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The discovery of cumulative knowledge:
Strategies for designing and communicating qualitative research.

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I am grateful to my co-authors on various projects for conversations that have helped to crystallize for me the strategies for building cumulative knowledge with qualitative research. Previous work on which this research paper builds was supported by the Social Sciences and Humanities Research Council of Canada, the Schulich School of Business, York University and Odette School of Business, University of Windsor. I would like to acknowledge the comments of Brian Jones, Wren Montgomery and Mark Tadajewski on earlier versions of the paper.

The discovery of cumulative knowledge:
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Abstract

1. Purpose: this paper provides guidance for designing and generating cumulative knowledge based on qualitative research.

2. Design/methodology/approach: the paper draws on the philosophy of science and specific examples of qualitative studies in accounting that have claimed a cumulative contribution to knowledge to develop a taxonomy of theoretically-justified approaches to generating cumulative knowledge from qualitative research.

3. Findings: the paper argues for a definition of cumulative knowledge that is inclusive of anti-realist research, i.e. knowledge is cumulative if it increases the extent and density of intertextual linkages in a field. It identifies the possibility of cumulative qualitative research based on extensions to the scope of our knowledge and the depth of our knowledge. Extensions to the scope of our knowledge may include expanding the time periods, context, and/or theoretical perspective used to explore a phenomenon. Extensions to the depth of our knowledge may include new empirical knowledge, methodological pluralism, theory elaboration or analytic generalization. Individual studies can demonstrate their contribution to cumulative knowledge by locating their research within a typology/taxonomy that makes explicit the relationship of current research to past, and potential, research.

4. Research limitations/implications: the taxonomy may be useful to qualitative researchers designing and reporting research that will have impact on the literature.

5. Social implications: the increased use of research impact as an evaluation metric has the potential to handicap the development of qualitative research which has been characterized as generating non-cumulative knowledge. The taxonomy and the strategies for establishing cumulative impact may provide a means for this approach to research to establish its importance as a contribution to knowledge.

6. Originality/value: The concept of cumulative knowledge has not been systematically applied to research based on qualitative methods in accounting.

A hallmark of positivist science is the creation of cumulative knowledge. Each study seeks to build on those done before and part of the evaluation of articles submitted to peer-reviewed journals is to determine whether the submission provides an incremental contribution to the literature. A well-executed study that does not add to our cumulative knowledge is unlikely to be published in leading academic journals, even though replications are seen as necessary to validate research results (Smith, Bamber, Christensen and Gaver, 2000). The concept of “cumulative knowledge” is relatively easy to operationalize in fields based on a realist ontology and quantitative methods. Realism implies that there is a single independent reality that each researcher accesses and the addition to knowledge can be gauged against this truth. For example, a new theory, or method of analysis, will be judged to make a cumulative contribution to our knowledge if more of the variance in a phenomenon is explained, or a disparate set of empirical observations are subsumed within a common framework (Freese, 1972a, b; Willer and Willer, 1972). The use of quantitative methods also allows for meta-analysis and other techniques to refine variables and seek consensus across multiple studies. The very concept of a meta-analysis implies that different studies can be combined to generate validated insights based on the increased statistical power of the joint sample size of all the studies included (Schmidt, 1996). But for researchers using qualitative methods, or holding anti-realist philosophies, does the goal of cumulative knowledge still hold or is another approach to measuring the value of a study to the literature necessary?

It might be argued that cumulative knowledge is a valid concern of etic qualitative studies while emic qualitative studies are less concerned with building a cumulative literature. “Emic” studies attempt to capture community behaviours, beliefs and institutions in community members’ own terms. Emic studies provide rich insights into specific settings. “Etic” studies, by contrast, attempt to extract concepts and findings from the field in order to identify patterns across research sites. Lett (1996) notes that the emic/etic distinction is not about the source of data or research methods; it is about the intended use of data and the community for which the data is meaningful. Thus even interpretive researchers in accounting (emic research) have raised concerns about the creation of cumulative knowledge beyond their specific studies (etic uses).

Ahrens *et al.* (2008), for example, have argued that the key to building a distinct identity for interpretive accounting research (IAR) “may lie in emphasizing the **accumulation** of interpretive knowledge on particular aspects of, or perspectives on, accounting practice” (emphasis added). They go on to suggest that “[g]ood interpretive research in the future ... would be much more than ‘yet another’ theoretically-informed case study”. They continue:

“[p]robably the most important question in this regard relates to the contribution IAR has been able to produce: what have we learned in *toto* from the multitude of interpretive case studies presented and published every year? Has our knowledge accumulated? How?” “We’d like to be more disciplined, sharpen our discussions, focus

on the production of knowledge that really counts and accumulate it.” (Ahrens *et al.*, 2008: 844)

In a comment on Ahrens *et al.* (2008), Armstrong (2008), however, draws attention to

“... the tendential contradiction between the very concept of an interpretive epistemology and the expectation that its findings should be cumulative. For if interpretations are theory laden and if, as is self-evidently the case, fashions in theory are subject to change, it follows that the interpretations of cultures which presently seem so persuasive will lose their resonance over time”.

The distinction between emic and etic is intended to replace the epistemological debate raised by Armstrong (2008) with a methodological solutionⁱ. In other words, emic and etic studies differ primarily in what frame of reference makes the data meaningful. The emic perspective privileges the meanings of subjects in context but this perspective does not deny the possibility of moving from a specific context (single research site) to an understanding of local data from a broader perspective (multiple research sites and comparative analysis) (Ahrens, 2008). The discussion of cumulative knowledge must be framed as an etic problem.

The debate recounted above makes the point that the concept of cumulative knowledge in qualitative research is not additive in an algebraic sense, but, I will argue, qualitative studies are cumulative in a discursive sense, i.e., cumulative knowledge is reflected in a greater extent and density of intertextual linkages. The results of qualitative research are not added together mechanistically to create a greater whole; they are part of a conversation, debate or argument about the nature of lived experience. Even if interpretations “lose their resonance over time” they remain part of that conversation both as a point of reference for recognizing change and as data for beginning to parse the macro conditions that inform temporal and spatial variations. The concept of “cumulative knowledge” I adopt takes this broader perspective. Knowledge is cumulative if it references or is discursively embedded in a broader field of enquiry and increases the extent and density of intertextual links in that field. Knowledge is thus not cumulative in the sense of moving towards “truth” but is cumulative in the sense of taking into account other knowledge and building a wider discursive network.

