



# The Road Less Travelled: An Overview and Example of Constructivist Research in Accounting

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## Abstract

This article provides a discussion of the nature of constructivism as a research paradigm within the context of accounting and presents a detailed example of a research study to demonstrate the application of this paradigm. The commentary features a particular emphasis on how the practicalities involved in designing and conducting the research meshed with the philosophy of the research paradigm. The illustrative research project concerns an investigation of organisational justice in the context of fairness in the workplace in public accounting firms. Semi-structured interviews were used to collect data, and textual transcriptions were interpreted using thematic methods and discourse analysis. The aim of the discussion and exemplar is to render constructivist approaches to research in accounting more accessible and apprehensible for researchers unfamiliar with, or new to, this field of qualitative inquiry.

**Keywords:** Constructivism, Social constructionism, Qualitative research, Accountants, Organisational justice, Fairness, Interviewing elites, Demographic data.

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## Introduction

During the 1980s and early 1990s, accounting researchers in a range of sub-fields within the discipline questioned, debated, and proposed alternative world views, methodologies, and ideas for exploring and understanding accounting information and those who prepare it (see Tomkins & Groves 1983). Hopwood (1983), for example, called for studies to examine accounting in the contexts in which it operates, promoting case and field studies in organisations (also see Chapman, Cooper & Miller 2009). Chua (1986) put forward ideas about more radical and critical means and theoretical frames by which to study accounting, and discussion of “new” accounting histories based on sociological and interpretive approaches also began to emerge (see Miller, Hopper & Laughlin 1991).

As one component of this movement in world views and suggested pathways for improving and enlightening understandings of accounting and accountants, constructivism (or social constructionism)<sup>2</sup> also began to find traction (see, for example, Hayes 1983; Hines 1988, 1991, 1992; Neu 1992; Parker, Guthrie & Gray 1998; see also Burr 2003). Ritson (2002, p1) examined this approach by reviewing the content of three significant accounting journals<sup>3</sup> from the late 1970s through to the late 1990s, and suggested that:

*The social constructionist movement was responsible for introducing to an accounting audience an understanding of the importance of meaning and hermeneutical processes in organisational life ... [however] ... notwithstanding their early success, by the late 1990's the social constructionist movement in accounting felt itself under threat from critical accounting research.*

Although the current situation with respect to constructivist research in accounting is not as bleak as was the case when Ritson (2002) made his comments – particularly given the current use of this paradigm in historical accounting research and in concert with particular critical constructivist perspectives – nevertheless constructivist approaches in examining contemporary accounting research issues are still quite relatively underutilised. Hence, we characterise constructivist research in accounting as “the road less travelled”, and exemplify the use and value of applying this paradigm in a contemporary research setting.

The current paper examines the philosophical basis of constructivism and illustrates the application of this paradigm to an accounting research project in which the first author, a PhD candidate, is the chief investigator. The purposes in doing so are not merely to describe, but to also enrich and inform. What is often lacking for accounting researchers, and especially for doctoral students, neophyte researchers, or those looking to branch out by employing alternative methodologies, are works which describe relevant research philosophies and provide guidance on how to apply them (for an unusual and apropos commentary on this point, see Hong 2007). While a published research study can offer some measure of understanding an approach to research, the discussion of the underlying philosophy is often limited or even unstated (Ryan, Scapens & Theobald 1992). Further, the description of the research methods is often brief given the confines of a book chapter or

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<sup>2</sup> Note that while the two terms have come to be used interchangeably and “subsumed under an apparently generic or undifferentiated “constructivism”” (Young & Collin, 2004, p374) strictly speaking social constructionism is focused on the social (social practices, social institutions, and groups of people), whereas constructivism “proposes that each individual mentally constructs the world of experience through cognitive processes” (Young & Collin 2004, p375).

<sup>3</sup>, *Accounting, Organizations and Society*; *Accounting, Auditing & Accountability Journal*; and *Critical Perspectives on Accounting*.

journal article and the need to overview the prior relevant literature, present the results, and discuss the findings of the investigation. For example, as Irvine and Gaffikin (2006, p115) note: “while much qualitative research has been undertaken within the discipline of accounting, little or no attention has been paid to the way in which that research has been conducted”, and so some researchers have sought to remedy this by specifically explicating how particular paradigms and/or methods can be deployed to study accounting issues (for examples see Haynes 2006; Irvine & Gaffikin 2006; Rudkin 2007; Gomes 2008; Bisman 2010; De Loo & Lowe 2011).

However, in reference to constructivist research in accounting, this void is perhaps all the more noticeable since most business and other research methods textbooks gloss over constructivist research (if it is mentioned at all). Somewhat mitigating this lacuna is a range of works that discuss aspects of, and particular views on, constructivism in accounting (for example, Quattrone 2000; Llewellyn 2007; Nørreklit, Nørreklit & Mitchell 2010), and yet many such treatments presume the reader already has more than a passing acquaintance with the central tenets of the paradigm.

