GETTING INSIGHT INTO MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS: A FRAMEWORK FOR A CASE-BASED RESEARCH DESIGN FOR EMERGING MARKETS

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Abstract

This paper explores the process of case research in social studies applicable to the domain of management accounting, with the aim of developing inductive theory. With the goal of providing a guiding framework for case-based research in the context of emerging markets, the paper makes several contributions. Firstly, it focuses on the social nature of management accounting by linking a sociological perspective of management accounting to theoretical research in this domain and to the contemporary understanding of management accounting that is disclosed in frameworks representing the best practices. Secondly, the paper summarizes the wide body of existing literature on case research to distill the relevant components of the case-study research method. Thirdly, this work takes into account emerging markets. This allowed to suggest relevant research strategies and an overall research framework considering the specifics of researchers' access to collecting data and conducting a study within the limitations that doing research in emerging economies implies.

Keywords: *management accounting, SME, emerging markets, case research*

1. INTRODUCTION

Over the last decades, accounting researchers have been urged to shift their study of the role and function of management accounting to its natural contexts, developing closer relationships with organizations, peering inside organizations, and being able to describe actual practices and processes [1, 2]. The design and functioning of management accounting and control systems are influenced by contingent factors, such as the nature of the environment, technology, size, structure, strategy, and national culture, which stimulate managers to act to adapt their organizations to changes in contingencies, in order to attain fit and enhanced performance [3].

Historically, the contingency approach has been mainly realized through quantitative studies exploring relationships between variables forming solid foundations for the theory. Qualitative studies have emerged more recently and range from detailed analyses of very specific and small scale operations, through to overviews of whole areas, often with a theoretical component [4]. It is namely qualitative studies and field research that allow to investigate the actual state of management accounting in the real social settings.

The case study method is one of such essential means for understanding the nature of management accounting practices in contemporary organisations [5]. The case study is a research strategy which focuses on understanding the dynamics within single settings, based on multiple sources of data collection, following such goals as to provide description, test theory, or generate theory [6]. The latter underpins this study, which aims to provide a systematic overview of an approach for conducting case research in management accounting and also for considering the specifics of the context of emerging economies.

The rest of the paper is organized as follows. Part 2 provides a discussion of the social nature of management accounting as a determinant of a constructive approach to research and grounded theory approach, followed by a summary of the key aspects of case research the wide body of existing literature illustrates. Part 3 supplements the findings by proposing an approach to choosing a research strategy while conducting studies in the context of emerging economies, taking into account the peculiarities of these contexts. This part ends with a framework for a case-based research.

2. CASE STUDIES IN MANAGEMENT ACCOUNTING

2.1. The social nature of management accounting as a determinant of a constructive approach to research and grounded theory approach

2.1.1. The social nature of management accounting

Although Max Weber, writing in the first two decades of the twentieth century, considered accounting to be at the heart of the rationalisation of society under capitalism, the admission of the social nature of accounting goes back to Marx, who attributed to accounting a central role in the development and reproduction of capitalist social relations [7]. A wider sociological significance has been given to accounting across the twentieth century. Table 1 summarizes the different ways of this sociological recognition.

Sociological Perspective	Period	Contributors	Main Ideas
Accounting and rationalization.	1870-1920	Marx Weber Werner Sombart	• Accounting is at the heart of the rationalization of society under capitalism. • Accounting helps define the social and economic relations that define a society.
Management accounting, sociology, and the analysis of groups.	1950-1970	Argurys Dalton Becker Green Hopwood Hofstede	• Focus had shifted from a macro-level concern to a more micro-level concern with groups, group dynamics, and the role of accounting in them. • Accounting was no longer to be perceived as a purely technical process, but was to be viewed as organizational and behavioral. • A rise of "behavioral accounting" – the wave of studies that recognized and stressed organizational and behavioral aspects of accounting.
Accounting as an organizational and social practice.	1970 - present	Meyer Rowan Braverman Neimark Tinker Chua Power Goffman Robson Latour	• The processes by which groups influence and control the accounting function within organizations are matched by pressures arising in the wider social and economic environment. • One expects the forms and philosophies of accounting to change in line with changes in the social and political environment. • The analysis of accounting within organizations should be connected explicitly with the analysis of more general forms of economic and social management, including institutional structures and processes, and their interrelations with accounting practices.
Agents, networks, and assemblages of calculative practices.	1960 - present	Polanyi Granovetter Swedberg Callon	• Economic behavior is "embedded" in a network or system of social relations. • Webs of social relations in shaping economic behavior. • Calculative capacities of agents are inseparable from the network of social relations in which they are situated.

Table 1. Sociological view of accounting across the twentieth century

Source: Adapted from Miller [7].

The Global Management Accounting Principles (MPAs) have been developed by the American Institute of Certified Public Accountants (AICPA) and the Chartered Institute of Management Accountants (CIMA). In 2017, these institutes founded the Association of International Certified Professional Accountants, which represents more than 650,000 members and students in 179 countries. The MAPs guide best practice in management accounting, and define management accounting as follows: "Management accounting is the sourcing, analysis, communication, and use of decision-relevant financial and non-financial information to generate and preserve value for organizations" [8, p. 8]. Best practices in governance and management agree that the goal for those who lead organisations is to generate value for stakeholders, over time [9].

Management accounting supports the value generation process. The concepts of strategy, relationships, and business model lie in the core of this process:

- An organisation's strategy sets out corporate objectives, which are implemented through the business model.
- The business model explains how value is generated, delivered, and preserved. An organisation's business model is its chosen system of inputs, business activities, outputs, and outcomes.
- Relationships include the interactions the organisation has with suppliers, customers, investors, employees, and the community [9].