My concern with the problem of creating cumulative knowledge from qualitative research, including interpretive research, is embedded in the increasing emphasis on the “impactⁱⁱ” of academic research on the academic community and on practice (AAA, 2009; Cheek *et al.*, 2010). The issue of communicating qualitative research and generating impact beyond an academic community has been considered by others (Keen & Todres, 2007; Ponterotto & Grieger, 2007) and the case can be made that qualitative research is likely to be easier to communicate to a lay audience than quantitative research because of its narrative structure. Within the academic community, a common measure of impact is citations (in spite of problems with this metric,

Seglen, 1997). The use of citations as a measure of research impact, however, is implicitly based on a model of cumulative science (or “normal” science in a Kuhnian sense) in which earlier papers that establish key research questions, methods, theories or results are cited by other researchers to position their work within a field (Geisler, 2005). If a field is not cumulative in this sense, then how do we measure the impact of that work? Even the impact factor of the journal in which a paper appears is not helpful in this case. Journals that focus on so-called non-cumulative results will typically have lower impact factors (i.e. average number of citations per year per article) than journals publishing realist work (Bluhm *et al.*, 2011). It is not coincidental that the Nobel Prizes in economics and the natural sciences can be reasonably predicted based on citations to potential award winners’ work, while the Nobel Prize in literature is seen as unexplainable (Atkins, 2013). However, the perception of qualitative and interpretive research as non-cumulative may be more a matter of citation practices within this literature than the *de facto* creation of research devoid of connection to a broader field of enquiry. Part of my purpose in this article is to argue for a definition of “cumulative knowledge” that is inclusive of qualitative research based on anti-positivist epistemologies.

This paper explores these issues using the accounting literature to illustrate strategies for creating and recognizing cumulative qualitative research. The paper establishes the type of research to which it applies and provides a generic definition of “cumulative knowledge” that informs the identification of strategies. A taxonomy is then described that identifies strategies observed in qualitative accounting research that has made an impact. The paper concludes by considering the implications of these strategies for authors, reviewers, and editors of journals publishing qualitative research in accounting.

QUALITATIVE RESEARCH AND RESEARCH PHILOSOPHY

There are three important points to make before addressing the potential for cumulative knowledge through qualitative research.

First, it is an important boundary condition that the work being added to our cumulative knowledge possesses reliability and validity, or as Lincoln and Guba (1985) have translated these terms for qualitative research, it must have “trustworthiness” consisting of credibility, transferability, dependability, and confirmability. The concept of “transferability” refers to the ability of research results to inform analyses in other settings. This may appear to be a synonym for creating cumulative knowledge but the responsibility for “transferability” lies with the person using the research and not with the person producing the research (Krefting, 1991); it is not the researchers’ responsibility within this framework to worry about their contribution to cumulative knowledge. In recent work, however, the call has been made to move responsibility for the quality of qualitative work back to the researcher from the reader (Morse *et al.*, 2008). Consistent with this call, I propose that qualitative researchers identify and make transparent

their contribution to cumulative knowledge in addition to generating “reliable” and “valid” research from the perspective of their chosen research philosophy.

Second, too often, the relationship between research methods and philosophies of science in accounting has been drawn starkly as polar opposites with positivism associated with quantitative methods and idealism associated with qualitative methods (Morgan and Smircich, 1980; Richardson, 2012). In fact, qualitative methods are consistent with any philosophy of science provided that ontology, epistemology and methodology are aligned. This implies that the issue of generating cumulative knowledge based on qualitative methods becomes moot when those methods are used within a realist philosophy.

There are two circumstances in which realist qualitative research will contribute to cumulative work. First, if theory makes a deterministic prediction, then one valid contrary case is sufficient to refute a hypothesis and make a contribution to the literature (Richardson and Kilfoyle, 2009). Second, if the study is well-designed and includes control cases (i.e. Mill’s method of case analysis, see Savolainen, 1994), then valid inferences concerning causality can be made from case studies and again contribute to our cumulative knowledge from a realist perspective. The primary concern with conditions for cumulative knowledge based on qualitative research in accounting, therefore, arises when the research is conducted from an anti-realist perspective including, but not limited to, interpretivism, ethnomethodology, phenomenology, critical theory, and some forms of critical realism (Ahrens *et al.*, 2008; Durocher, 2009).

Finally, although a philosophy of science tends to be deeply engrained in individual researchers, ultimately, these philosophical assumptions become embedded in the research they produce so they become part of the artifact that lives on beyond the researcher. But, to take a linguistic turn, once that artifact is created, the original author has no greater interpretive priority than any other reader (this is reflected in Wimsatt and Beardsley (1946) “The intentional fallacy”, and in Barth’s (1967) declaration of the “death of the author”, and further developed in Derrida’s (1981) deconstruction). So, for example, even though a case study has been produced using interpretivist methods, this does not stop another researcher from regarding it as datum and using it within a realist approach to analysis. This use of qualitative studies may offend the purist since a qualitative study that provides a deep description of a setting should, in principle, provide so many distinct variables that any attempt to make the study appear as one dimension of a sampling plan, or one “configuration” (Meyer *et al.*, 1993) of a limited number of variables, would do violence to the original intent of the study. However, the very concept of cumulative knowledge must assume that there is some degree of continuity between an individual qualitative study and others.

Given the provisos above, the primary audience for this paper is those qualitative researchers working within anti-realist traditions who wish to establish the potential cumulative

contribution of their research. The strategies described below, however, also apply to qualitative studies anchored in realist ontology.