The above introduction possibly suggests that research can be neatly labelled as either constructivist or non-constructivist; however, in reality this division is not so clear-cut. While each research paradigm is characterised by a basic set of assumptions within a specific world view, and points the researcher towards a suitable method or methods, aspects of various research paradigms can and often do overlap (see Guba & Lincoln 1994, 1998).

## The Construction of Constructivism

*Of course it is happening inside your head, Harry, but why on earth should that mean it is not real?*

J.K. Rowling, *Harry Potter and the Deathly Hallows*

The social nature of accounting has been recognised for many years (Gaffikin 2006) and, from an ontological perspective<sup>4</sup>, constructivism maintains that what is real is intangible and mentally constructed and is, therefore, “socially and experientially based” (Guba & Lincoln 1994, p110; see also Burr 2003). Reality is thus created by the mind, and different social realms, organisations, cultures and experiences can, therefore, create multiple social realities. Although what is real is specific to an individual, similarities may exist between individuals and groups of individuals. As such, within constructivism there is no predefinition of dependent or independent variables (as would usually be the case in quantitative, positivist research), but rather a concentration on exploring and giving an account of how people make sense of a situation at a particular point in time (Blaxter, Hughes & Tight 2006). Consequently, reality is not fixed, objective or immutable. Instead, in contrast to notions of scientific research, reality is deemed to be subjective, pluralistic, and elastic – apt to differentiation and change across and within societies, groups and individuals. Epistemologically<sup>5</sup> for the constructivist there is also acknowledgement that research is value-laden, not value-neutral, and that both those being researched and the researcher make value judgements.

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<sup>4</sup> Ontology concerns what exists and what is considered to be real.

<sup>5</sup> Epistemology concerns the theory of knowledge and its nature and limits (Blackburn 1996; Marshall 1998), how people develop and accept knowledge (Guba 1990), and the relationship between what is researched and those who research it.

Constructivism is not embedded within a materialist or physical meta-view (ontology) of the world. The belief in, and acceptance of, multiple social realities leads to the conclusions that knowledge is relativistic (that is, knowledge and realities are time, space and context dependent), inquiry should be naturalistic, and that interpretivism (rather than scientific methods and empiricism) is the appropriate frame through which to bring to light and explore these realities. Because of the interactive linkage of the research and the object/s of the research “ ‘findings’ are *literally created* as the investigation proceeds” and, as a result of this relationship, the methodology is hermeneutical and dialectical (Guba & Lincoln 1998, p207). To further elucidate this explanation, hermeneutics “is an approach to the analysis of texts<sup>6</sup> that stresses how prior understandings and prejudices shape the interpretive process” (Denzin & Lincoln 2005, p27), while the dialectic (within the realm of constructivist philosophy)<sup>7</sup> involves comparison and contrast of various constructions through “iteration, analysis, critique, reiteration, reanalysis, and so on that leads eventually to a joint (among inquirer and respondents) construction of a case (i.e. findings or outcomes)” (Schwandt 1998, p243).

However, the constructivist paradigm is, as Schwandt (1998, p242; see also Guba & Lincoln 1989) describes it, “a wide-ranging eclectic framework”. As such, while not totally erroneous to do so, narrowly defining constructivism would be oxymoronic as this necessitates an objective and unbiased description and goes against the assumptions and values that constructivism embodies – an alternative way of seeing is to be conscious of how constructivism is synthesised by oneself and by others (Potter 1996). The way in which different social realities are translated into forms accessible to others is through the medium of language or, as persistently described throughout Parker’s (1998) edited volume on social constructionism, through discursive events and practices. Hines (1988, p251) saw this as “in communicating reality, we construct reality”. Hence, constructivist research focuses on the meanings embedded in textual and verbal accounts and generally involves the analysis of archival materials, documentary sources and/or oral and personal histories and narratives garnered through data collection strategies such as interviews. Analysis, as used in this context, is an interpretive act rather than a scientific one. It involves sense making of everyday life and experiences through hermeneutics, whereby generating “rich and compelling interpretations is a key to producing more rigorous forms of knowledge” (Kincheloe 2008, p21).

Adopting a constructivist approach allows the researcher to give meaning to the way things are, and to identify factors that otherwise could not be easily exposed or described through metrics and statistics, nor generalised across entire populations. The researcher is also not constrained by, or wedded to, prior theory, but seeks to produce grounded theory (Glaser & Strauss 1967; Glaser 2012) that emphasises the issues that are of the most importance to the research subjects. In this way, the researcher can provide valuable insights into social structures and human behaviours by adopting a flexible and open-minded approach to the capture of the social constructs central to particular accounting research topics, as understood by individuals. While not necessarily setting out to be a critical catalyst for change, illuminating these manifold realities may provide multiple solutions rather than singular, one-size-fits-all answers to issues in accounting.

