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Doing interventionist research  
in management accounting

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## Abstract

Interventionist research<sup>1</sup> is not unobtrusive since the researcher deliberately seeks to make an impact on the world in order to gain knowledge. In this chapter we examine the fundamental nature of interventionist research in management accounting, its philosophical anchoring, variations, and forms of output. We also give brief illustrations. The distinguishing character of this kind of research is the need for the researcher to cross the border between the etic (outsider) and the emic (insider) perspectives - there and back again. This shift between differing logics provides opportunities for new insights since the researcher wants to achieve solutions that work in the field and come back with evidence of theoretical significance.

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<sup>1</sup> We have discussed whether to use the term action research here since it probably is the best known version of interventionist research. Drawing on Kurt Lewin's dictum "One of the best ways to understand the world is to try to change it" (Argyris et al., 1985, p X), we could point to clinical research, action science, design science, or the constructive research approach as possible candidates. We have chosen to use interventionist research as the generic term.

## Introduction: What is interventionist research?

The literature on methods for case studies in management accounting is considerable today (e.g. Hägg & Hedlund, 1979; Hopwood, 1983; Scapens, 1990; Ferreira & Merchant, 1992; Keating, 1995; Ahrens & Dent, 1998; Atkinson & Shaffir, 1998; Baxter & Chua, 1998; Kaplan, 1998; Berry & Otley, 2004; Scapens, 2004; Lukka, 2005). These authors have examined, in particular, the nature, process, outcomes, and evaluation criteria of such studies, and they have identified various specific forms of them. Case studies have been defined in a number of ways, and with varying accentuations, but the core features of such studies include that the researcher is directly involved with the actors, systems, or processes in the field and that she uses the conventional ethnographic methods – observation and interviews, most often in combination – supported by the study of archives, in collecting her empirical research materials. Studies could concern one particular case, compare cases, or study a phenomenon related to particular cases.

Interventionist research should be viewed as one form of such case studies.<sup>2</sup> However, similarly as case studies *per se*, interventionist research is a cluster of research approaches, where the researcher herself is more or less deeply immersed with the object of study, and this is often viewed as posing methodological problems. Using unobtrusive research methods has been considered a natural aim for all researchers, and this is easy to achieve from the distance, but difficult when the researcher works directly in the field. In interventionist research, this inescapable feature of case studies – that of becoming immersed – is translated to its key strength (e.g. Lewin, 1946/1948; Argyris *et al.*, 1985; Schein, 1987; Lukka, 2000; van Aken, 2004). Hence, the most notable common denominator of interventionist studies is their deliberate use of active participant observation as a research weapon.<sup>3</sup> In this sense interventionist research is field experimentation where the researcher, not having complete control over the design of the experiment, seeks to determine the experimental situation through observation, acts on that situation in concert with the host organization, observes process and outcome, and analyses findings in view of the relevant literature.

The distinction between the *emic* and *etic* perspectives, introduced by the linguist and anthropologist Kenneth Pike in 1954 (Pike, 1954) plays a significant role in

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<sup>2</sup> In principle, interventionist research does not need to limit itself to applying the case method only, but in practice this appears to be the case.

<sup>3</sup> In his discussion of innovation action research Kaplan (1998) describes a process starting with picking up ideas and constructions from practice, then going on with a diffusion process in which academics like himself can serve as active facilitators. Our focus is on the production of original solutions adapted to the actual situation of the host organization. That successful constructions may be generalised and diffused to other sites is a different kind of process.

all analyses of case study methods, and particularly so in the context of examining the interventionist approaches. Pike (1954) first developed this dichotomy as referring to the distinction between unique sounds of a particular language and universal sounds in human language in general. However, later he expanded the scope of this distinction to refer to two different viewpoints for the study of human behaviour overall (Pike, 1967). Accordingly, the emic viewpoint results from studying human behaviour from inside the system, while the etic viewpoint refers to studying it from the outside, the latter being unavoidably the initial approach for everyone to examining an alien system.<sup>4</sup>

In interventionist research the researcher is an active actor in the real-time flow of life in the field, and therefore the researcher is bound to adopt, or at least consider, the emic perspective to the issues at hand. Such a perspective means to become an 'insider' in the sense that the researcher is seen as a competent and trustworthy member of the world where she is doing the fieldwork. This is not only in order to understand the meanings and actions of the actors in the field, but it also makes her able to communicate and act together with them – otherwise the researcher will be regarded as a tourist in the field, and actors will communicate with her by 'child talk.' However, being successful from the emic perspective is just halfway through: the researcher also needs to link her findings to a theoretical frame, i.e., to make a theoretical contribution. The etic perspective is a 'must' in all types of academic studies, but it is often seriously underplayed in interventionist research projects, where efforts tend to focus on anecdotes about results on the emic level. While the role of theory is and should be a debated issue in interventionist research, a balanced use of the emic and etic perspectives in our view is of crucial significance to justify the use of this research method.

Admittedly, it is a demanding undertaking to do good interventionist research in management accounting. In our efforts to portray this time consuming but rewarding research approach we will first draw some demarcation lines and point out varieties of interventionist research, and thereafter we will discuss the philosophical basis for stressing the shift between emic and etic perspectives in interventionist research. We will then give an account of what we think are the characteristics of interventionist research well done, and present some examples, before we discuss the outputs of this kind of research. Obviously there are problems with research where the researcher herself plays such a prominent role. These

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<sup>4</sup> The emic vs. etic dichotomy has during the course of time emerged in a number of varying meanings, see Headland (1990). The 'experience near' and 'experience far' dichotomy developed by cultural scientist Clifford Geertz (1983) essentially means the same as the emic/etic distinction, cf. Dent (1991).

problems are discussed before we conclude with a summary argument for good interventionist research. Yes, we write this chapter because we think that there is great potential for theoretical progress in this kind of research. Management accounting, as an academic discipline, is concerned with the study of practices that are significant for the wellbeing of people around the world. Interventionist research aims to inform this discipline on how these practices work.

## Demarcation lines and variations of interventionist research

Much of the methodological debate in management accounting is related to the differences between positivism and its alternatives (Burrell & Morgan, 1979; Tomkins & Groves, 1983, Jönsson & Macintosh, 1997). This debate has been especially notable in the method literature of case research, in which it has been argued, for instance, that we can conduct both positivist and interpretive case studies (Scapens, 1990; Berry & Otley, 2004). The issue of the researcher's intervention during her research project with the studied organisation(s) has been overshadowed by this concern with methods of data collection and analysis. Most often it has been routinely assumed – at least implicitly – that a case researcher is trying to avoid or minimise intervention during the project, or that she should do that (cf. Lukka, 2005). As mentioned the distinguishing aspect of interventionist research is the very intention to achieve some desired result in the field, so this (implicit) assumption has to be replaced by a view of the intervention as the setting up of an experiment in the field.

Our central thesis is that especially case researchers in management accounting have an *option* in this regard, which should be appreciated. Hence, it is their call to choose to conduct either interventionist or non-interventionist case research. While non-interventionist research in management accounting has clear and well-documented merits, there are also particular advantages that can be gained by adopting the interventionist approach. Our position is that interventionist research has the potential to be meaningful from the empirical, situation specific, viewpoint as well as from a more general, theoretical perspective. In the following we will briefly address the core differences and similarities between interventionist and non-interventionist case research in management accounting.

### INTERVENTIONIST VS. NON-INTERVENTIONIST RESEARCH

Non-interventionist case research tends to focus on formulating, understanding (“making sense of”), and explaining management accounting issues on a conceptual level. The development of these understandings and explanations may have different kinds of theory connections. The primary target of the

research can be to illustrate, refine, or test prior theory, or – in the case of weak or non-existing prior theory in the area – construct new theoretical frames or propositions (“explorative case research”) (Keating, 1995; Lukka, 2005). In order to make a contribution to theory the findings of non-interventionist case research need to be translated – i.e., generalised – so that their meaningfulness in other contexts can be captured by the reader (Lukka & Kasanen, 1995). It provides a vocabulary, useful to describe other cases.

Non-interventionist case research is typically of the *ex post facto* type: the researcher examines what, how, and why something has taken place at the case site in the past. In this sense it has a lot in common with historical research. Partly for this reason – even though every case researcher is surely aware of the triplet of data collection methods including observation, interviews, and analysis of archives – non-interventionist case researchers tend to collect their data primarily through interviews, supported by the analysis of archives, while the role of observation tends to be small. However, there is a continuous call for longitudinal case research (Hopwood, 1983), and when such calls are heeded (not too often), the researcher normally is in the position to examine her cases simultaneously as things occur.<sup>5</sup> Then interviews tend to lose position as the dominating data collection mode it has in *ex post facto* studies and different forms of observation methods – even video filming – may come into use.

Interventionist case research has many similarities with non-interventionist research, briefly described above. Also interventionist researchers aim at a meaningful conceptualisation of the phenomena they encounter in the field, understanding (“making sense of”) what is going on in the case, and at developing explanations. The theoretical targets include similar options, and attempts toward theory contribution require translation of the findings to a more general level (Lukka & Kasanen, 1995) in both approaches. The major differences relate to the fact that an interventionist researcher is directly involved with something that is going on in the case and she does not try to avoid having an effect – instead *vice versa*: she applies intervention as one of the research weapons. The *ex post facto* type of case study typical of the non-interventionist approach is not even an option for the interventionist researcher for she simply has to conduct her study – or at least the central parts of it – along the flow of life of the case. True, also an interventionist researcher can conduct interviews and analyse archives, and normally she does. But as opposed to non-interventionist case research, observation in the participant mode dominates the collection of empirical research materials in interventionist research. An interventionist researcher conducts her empirical research *in vivo*, as it were.

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<sup>5</sup> Of course also longitudinal case research can, at least in principle, be of the *ex post facto* type.

The core difference related to the time dimension between interventionist and non-interventionist research has a lot of significant implications. Similarly as for the non-interventionist researcher, it is crucial for the interventionist researcher to gain a good understanding about what is going on in the case organisation, but for the latter this is just a *starting point* for further inquiry. An interventionist researcher, just if she has managed to gain a good access to the case, gets a possibility to learn a lot more during the participant observation period, which follows the initial phases of the field work.