CUMULATIVE KNOWLEDGE AS A SYSTEM PROPERTY

Cumulative knowledge is a property of the system, or population, of articles written and not a property of individual articles. The concept of “cumulative knowledge” must be distinguished from the issue of “generalizability”. The question of generalizability has been extensively discussed in various literatures (in accounting see e.g. Lukka and Kasenen, 1995; Cooper and Morgan, 2008). Generalizability refers to the properties of an individual study that allow the results to inform inferences about a wider population of subjects or contexts. But possessing generalizability is neither a sufficient nor necessary condition for contributing to cumulative knowledge. For example, a paper may contribute to our understanding of the boundary conditions of a theory, i.e. provide cumulative knowledge, without possessing statistical generalizability. But a series of replications, each possessing generalizability in terms of the quality of their individual research design, would not contribute to cumulative knowledge as this is typically understood (Schmidt, 1996).

To this point in the argument, the meaning of cumulative knowledge has been specified in a very generic way. In an epistemic sense, cumulative knowledge implies knowing more about more. A realist or critical realist would have no problem reconciling the concept of cumulative knowledge with our knowledge approaching “truth” (Modell, 2009). A pragmatist would define cumulative knowledge in terms of its increasing ability to serve as a guide to action (Corbin and Strauss, 2008: 4). A Kuhnian might accept the possibility of cumulative knowledge during times of “normal science” (puzzle solving) but would leave open the possibility that knowledge might be paradigm-specific and hence cumulative only in a local sense even if not in a universal sense (Donaldson, 1997). A semantic view of cumulative science would focus on the construction of networks of concepts and results and the integration of new knowledge into a structured world-view (cf. Muller, 2007). The core of these views of what constitutes cumulative knowledge is the contribution of research to an elaborated view of the world. If this generic perspective on cumulative knowledge can be adopted then it is possible to speak of cumulative knowledge within an anti-positivist epistemology too.

A relational view of the contribution to knowledge means that it is not the characteristics of an individual study that matter but rather the connection among a particular study, the underlying phenomenon, and our existing knowledge base (the “literature”). If we perceive of the literature as a physical space with cumulative knowledge contributing to our understanding of that space, then a cumulative contribution to knowledge may improve our scope of knowledge (i.e. knowledge over an increasing range of “things”), or our depth of knowledge (i.e. more detailed knowledge of a particular “thing”). I use this metaphor to organize the discussion of strategies for generating cumulative knowledge below. It is important, however, to reinforce

the view of cumulative knowledge used here. Knowledge is cumulative if it references and discursively expands a field of enquiry. Knowledge is thus not cumulative in the sense of moving towards “truth” but is cumulative in the sense of taking into account other knowledge and building a wider discursive network. This view is consistent with Geisler (2001) who notes that unlike organic evolution where a species may become extinct and its DNA lost from the ecosystem, knowledge is not lost and may be “recycled”, conjugated, or subsumed under different social conditions. He describes knowledge as cumulative and “expansive.” As a practical matter, given our current norms of scholarship, cumulative knowledge is signalled by the literature a particular study cites (i.e., the baseline of knowledge against which a contribution is measured) and which subsequently cites that study (i.e., evidence that the study has, in fact, made a contribution).

FINDING OUR PLACE IN THE LITERATURE

The commonality of the strategies to develop cumulative knowledge through qualitative research listed below is that all would establish a claim to cumulative knowledge through a typology or taxonomy within which the focal research can be located. The process of building typologies as a tool of qualitative research has a long history including Weber’s (1978) concept of “ideal types”, Lazarsfeld’s (1937) discussion of the “property space” of research, and the introduction of “fuzzy logic” typologies (Fiss, 2013). A typology is a system of categories based on one or more dimensions or properties. A typology reflects at least an implicit theory of what makes various cases different but related. Taxonomy, by contrast, is a system of categories based on empirically observable attributes of the cases. These empirically observable attributes may not, ultimately, prove to reflect “true” differences between cases but are sufficient in the field to make variations recognizable (the biological analogy is the distinction between field guides, e.g. Audubon’s guides to identifying birds based on bill shape, size, colour etc., versus species identification based on DNA data). It is more common in the social sciences to refer to a system of categorization as a typology while in the natural sciences the term taxonomy is more common.

The dilemma for qualitative researchers seeking to establish the place of their study within a system of cumulative knowledge is that they may be reluctant to create, or acknowledge, the place of their work within a typology/taxonomy outside the research itself. But it is important to emphasize that the use of a typology to organize our understanding of where a particular case fits within our knowledge does not limit the ontology or epistemology one brings to the research.

“As concepts, they are tools for conferring organization and stability on our thoughts about reality. Like tools, they may be judged or found more or less useful for a particular purpose” (Maddi, 1990).

There are three potential approaches to creating typologies that make this point clear. First, the typology may reflect logical possibilities and the existence/non-existence of those categories in the field becomes a purely empirical issue. For example, if we conduct a comparative study of users versus non-users of an accounting technique we are creating a (simple) logical typology within which to work (Innes *et al.*, 2000; Jacobs & Kemp, 2002). This approach to creating a typology should not conflict with anti-realism as it does not make *a priori* claims about the categories used. Secondly, the typology may be seen as a methodological bracketing, that is an analytic toolⁱⁱⁱ, which is not seen, in and of itself, as having empirical validity (Whittington, 2011). In structuration theory, for example, agency and structure are a duality – they are mutually constitutive – but studies using structuration theory will analytically hold either structure or agency constant in order to focus on the other (Scapens and Macintosh, 1996; Feeney and Pierce, 2016). Finally, the typology may be regarded as an empirical research question and as such is, ultimately, jointly determined in the field. In this case, either the field work suggests the existence of other cases that the typology then captures, or a close reading of related texts suggests the existence of boundary conditions that become part of the field work to determine if those boundary conditions make sense (Sulaiman & Mitchell, 2005; Chanegrih, 2008).

The recommendation implicit in all the strategies enumerated is to frame qualitative studies within a typology/taxonomy that allows the researcher to identify existing studies within the same or related problem space, and allows others to understand the position of the current study within that broader domain. This allows qualitative researchers to understand which work should be cited, and guides others who might cite the focal work. This is the essence of building cumulative research. This approach should, of course, already be reflected in the introduction and literature review sections of qualitative papers but the evidence of low citation rates among qualitative research papers suggests that we are not building evidence of cumulative contributions in a systematic way (Bluhm *et al.*, 2011; Swygart-Hobaugh, 2004)¹.