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<sup>6</sup> The terms “text” or “texts” can embrace more than simply the written word. For guidance on this point see Schwandt (2007).

<sup>7</sup> Given that there are different interpretations of dialectics. For brief outlines of various views on the meaning of dialectic and the dialectic method, see Blackburn (1996, pp104-105) and Law (2007, pp302-303).

## Constructions of Fairness in the Workplace

This section of the paper chronicles part of the journey undertaken to capture “how [do] accountants perceive fairness in the workplace”<sup>8</sup>. This topic is thus the focus for providing a detailed example of how a constructivist research approach and associated qualitative methodology is being used in an actual research study. Thus the emphasis of the following discussion is on the research design and research process, rather than on the research results or findings.

What became clear from the literature review undertaken prior to embarking on the project was the dearth of research related to fairness in the workplace (traditionally labelled in academic circles as “organisational justice”) concerning public accountants and public accounting firms that used qualitative methodologies (for exceptions, see Lightbody 2007; Haynes 2010). Similarly, there is a profound paucity of scholarly studies that investigate organisational justice (or other) issues in the smaller firm setting (for an exception, see Strachan & Barrett 2010) or in rural or regional Australia (see Alam & Nandan 2010; Carter, Burritt & Pisaniello 2011). The studies that have been conducted, while providing valuable insights into fairness issues, focus almost exclusively on major accounting firms, predominantly using quantitative methodologies and large-scale survey questionnaires (for example, Bernardi & Arnold 1997; Covaeski et al. 1998; Parker & Kohlmeyer 2005; Herda & Lavelle 2011).

Bauman (1978) contends that knowledge and understanding is confined and fits only within a particular context. Building on this, he asserts that notions of right and wrong understanding are therefore context-dependent. Studying fairness in the workplace in accounting firms is one such area in which Bauman’s insights ring true. What appears to be, or is perceived to be, fair in the workplace in one context (for example, locale, organisation or scenario), or to one group or individual (for example employers, partners, employees or trainees), may not be fair in or to another. Hence, the nature of the research and the sensitivity of the topic, as well as the dearth of qualitative research in this particular setting, pointed towards the appropriateness of a constructivist world view for enriching and adding depth to the understanding of organisational justice concerns in public accounting practice.

Further important considerations in designing the research were to enable people to activate their voice, express their realities, and know that their voice was being noticed (see Hammond & Sikka 1996; Napier 2006; Manwaring 2010). When dealing with organisational justice issues, the role of voice is crucial since those who have been treated unfairly often go unheard or feel marginalised and excluded. Thus, the positivist alternative of reducing people to research “objects”, and their feelings to numerical descriptions and statistical generalisations, was inconsonant with the aims of the research and may have alienated participants, discouraged trust, and resulted in superficial and/or inaccurate data (see Weiss & Rupp 2011).

### *Attracting and Choosing Participants – Keeping it Personal*

In positivist research the process of selecting research subjects involves determining the relevant population of interest and choosing a sample that possesses the characteristics necessary for it to be “representative” of that target population, thereby enabling later generalisation of the research results. Yet for the constructivist, ideas of random sampling, representativeness, and generalisation are largely meaningless and are eschewed.

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<sup>8</sup> This is the working title of the research project described in this article.

Attracting participants for the study of fairness in the workplace was a very labour-intensive and time-consuming process. However, painstakingly sourcing and individually inviting people to contribute to the study ultimately achieved the support of 43 participants. This personalisation of the research process also helped the researcher to feel a greater connection to each participant and facilitated the collection of an abundance of content-rich and context-specific data<sup>9</sup>.

As a first step, colleagues and friends were contacted, representing a simple, yet effective way of conveniently recruiting participants. While this avenue for making contact generated interest and encouragement, it was unsuccessful in securing any further participants for the project beyond the pilot study. Drawing upon such contacts is an opportunistic approach (Buchanan, Boddy & McCalman 1988), but can create problems that may affect the credibility and transferability of the research. Dependent relationships may also result in people participating because they feel obliged to do so, rather than volunteering because they want to do so. However, trust and rapport are essential in producing rich data and information may be withheld if the relationship is not strong (Buchanan, Boddy & McCalman 1988).

Potential participants were also identified through extensive use of the Internet. In particular, public practice websites, the *Yellow Pages*, the *White Pages*, and the “*Find an Accountant*” function on the professional accounting bodies’ websites provided useful leads. Where a firm’s website provided the names of its accounting staff and their work email addresses, a personalised email invitation was sent to each listed accountant, together with a copy of the participant information pack. Where a personalised email address was not available, an invitation to participate together with a copy of the information pack and a postage paid self-addressed envelope for the return of the letter of consent was sent to potential participants via Australia Post.