The key advantage of interventionist research is the opportunity to collect more subtle and significant data than what can be accessed through more traditional research methods. Interventionist research is not just theorising “grounded in the data”, but it means being “grounded in action”. One of the most important reasons to conduct interventionist research is to overcome the weaknesses of research where subjects do not have to commit to action in their own organisational life and to shape a future which they will have to inhabit themselves. Interventionist researcher gets an opportunity to examine what participants actually say and do in circumstances, which really matter to them, as compared to what they might say or do hypothetically (Eden & Huxham, 1996). According to Argyris & Schön (1974), this means getting an understanding of subjects’ “theory-in-use” rather than their “espoused theory” (see also Argyris *et al.*, 1985).<sup>6</sup> To put it in other terms, interventionist research approaches offer the researcher a lot of potential to gain emic understandings of what is going on in the case organisation.

While the strength of the intervention can vary, typically an interventionist researcher participates in a change process, which may lead to a new bundling of things together – construction of new realities – jointly with people working in the case organisation. Often interventionist research has a clear orientation to solve practical problems. The researcher will be able to enter another realm than that of academic knowledge: the realm of practical reasoning. Being able to do this successfully means that she is viewed as a seriously taken participant in this process, and if so, she will be treated and talked to like “one of us”.

Particular advantages of the interventionist research include that the examined issues bear practical relevance almost by definition and that there are normally not much recollection problems since the core issues analysed take place simultaneously with the study. While the participant observation dominated phase of the research process requires an element of commitment – which generates a risk of the researcher ‘going native’ and thereby rendering her theoretical

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<sup>6</sup> “Espoused theory” refers to a theory individuals claim to follow in their action, while “theory-in-use” can be inferred from their actions, see Argyris *et al.* (1985), 81-82; cf. Kaplan (1964).



conclusions biased – the final parts of interventionist research projects tend to be similar to those of non-interventionist studies: analysing the materials the field work has produced, with an aim of developing a theoretical contribution. This means analysing – unbundling – the issues which were at stake when the new reality was constructed during the field work.

It is important to understand that many of the issues, which are often viewed as potential handicaps in non-interventionist case research are no more serious in the case of interventionist studies. Explanatory variables are no less controllable in interventionist studies, probably the opposite, given the fact that interventionist studies always have a tendency toward field experiment. Both interventionist and non-interventionist studies are practically impossible to replicate by any other researcher, and typically not even by the same researcher.

It can be argued that as the change projects, around which an interventionist researcher typically conducts her research, shake the *status quo* of the organisation, the interest and power driven politics of organisational change disturb getting fully reliable data from those concerned. However, while this threat is surely worth keeping in mind, an interventionist researcher is not likely to be in an inferior position as compared to a non-interventionist researcher, who examines management accounting change. In fact, it is again more likely that the opposite is true, given that an interventionist researcher enjoys a relative advantage of getting deeper into the organisational realm due to her direct involvement in the daily life of the target organisation.

#### ALTERNATIVE FORMS OF INTERVENTIONIST RESEARCH

Interventionist research, with certain substantive variation, can be encountered in several disciplines, often under differing labels, and within disciplines there may be variation across geographical or cultural areas. These approaches include, most notably, action research, action science, design science, clinical research, and constructive research.<sup>7</sup> Some of these have been used in management accounting research, too.

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<sup>7</sup> This list is not a complete one. The French academia of business studies knows, for instance, ‘rational modelling’ as an interventionist research approach, which integrates operations research and organisation theory, see Hutchel & Molet (1986). For comparison, in philosophy there is the “philosophising outdoors” approach, introduced by Schipper (2003), dealing with how a philosopher can use her special skills in close co-operation with practitioners in the field. He distinguishes between three modes of interaction, having varying degree of intervention by the philosopher.

*Action research* should be viewed as the origin of all interventionist research in the area of social sciences, and therefore it is below used as a reference point when depicting the key features of various streams of interventionist research. The term ‘action research’ was coined, and the core principles of this approach were first suggested, by social psychologist Kurt Lewin in the 1940s (1946/1948). He viewed action research as an approach, which uses change experiments in order to simultaneously solve ‘real’ problems in social systems and contribute to the basic knowledge of social science. Later a number of various ideas regarding what action research should try to accomplish, and what not, have been suggested, and some of them differ considerably from the original ideas of Lewin. For instance, it has been argued that Lewin was actually a positivist as he so strongly subscribed to the aim of developing theory through action research, did not stress the more fundamental social tensions in his change experiments, and viewed the researcher as somebody who played the primary role in the action research process (e.g. Kemmis, 1988; Hart & Bond, 1995; cf. Kuula, 1999). These comments are often made in a critical vein, as in many sub-streams of action research its anti-positivist potential has been regarded as the major point of this type of research (Kuula, 1999). In management accounting, action research has been applied particularly by Sten Jönsson with his Ph.D. students and colleagues in Gothenburg.<sup>8</sup>

*Clinical research* refers to such interventionist research, where the major focus is placed on addressing and solving the problems of the client organisation – an analogy from the medical sciences of curing a patient applies well for these studies. This becomes well articulated by Normann (1975), who depicts clinical research as a therapeutic process emerging as a dialogue between the personnel of the target organisation and the researcher. While it can be said that all interventionist studies have a clinical element, in the distinctive stream of clinical research the ‘curing the patient’ aspect is strongly emphasised with the cost of largely overlooking theoretical issues (e.g. Schein, 1987). In this sense clinical research can be viewed as such variant of action research, which considerably stresses the problem-solving and change aspects of the endeavour. To our knowledge there are no published examples of clinical research (in the narrow meaning of the notion) in management accounting.

*Action science* is a stream of interventionist research suggested by Argyris *et al.* (1985). They define it as promoting learning in the client system and contributing to general knowledge (p.36). As the authors strongly emphasise the latter element and their view that action science can fulfil the strictest requirements of

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<sup>8</sup> A concise and helpful presentation of these studies, applying the method of ‘modest intervention’, is Jönsson (1996).

scientific rigour, this stream of interpretive research can be viewed as a variant of action research at the opposite end of the continuum when compared to clinical research. This interpretation is supported by the fact that Argyris *et al.* (1985) view Kurt Lewin, the founder of action research, as the first true action scientist (p.7)! While action science largely shares the ultimate aims of the ‘mainstream’ to push our knowledge forward by academic research, it offers a radically different way to this new knowledge in its focus on understanding, and intervening in, the world genuinely from the perspective of the actors in the field. As far as we know, there are no published management accounting studies applying specifically this stream of interventionist research.

*Design science* is another, just recently suggested stream of interventionist research introduced by van Aken (2004a, 2004b). It takes its starting point from the claimed utilisation problem inherent in current academic management research, seeking to form a prescriptive-driven alternative to the explanation-driven ‘normal’ way of conducting management studies. In its attempt to develop ‘field-tested and grounded technological rules’, this stream has much similarity with the ‘conditional-normative’ research methodology (CONAM)<sup>9</sup> suggested by Mattessich (1995): the idea of (management or accounting) theory as a collection of prescriptive constructions. While design science comes in certain ways close to action science, its notion of theory differs from that inherent in the latter. Van Aken (2004b) uses the recent accounting dissertation by Andriessen (2003), dealing with the valuation of intangible resources, as an illustrative example of design science research.

Finally, there is the *constructive research approach*, developed by a few Finnish accounting researchers in the early 1990’s (see e.g. Kasanen *et al.*, 1993; Lukka, 2000, 2003; Labro & Tuomela, 2003). This stream of interventionist research seeks to find a balance between the problem-solving oriented practical starting-point of the interventionist studies and their potential for theoretical contribution. Through strong intervention, the researcher – jointly with members of the target organisation – develops a new construction, tests its usability, and draws theoretical conclusions based on this process. Fundamentally this stream of interventionist research comes close to the original ideas of Lewin (1946/1948) on action research as well as to action science, described above. There are a few recent studies in management accounting, which have explicitly used this stream of interventionist research (Puolamäki, 1998, 2004; Tuomela, 2000; Malmi *et al.*, 2003; Degraeve *et al.*, forthcoming a, b).

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<sup>9</sup> CONAM derives from “Conditional-Normative Accounting Methodology”, Mattessich (1995).

As emerges from the above, the boundaries between the various streams of interventionist research are blurry. Most of them define themselves in relation to the original action research by Kurt Lewin, and none of them has actually distanced very far from his core ideas. Therefore we can argue that the various streams of interventionist research form a cluster of research approaches, which have a characteristic of 'family resemblance' (Wittgenstein, 1953).

## The philosophy of doing interventionist research

The unique essence of intervention is the entry, by an outsider, into the realm of practical reason. Furthermore the entry is with the intention to improve, in some sense, the functioning of the host organization. The academic researcher, a producer of texts presenting 'justifiable beliefs' (rational arguments for why we are justified in considering a certain claim true), meets the practitioner, the producer of action in response to the question 'What should I do now?'. The concerns differ, and the likelihood of communicative misunderstanding (Habermas, 1981) is non-trivial. Asking 'Am I justified in believing this statement to be true?' is fundamentally different from asking 'What should I do now?' The management accounting researcher entering the field of practice will have to deal with this age-old philosophical bridging problem of first reaching an understanding of the practical situation, initiating action together with practitioners, and then returning to the realm of pure reason (classical rationality) with a report on the results that makes sense to those who were not there (Agar, 1986).

In order to understand what is at stake when we do interventionist research in management accounting, we need to try to entangle the ontological implications of observing, and, indeed, intervening, in the context of action (or practice) as the ethnomethodologist have urged social scientists to do since the late 1960s (Garfinkel, 1967; Coulon, 1995). In order to achieve this, we have to find a way to articulate the difference between the two approaches to rationality, which in a sense corresponds to the difference between the emic and the etic perspectives, in a way that seems relevant to the management accounting researcher. Since classical rationality has priority in the academia, and the reader is likely to be familiar with it, we will spend our main effort on practical reason and the connotations of applying this approach. Then we will discuss the crossing of the borders between the two and how translations might be possible.

