the angels, although we naturally have our own biases. Qualitative research has its own tensions and internal issues, and its own risks of stagnation (Alvesson and Sandberg 2014; Humphrey 2014). Rather, we position this Research Forum both as an attempt to enhance communication across a methodological divide that has taken on institutional form and also in the hope of encouraging future submissions and publication of qualitative studies of auditing in *AJPT*.

In conclusion, we also dare to suggest that qualitative approaches to auditing research may be attractive to some scholars for personal reasons, as Dirsmith et al. (2015) note in their contribution to the Research Forum. For example:

[Qualitative research] offers scholars a rewarding and meaningful way to lead their lives. The rewards include direct engagement with everyday management and organizational realities and opportunities to make substantial contributions to the field. Qualitative research often advances the field by providing unique, memorable, socially important, and theoretically meaningful contributions to scholarly discourse and organizational life. (Gephart 2004, 461)

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