Another opportunity for reaching out to potential participants included the researcher participating in online fora (such as those sponsored by professional accounting bodies), blogs, social media and meetings, and contacting people who had posted articles or relevant information on the Internet. Using this purposive approach, posts to fora, for example, were reviewed and likely participants identified in light of the discussions they had initiated or to which they had contributed and that pointed towards (un)fairness in the workplace. While the researcher was mindful of representing the views of a broad cross-section of the profession, deliberate sampling techniques, such as stratification according to age, gender or professional body affiliation, were not used in, nor appropriate for, this interpretivist study. However, some general criteria reflecting the tenor of the research question were applied to facilitate identification of potential participants, with the key criteria being participants should have experienced one (or more) of the conditions of having: (1) worked in a rural or regional locale; (2) worked in or applied to work in a public accounting firm; or (3) felt unfairly treated during their professional accounting career.

This proactive networking route was particularly fruitful, generating 11 participants with an additional 30 referrals, of which 13 people agreed to participate. In this way, the number of participants grew or snowballed. As part of this strategy of pursuing multiple avenues for identifying potential participants, individual personal letters and emails were the primary method for achieving contact. At the same time, requests were made to the three major professional accounting bodies in Australia to include details of the study in their electronic newsletters. In soliciting assistance from these bodies, preserving the credibility of the lived experiences shared by the research participants was paramount and so it was

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<sup>9</sup> Such alternative approaches to traditional participant selection are also described by Mackay (2011) and are currently being investigated by Prof H Mackay and Dr M Randle from the Institute for Innovation in Business and Social Research at the University of Wollongong.

essential that the researcher not be governed or constrained by priorities imposed on the study in exchange for any support offered by these professional organisations.

Emails of introduction were also sent to the convenors of various rural and regional accounting discussion groups, garnering some interest and securing one interviewee. Business name cards, with the research question printed on the reverse side, were also freely distributed at every opportunity (such as at research workshops, conferences, and meetings) and this is known to have secured at least one participant.

In addition to establishing a dedicated website<sup>10</sup>, and the various free electronic methods of promotion outlined above, a paid advertisement was placed in CPA Australia's professional magazine, *InTheBlack*, although this costly approach failed to directly solicit any participants.

As a qualitative study crafted within a constructivist paradigm, the predetermination of the size of the data set was inappropriate. Rather, the apposite number of participants emerged *during* the research by subscribing to the notion of theoretical saturation (Strauss 1987), such that data gathering (interviewing) continued "to the point of redundancy" (Lincoln & Guba 1985, p202) where (and when) new or distinctive information ceased to emerge. In consequence, interviewing and concurrent data analysis continued until the spirit of the experiences related by participants began to recur, and when interpretation of additional interviews failed to identify new themes, incidents or experiences.

At the point of saturation, 43 interviews had been conducted. Guest, Bunce and Johnson (2006), after reviewing prior studies and investigating data sets for qualitative research, found that data from 12 interviews would probably be sufficient to reach theoretical saturation. However, such quantitative heuristics are not ideal, and so each researcher should determine the point of saturation based upon their own data.

### *Delving into Realities – Semi-structured Interviews*

Where the objectives of a research study are primarily exploratory, and particularly when perceptions and feelings are important, semi-structured interviews are a useful approach because of the ability to explore multiple leads and to probe for more information or request clarification, matching with the constructivist nature of the research. The flexibility afforded by using loosely semi-structured interviews in the project provided an advantage over other methods, such as self-report questionnaires, because the researcher was able to address misunderstandings and introduce sensitive topics in real-time to ensure thorough data collection, while still asking each participant a similar (although not identical) set of questions.

Furthermore, researchers such as Aberbach and Rockman (2002) suggest that the use of unstructured or semi-structured formats is preferable when interviewing highly educated professionals because of the degree of respect these individuals expect. In contrast to traditional research instruments (such as questionnaires), such interviews allow the researcher to become the research instrument; a hallmark of interpretivism. Caulley (1994, p5), building on the work of Guba and Lincoln (1981; Lincoln & Guba 1985), cites seven benefits of using the researcher as the instrument which, within the parameters of the research study of fairness in the accounting workplace, included *responsiveness*, *adaptability* and *processual immediacy*, such that the researcher was able to act upon cues from, and the needs of, the participant and the situation, and to incorporate this information into the body of the

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<sup>10</sup> [www.fairnesszone.com](http://www.fairnesszone.com) – providing background information about the research project and the researcher, as well as acting as an open invitation to accountants to participate in the study.

conversation. A *holistic emphasis*, the idea of *knowledge beyond the stated*, and *opportunities for clarification and summarisation*, enabled the researcher to draw out specific items without sacrificing the bigger picture. By virtue of the unique connection between the researcher and participant within the constructivist perspective, the researcher was able to access and appreciate implicit information imparted through body language, tone and pace of voice or silence, as well as seek verbal elucidation and augmentation of points made by the participant. Finally, there was the *opportunity to explore atypical or idiosyncratic responses*, which, for the interpretivist researcher, were as potent and worthy of inclusion and further investigation as more expected or orthodox experiences.