The creation of typologies/taxonomies also opens another layer of discourse among qualitative researchers regarding the adequacy of these devices for guiding and aggregating research. This provides a response to Ahrens *et al.*'s (2008) observation that:

There are at least three alternative hypotheses to this conclusion. One is that citation rates ¹ reflect the size of the author community; another is that qualitative research is primarily exploratory and hence tends to cite gaps identified in causal (primarily quantitative) research and is cited *ex post* by work that uses qualitative results (this suggests that qualitative research is high risk/high return – many studies will be conducted, few will identify a way forward for others); or, qualitative research does not generate cumulative knowledge.

“Needed is cumulative knowledge as a product of ongoing debates that recognise certain forms of commonalities and relationships connecting different spaces of the accounting arena.”

These discussions, in themselves, may add to our cumulative knowledge by using qualitative insights to provide a structured understanding, at a macro level, of the phenomenological world. The creation of typologies will also facilitate “meta-syntheses” or “meta-ethnographies” (Sandelowski *et al.*, 1997; Britten *et al.*, 2002; Finfgeld, 2003). Meta-synthesis is the qualitative analogue of meta-analysis. A key to this process is identifying qualitative studies that, in some sense, deal with the same theory or phenomenon. If the researcher is engaged in identifying the boundaries of their own work, it becomes more reasonable and easier for others to assemble the set of studies that should be synthesized.

STRATEGIES FOR GENERATING CUMULATIVE KNOWLEDGE FROM QUALITATIVE STUDIES

Table 1 summarizes the strategies for building cumulative knowledge through qualitative research. These strategies include three approaches to increasing the scope of knowledge and four approaches to increasing the depth of knowledge. This taxonomy is not regarded as comprehensive nor are the approaches listed mutually exclusive, i.e., a given study may add to our knowledge drawing on more than one strategy at the same time. The intent is to encourage the self-conscious use of these strategies in designing and reporting qualitative research.

[Table 1 about here]

These strategies can be used in two ways. First, in designing qualitative research the strategies provide a way of conducting literature reviews and identifying where a contribution to knowledge is possible. In some cases, the process may be reversed where an interesting research site is encountered and the question is whether or not exploration of this site through qualitative research could make a contribution to knowledge. Second, once the research has been completed and the results are being written up, the taxonomy may help to position the work within the broader literature. The research contribution can be gauged with respect to existing literature related to the study in one of the ways described below: as a contribution to the scope of our knowledge or a contribution to the depth of our knowledge.

Scope Contributions

Any empirical observation or research study is implicitly bounded by a set of conditions, not all of which may be observable, that allow the scope of knowledge generated to be compared with others. Within realist research traditions these are primarily concerned with time and space; within anti-realist traditions, empirical observation is also affected by the theoretical

commitments of the researcher. A qualitative researcher may claim a contribution to cumulative knowledge by demonstrating that their study deals with a unique aspect of a phenomenon compared with others positioned within a typology reflecting one or more of the scope conditions.

(a) Period

The idea that social phenomena vary over time is discussed in a wide range of literatures. Gergen (1973), for example, has argued that social psychology is historically dependent in the sense that patterns of human interaction and attitudes are not universal but tend to be stable within particular periods of time. The psychologist, according to Gergen, is thus more a historian than a natural scientist, observing regularities of behaviour anchored within particular temporal periods. Observations of family behaviour in the 1880s could not be generalized to the 1950s; nor could family behaviour of the 1950s be generalized to the 2010s. This view of the importance of time is also related to the “performativity thesis” in economics that suggests that economists are not simply studying a natural phenomenon but are actively creating that phenomenon through their impact on students and policy. This thesis suggests that each addition to knowledge changes the underlying social reality that we observe such that we cannot use observations about one period to generalize to all periods. The performativity thesis also suggests one form of path dependence in the observational world.

One implication of this view is that “replications^{iv}” done in different time periods are doing more than simply examining the same phenomenon again, they are capturing potential variations in time-dependent causal relations. A pure “replication” (i.e. finding of the same results as a previous study), in this sense, is confirmation of the continuity of a previously observed relationship, which should be just as surprising as observing a changed relationship (Hubbard and Lindsay, 2013).

In order to make a cumulative contribution based on periodization, the study must establish what makes the period in focus different from that examined by others (Lieberman, 2001; Hollander *et al.*, 2005). Typically, periodization will be based on exogenous shocks (e.g. major frauds, economic recessions, or the death of a CEO); technological developments (e.g. the introduction of a new management accounting technique such as the balanced scorecard); or institutional changes (e.g. changes in governance requirements after SOX and their subsequent evolution). Zan (1994) makes the observation that the choice of periodization is both theoretic and cultural suggesting that there may be an interaction effect between period and context (considered below). Quattrone (2005) further calls on researchers to recognize the social construction of time, opening a variety of ways to periodize history recognizing subjects’ view of events and change.

The case study of Delco reported by Tinker (1980) provides an early example in which periodization within a history is used to provide internal contrasts to support inferences. Cooper's (1980) discussion of this paper raises the issue of the choice of periods as crucial to determining whether or not the findings are valid. Studies of accounting in the UK coal industry provide an example of building on prior research by varying the period on which the research focuses (e.g., Berry *et al.*, 1985; Bougen, Ogden and Outram, 1990). The National Coal Board was the focus of industrial action and government policy for an extended period of time allowing researchers to examine the role of accounting in these disputes over multiple time periods reflecting different constellations of policies, economic environments and strategies (Cooper and Hopper, 1988). By positioning research within a distinct historical period, each study provided a cumulative contribution to knowledge of the research site and the use of accounting under different conditions.

(b) Context

The idea that observed relationships depend on historical period, by analogy, also applies to different cultural and institutional contexts. Qualitative studies frequently motivate or justify their existence based on the unique context in which the study was conducted. Implicit in this motivation is the idea that the relationship of interest varies because of some (perhaps unknown) attribute, or set of attributes, of the new context. These studies often start from the observed difference in practices in different contexts and attempt to use detailed qualitative investigation to identify these variations (Annisette, 2006). A qualitative study can thus establish its contribution by identifying the variety of contexts in which the phenomena of interest has been studied and positioning the current study as an expansion of our knowledge of the phenomenon in a new context.