The problem with practical reason is that somebody seeking an answer to the question 'What should I do now?' is likely to use deliberation (Searle, 2001), a thought process where both the appropriateness of ends and the efficiency of means are considered simultaneously. This cannot be reconciled with the classical definition of rationality as Searle (2001) demonstrates convincingly.

The model that we as academics seek to emulate is Aristotle's syllogism. If we only can boil down our problem to the form of the syllogism, we can be certain of our conclusion because the form provides the guarantee:

Socrates was a man	A is a B
All men are mortal	All Bs are C
So, Socrates is mortal	So, A is a C

The conclusion is certain, and it does not depend on content of the premises (it might be about A as well as about Socrates). Already Descartes (1950/1637, p.11) pointed out that the syllogism does not say anything about the world:

"...[that] as far as logic was concerned its syllogisms and most of its other methods serve rather to explain to another what one already knows,... than to learn new things."

Toulmin (1958) develops this argument further in his development of jurisprudence as the model for substantial arguments, i.e., arguments about the world. The fact that Descartes' own method (scepticism, reductionism, and positivism) came to be so successful, and the core tenet of Modernity (Toulmin, 1990), is a slightly different matter (even if it is part of the quest for certainty through 'straight thinking'). Still it might be useful to look closer at what it is that makes the syllogism attractive to the academics. The trick is, as we know from school, that the middle term is accepted as universally valid. Just if we can get 'the other' to accept the universal validity of the middle term, the conclusion follows, and 'the other' is persuaded. In economic sciences the middle term is often an assumption about how unknown people behave (e.g. opportunistically), or what goals they have (e.g. utility). If we can get 'the other' to accept that people care only for themselves – if we can make her accept the universal validity of the middle term in the syllogism - we can even make the form of the syllogism work for us and deduce, for instance, that more regulation will make markets free (due to the regulation of procedures, actors play within the rules of the game). We should be aware, then, when our colleagues want to formalise their arguments into something that cannot be denied, that the middle term is the battleground. The counter argument, which Milton Friedman is reputed to have used successfully in Chicago, is the question 'How do you know?'. We know that our models require decision makers to be rational and opportunistic, but how do we know what it is like in the field of practice we are studying?

But we know, don't we, that in organisations it is different than in markets: we want people to act in cooperation for the good of something larger than themselves. We want them to apply 'practical reason' and ask themselves 'What

should I do now?’ or rather ‘What should a person like me do in a situation like this?’. ‘What is appropriate?’. Then we need to consider who we are (or want to be), what the situation is, what ends are appropriate in this situation, and what means will lead to the desirable ends.

We have to accept the fact that practical reason is different from the classical rationality model and that the difference cannot be bridged over in the way Kant did (Searle, 2001, 190 ff.) by claiming that we have a ‘feeling of pleasure’ when we do our duty (it is an act of egoism after all!). If Kant was right, then the middle term in the syllogism would be ‘He who wills the ends wills the means’; if we are committed to the goal then we are committed to an effective means, too. We can easily imagine consequences, which would be absurd. We clearly do not get rid of the flu by suicide, and if the bus is too crowded, we do not reduce crowdedness by starting to kill fellow passengers. All action is not appropriate, even if it follows from deduction (given a suitable middle term). Lindblom (1959, 1965), Hirschman (1970), Crozier & Friedberg, (1980), Bourdieu (1990) and March (1994) have argued convincingly for this and we need no further evidence to accept this claim.

Practical reason is different. It deals with taking action and assuming responsibility for the consequences (which is completely different from deducing that a statement is true - or ‘significant’). When considering going into action we first deliberate and arrive at a “prior intention” (Searle, 2001), then we have to apply our free will to initiate action (thereby ‘causing’ things to happen and presumably assuming responsibility for the consequences), and maintain intention-in-action skilfully until the action is done. Because we initiate action we also ‘cause’ the consequences. Therefore our action must be justifiable in terms of the appropriate goal set for the situation as we diagnose it. Since appropriateness plays a significant role in our deliberations, we often act against our true desires, i.e., for the good of the company, or as a caring parent. A large part of our deliberations, thus, generate desire-independent action. We keep promises even if it is inconvenient, and avoid behaving opportunistically in order to maintain trust. How does the practitioner do this deliberation – considering ends and means at the same time?

Lynch (2001, p.140) claims that the practice among researchers to describe this in terms of implicit or tacit knowledge is not a satisfactory solution since it uses pure logic to practices:

”Accordingly, the human (or, in some cases, nonhuman) practice in question is made out in the image of scientific method, and the agent is endowed with theories, hypotheses, heuristics, protocols

and decision rules, but methodological inquiry (the analysis of the method) is the analyst's and not the agent's prerogative. This (...) reopens the gap between formal methodologies and situated practices by means of the very effort to close it."

It was concerns like this, and the ambition to base sociological theorising on observable data, rather than speculative assumptions about cognition, that initiated ethnomethodology in the late 1960s (Garfinkel, 1967). The 'ethno' stands for the interest in how competent practitioners accomplish their work. From this developed what is now called "The practice turn in contemporary theory" (Schatzki *et al.*, 2001). This 'turn', taking its philosophical inspiration from Wittgenstein (1953), is visible in many areas, from social theory's interest in the agency-structure problem (Giddens, 1984), to culture studies (Lyotard, 1988) and psychology (Harré & Gillett, 1994) seeing language as discursive activity rather than structuralist, and to theory of science and technology (Pickering, 1995) conceptualising science as activity as opposed to representation. The common themes in these approaches to practice are that they see the phenomena under study as occurring within and as part of fields of practices and that they develop accounts of practices and treat the field of practices as the place to study the nature and transformation of their subject matter (Schatzki, 2001, p.2). Interventionist management accounting studies should be seen as part of this movement.

The key consequence of accepting appropriateness (March, 1994, p.58) as the perspective of action is that the view on decision making has to shift. Instead of being a calculative, optimizing activity, it is seen as deliberation on good, situated arguments for action. It follows that we have to be alert to justification (and excuses) in context. We need to study the particular – the solution to this problem in this situation – and this is what we observe and deal with as interventionist researchers. Individual actors as well as collectives communicate, and interpret, these arguments in context. They make sense of information (or rather data) by contextualising it. Deliberation concerning the question 'What should a person like me do in a situation like this?' means developing a good argument for action. People communicate by forging words into promises, commands, assertives, and expressives, and so forth (Austin, 1962; Searle 1969; Cooren, 2000). In organisations, the opportunities for production of such communicative objects overflow since managers spend most of their time in meetings (Jönsson, 1998) – even if they consider meetings ineffective (Carlson, 1951; Mintzberg, 1973; Tengblad, 2002). The problem with the traditional speech act theory (Austin, 1962) is that we can no longer assume that the speaker's intentions are transferred to the hearers without loss. The critique waged by Derrida (1988) and others demonstrated that the meaning of an utterance is worked out by the hearer through the application of a context, frame of reference, vocabulary,

narrative – whatever term used, in a particular situation. In the same manner, when practical managers use information generated by a ‘management tool’, they use it in a situation as they perceive it and they act in that situation. This is a fact that cannot be eliminated by generalising assumptions. The manager asks ‘What should I do now?’ and acts accordingly. It is this particular justification for action here and now that becomes available for observation and intervention when the interventionist researcher enters the realm of practical reason, and it is action under such circumstances that she becomes engaged in.

The dimension added when we realise that it is ‘the others’ who determine the meaning of an utterance is that we have to concern ourselves with the frames ‘others’ use if we want to be effective communicators. We have to be aware of what is appropriate in constructing as well as judging action. ‘They’ use “norms of appropriateness” (March, 1994), and we, as interventionist researchers, need to be members of the team in order to get access to the situation.

#### MEMBERSHIP WORK

‘A person like me in a situation like this’ implies that the decision maker reasons from a conception of identity (me) and is aware of the fact that others judge that identity in context. As social beings, people want to be members of something, if nothing else the group of competent practitioners. It is by acting accordingly that we signal our will to membership, and the others accept our acts as indicators of that membership. We do “membership work” (Munro, 1996) by attending to our identity and by aligning our acts with the mission of the group we are members of. If I want to appear as a competent controller, I can only allow a certain vocabulary in explaining the deviation from budget. The cost centre manager who says that the cost of raw material has increased is safe, but the one who says that he worried so much about his wife being ill that he could not concentrate on his job is likely to be under suspicion for some time.

Aligning one’s acts is not only in form (like proper turn-taking in conversation), but also contributing to the mission (quest) of the group, i.e., that one’s acts make sense in relation to the team’s current quest. They make sense ‘in a situation like this’. When I am comfortable with my membership, it becomes part of my identity. I will present myself to others as a member of group X. When the other members have accepted me as member, I may make commitments on behalf of the group. The others are bound by my promises. That is why I have to be careful to act appropriately. When we act in context we are social beings. This is what an interventionist researcher has to be able to deal with in order to be successful.



## IMPLICATIONS FOR INTERVENTIONIST RESEARCH

Once across the border between the pure logic of academic discourse and the deliberative actions of fields of practice, the interventionist researcher, now in a different field of practice, has reason to ask ‘What should a person like me do in a situation like this?’. The main problem then is how to get access to the actual, genuine discourse of agents in that field. Hastrup (1997), discussing the current crisis of anthropology, which she describes as a crisis of relevance rather than of representation, claims that anthropology today is not mainly a study of ‘other’ cultures but a matter of theorizing the contact zone between cultures. Positioning oneself in relation to this zone is a strategic decision for the researcher. To take up the position as ‘the radical other’ means to invite eccentricity. Hastrup argues for viewing anthropology as a practice and thereby open the inquiry of theorizing “the dynamic zones of social life” (Hastrup, 1997, p.354). She proposes that fieldwork, being paradigmatic to anthropology, should be done as “living another life”.<sup>10</sup> The researcher should try to become an insider in order to get access to the discourse on action among members of the field. The outsider (‘radical other’) will be looked upon as a ‘tourist’ and be talked to as such. The insider will be considered as a member and, as such, included in discourse, which in turn gives access to ‘deliberation’ (as described by Searle, 2001) – or practical reasoning. In order to be accepted as an insider the researcher has to demonstrate an understanding (even if it is critical) of the field of practice that is seen as such by the members. It is precisely due to this that an interventionist researcher needs to adopt the emic perspective in some of the critical parts of her study.