Creating the optimal interview setting (Aldridge 1993) required the researcher to be acutely aware of the commonalities and divergences that exist in the interview relationship. For example, a young researcher may have difficulty in establishing their credibility, particularly when the age difference between the researcher and the participant is substantial (Odendahl & Shaw 2002). However, when interviewing elites from the field of economics, Stephens (2007) noted that he was able to use this age difference to his advantage as his relationship mimicked that of supervisor/PhD student. Similarly, the professional qualifications and previous public accounting experience of the researcher, as well as her knowledge of rural and regional communities within Australia, were constructive in establishing trust and rapport with each participant.

Although interviews were a powerful way to help participants express their feelings in a non-threatening environment, the quality of the interview and the usefulness of the data were a simultaneous and synergistic function of the researcher's interview technique and her capacity to engage participants, actively listen, discretely record and think clearly. Practical limitations, such as time constraints, participant availability and participant/researcher needs, were also key considerations when finalising the research design, as well as in the assessment of overall research quality.

The prior review of the literature revealed an array of potential focal points relevant to the research question. The themes ultimately incorporated into the interview guide were selected for their topical nature and everyday familiarity, and included: gender comparisons, level of tolerance, cultural identity, and the rural versus city divide. While a basic set of questions was developed to support the initial stage of the research, the interview guide continued to evolve over the course of the data collection.

The first distinct phase of the project was the preliminary (pilot) study, after which individualised interview guides were devised for each participant, ensuring that core research questions were included. Interview guides were influenced by the researcher's knowledge of each participant, such as the participant's work roles and career lifecycle position. While the initial intent was to interview only accountants, the range of participant job functions was broadened as five human resource professionals from public accounting firms also volunteered to participate. Personalised interview guides also allowed the researcher to develop probing questions specific to a participant, with the ancillary benefit of demonstrating the researcher's genuine interest in the participant as an individual rather than just as a "research object".

The evolving and customised nature of the interview guides also reflected the researcher's recognition of the differing social and professional realities inhabited by participants. Having a well-designed interview guide, even for semi-structured interviews, was an important tool and supported the research (and the researcher) at three levels (as identified by Cavana, Delahaye & Sekaran 2001, p150): *content*; as well as *process* – as a visual cue to probe for additional information, and in reminding the researcher to encourage the participant to reflect on their own experiences and observations; and at the *executive level*



to assist in time-keeping and to provide the researcher with a range of options to keep the discussion energised.

### *“Evolution” of the Research*

As alluded to in the previous section, one dimension of constructivism, especially notable in the sample research study described here, is that the nature of the research process can change or “evolve” during the course of the research (for examples, see Burden 2000; Keso, Lehtimäki & Pietiläinen 2001, 2009; Phillimore & Goodson 2004). Modifications to the research can be based upon developments that occur as a result of the researcher’s interactions with participants and the reflections of the researcher upon the effectiveness of the architecture and progress of the research.

The purpose of undertaking a preliminary study was to refine the design and to check for problems or omissions in the draft interview guide. In this stage, five interviews were conducted (three face-to-face and two via telephone), and the researcher’s autobiographical reflections were also documented. Even though these participants were personally known and connected to the researcher, demographic information, such as career lifecycle position and current employment status, was collected during the first part of each interview. While gathering this information at the beginning of the interview was intended to build rapport by engaging in non-threatening communication of a more general nature (Babbie 1990), it had the unintended result of making the interviews feel too formal and stilted, detracting from the intended conversational nature of the discussion. Moreover, it was often not necessary to ask specific demographic questions as the information was shared as part of the discussion or as background to the answers given.

Alternative means of sourcing demographic information were mobilised (see Table 1) for subsequent interviews, and this range of private and public sources not only assisted in data gathering, but also in making meaning of, and giving context to, the data. For example, some demographic information, as well as career and organisational highlights, was publicly available from archival sources. These sources included company websites, print media articles, social media and professional networking sites, along with publicly accessible industry and community records. Many secondary data sources were quite extensive, yielding details of the participant’s work history, qualifications and social interests. This preparation furnished valuable data and helped build rapport during the interview because of the researcher’s familiarity with and cognisance of the participant’s background and work environment. Even simple facts such as the size and location of the town and the local news for the region were valuable conversation connectors.