One of the areas that has developed a cumulative literature based on this approach is the examination of the effect of "empire" on accounting (Annisette and Neu, 2004; Poullaos and Sian, 2010). While it is widely recognized that the UK was the source of many professional accounting institutions, the professionalization of accounting across countries is diverse. Qualitative work has been used to identify some of the key dimensions of this variation within the British Empire. Further building on these themes, the literature has also begun to explore variation in professional organization in non-British colonies and relate these variations to different forms of empire (Dybal *et al.*, 2007; Brock and Richardson, 2013). In these cases, reference to other studies exploring the influence of empire on accounting puts the current study into perspective and helps in identifying the contextual variables that bound the results presented. For example, differences in the effect of empire on accounting in settler colonies, exploitation colonies, and protectorates are emerging in this literature thus building a cumulative knowledge across forms of colonialism (Poullaos and Sian, 2010).

(c) Theoretical Pluralism

If we accept the anti-realist view that data and observations are theory-dependent, then one approach to building cumulative qualitative knowledge is to systematically vary the theoretical perspective brought to bear on a phenomenon. Importantly there is no attempt to reconcile these theories, or to use evidence to determine which is “right”; instead each theory is regarded as constructing a different way of knowing reality, i.e. of expanding the scope of our knowledge not its depth (Hoque *et al.*, 2013). A qualitative study claiming this form of contribution may begin by reviewing studies of the same phenomenon from various theoretical perspectives thus establishing that the theoretical perspective to be used has not been applied to this setting. Alternatively, the review may identify other theories applied to the setting and provide a justification for exploring the site again from a new theoretical perspective (Jacobs, 2012).

One of the more systematic attempts at this approach is reported by Fleischman and colleagues (Fleischman, Kalbers, and Parker, 2006; Fleischman, 2000; Bryers, Fleischman and Macve, 1996) who used Foucauldian, Marxist, and neo-classical economic perspectives to interpret cost accounting history in general, and one company’s archive (the Carron Company) in particular. This type of theoretical triangulation or theoretical pluralism is seen as having great potential for building cumulative knowledge (Llewelyn, 2007; Hoque *et al.*, 2013). More commonly, studies adopt one particular theoretical perspective and attempt to demonstrate unique insights from that perspective. In other cases, studies re-interpret an existing study in order to demonstrate the value-added of a particular theoretical lens (Armstrong, 1994; Anisette and Richardson, 2011). These approaches must be used carefully to avoid simply retelling a qualitative story using a different vocabulary: a different theoretical perspective must bring new insights in order to add value and hence truly be considered a contribution to cumulative knowledge.

Depth Contributions

The scope contributions described above assume that a qualitative study is done on a “new” research site in adding to our cumulative knowledge. That is, cumulative knowledge is added by recognizing boundary conditions that might affect one set of results and systematically exploring the phenomena under a different set of conditions. In this section I examine opportunities to develop cumulative knowledge on a particular research site using anti-realist methods. Unlike “archival” (i.e. based on large-scale, commercial databases) studies, a field study is embedded in a particular time and place. In this sense, qualitative studies are not replicable. In some studies, however, re-entry into the same site can occur with minimal changes in conditions such that qualitative work can be seen as making contributions to our depth of understanding rather than just the scope. This is particularly the case in accounting history where the “residue” of past actions (i.e. documents, photographs, etc.) remains

relatively stable although the interpretation of that residue can change. I also include as a cumulative contribution to the “depth” of our understanding situations where the object of attention is a theory rather than an empirical site.

(a) Empirical Elaboration

The empirical contribution of qualitative research to our cumulative knowledge lies in expanding the depth of description of a particular phenomenon. More significantly, one of the key ways in which qualitative research can generate impact is through its focus on the specifics of time and place. While quantitative research tends to emphasize statistical averages and generalizable relationships, qualitative research emphasizes the detailed understanding of how particular social choices influence specific stakeholders and vice versa. The exploration of the impact on the variety of stakeholders of public policy, for example, is better addressed by detailed qualitative work than attempts to create abstract variables and capture large sample correlations (Falk and Guenther, 2006; Falk, 2007). Empirical elaboration occurs when new sources of data or re-examination of research sites leads to a greater understanding. The baseline against which a study claims to have made a contribution is the existing empirical understanding of a case.

In historical research, for example, finding a new archive, or even a single document, can sometimes add significantly to our understanding. This approach has two variants. First, an existing study may acknowledge limitations due to lack of access to certain informants or documents that a subsequent study may overcome (Richardson, 1989; MacDonald and Richardson, 2004). Cumulative knowledge is thus created through additional data being analyzed from a single source. Second, a study may focus on a new aspect of a known research site. For example, accounting historians have gone into archives of organizations that were known for certain management innovations and sought out the accounting processes that supported these innovations. The addition of knowledge of the accounting process adds both to the initial literature on that organization/management practice as well as our understanding of accounting. This approach can be seen in the examination of the accounting records of Wedgewood Potteries (Hopwood, 1987; Hoskins and Macve, 1986), the Springfield Armouries (Tyson, 1990; Hoskins and Macve, 1994) and Caterpillar (Miller and O’Leary, 1997; Arnold, 1998) among other sites. Walker (2008) captures this process by describing accounting history as an “argument without end” as new data is discovered and new interpretations offered.

(b) Methodological Pluralism

Although quantitative and qualitative methods are typically used to address different research questions there is increasing advocacy of the use of mixed methods in accounting (Parker, 2008; Modell, 2009, 2010; Grafton *et al.*, 2011). While it is common to see the call for mixed methods within a given study, there is no reason why mixed methods cannot be applied

sequentially to the exploration of a phenomenon. For example, a finding based on archival (large sample) methods, may subsequently be explored with interview methods, or a finding based on qualitative methods may then be followed by experimental work and quantitative analysis. Depending on one's philosophy this may be seen as triangulation (Modell, 2005, 2009), i.e., multiple methods designed to provide a more accurate picture of a single reality, or as revealing different, and not necessarily integrable, insights into a phenomenon (i.e., multiple realities, Llewelyn, 2007). The use of mixed methods sequentially is particularly likely to generate incremental contributions to knowledge compared with, for example, replications of studies using the same methods.