If it is accepted that interventionist research means entry into the realm of practical reason, but that reporting results is to be done in the academic realm of pure reason, there is a translation problem. The problem in the mind of the observed practitioners may be ‘what to do now’, while the problem of the researcher is a ‘justifiable belief’. Hence, to act according to the core rules of the academia, eventually the researcher has to move back from the emic perspective to the etic one. Rationality (deductive logic) should be present in both realms, but it is embedded differently (action and discourse, respectively). The main criterion for inclusion of evidence in a context of action is reasonableness rather than classical rationality. This means that it must be expected that members argue what immediate action goals are appropriate in this situation as well as what are the means that will lead to fulfilment of those goals. Such deliberation is particular (not universal), local (not global), and timely (‘what to do now?’) (Toulmin, 1990). Furthermore it is likely to be oral, and as such, not completely orderly.

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<sup>10</sup> Hastrup (1997, p.358) argues that “In order to really know culture, one has to “suffer it”, as it were.”

Only after the relevant group or person has made up their/her mind about action can a coherent case for the chosen action be made in writing, including only those arguments that are deemed relevant for making the case (Toulmin, 1958). The context of problem solving usually encountered in interventionist research includes misunderstandings, faulty information, dead ends, and differences in priorities as well as less skilful argumentation. This requires a “thick description” (Geertz, 1973) to be done justice.

But thick description rarely constitutes a theoretical contribution even if it may give rise to ‘ontological discovery’ – like the fact that there is variety in understandings between members of a team (in spite of shared information or shared values). In order to render the findings a contribution to the relevant current discourse in the management accounting research literature, the results must be reflected in that literature to make the contribution visible.

If we consider a study where the intervention has taken the form of a new construction, two types of theoretical contributions are open (Lukka, 2000, 2003). Firstly, the new construction in itself may be a contribution to the design knowledge in this area. This will require that the researcher is able to show how the new construction has contributed to a desirable practical result in the given situation. Such a contribution may assume the status of a design rule that is of interest to practitioners because it works and to fellow researchers because it may constitute a starting point for further testing. In addition, the relationships that have been made visible in explaining why the construction worked or were used in designing the construction (*ex ante* and *ex post*) may provide building blocs in further constructions. Interventionist research is an arena for applying as well as developing the theoretical knowledge about structural and process features emerging in the case, and this feature brings us to the second kind of theoretical contribution. In addition to the primarily pragmatist test of truth, i.e., whether the construction works or not, one normally has an opportunity to test simultaneously the underlying positive relationships as well. While the first order pragmatist test leans on a pragmatist notion of truth, which is holistic in nature, the examination of the positive relationships embedded in the construction is a matter of more a traditional correspondence notion of truth. It is precisely for this reason that interventionist research may be considered an integrative attempt in using basic knowledge input in a research process of an applied nature that returns to the basic knowledge in the analysis.

For these two reasons, and because an interventionist study inevitably includes very few cases, mostly only one, it is a necessary requirement for the interventionist researcher to be, possibly, more conscious of the research procedure whereby the data to be analysed are collected than appliers of many other research approaches.

## Conducting interventionist research

We have argued that a signifying aspect of interventionist research is the move between the pure logic of academia and the practical logic of the field. Furthermore we have argued that the interventionist approach implies that the chosen path towards knowledge is that the researcher tries to influence the host organisation towards improvement. The intervention has the form of a field experiment (albeit with varying intervention force), which bundles variables that may be affected. The interaction between variables is largely uncontrollable – however not less so than in a piece of non-interventionist research. After the empirical part of the study, the ambition is to conceptually unbundle the variables in order to make patterns recognisable and further research efforts more precise. In other words, an interventionist researcher seeks to reduce the complexity of the practical situation by trying to change it and then trace patterns of change by applying a kind of reverse engineering to the observed process.

Against this short background there are some norms of good interventionist research that can be pointed out. The requirement to keep a detailed field diary that documents, chronologically, the events of the research project, is obvious. Any reverse engineering, going back over the chain of events to discover causal patterns, presupposes that the chronology is documented. The researcher may be tempted, in all the excitement that an interesting project may arouse, to skip documentation work and do it later when things have calmed down. This is to invite disaster. The researcher will stand ‘naked’ at the end of the observation period with memory, and judgement, clouded by the biasing force of the final links in the chain of events. The field diary will help keep awareness alert of the situational nature of problem solving by recording how facts and possibilities were mobilised there and then. The diary should be bound (no loose leaves)<sup>11</sup> and records kept chronologically like in the journal of traditional book keeping with proper references to relevant documents like interviews, meetings, and protocols. All in order to preserve traceability of the research process.

As has been emphasised above, entry to the host organisation entails a shift in logic and this will affect the role of the researcher in the new environment and, thus, what is appropriate. To a certain extent the role of the researcher is negotiated prior to entry when conditions are discussed. It is in this situation that expectations of the gate keeper for the host organisation are formed. Contracting a promise to solve any problem the host might have, or asking for a consultancy fee, are in our opinion no useful foundations for an intervention research project. Obviously the researcher wants to gain a free hand to pursue whatever

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<sup>11</sup> In line with this, if a word processor is used, the researcher needs to resist to temptation to edit the earlier written text in any way.

interesting prospects that may arise, while the host wants to secure benefits to the organisation. The host organisation may agree to participate in financing the study in recognition of that effort. Our experience yet tells us that trust in the integrity of the researcher, a trust that stretches far beyond the moment that the field work is finished, is the value at stake. Such a value is built through responsible conduct on the side of the researcher, and this is usually rewarded by the host in terms of access to critical information. For ethical reasons it is recommendable to establish in writing that the personal integrity of individuals and business secrets of the host organisation are not to be infringed upon, and what procedures are required to secure this. The researcher makes it perfectly clear that scientific integrity means that she alone is responsible for the analysis and conclusions that follows. In our experience, there is no problem in agreeing that a representative of the host organisation is supposed to review manuscripts from the project before publication, to secure individual integrity, and the protection of business secrets. In practice this means that the representative is sent the manuscript and given, say, three weeks to respond. Problems of the kind mentioned in the agreement will then be solved, if they emerge. Should the representative fail to respond in time, the author is in a different situation, but should nonetheless strive to deal fairly with complaints. There is little to be gained by agreement advocacy.

Once arrived in the field, the first task for the researcher is to gain an understanding of the situation. This is important for the outcome of the project because the intervention in the host organisation, whatever its form, will be more apt the better it is aligned with the situation. One could look upon the intervention as designing a field experiment, where many known and unknown variables interact. The bundling effects of all these variables may be anathema for a laboratory experimenter, but on the other hand, they add a measure of realism to the object of study. In order to be able to design an intervention that promises to work in practice as well as add to our theoretical knowledge, a good understanding of the situation is essential. What constitutes a good understanding is not only a function of the situation as such but also of the role assumed by the researcher, which can vary. An 'expert' offers systematic knowledge, a 'team member' offers collaborative team work, and a 'comrade' offers sympathy. All these roles determine to some extent what dimensions of the situation the researcher should pay special attention to. There are pros and cons.

The 'expert' is a resource person by virtue of useful knowledge inputs to the problem solving process. The problem to be aware of here is the bridging from the expert's pure logic of, for instance accounting theory, to the practical logic of system design with user benefit in view. The home ground of the expert is on the pure side, while the problem to be solved is likely to be formulated in terms of practical reason. If the expert exploits the situation to test her hypotheses on

the pure side only, she stands the risk of being labelled insincere, and be cast as an outsider.

The 'team member' participates on equal terms with other members of the team and shares responsibility for outcomes. In this role the researcher has to be aware of the need to establish and maintain membership through "membership work" (Munro, 1996), i.e., upholding an identity as competent member, and providing contributions to solutions that are aligned with the team mission. Membership carries an implicit commitment to remain an insider throughout the project, so the researcher is well advised to be on the outlook for possible exit points from the contemplated project.

The 'comrade' observes the process as a socially trusted outsider (like an anthropologist). In this case the researcher does not offer solutions but companionship, seeking opportunities to elicit members' reasoning on current events. This obviously is a border case of interventionist research in that intervention is minimal. The difficulties of understanding (properly) the situation as understood by the member have been discussed by Hastrup (1997) in terms of "living another life". It is illustrated by the story of how only after demonstrating practical understanding, like understanding how to keep a flock of cows together while driving them to grazing meadows, could she avoid being talked to as a tourist by the farmers she was studying. An outsider with a practical understanding can become a confidant of members. As stated, intervention will be modest, but may still become significant if articulating problems and half-baked ideas to the researcher may help members 'get it right'. Asking the right questions, or just hm-ing at the right moment, may be seen as an intervention.

Regarding the methods of collecting research materials, sometimes interviews in a complex and changing environment can give expressions of the current "theory-in-use" (Argyris & Schön, 1974; Argyris *et al.*, 1985), which the respondents apply in the examined situation. Such beliefs about the situation may at times be what is looked for, but if a reliable mapping of a system for design or re-design purposes is sought, multiple sources, triangulation, and deep probing to verifiable facts are recommended. As the interventionist researcher conducts her study along the real-time flow of life of the case, observation in the participant mode often dominates the collection of empirical research materials.

All the researcher's roles outlined above require that she engages with empathy in order to elicit genuine information. The resulting description is likely to be "thick" (Geertz, 1973), because the researcher will get material on the context of the situation as well as the situation itself. Furthermore, the situation will change in response to contextual change as well as due to role-bound action by the researcher or by the members of the host organisation. It is likely that the

thick description of the situation that forms the basis for a good understanding, has the form of a narrative about how the situation works.<sup>12</sup> The selection of variables to include in such a narrative making it a good understanding brings us to the matter of relevance and the use of a pragmatic criterion of goodness.