A showcard providing a definition of organisational justice was given to participants in the first three pilot interviews for the purpose of contextualising the research topic. However, this practice was discontinued because it may have had the effect of seeding participants with one particular point of view. This action raises a critical point for reflection. At the beginning of this article, it was acknowledged that constructivist research is value-laden, not value-neutral, with both those being researched and the researcher making value judgements. While the researcher is an integral part of the research dynamic, during data collection it is imperative that the researcher conveys genuine empathy, actively listens, and encourages the research subjects to share *their* views and experiences. While the researcher can never be neutral, in constructivist research the researcher’s views must never predominate (unless, of course, they are the research subject).

**Table 1**  
Sources of Qualitative Data Based on Form and Accessibility

	Private	Public
Audio	Personal interview recordings	Conferences, workshops, webinars
Images	Mental images formed by the researcher	Photographs
Print media	Transcribed interview records, emails, documents provided by the participants, the researcher's notes, secondary print media sources	Professional journals, magazines, newspapers, websites, blogs, industry and community records
Contextual	Language, vernacular "Australianisms", cultural differences, corporate persona	Education, professional codes of conduct, cultural norms

**Source:** Modelled on Bernard and Ryan (2010, p12).

Further, while individuals think about events that generate negative emotions five times longer than events resulting in positive emotions (Ben-Ze'Ve 2000), the pilot suggested that both positive and negative fairness experiences may not be easily recalled. Four of the pilot participants could not think of anything specific from their career that was unjust or overtly fair, even though one participant had an unfair experience in the preceding 12 months that was still not fully resolved at the time of the interview. It was not that this participant was unwilling to share this experience, but that they just did not *initially* connect the event with the notion, concept, and construct of "organisational justice". This outcome reinforced the researcher's conclusion that organisational justice, outside the academic sphere, is not a commonly understood term and may, therefore, be open to misinterpretation. To overcome potential misunderstandings, documentation for the research project was revised to clearly communicate justice and fairness as interchangeable terms (Leventhal 1980). Asking each participant for their understanding of fairness in the workplace, and to relate this to examples from their career, was a more effective way to encourage sharing of both positive and negative experiences, and better aligned with the intended free-flowing nature of the interview.

The preliminary stage of the study also indicated that restricting the research to small accounting firms was challenging. For some participants, events occurred many years earlier and they had difficulty remembering the number of employees in the firm at the time of the event. This recall issue could cause potential participants to self-exclude. By the very nature of the target geography (that is, rural and regional areas), small (and medium) sized firms were expected to be the majority represented. Therefore, "small" was removed from the research agenda. This change, while not significant, did result in additional participants responding that might not otherwise have done so because of their firm's size. For instance, one participant worked for a firm with over 140 employees, with offices throughout regional NSW. While each individual office may be regarded as small, overall the firm was a significant regional employer and did not fit the definition of a small organisation based on employee numbers (Australian Bureau of Statistics 2004).

Another complicating factor proved to be the initial decision to interview only people with experience in rural and regional accounting practice. The pragmatic implications were that weeks or even months could elapse between interviews. By broadening the research boundaries to include city accountants, this not only ensured a steadier stream of interviewees (with the added benefit of keeping the researcher's interviewing skills honed), but was ultimately extremely advantageous by making clearer how certain aspects of the social

realities experienced by the practitioners were differentiated as a result of alternate locales (on this point, see Bisman, forthcoming).

As the study required participants to volunteer their time, a conscious decision was made to stagger interview requests. This approach ensured that each participant’s preferred interview time was available (a key consideration suggested by Morrissey 1970), unanticipated delays could be accommodated, the researcher was not overwhelmed with interview acceptances, that transcription was timely, and there was adequate “thinking space” to allow for researcher reflection and data interpretation to be undertaken between each interview. This staggered approach was also constructive as germane issues previously unidentified often arose and this allowed the data analysis process to inform subsequent data collection – best practice advocated by Gibson and Brown (2009).

Although used in the initial interviews, formal pre-tasking (Cooper & Schindler 2006) of participants was not routinely undertaken as it may have had the effect of implanting interviewees with preconceptions. Further, the researcher was mindful that as busy professionals who were volunteering their time, pre-tasking could give the misleading impression that considerable preparation may be required on the part of the participants. However, two accountants asked if any preparation was required and were simply advised that the interview would begin by the researcher asking: (1) When you look back on your career, have you ever felt unfairly treated or witnessed any instances of unfairness?; and (2) Looking back on your career, can you think of an instance where someone might have been treated too fairly? Two of the five human resource professionals interviewed were also formally pre-tasked at their request.

While the research design allowed for multiple interview modes, telephone interviewing was the principal technique. Table 2 outlines some of the advantages and disadvantages of telephone interviewing specific to this study.