An example of sequential application of methods arises where historians have challenged quantitative analyses of US regulatory changes based on in-depth analysis of archives. Merino *et al.* (1987), for example, re-examined Chow's (1983) study of the origins of US security regulation raising questions about his classification of events as positive or negative and his periodization. O'Dwyer (2002) provides a variation of this approach by exploring the motivation for corporate social disclosures through direct interviews with decision-makers rather than, as is more common in quantitative models, assuming rational self-interest. One of the current areas where mixed methods is beginning to bear fruit is the detailed examination of the sites of market activity and accounting practice (e.g. Bettner *et al.*, 1994; Haigh, 2006; Lounsbury, 2007). Another approach developing in the political science literature is to create databases of coded case studies to allow theory testing across multiple case sites using quantitative methods (Lieberman, 2010). This approach has not yet been applied in accounting but would allow individual qualitative studies to be used in meta-analytic procedures that would establish the cumulative contribution of those studies.

(c) Theory Elaboration

The concept of theory elaboration through case studies was popularized by Eisenhardt (1989). This is a systematic process that uses detailed qualitative work to identify aspects of a phenomenon that are not adequately explained from an existing theoretical perspective and to identify the theoretical amendments, i.e. boundary conditions or ancillary hypotheses, that would be necessary to bring the observations within that theoretical frame. This is related to the idea of "theoretical saturation" in grounded theory but typically uses new research sites rather than working within a single site to reach that point in theory development (Strauss and Corbin, 1994).

What counts as "theory" in qualitative research is subject to debate (Llewelyn, 2003) but each of the five "levels" of theory identified by Llewelyn (2003) – metaphor (generating understanding by comparison with familiar things), differentiation (identifying comparative categories), concepts (establishing ontologies to guide perception of the world), setting (generating models of specific relationships), structure (so-called "grand theorizing" of the

principles that organize society) – would be subject to some form of theoretical elaboration. Llewelyn (2003: 671) notes that “[c]hallenge to key dualities and categories (and other levels of theorization) is an important component of theoretical development as they [i.e., theories] can impede as well as enable new (and possibly more productive) ways of both thinking and doing”. These challenges would allow for elaboration of the theory through which we perceive events.

An example of qualitative research providing theory elaboration is in the area of regulatory competition. Dye and Sunder (2001) and Sunder (2002) advocate competition among standard-setting bodies to create financial reporting rules, suggesting that firms with different business models may prefer different reporting rules and would satisfy stakeholders at lower cost than complying with general purpose rules. Richardson (2011) examines a setting where a second standard-setting body was proposed in a specific jurisdiction but failed to gain support against an entrenched standard-setting organization. This study suggests necessary conditions for the existence of multiple standard-setting organizations as a pre-condition for standards competition. Townley *et al.* (2003) and Dambrin *et al.* (2007) also use theory elaboration methods to understand the process of translating institutional logics into management control system techniques. Their work questions the previously theorized linear nature of institutionalization processes. Another approach to theoretical elaboration is to conduct comparative case studies across sites that vary in a hypothesized boundary condition. Cormier and Gordon (2001), for example, compare social and environmental reporting strategies across electric utility companies that varied in being either publicly or privately owned. Their design allowed our existing understanding of CSR disclosure practices to be extended into a new context (a scope contribution) but the use of a comparative case study across these two contexts was also explicitly intended to extend existing theory.

(d) Analytic Generalization

Yin (2003: 31-33) introduced the distinction between "analytic generalization" and "statistical generalization" to explain a key difference between how quantitative and qualitative work contributes to our cumulative knowledge. Statistical generalization is based on the assumption that our sample represents a random draw from a larger population. This relationship between the sample and population allows us to make inferences about the larger population and to specify the degree of confidence that we should have in those inferences. Analytic generalization, by contrast, is about the lessons that may be drawn from a particular case study to the theory or theories that may be relevant to understanding the case. Although theory elaboration and analytic generalization are sometimes treated as equivalent procedures, analytic generalization seeks to identify the theory that best fits the observed data in order to better understand the applicability of that theory while theory elaboration begins with a specific theory and seeks to understand how it needs to be altered to accommodate the data.

Analytic generalization is a qualitative equivalent to strong inference (Platt, 1964) in quantitative methods. Strong inference identifies theories that make competing predictions and pits one theory against another. When strong inference is used repeatedly, a pattern of relative successes allows the superior theory to be identified. Similarly analytic generalization identifies specific case results that are more consistent with one theory than another. This approach is more often cited than honoured in practice. A common complaint of reviewers regarding theoretically informed case studies is that the choice of theory is not justified. When the objective of the study is theoretical elaboration, this question is moot; the work contributes to the development of a particular theory and the choice of that theory is not usually questioned. But the use of a theory to interpret a case without explicit elaboration implies that the case is best explained by that theory. The author then needs to establish why the data best supports this theory rather than another. This can be a daunting task and is rarely done systematically. In some cases, literature reviews of a set of theoretically informed case studies comes closest to the ideal of analytical generalization (e.g., Spicer, 1992).

The study by Agndal & Nilsson (2010) on open book accounting practices uses a limited version of analytical generalization. They use their case studies to interpret which of various theories of open book accounting best captures variations across their three case studies. Ultimately, however, they use their results to suggest theory elaboration rather than to privilege an existing theory.

A slightly different approach to developing a better fitting theory is to engage in theoretical bricolage (Kinchloe, 2005) or hybridization.

‘If it works then use it’ may become a more common cry amongst such researchers, rather than an insistence upon theoretical and methodological consistency and purity. In short, the research thrust may lie in attempting to integrate and consolidate the variety of theories and methodologies which have emerged in recent years, rather than seeking to add yet more (Hopper *et al.*, 2001).

This may be seen as a combination of theory elaboration and analytic generalization more in line with the example of Agndal & Nilsson (2010).