A pragmatic design of an intervention means to integrate facts, possibilities, and values in communication (Israelsen *et al.*, 2005). Wittgenstein (1953) retreated from his earlier position that the world was constituted by the sum of all facts, and argued in terms of “life world” and “language games”. In deliberating upon an intervention, the interventionist researcher and her partners in improvement find themselves in a situation of practical reason. The construction of an intervention in such a situation might proceed as follows: A fact is a fact as recognised by a person. Facts are real in the sense that they are based on a source independent of the actor but constituted in the experience of the actor. As such they reside in ‘history’. When we consider the future we use logic to discern possibilities. Some possibilities are fact-like, like the fact that we are all going to die, but most possibilities are constituted by the actor ‘seeing’ a path (of acts) from the relevant facts to attractive possibilities. This ‘seeing’ should be understood in a pragmatic sense – based on our experience, we believe it could work. Which possibilities are attractive, and therefore should be selected as the target of the quest, emerge as values are applied to possibilities. Which values are appropriate to apply ‘by people like us in a situation like this’ is determined through communication. In communication values of individuals are translated into values justifying collective action (our quest). Arguments for choosing a certain design of the intervention (field experiment) may be persuasive in terms of the values a given individual entertains in the situation (including the sense of duty that may be mobilised), or in terms of exerted power. The collectively constructed action project is based on a good understanding of the situation and on members being able to see the path from current facts to future possibilities that are attractive enough to make them want to initiate action to realise the possibilities. Action now links historic facts to future possibilities. This is summarised in Fig. 1.

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<sup>12</sup> See Cooren (2000), Chapter 3, for a discussion of a canonical form of a narrative schema.

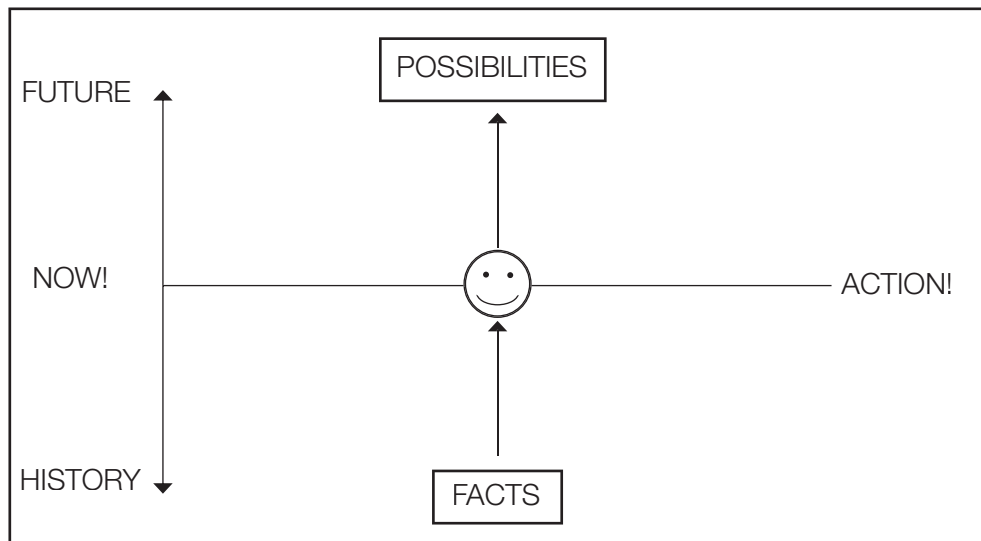


Figure 1: *The pragmatic frame of action.*

A good design of the intervention will build on a thorough understanding of the situation and on the problem of improvement faced by the host organisation. The argument for the researcher’s engagement in the intervention is the potential for a theoretical contribution that could come out of a study of the process of improvement initiated by the intervention. The pragmatic requirement that ‘it works’ thus is two-fold. The design of the intervention must be honestly expected to work in practice, as well as have a potential to generate theoretically interesting knowledge. These two expectations provide the researcher with a preliminary frame of reference and attention director as the intervention is launched.

The degree of intervention – those who are affected by the intervention may look upon it as degree of disruption – may vary with the situation as well as with the intentions of the intervention project. We prefer to distinguish two types of intervention: modest and strong. In the case of a modest intervention, the distinguishing character of the intervention is that the intervention team tries to accomplish the initiation of an improvement process by manipulating the context rather than re-engineering work processes or systems. Jönsson & Grönlund (1988), to give an example, managed to initiate improvement processes in advanced production groups by being able to provide them with their own computer capacity, some software, and training in their use, but then only supporting attention to improvement work by frequent visits with the question “How are you doing?” This could be called modest intervention.

A stronger intervention, typical of the constructive research approach, occurs when the intention of the team is to change the work processes of the host organisation by design, either by a change in the system that provides information (implying a

change in the processing of information and action) or by redesigning the work processes themselves. The Tuomela (2000) study presented below provides an example where the intention was to influence customer orientation by designing and implementing a modified Balanced Scorecard application.

During the intervention period, the field diary is used to keep track of events and the deliberations of the intervention team in action. The intervention plan will usually include a plan for systematic collection of data deemed of interest for the analysis of processes and outcomes. As this collection is concluded and the intervention has come to an end the period of analysis starts.

For the researcher the post intervention analysis will normally consist of two moments: reverse engineering of the change process and re-contextualisation of the findings from the realm of practice to translate them into fitting into a theoretical discourse. Reverse engineering starts from the conception of how the intervention was supposed to work *ex ante* according to the design of the intervention (field experiment). This conception will indicate which variables are critical for accomplishing the intended effects, and how these and other variables are bundled together, possibly in sub-clusters, and the causal links assumed to carry initiation via action towards expected results. Such a 'road map' may take the form a figure with boxes and arrows much like those accompanying LISREL-applications. The reverse engineering, done after the intervention period, starts from the other end, when outcomes are known. It traces causality patterns backwards from outcomes to precedents that seem to contribute to the explanation of the outcome, and thus generates a second road map, which can be compared with the *ex ante* road map. The evidence will come from the field diary, documents, interviews, and other data collected during and after the intervention. The point of working backwards from outcomes to precedents is that it helps avoid bias that might stem from the *ex ante* road map. Comparison between the *a priori* and *ex post facto* road maps will assist the analysis by unbundling some of the complexities contained in the start assumptions. It will also give rise to questioning if some variables should be eliminated (or if they are just latent in this particular case). The result of the comparison is that the researcher posits a new statement on causality generated by reflection on what has been learnt from the differences between *ex ante* and *ex post*. This reflection is still framed in pragmatics and practical reason (Fig. 1).

The final step before writing an academic report is to re-contextualise the findings in order to position them in the appropriate literature. Due to the richness of the data that a study like this is likely to generate and to the limited size of an article text, the material may judiciously be partitioned into several focused manuscripts. It is noteworthy then that a study designed as a management accounting study is likely to generate results of great interest to the research



community of other disciplines, too. This provides excellent opportunities for co-authorship with colleagues from other disciplines – opportunities that no management accounting researcher should miss.

In discourse on scientific research, validity and reliability are typically viewed as important criteria of goodness of a study. While in interventionist research reliability in essence is a form of intersubjectivity among competent practitioners, validity relates to whether a statement expresses or corresponds to reality. In interventionist research, such a conception may at first look problematic. After all, the purpose of an intervention normally is to improve on reality so that it will be socially constructed in a new way. At the same time the deliberations on action in a specific setting, i.e., the “*topos*”<sup>13</sup> consisting of concepts and arguments applied to that setting (Israelsen *et al.*, 2005), should be valid in order to avoid failure. The concept of reality required in an action context differs from that which we usually apply in a spectator view of the world. Since action is ‘in the world’, we need to look upon reality as a relation between the actor and the world. This relation has to be constructed in discourse. A good understanding of reality, then, means making sense of that which works in action. It is then difficult to separate relevance from validity. Such an understanding of the situation forms the basis for a good design of the intervention (the field experiment).

The test of the validity of the designed constructions – if they happen to be the focus of the interventionist research in question – is hence essentially a holistic, pragmatist test regarding whether the construction can be made to work, or not, in practice. It is holistic in the sense that the construction is a bundle of variables, which either functions as such or not in a holistic sense. However, a rather orthodox notion of validity enters the picture after the empirical phases of the study, i.e., when the researcher starts reflecting on the process she has gone through. The aim of the conceptual unbundling of the construction (the reverse engineering), and the process overall, is to reveal the positive relations (causalities) between the variables at stake. This turn to the application of the etic perspective mobilises the correspondence notion of truth, bringing the interventionist study comparable to any other research endeavour in management accounting.

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<sup>13</sup> *Topos* is one of the central notions in Aristotle’s rhetoric, for him referring to general instructions saying that a conclusion of a certain form can be derived from premises of a certain form. One *topos* can hence be used to construe several different arguments, see e.g. Rapp (2002).

## Examples of interventionist research in management accounting

In seeking examples of good interventionist research the very fact that we are dealing with a pragmatic field, where part of the criterion is that the intervention works, we are somewhat limited in our choice. The judgement of goodness requires that we keep to environments we are familiar with. In our case we feel that the limitation is not too restricting since interventionist research has flourished precisely in the Nordic countries. Presumably writers from other research communities would choose other examples.

Accounting, being an academic discipline with a firm anchorage in the age old practice of registering and reporting transactions in human affairs, has traditionally chosen its topics among the problems of practice. In small countries, like the Scandinavian ones, accounting professors have always been rare and they have often assumed positions of practical authority as a matter of course. Their statements would have an influence on practice. Especially before the modern era of more serious research orientation, their concerns were mostly focused on giving students a good business education and on the involvement in debates, committee work, and standard setting. This gave, by default, education a character of practical relevance. By virtue of their position, professors also participated in the translation of new, international ideas into pragmatic local practices. When, to give an illustration, Taylorism came at the beginning of the last century, it carried with it a debate on costing and cost accounting. Academics participated in the committee work on costing terminology, and frameworks (charts of accounts) for registering costs. For instance in Sweden, the system and manual of such a standard for manufacturing industry was largely produced by one of the two accounting professors of the country. The standard was widely accepted in the Swedish industry. It was theoretically sound in the sense that it covered a large range of decision situations and that it relied on the user to be able to determine what cost information was needed in a given situation, and it was used in education for decades. In this sense the academic activity was relevant to the practice of management accounting; there was a natural union of theory and practice. This did not go down well in the neighbouring disciplines of the academic world. It was difficult to gain respectability at the university. The professors tended to write their texts in a normative mode even if their insights had been gained in longitudinal studies of system design in several companies.