**Table 2**  
Advantages and Disadvantages of Telephone Interviewing in the Research Project

Advantages	Disadvantages
Logistically less challenging than face-to-face interviewing, providing savings in travelling cost and time, as well as allowing the researcher to include participants in geographically remote locations.	More opportunity for participants to be “unavailable”, but researcher flexibility and perseverance assisted in mitigating this problem.
Absence of unintended and/or potentially leading visual cues from the researcher. The researcher’s actions, such as writing notes, did not distract the participant.	Unable to gather non-verbal cues such as body language, and to experience first-hand the physical environment of the locale.
The researcher was able to concentrate on active listening and controlling vocal emotions without the need to control visual cues.	Quality of the telephone connection needs to be considered, although no particular problems were encountered in this study.
The researcher was in familiar surroundings, which helped minimise nervousness and gave access to additional materials and aids that would not have been practical to use during face-to-face interviews.	The use of showcards was impractical.
The lack of visual identification provided some degree of anonymity to the participant.	Potential for participants to lose focus and undertake other tasks or respond to interruptions.

Although there are shortcomings attached to all forms of data collection, those associated with telephone interviewing in this study were relatively easy to alleviate and this interview mode proved to be very productive. The majority of the interviews took place during normal business hours, although some participants requested the interview be conducted during their lunch break or after work. As participants chose the time and location for the interview, it was less likely that any participant moderated the conversation because of unfavourable situational conditions, threats to confidentiality or extraneous influences.

Even though the issues described above are peculiar to this particular research project, they are nevertheless important for future researchers in signalling potential pitfalls that may lead to the collection of compromised or incomplete data. The exposure of these issues also provides an example of how constructivist research adapts and evolves, as well as practical ideas for surmounting possible challenges encountered during the research process.

### *Meaning-Making – Organising and Interpreting Data*

All participants agreed to the interview being audio-recorded and data analysis began by transcribing, organising and editing the raw data into a suitable form so that patterns, themes, similarities and differences could be identified (Basit 2003). Each oral interview recording was personally transcribed by the researcher and returned via email as an electronic password-protected file to the participant for emendation and verification within 15 days of the interview date. While many researchers would balk at the notion of transcribing every interview themselves, given how time-consuming and onerous this task can be, in this study it provided an opportunity for the researcher to immerse herself in the experiences and opinions shared and helped her to better identify with each participant's vantage point.

It was important to present the interview transcript in a polished and logical manner as a professional courtesy and as a mark of respect for the intellect of the participant, while still retaining the rich data of the opinions and experiences shared. This "re-presentation" (Gibson & Brown 2009, p110) of the raw interview data was a crucial first step in the analysis as it demonstrated to the participant that the researcher understood the context of what the participant had said, and was in keeping with interviewing professional people who are well-educated but time-poor (Stephens 2007). It was also important for the researcher to be perceived as knowledgeable and competent, and that participants did not feel the need to correct her work. As part of the transcription process, care was also taken to exclude any personal information shared, such as organisational and town names, that could potentially compromise a participant's anonymity in the write-up of the project.

After verification of the transcript by participants, the interview guide was pressed into service as a template to break down each transcript into themes. Initially, applying a pattern-matching technique, repetitions of opinion within each transcript, as well as replication of experiences and opinions across transcripts were highlighted and loosely clustered by import. As noted by Bernard and Ryan (2010), what points towards a theme's significance is how often it is repeated, if it is culturally pervasive or culturally bound, the reactions to violations of the theme, and how expressions of opinions are contextually constrained. Although van Manen (1998) suggests that themes are a weak proxy for lived experience because of the denatured way in which they represent those events, thematic analysis was a practical starting point in the discovery of both archetypal and unique experiences, and in unearthing points of commonality and contrast in realities, as well as in the identification of relationships between themes.

Drawing on a socially constructed perspective of fairness in the workplace, the traditional organisational justice concepts of distributive justice, procedural justice and interactional justice (for an overview see Colquitt, Greenberg & Zapata-Phelan 2005) were also used to bring together similar opinions and experiences. From these groupings, the first-hand accounts of participants and how they described reactions to fairness issues, as well as the level of tolerance displayed, were re-examined with specific reference to exchange ideology (Eisenberger et al. 1986), equity sensitivity (Huseman, Hatfield & Miles 1987), and zone of tolerance (Gilliland 2008). Constructivist research generally does not rely on existing theory, seeking instead to produce grounded theory, that is, theory that is grounded in and emerges from the data (see Lye, Perera & Rahman 2006 for a review pertinent to accounting). As such, the range of existing theories examined in this study were not used to determine an *a priori* classification scheme for the data and, nor was the theory “tested” in any conventional sense – in any event, these theories were often inadequate descriptors of the actions and incidences relayed by the research participants. The role of these theories in respect to the current qualitative research project was thus to further enable “the expression of a subjective reality more than [the] clarification of an objective one” (Ahrens & Chapman 2006, p819).