DISCUSSION

The strategies discussed above adopt an etic perspective on the potential contribution of anti-realist research to our knowledge. The intent is to provide guidance in the design and reporting of qualitative research. Each strategy identifies a set of studies that provide the baseline against which a contribution can be gauged and establishes the discursive space to which the study contributes. By explicitly integrating these studies into the design and reporting of qualitative

research, a cumulative literature, i.e. a more extensive and intensive intertextual network, will emerge.

A key concern in this paper, however, is to improve the perceived impact of qualitative research within the academic community and within the system of metrics currently used to evaluate academic performance (Torrance, 2013; De Rijcke *et al.*, 2016). A recent debate in the British Medical Journal highlights the issue. The editor sent a desk rejection letter to a qualitative researcher on the grounds that “Our research shows that they [qualitative studies] are not as widely accessed, downloaded or cited as other research”. This has been met with an open letter to the editors (Greenhalgh *et al.*, 2016) challenging the journal to “join other intellectual leaders in moving beyond a ‘quantitative strong, qualitative weak’ stance and develop a proactive, scholarly and pluralist approach to research that aligns with its stated mission”. This attempt to change the status quo view of the value of qualitative research however may be more difficult than changing the way that qualitative research recognizes its own contributions to knowledge.

In this section, I return to these issues adopting a pragmatic perspective on the relationship between anti-realist research and research impact, identifying some implications of the analysis for journal editors and reviewers, and raising a caution not to fall into the trap of means-ends-reversal in implementing these ideas.

Anti-Realism and Research Impact

The taxonomy of strategies for developing cumulative knowledge above is likely to be met with the claim that qualitative research is not, and should not be, cumulative. Qualitative research, a purist might say, is designed for understanding not prediction and therefore cumulative knowledge is not the goal. Qualitative research, a purist might insist, provides idiographic descriptions of specific times and places and not nomothetic reductions of the complexity of life into variables and correlations. Qualitative research provides a particular researcher’s perspective on the field and attempting to generate cumulative knowledge from different researchers’ perspectives is equivalent to adding together paintings by Constable, Monet, and Picasso to better understand a garden.

At a fundamental level these criticisms of the attempt to create cumulative knowledge from anti-realist research may be fair. It goes back to the observation cited in the introduction that Nobel prizes in economics and the natural sciences are predictable (based on previous citations) but Nobel prizes in literature are not predictable (based on any quantifiable measure of prior use/criticism). The social value of a qualitative study may not be as closely related to its connection to a body of literature as it is to the insight that the work generates and the complex emotional and intellectual effect of the work on its readers. While this may be comforting to the purist, a pragmatist must look at the social context of qualitative research

and inquire into the conditions under which such work will be supported in the academy as it is currently evolving. There is an unmistakable trend towards the corporatization of academe and an emphasis on short-term benefits of research (Torrance, 2013; Parker *et al.*, 1998). This has become crystallized in the idea that research must demonstrate its academic “impact”. It is not enough to be published; work must be used (cited) by other academics in their work and/or have an impact on society.

While approaches to the measurement of impact are still developing, a time-honoured approach within the academic community is to examine article citations as an indicator of the use of research by other researchers. Without claiming that this is a necessary or sufficient indicator of research impact, the taxonomy above has implications for generating research impact through citations of qualitative accounting research. Beyond this metric, I will turn to some implications of qualitative research methodology that may benefit the measurement of research impact.

Qualitative Methods and Research Impact

Ahrens *et al.* (2008) note that “IAR does not have strong institutions for communicating IAR’s value to the world.” This needs to change. The issue of how to measure and communicate the research impact of qualitative research, including interpretive research, can be addressed in two ways. First, the practice of writing and publishing qualitative research can change to create a cumulative tradition. This is the primary recommendation of this paper. Second, we can develop alternative methods for judging the academic contribution of qualitative work and work towards having these methods institutionalized.

The first alternative is the most straightforward and could be implemented through the work of authors, reviewers, and editors. Any qualitative work is related in some way, possibly in one of the ways outlined above, to other work in the field. In quantitative work, the cited work tends to focus on those papers directly related to the focal study’s research question, methods or theory. The relationship with other work is, therefore, primarily vertical in the sense of prior work providing the foundation on which the current study is built. In qualitative work the relationship may be either vertical or horizontal but, typically, the horizontal connections are not recognized in the focal paper. For example, if a study is being done in a new context/period, the focal paper could (a) recognize the work that has been done in other contexts/period, and (b) establish what aspect of the focal study’s context differs from the previously explored context/period to suggest, *a priori*, that new insights may be gained. This will serve two purposes: first, to recognize previous work that the current work engages in conversation; and, second, to establish, for future researchers, where the present work fits and hence what work remains to be done to fill in the typology within which the work is located. If an author does not initially recognize these connections, then reviewers and editors who are concerned with the

“impact” of work published in their journal may suggest that these connections are part of the published contribution.

The second alternative, developing alternative methods for gauging impact, is much more problematic. It is interesting, however, that the UK Research Councils’ “Pathways to Impact” project focuses on qualitative methods of demonstrating impact. They suggest that academic departments identify research that has impact and produce a short narrative that argues for this impact. A second aspect of the Pathways method is to engage stakeholders both in the design of research and in the distribution of research findings. For qualitative researchers these should be natural activities in terms of the strong narrative tradition of qualitative research and because various forms of qualitative research require the active involvement of subjects in the production of the work (e.g. analytic interviews, Kreiner and Mouritsen, 2005) or use subjects as a structured part of the validation process (Lukka and Model, 2010). It has been claimed that qualitative research avoids the analytic abstraction of quantitative work, making it more accessible to readers. This implies that it should have a greater likelihood of having the broader policy, social, economic, and environmental consequences that underlie the calls for monitoring research impact. It becomes the responsibility of qualitative researchers, however, to monitor the policy process and stakeholders’ use of the material to build the impact narratives that will justify continued public support for qualitative research.

While this suggests that qualitative research may be able to establish its impact on social, economic and environmental issues, demonstrating impact within the academic community independent of citation data remains challenging. There is a growing body of literature concerned with the implications of using citation counts and journal rankings as metrics for academic evaluation (Huber, 2016; De Rijcke et al., 2016). In the long-run, the critique of these metrics may succeed in changing institutional evaluation systems including grant agency criteria, promotion and tenure standards, and journal acceptance criteria. This change, however, may not occur quickly enough to allow current qualitative researchers to advance their place within the academy.