One example of such pioneering work is the whole *oeuvre* of Vagn Madsen of Denmark. Academic accounting as well as practice was strongly influenced by marginal costing propagated by authors like Schneider (1934, 1939, 1945) and Hansen (1940, 1945) (cf. Israelsen *et al.*, 1996, Israelsen & Rohde, 2005).

A logical consequence of this is that there are good reasons to avoid arbitrary allocations of overhead costs in the accounting systems themselves. Calculations for pricing decisions, for instance, should be geared to the situation at hand, following the well-known 'different costs for different purposes' principle. This inspired management accounting researchers (such as Danish scholars Vagn Madsen and Zakken Worre) to try to design a framework for registering costs without allocations. Madsen (1951) was the first to publish the result of such an effort in his doctoral thesis entitled "A contribution to the elucidation of efficiency problems in industrial enterprises".<sup>14</sup> He further developed his framework of variability and objectives accounting in a number of books (Madsen 1959, 1964, 1970, 1976; Madsen & Polesie, 1981).<sup>15</sup>

A particularly interesting aspect of Madsen's research efforts is that they are solidly based on extended participation in problem solving in a number of companies. While they are distinctly normative in presentation (and in great detail), the reader gets almost no information about the practical problems encountered or about problem solving process. Madsen developed an "ideal type language" (Israelsen & Rohde, 2005, p.5). This is explained by the well founded assumption (ibid, p.19) that both the author and his colleagues considered it unscholarly to dwell upon the practical difficulties encountered in developing his models. Interestingly, these first systems in Denmark were multi-dimensional (cost registered on type, responsibility centre, and purpose for the use of resources) and were conceptually developed before the IT age. When the applications were transferred to computers the design of the report generators was the major problem due to limited processor capacity.

An immediate link to interventionist research in the current management accounting research community is the doctoral thesis of Olson (1983), which is a case study of the development and later use of an accounting system (based in Madsen's framework) for the city of Uppsala in Sweden. While Madsen found it unscholarly to give accounts of the process of problem solving in the system design processes he participated in, Olson (1983) is instead very explicit in his accounts of the process of change. This illustrates that by the 1980s interventionist research – Olson called his approach to it action research – had come of age academically, at least in Scandinavia. Part of the explanation for this may be that the Harvard case method in education had provided a kind of legitimacy

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<sup>14</sup> This thesis was characterised as "the first example of action research done in relation to business economic management that has been academically accepted in this country" by Johnsen (1983) in a "Festschrift" to honour Vagn Madsen.

<sup>15</sup> Only the last mentioned book is in English.

for doing case studies (albeit with a given educational objective), but also that the business administration disciplines had got used to importing methods from other social science disciplines.<sup>16</sup>

Rolf Solli (1991), another Swede, conducted his Ph.D. study among professional people, who considered it an honour to disregard any concern for budgets and accounts.<sup>17</sup> Managers of a kindergarten, an old age home, or of social services in general, are professionally focused on helping relations. The well-being of the client comes first, and it should not be any other way. To set up a study of how such managers would use accounting information in everyday operations if they were given the information they asked for is a challenge.

First the municipality, where Solli's case study took place, had to be persuaded to allocate the necessary resources to create good preconditions for a field experiment he had in mind. The argument was designed as a challenge to political leaders to 'walk their talk' (promote the use of financial information in operations), and as an opportunity to see if extra resources to support better control processes can pay off. Resources were granted for the task to see what happens if managers with a professional zeal were given a cost report lay-out as they wanted it. This required a minimal knowledge of the organisation's cost concepts, and some ideas as to what was possible in report design. To accomplish this, six unit managers were chosen to participate in a two-day course out of town. The conceptual structure of the budget and the accounting system were introduced and the possibilities to design rows and columns in the monthly cost report were presented. The final hours of the course were devoted to each participant designing his/her own cost report for the next 12 months. And for the next 12 months the managers received their cost reports in the format they had requested. To see what happened, Solli undertook to interview the six managers each month, soon after they had received their cost report. He asked them "How are you doing?" to see what they say and how they refer to costs in their response.

Solli's research is an example of modest intervention action research. The intention was to try to bring finances slightly more into the centre stage for a number of professionals by encouraging them to participate in a monthly chat on the (financial) situation.

The different interventions were evaluated in interviews after the year had passed. The participants found the education in cost concepts, on the average, "useful"

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<sup>16</sup> Still one must not forget the powerful mainstream stemming from the cry for scientific method in the Gordon & Howell (1959) report and the ensuing debate initiated by Koontz (1961).

<sup>17</sup> Jönsson (1996) includes a helpful summary of Solli's work.

(3.8) and “interesting” (3.5) on a 5-point Likert scale.<sup>18</sup> The reports, according to the participants own design, were seen as “useful” (3.3) and “interesting” (3.5) on the average, but the larger the unit the greater the satisfaction (close to 5 on both dimensions for the 3 largest units). The smallest unit, a part-time kindergarten, saw no use in the reports since the manager felt she knew the finances of the unit by direct observation of the few invoices she had. The interesting signal in the follow-up came in comments to the “chats”. They were the most appreciated, close to 5 on the Likert scale.

The “chats” were analysed as to content and it was found that during the first few months comments tended to hover around the borders of the responsibility area (“Isn’t toilette paper included in the rent?”), about halfway through the period a frequent issue was blockages to rational management (“If I were to have exemption from the central purchasing agreement, I could buy cheaper/better locally.”), and during the last few months the respondent would bring up ‘half-baked’ ideas for first reactions from the outsider/researcher, kind of ‘what-if’ reasoning to articulate possibilities.

It should perhaps be mentioned that for the three units where it was possible to secure comparable data for similar activities, cost performance had improved a great deal during and after the experiment. Some people will claim that this represents cheating: The units performed better just because they were subject to abnormal attention from the researcher. True, but that is precisely what interventionist research is about. It has commonalities with management in general, in which getting people to pay attention to the operations for which they are responsible, is a crucial part of everyday life.

A good example of interventionist research based on the constructive research approach developed in Finland is Tero-Seppo Tuomela’s Lic.Sc. thesis (2000), which deals with the practical problem of supporting a customer focus by performance measurement and with the research problem of responding to the exhortations by Hopwood (1983), Kaplan (1983), and others to provide insights into accounting in the real world context.<sup>19</sup> Beside the topic being strategy and the revenue side of the business, the study is interesting since it is a conscious application of the constructive research approach. This means that the problem solving process, which the researcher engages in, should bear practical relevance and have a theoretical connection, while the intention is that the output of the research effort is the practical functionality of the designed solution concept and that the study produces theoretical contribution. This approach has

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<sup>18</sup> An evaluation at the time when the course took place showed higher values.

<sup>19</sup> Tuomela’s study is carefully analysed in Labro & Tuomela (2003).

a more articulated intention to affect practices than the Solli (1991) study. In Tuomela's work, the theoretical connection is given by an account of the 'customer focus' literature from Peter Drucker's marketing concept, via the Kohli & Jaworski (1990) market orientation concept, to a synthesis with the Miles & Snow (1978) typology of strategic orientations. The practical relevance is argued from an interactive control (Simons, 1990) perspective. Different frameworks are reviewed (Tableau de Bord, Performance Pyramid, and Balanced Scorecard) and then the case problem of devising a dynamic balanced scorecard solution for the (non-anonymous) company is introduced.

A note informs us that at the start negotiations with three companies were initiated, but one company was eliminated because of lack of commitment from top management, and among the two remaining organisations, the actual one was selected because its problem situation seemed more acute. The report on the four-year field work first gives an overview of the research process and then on the design process (with illustrative interview quotes) of a new scorecard – called "Customer Scorecard" – linking customer orientation to the strategy of 'profitable growth' with performance evaluation measures explained and related to each other. Next the implementation process is described with a chronology of what the team discussed and decided upon. In the case of Tuomela's project it so happened that the initial innovative and truly customer focused construction, the Customer Scorecard, was not implemented, since the three top managers of the case firm did not find it precisely corresponding to the needs of the company. Hence an alternative construction was developed, entitled "3K Scorecard".<sup>20</sup> This latter scorecard was also implemented in the case firm.

In reporting of the findings of the case study, Tuomela wanted to respond to two questions in particular: what is new in the construction achieved and to what extent it may be considered applicable to other organisations as well. It is demonstrated how the designed first construction – the Customer Scorecard – is consistent with the literature on customer orientation and also links well with the strategic focus of the company. However, the conceptual innovativeness of the truly implemented construction – the 3K Scorecard – was noted to be only marginal, as it was much closer to the original Balanced Scorecard notion of Kaplan & Norton than the first construction. Despite this surprise element in the course of the project, Tuomela could still derive a theoretical contribution from it. He described his research process in a detailed manner and considered relevant contingency factors in order to grasp the process and the context, and eventually could explain how and why an attempt to bring customer focus into

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<sup>20</sup> The three K's come from the Finnish words "kehitys" (development), "kasvu" (growth) and "kannattavuus" (profitability).

strategic discussions to some extent failed. The study raises an issue of potential incompatibility of customer focus and strategic performance measurement frameworks and refines prior theory in that respect.

According to Tuomela, an issue for further study is how we could evaluate the benefits stemming from strategic performance measurement systems, built as they are, by chains of causal reasoning. A most interesting aspect of his study is that much can be learnt from analysing causes of failure to reach practical implementation in interventionist research. It points to the fact that even if the market test of the construction would not succeed – as was the case with Tuomela's first construction, the Customer Scorecard – there is still a possibility that the study is interesting from the academic point of view. In such a situation, the researcher should obviously ponder, why the problem-solving process did not succeed, and thereby identify the changes of preconditions needed in order to reach a functioning state of affairs (cf. Lukka, 2003; Labro & Tuomela, 2003). We can see the potential value of a proper field diary becoming manifest here as the researcher returns to his notes on the first construction to find clues.