Beyond the identification of themes in the manners described above, analysis of the discourse of each transcript was deconstructed to uncover the intrinsic and less overt meanings and understandings embedded in the conversations and to expose opaque relationships within public accounting firms. The transcripts were then searched for links between the different ways of seeing (Berger & Luckmann 1966) and how language in the everyday sense was used to create these conversations, thus revealing connections suggestive of interdependence rather than just of discrete issues. By focusing on the richness and contextual nature of the data collected, and by drilling deeper into the narrative, two central themes began to emerge and which individually or in concert encompassed the array of fairness issues related by participants. Power and bias constituted these main, underlying themes. While the initial review of the prior literature had revealed numerous research foci relevant to the research question, the dominance of power and bias in perceptions of fairness in the workplace for accountants was not anticipated. While not a unique finding in organisational justice research, power and bias were made more visible in this research setting in light of the constructivist approach taken, and the complex interrelationships of the two themes were unveiled. For example, some comments made about female career/life choices were understood by the researcher to be heavily influenced by stereotypical and biased gender role expectations. However, further probing of the emerging discourse uncovered power plays and internecine conflicts that illuminated how power (legitimate and illegitimate) is “perpetuated, reinforced, and resisted” (Bernard & Ryan 2010, p240) within public accounting firms.

Reverting back to the earlier discussion of existing theories in the topic area of the research, these emergent dimensions of the analysis of the discourse reflect what Richardson (2012, p83) foregrounds as an imperative in qualitative accounting research in that “we need to contribute to the literatures from which we draw theory and not just be consumers of theory from other literatures”.

A common tenet linking discourse analysis techniques and constructivism is the rejection of researcher neutrality. As such, it is acknowledged that the analysis of the discourse has been shaped by the researcher’s own background, culture and lived experience. Although there are similarities across the interviews, each individual account is unique, and by taking a constructivist position this uniqueness has become a central element of the analysis as the researcher is not burdened by normative assumptions.

Unlike quantitative research that is judged in terms of validity, generalisability, reliability and objectivity, the quality of qualitative research is described in terms of credibility, transferability, dependability and confirmability (Lincoln & Guba 1985). Credibility requires the researcher to establish the truthfulness and believability of the findings from the participant's perspective. To address this quality criterion, participants were given the opportunity to verify the interview transcript while the research was in draft format, and to request changes and/or amendments. The use of secondary documents, where available, to corroborate the experiences shared, provides further support for the credibility of the findings.

While transferability is a decision for subsequent users, the researcher must provide sufficient detail and explanation so that users can make an informed assessment. As such, it is imperative that the researcher extensively sets out the research setting, key characteristics of the participants and the research processes, so that the limitations and boundaries of the study are clearly identifiable. The use of multiple data sources, between theory comparisons, within method triangulation, and reconstruction of the raw interview narrative, may assist subsequent users to make an appraisal of the applicability of the findings to alternative research settings.

Dependability emphasises the need to account for change. The traditional (positivist) research criterion of reliability measures the level of replicability or repeatability of the research; however in socially constructed research it is not possible to "measure" the same thing twice. Therefore, the researcher must comprehensively describe changes observed in any aspect of the research and document if and how these changes influenced the research. Apart from amendments made to the general research design, as previously discussed, no additional, material changes have been observed.

Confirmability reflects the degree to which the findings of this research are confirmable by others. In this project, an extensive "audit trail" of design information and modification, data and researcher notes and reflections is being kept to recount all steps in the research process from inception to conclusion.

## **Concluding Remarks**

This paper has provided an outline, discussion, and example of the use of constructivist research in accounting and of some of the procedures and merits of the paradigm in enlightening a selected accounting issue. While not presuming to provide a complete step-by-step guide to adopting or applying the constructivist paradigm, by illuminating key aspects of the nature and usefulness of the paradigm, this paper has sought to inform and make manifest and understandable to researchers unfamiliar or less aware of constructivism, how this paradigm can be used to address complex, subjective realities in the discipline.

Although not yet complete, this insightful journey into how accountants perceive fairness in the workplace has opened the researcher's eyes to the myriad of perceptions, expectations, evaluations and opinions held by professional accountants. Employing a qualitative methodology, underpinned by a constructivist world view, has provided the means to generate rich, deep and contextualised understandings of the research issue, and an appreciation of the socially constructed and experienced realities of the participants. The results and findings should also yield practical insights into the importance of organisational justice for the management of professional staff in public accounting firms and, in particular, highlight the pressing (and differentiated) issues faced by rural and regional practitioners. The goal is to give voice to these accounting professionals by telling important and compelling stories that often go unheard and are behind and beyond the "numbers" of

accounting practice. This example also has a hortative purpose in inspiring accounting researchers to engage in constructivist research, and thereby embark on a journey on the road less travelled.

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