Avoiding Means/Ends Reversal

It is important to recognize that while the intent of the suggestions above is to improve the citation profile of qualitative research, this is the ends and not the means. There is evidence that concern with impact factors and citation counts is leading some to take unethical actions to build their citation profile^v. This includes authors colluding to cite each other’s work (so called citation circles or citation cabals) or editors requiring authors to include citations to papers in their journals prior to publication (so called coercive citations) (White and Fong, 2012; Teodorescu and Andrei, 2014). Many publishers and individual editors have released policy statements indicating opposition to these practices. For example, Elsevier^{vi} has stated:

“An editor should never conduct any practice that obliges authors to cite his or her journal either as an implied or explicit condition of acceptance for publication. Any recommendation regarding articles to be cited in a paper should be made on the basis of direct relevance to the author’s article, with the objective of improving the final published research. Editors should direct authors to relevant literature as part of the peer review process; however, this should never extend to blanket instructions to cite individual journals.” And, they continue: “a higher Impact Factor should reflect a genuine improvement in a journal, not a meaningless game that reduces the usefulness of available bibliometric measures”.

Similarly, a group of editors of finance journals^{vii} jointly released a statement that:

“The editors of JF, JFQA, JFE, RAPS, RCFS, and RFS hereby affirm that it has been, and will continue to be, our policy to avoid coercive citation practices. While we retain professional discretion to suggest that authors cite particular papers, we will do so only when scientifically appropriate, and without regard to the journal where the cited paper is published”.

These policy statements, however, do not provide guidance on what constitutes literature of “direct relevance” or “scientifically appropriate” to an article under review. The strategies identified in this paper provide a philosophically sound basis for expanding the connection of a particular article to a broader academic dialogue.

CONCLUSION

This paper explores an etic perspective on the possibility of cumulative knowledge based on qualitative accounting research. It makes three points. First, the concept of “cumulative knowledge” in qualitative research must be expanded beyond a Cartesian model of aggregating knowledge to produce a single “truth” and into a discursive model where cumulative knowledge refers to an increase in the extent and density of linkages within a discursive space. Second, the paper provides a taxonomy of strategies for designing and reporting qualitative research that recognizes its contribution to cumulative knowledge based on increasing the scope of knowledge (Time Period, Context, Theoretical Pluralism) or increasing the depth of knowledge (Empirical Elaboration, Methodological Pluralism, Theoretical Elaboration, Analytical Generalization). In each case, the strategy involves identifying literature that is related to the focal work either directly or through its contribution to understanding other aspects of the typology in which the focal work is embedded. Finally, the paper provides three approaches to creating typologies that should not violate the philosophical commitments of anti-realist researchers: typologies as a set of logical possibilities; typologies as a methodological

bracketing of the research space being explored; or, typologies (taxonomies) as an empirical outcome of engagement with a phenomenon.

The practical imperative for the consideration of cumulative knowledge within an anti-realist tradition is the increasing pressure to demonstrate the impact of our research on and to various stakeholders and the overwhelming use of citations as an imperfect but readily available measure of academic impact. If the qualitative literature does not appreciate the cumulative nature of its knowledge, it will not cite other qualitative work nor be cited by others. This will result in less appreciation (based on citation metrics) of the impact of qualitative studies, and the journals in which such work is published, and ultimately result in reduction in support for qualitative research. This concern leads to suggestions for editors, reviewers, and authors for increasing the recognition of the cumulative nature of qualitative work and for research designs that show *a priori* concern for these issues. Beyond a concern for the place of qualitative research within a flawed academic measurement and reward system, the strategies identified may help qualitative researchers to identify where real contributions to knowledge, policy, and social, economic, and environmental conditions may be made.

Table 1: Cumulative knowledge and qualitative methods

Focus of Cumulative Knowledge	Relevant Literature to be Cited	Macro-Level Framing	Claim to Cumulative knowledge
Cumulative Knowledge of Scope			
Time Period	Studies done on the same topic based on data from other time periods	Periodization	Empirical findings in a new time period
Context	Studies done on the same topic based on data from other contexts	Cultural or institutional variations	Empirical findings in a new context
Theoretical Pluralism	Studies done on the same topic based on data from other theoretical perspectives	Ontological and/or epistemological variations	Interpretation of empirical data from a new theoretical perspective
Cumulative Knowledge of Depth			
Empirical Elaboration	Studies of the same phenomenon / research site using new empirical data	Existing empirical knowledge	Empirical findings that extend understanding
Methodological Pluralism	Studies of the same phenomenon / research site based on data from other methodologies	Methodological Variations	Empirical findings based on a new method of data collection/ interpretation
Theoretical Elaboration	Studies drawing on the same baseline theory	Existing theory	Ancillary hypotheses, boundary conditions, or new theoretical predictions
Analytical Generalization	Theories that have been applied to the phenomenon	Criteria for theory choice	Strong inference tests of the applicability of existing theories

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ⁱ This observation appears in many sources but is frequently traced to Saussure's methodological distinction between "langue" and "parole" (formal language and speech)

ⁱⁱ The concept of "impact" appears to have replaced the call for "relevance" (Nicolai & Seidl, 2010) in recent discourse about the connection of academe to the economy and society.

ⁱⁱⁱ Bracketing was first suggested by Husserl as a method to support phenomenology. It has since been elaborated within other philosophies (Gearing, 2004). The dimensions suggested above for the creation of typologies is, at a macro level, consistent with this approach.

^{iv} A distinction can be drawn between replication and reproduction (or "conceptual replication", Schmidt, 2009). Strictly speaking, conducting a study in a new time period would constitute reproducing the original study.

^v See <https://familyinequality.wordpress.com/2015/11/30/journal-self-citation-practices-revealed/> for specific examples across a range of journals.

^{vi} <https://www.elsevier.com/connect/citation-ethics-for-editors>

^{vii} <http://jfe.rochester.edu/coercive.pdf>