## Outputs of interventionist research

There are a lot of different views, including misunderstandings, regarding what interventionist research will and can produce. This is no wonder as there are many variations of interventionist research, and different schools of interventionist thought stress different issues (see Section 2 above). While some interventionist schools emphasise theory contribution as the primary output, some others strongly stress the practical change aspect of their research up to the point that the potential for theory contribution is more or less ignored. Some schools of interventionist thought position themselves as forming a counterforce to 'normal science' and especially to positivist research agendas (Whyte, 1991; Toulmin, 1996b; cf. Kuula, 1999). This fragmented nature of interventionist research has offered the opponents a lot of weapons to undermine its scientific value. The essence of this critique can be captured in the comment that action research (a central form of interventionist research) is 'long on action and short on research' (Heller, 1990). By the opponents of interventionist research, it is often labelled as just a cheap attempt to transform consultancy projects to academic studies, resulting in nothing more than sloppy quasi-research (cf. Eden & Huxham, 1996).

Regarding the output of interventionist research, the core thesis of this Chapter is to argue that interventionist research has good potential for producing both practically relevant and theoretically interesting contributions. Interventionist researchers seek to produce almost by definition practically useful output in the

empirical parts of their projects, but there is no reason whatsoever to close the project there. We argue that seriously, carefully, and thoughtfully conducted interventionist research projects tend to provide a lot of highly useful materials for producing strong theory contribution, too.

We agree with Eden & Huxham (1996) that there is no need to view interventionist research as requiring a compromise between relevance and rigour. We underline that interventionist researchers should take advantage of the distinctive strongholds of their research, which relate to the facts that it necessarily takes place *in vivo*, along the flow of life of the organisation, in close collaboration with its members in projects, the relevance of which are more or less guaranteed. This close collaboration enables the collection of research materials – primarily by observation, but also by other case research methods – which have qualities that usually cannot be captured by non-interventionist approaches.

Following the natural, chronologically proceeding phases of interventionist research allows us to identify the various forms of potential outputs of such research. The first output – or perhaps this should be called a ‘semi-output’ – of an interventionist study is produced when the situation of the case organisation is captured conceptually from the viewpoint of the theme of the study, and a thorough understanding of it is gained. This covers, in particular, historical background and current issues as well as aims of the members of the organisation and problems they face. Based on examining these, the researcher should be able to make sense of what is going on in the case organisation, and to develop at least tentative links/explanations for the issues at stake, building on the theory frame she uses in, or develops during, the study. While this is often viewed as the acceptable eventual outcome of non-interventionist case research, for an interventionist scholar all this is no more than the starting point for the research project. However, this phase is certainly crucial for the interventionist researcher, too, since without a solid basis the rest of the research project is laid on thin ice. This ‘semi-output’ of the research is, or at least should be, common to all appropriately conducted interventionist case studies.

The second typical output of an interventionist study is an outline of the ideas for change or a design of a solution concept to the problems faced by the host organisation’s participants, both of these typically developed jointly with the members of the organisation. In practice this normally means researcher’s participation in a project team in charge of taking care of a change project. This type of outputs make a big difference to non-interventionist research, where the world is merely observed and analysed (Kasanen *et al.*, 1993). For an interventionist researcher, the world is there to be re-conceptualised and redesigned – she participates in bundling together resources at hand in order to construct a new reality. With regard to this type of potential outputs, various



modes of interventionist research differ to some extent. In some more problem-solving oriented interventionist approaches (especially design science and the constructive research approach), designing an explicit solution concept is the core issue, defining the entire research enterprise. In the more process-oriented interventionist approaches (especially certain realisations of action research), the study does not necessarily purposefully focus on explicating any solution concept. However, even then an interventionist study tends to be geared to certain ideas of teasing out change in the studies organisation.

An interventionist study includes the testing of the ideas for change or the designed solution concept by participating in its implementation, typically by teaming up with the members of the host organisation, and hence organisational change (or at least an attempt to accomplish that) is an important output of an interventionist study. Interventionist research is primarily empirically tuned, and therefore it is crucial that the ideas of change or solutions to managerial problems will not be left to just at the theoretical level.<sup>21</sup> This output relates to the corner-stone phase of interventionist research, which encompasses researcher's participation in the flow of life of the host organisation. It is important to realise that for an interventionist researcher this phase of research often plays a double-role. Firstly, it relates to the true attempt to gain knowledge of the applicability of the change ideas or designed solution concepts. Secondly, and even more importantly, it offers the interventionist researcher an avenue for gaining knowledge and research material for further analysis as more or less 'one of us'. The researcher has to work hard, skilfully, and patiently in order to accomplish such position. But would she manage in achieving that, she will get a particularly useful inside look at the 'true' life of the host organisation from the emic perspective. She gets an opportunity to take a look and participate in the "theory-in-use" of the host organisation (cf. Argyris & Schön, 1974; Argyris *et al.*, 1985). In addition, it is not just what the members of the organisation *say* they would think or do, or have said or thought in the past, but it is what they actually *do* in the very life that is just taking place, and to which they have to commit themselves (cf. Eden & Huxham, 1996). This phase of research necessarily requires a certain amount of commitment – not only from the members of the organisation – but also from the researcher: change projects cannot be credibly participated just by adopting an academic, neutral position. Instead, an interventionist scholar has to 'take sides' when she engages with practice in the practical reasoning mode.

During and particularly after the empirical parts of the project are completed, an interventionist study turns to reflection: what has been learnt? The researcher starts a reflective analysis of the nature, elements, implementation, and effects

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<sup>21</sup> Here comes one of the differences of interventionist research from analytical modelling type of research, see Kasanen *et al.* (1993).

of the change ideas or solution concepts and, overall, the process she has gone through. This means essentially analytical unbundling of the issues at stake in the study, and requires that the researcher steps back from the committed attitude needed especially in order to produce output described in the previous point above. It is important to note that while outlining the ideas for change or a design of a solution concept to the problems faced by the host organisation's participants and their implementation (described above) are distinctive unique features of interventionist research, the task and outputs related to this point do not differ from those of non-interventionist studies. Therefore the general case/qualitative method literature, dealing with the analysis of the data, is equally valid for interventionist research as it is for the non-interventionist one (e.g. McKinnon, 1988; Hammersley & Atkinson, 1995; Ahrens & Dent, 1998; Silverman, 2000). The major difference is that the empirical materials, which the interventionist researcher now starts to analyse, is at best even more many-sided, thorough, subtle, and relevant – for reasons explained earlier in this chapter – than what can be gained by the non-interventionist approaches. What the researcher is looking for are patterns of action, links between issues (variables), processes, and eventually possibilities for developing (causal) explanations. In sum, the issue is to interpret the research materials the researcher has managed to collect with the help of the theoretical lenses she has chosen to apply in, or is developing during, the research project.

Similarly as in any scholarly study, also interventionist research culminates in drawing conclusions based on the conducted research. Here the central issue is to explicate the theory contribution of the study. Does it illustrate existing theory, or does it refine or test it? Or does it possibly tend to be formative of a new theoretical framework? Kurt Lewin, the first explicator of interventionist research in social studies, strongly emphasised the need of the action researcher to make the theory contribution of the study clear. He also regarded action research primarily as a weapon to test theories (Lewin, 1946/48). It has later been argued that the biggest potential of action research is in theory building (e.g. Eden & Huxham, 1996). However, in our view there is no difference between interventionist and non-interventionist research regarding the potential for producing theory contribution. Therefore, we consider all the above mentioned theory contribution opportunities as genuine options for an interventionist researcher, similarly as they are for a non-interventionist researcher (Lukka, 2005; cf. Keating, 1995).

One of the underlying themes of our analysis has been the distinction between the emic and the etic perspectives (Pike, 1954) when conducting interventionist research. The emic perspective dominates the actions of an interventionist researcher in the early phases of the study, forming the cornerstone of the fieldwork in interventionist research. The researcher needs to be viewed as a competent and

trustworthy member in the same world where she is doing the fieldwork. This is not only to make her to understand the meanings and actions of the actors in the field, but it also makes her able to communicate and act together with them. Would she fail in gaining this image and position, it will be highly unlikely that she could act as a change agent (or one of them) in the organisation in a convincing manner. However, being successful from the emic perspective is just halfway through in an interventionist study as the researcher also needs to link her findings to a theoretical frame, i.e., to make a theoretical contribution. The successful application of the etic perspective is a 'must' in all types of studies to be academically interesting, and therefore this perspective dominates in the later, reflection-minded phases of interventionist studies, too. However, the application of the etic perspective is also required at the very start of an interventionist study, since no research project seeking theory contribution can be motivated without a thorough consideration of prior theoretical understanding right at the outset. While the role of theory is a debated issue in interventionist research, in our view a balanced use of the emic and etic perspectives is of crucial significance in order to justify the use of this research approach.

## **Problematizing interventionist research**

In addition to the role of the researcher as an active participant observer in the research process, the various streams of interventionist research (see Section 2 above) bring forth several other common issues of interest. Interventionist research necessarily needs to be longitudinal, since the deep immersion and collaborative style of empirical work, consisting typically of a joint iterative learning process, simply takes time. The common issues of interest also include that interventionist research tends to be problem solving oriented, aiming to accomplish change in the empirical target of the study. Consequently, interventionist research has a more or less strong normative character. However, the various streams differ regarding whether accomplished problem solving is a sufficient justification for a certain interventionist piece of research. At one extreme lies clinical research, in which the solved problem – 'curing the patient' – is the core issue and legitimates the endeavour. At the other extreme there is the view that the problem solving focused part of the study – though it has some inherent value as such – is serving a more general research aim: that of seeking to make a theory contribution.

This brings us to another issue in interventionist research – the role of theory. We can distinguish between three basic attitudes regarding theory in interventionist research: indifference, hostility, and favouring. Clinical research tends to be indifferent what comes to theoretical contribution since, as noted above, 'curing the patient' is the key issue. For this reason many scholars view clinical research as a form of consultancy rather than research. A relatively indifferent attitude also

applies to those action researchers, who resist some of the core ideas of Lewin. For them, action research is often primarily 'action in the field', participating in a joint learning process with the actors of the target organisation(s), and the theory contribution of the study is left unclear. For some other interventionist researchers again, theory is a 'red flag', which needs to be attacked. For them, the 'theory-hostile' ones, interventionist research is a critical alternative to 'high science', needing no aim at theorising at all (Toulmin 1996a, 1996b). But there are less anti-scientific views, too, according to which an interventionist researcher is involved with the problem-solving or change processes precisely since she wishes to make a theoretical contribution. This position is shared particularly by the original Lewinian action research, action science, and the constructive research approach. In all of them, the problem solving focused part of the study is ideally a field experiment, with the help of which our theoretical knowledge can be pushed further.

The varying notion of theory is worth comment as well. In design science, as well as in Mattessich's (1995) CONAM research program, the notion of theory developed by interventionist research differs from that typical in social sciences. Here theory is seen as a collection of prescriptive rules or constructions, and new pieces of interventionist research – if successful – add to this collection.<sup>22</sup> In other streams of interventionist research, in which the issue of theory is not ignored or questioned, the notion of theory tends to resemble that typical in social sciences: theory is about making sense of the world with concepts and explanations that have some inherent generality. In these latter type studies, in which new constructions may still well be among the outcomes of the research project, these constructions are viewed from the research perspective primarily as weapons to learn something theoretically new about how the world works.

The roles of the researcher and the members of the target organisation(s) in the interventionist research process is another issue, which makes a difference in the various streams of interventionist research. One of the key questions in this regard is how dominating or democratic the researcher should be in the field. The mirroring question to this is, of course, what is the assumed role for the people in the target organisation(s) in the process. Accordingly, should the researchers offer solutions as best she can, for example, based on her theoretical understandings, or rather act more timidly and wait and see how the 'more immediate' members of

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<sup>22</sup> Similarly to design science and CONAM, the first suggested notion of the constructive research approach, reported in Kasanen *et al.* (1991, 1993) focused on the design of new constructions. However, the later developments of this research approach by Lukka (2000, 2003) have considerably revised the aims of this research approach, effectively so that the aim for making theory contribution (understood in the typical manner in social sciences) is staged significantly more up front.

the field proceed and what they get done? These questions boil down to the issue of the nature and strength of intervention, which is another distinguishing variable on which we can differentiate the various approaches to interventionist research. The currently dominant forms of action research (see Beinum & Pålshaugen, 1996) tend to favour an egalitarian idea of action research leading to the aim of limiting the strength of the intervention of the researcher and resisting the more 'theory' driven notions, such as the action research originally suggested by Lewin (Kuula, 1999).<sup>23</sup> Some other streams of interventionist research, especially action science and the constructive research approach, tend to more faithfully follow the footsteps of Lewin and favour a stronger researcher intervention. In this way, the researcher will be able to effectively locate the empirical work in her overall research design, seeking to make a theory contribution, which is of high importance in these streams of interventionist research.

A related issue is the closure of the project. There are various views on this matter in the different streams of interventionist research. For instance 'egalitarian-minded' action researchers, who stress the role of the members of the target organisation in the research process, tend to think that the problem solving/change process needs to be continued until all parties involved can agree on its completion. On the other hand, while the co-operative nature of interventionist research always necessitates negotiation on all critical aspects of the research project, those streams of interventionist research, which stress the central role of the researcher, her research design, and intention to achieve theory contribution, tend to be less worried about a definitely 'democratic' closure of the project.

The limit of the researcher's intervention is an issue, which has so far not received much attention in the methodological literature. It should be noticed that just accepting the basic assumptions and intentions of the co-operating organisation, and working jointly on that basis, is but one option – though typical – for an interventionist researcher. At least in principle, the researcher can also put the basic assumptions and intentions of the target organisation under critical scrutiny, and even question them (cf. Flyvbjerg, 2001; Schipper, 2003). The latter option, especially if made in a straightforward manner, can be risky from the viewpoint of securing the longitude of the research process, and hence the researcher needs to carefully consider the time and place for adopting that approach. However, this is a possibility for the interventionist researcher, which can effectively make her a critical social scientist in the field (cf. Lukka & Granlund, 2003). The difference between being 'co-operative' and 'critical' in practice is usually slight

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<sup>23</sup> The 'participatory action research', suggested by Whyte *et al.* (1991), gives a good example of the forms of action research, which stress the significance of the active role of the people in the field, together with the researcher.

and shifting over time, since part of maintaining an identity as a member of the problem solving team is for the researcher to uphold a principled view over time. Arguments will have to be judged by their relevance in the current situation. Some arguments are good and some are not so good. Researcher's integrity hinges upon taking well-reasoned positions on controversial issues in context.

The researcher also needs to consider the various risks her interventions may cause for those co-operating with her, and to the entire host organisation. Making interventions carelessly may lead to the 'elephant-in-the-glass-store' effect, where the researcher causes a lot of damage to the target organisation. Social processes tend to be complex and it is therefore difficult, if not impossible, to predict all of their outcomes. Hence an interventionist researcher needs to always be considerate, for instance, regarding what, how, when, and to whom she communicates about the issues she has learned during the empirical work. She also needs to keep in mind the possibility that skilful and opportunistic members of the target organisation may seek to set her up to become – even unknowingly – a promoter of private and hidden political agendas. Since an interventionist researcher can, at best, make a difference in the field, it is even more so important for her to realise that whatever she does probably serves somebody's interests in the target organisation – more than those of some others. There is no such thing as an impartial, neutral interventionist researcher, just if the researcher wishes to be effective in the field, as she should.<sup>24</sup>

The emic perspective is regarded as necessary in interpretive case studies, in which the core issue is to develop (at least first) a solid understanding of the meaning system applied by the actors in the field – seeing things from the actors' point of view (Geertz, 1973). In interventionist studies, the ability to successfully adopt the emic perspective is, if possible, even more inevitably needed in order to be able to communicate in equal terms with the people in the field and thereby participate in the organisational change processes. If unsuccessful in this respect, the researcher runs the risk of being viewed as an alien in the system. Members of the target organisation will then adapt their communication with her, using 'child talk' and refrain from genuine, trusting conversation.<sup>25</sup> As a consequence the co-operation between the researcher and the target organisation may remain superficial, in the worst case to such an extent that the researcher will not realise it. Hence, the interventionist researcher must take the necessity of adopting the emic perspective seriously. If not, there is a high risk that the results of such studies are flawed both from the practical and the theoretical viewpoints.

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<sup>24</sup> A very helpful discussion of these issues is Kuula (1999).

<sup>25</sup> Cf. Argyris' (1982) "undiscussibility" problem. He claims that people cover up and they cover up that they cover up. This may make some crucial preconditions for a successful change undiscussible.

## Concluding comments

In this paper we have described the interventionist approaches to conducting management accounting research. We have examined the key differences between interventionist and non-interventionist research; distinguished the most notable forms of interventionist research; developed a philosophical anchoring for interventionist research; offered examples of interventionist management accounting research; and discussed the various roles the researcher can play in such research. Finally we have examined the role of theory, outputs, and other key issues in interventionist research.

Our central thesis is that interventionist approaches provide fruitful options for management accounting scholars to conduct research, in which relevance and rigour relate to great potential to produce theory contribution. Interventionist research is typically problem-solving oriented and therefore seeks to produce change in the host organisation. However, it is not only about such change: Researcher's intervention in the life of the host organisation – often viewed as a methodological problem in standard texts on case studies focusing on non-interventionist research – is harnessed as an explicit research weapon in interventionist research. In our view, the most essential point of interventionist research is to produce theory contribution. Herein interventionist research follows the advice by the main developer of action research, Kurt Lewin, according to whom the best way to learn about the world is to try to change it.

We argue that the core advantage of interventionist research is its inclination to produce thorough and many-sided research materials for further analysis. This is since an interventionist researcher has to penetrate into the flow of life of the case organisation, and enter the realm of practical reason of managers, in a way that is not typical of the non-interventionist research approaches. Even though gaining a good understanding about the historical background of the host organisation is a necessity, interventionist research cannot be conducted just *ex post facto* – on the contrary, interventionist research tends to be a longitudinal collaboration process with the case organisation(s) *in vivo*. In order to be able to make any meaningful and relevant interventions, the interventionist scholar has to be taken seriously in the same realm, in which the managers act, and according to the rules of the same logic. Hence, during the critical phases of her empirical work, an interventionist researcher has to apply 'practical reason' parallel to the members of the host organisation. This requires a careful and thoughtful adoption and mobilisation of the emic perspective by the researcher. However, any interventionist study culminates in the question, how the research project eventually affects our priors – what was learned from it and what precisely is the theory contribution one can make out of it. Hence, the researcher has to cross back to the realm of academic 'pure reason' and thereby adopt the etic perspective, similarly as any researcher

has to eventually do to make her study academically interesting and justified.

Our reasoning in this chapter is based on a firm belief that in order to improve the ontological basis for management accounting research we need to open up the “black box” (Latour, 1987) and observe, directly, management accounting information in use, and, on the basis of these observations, develop and test design rules for systems intended to support and improve such use. This means that we recognise that there is a pragmatic side to management accounting research, namely to investigate the use and usefulness of management accounting information in managerial action. Business and management are not conducted in the way the founding fathers of the theory of the firm assumed, not even like it was when contingency theory was forged from close observations of management in action. We need research approaches which offer opportunities for ‘ontological discovery’ to open the black boxes of organisations. Interventionist management accounting research represents that kind of research.

Interventionist research, if seriously conducted, is a most demanding task for a scholar. Not only does it require the command of prior literature and analytical skills like any research approach, but it also requires considerable people skills, boldness and – and as interventionist research necessarily takes time – a lot of persistence. Given the current tendency to favour and adopt the ‘publish or perish’ attitude, it is no wonder that interventionist research is relatively rarely encountered in the management accounting academia<sup>26</sup>. We think this is a pity, since – as we have shown in this chapter – there is a lot of potential in interventionist research.

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<sup>26</sup> In discussing preliminary versions of this text we have encountered, mostly from Anglo-Saxon colleagues scepticism as to the future of this kind of field research based on the argument that the lawyers of the university has prescribed signatures by respondents on so many forms and declarations that both the researcher and her respondents are exhausted before the study can commence - all in the honorable cause of protecting the university from damage suits. We feel that this tendency of legalistic views on research may steer researchers away from field work and towards survey research and experiments with students as subjects. This is a regrettable development that should be debated by the academic community.



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