Value is generated by developing relationships that give access to resources and to markets, and should be seen as value by creating partnerships and by converting those resources into outputs that are valuable to an organisation's customers. This produces costs, and the link between these costs and the generation of value is mediated by risks.

In providing support to the value generation process, management accounting links strategy to the business model through the performance management system. The application of the MAPs guides and facilitates this process. The four MAPs are applied by people to the management of organisational performance and to the practices of the management accounting function. The MAPs describe the fundamental values, qualities, norms, and features to which management accounting professionals should aspire. It is assumed that:

> *An effective management accounting function is made up of skilled and competent people, who apply the principles to maintain and improve an organisation's performance management system through the areas of practice they undertake. Three of the principles apply to the discipline of management accounting; "stewardship builds trust" applies to the individual behaviours of management accounting professionals. [8, p. 8]*

Each principle underlines the social nature of management accounting, assuming that various actors interact along the decision-making process. This is summarized in Table 2.

Principles	**Main Assumptions Relating to Social Dimension**
Communication provides insight that is influential.	Management accounting begins and ends with conversations. Tailoring communications to the decision being considered, to those making the decision (or other audiences), and to the decision styles or processes being used. It requires breaking down complexity and providing transparency about how conclusions have been reached. When the right people have the right information at the right time, they are better placed to take decisions that will drive long-run value generation.

Information is relevant.	The decision at hand and needs of the decision-maker are known and understood. Management accounting scans the best available resources for information that is relevant to the decision that needs to be taken, the persons making the decision, and the decision style or process being used. By understanding the needs of stakeholders, the most relevant information for decision taking is identified, collected, and prepared for analysis.
Impact on value is analyzed.	Management accounting turns information into insight by analyzing the impact on outcomes of the scenarios being considered. A thorough understanding of the organization's strategic aims, stakeholder needs, and agreed targets means actions are prioritized by value, rather than cost.
Stewardship builds trust.	To actively manage relationships and resources so that the financial and non-financial assets, reputation, and value of the organization are protected. This assumes focus on accountability and credibility, sustainability, integrity, and ethics.

Table 2. Social dimension of the MAPs

Source: Adapted from The Chartered Institute of Management Accountants [8].

The sociological perspective led to the development of four main strands of accounting research: A concern with the institutional environments of accounting, a political economy of accounting, an ethnography of accounting, and the study of the networks within which accounting is embedded [7]. These elements are detailed as follows:

- In institutional terms, accounting is understood as one of the mechanisms through which organisations come to incorporate rational conceptions of ways of functioning.
- A political economy of accounting draws attention to the importance of addressing the macro-environment within which organisations exist.
- An ethnography of accounting seeks to understand what was said, done, and understood in a particular situation, focusing on the meanings and perceptions of the actors who develop and use accounting practices in localised settings, and on the conditions and consequences of accounting in specific organisations. Such research seeks an understanding of how accounting practices contribute to the production and reproduction of organisational life.
- Networks perspective explores dynamic and process-based ways of explaining the interrelations between organisations and their environments.

Whatever aspects of social nature of management accounting are considered, they can be analyzed using an interpretive or ethnographic frame [10]. Qualitative field studies collect data in the domain field, and employ qualitative methodology. Qualitative methodology seeks to explore aspects of social order that are subjectively created through the interaction of actors [11]. Qualitative research is based on the belief that "[s]ocial reality is emergent, subjectively created, and objectified through human interaction" [12, p. 615]. Thus, a methodological and theoretical task for a researcher is to express the field of study as social, acknowledging that the field is itself not just part of the empirical world, but is shaped by the theoretical interests of the particular researcher [11].

Specific research methods might be used for different research goals and strategies. A constructive approach and grounded theory are popular field research modes supporting case-based studies.

2.1.2. A constructive approach

The constructive approach is a mode of conducting field research; its applications are typical for case studies [13]. The constructive approach can be regarded as a way of conducting field research parallel to ethnographic, grounded theory, theory illustration, theory testing, and action research. It is focused

on a problem-solving type of intervention and an intensive attempt to draw theoretical conclusions based on empirical work. The benefits of this approach include working on actual managerial problems, narrowing the gap between managerial practice and research, and testing the prior knowledge which is applied in a course of the project activities.

The constructive research process consists of the following main phases [14, 13]:

1. Find a practically relevant problem, which also has a potential for theoretical contribution.
2. Examine the potential for long-term research cooperation with the target organization.
3. Obtain deep understanding of the topic area, both practically and theoretically.
4. Innovate a solution idea and develop a problem-solving construction, which also has potential for theoretical contribution.
5. Implement the solution and test how it works.
6. Ponder the scope of applicability of the solution.
7. Reflect the findings to prior literature.

Lukka [13] highlights two major types of potential theoretical contributions of the constructive approach: The new construction itself (i.e., a new means of achieving certain ends) and the positive relationships behind the construction, including the fact that it truly works or does not work. In order to ensure the success of the research project, potential risks of organizational nature should be taken into account. The researcher intervens with an actual company solving its actual problems, which may lead too far in terms of sensitivity of the issues raised, and thus influence the commitment of the organization that is involved and overall dynamics of the engagement. In order to account for possible risks, the following should be kept in mind: the constructive research is a team-based process, where the members should be fully aware of their roles, including the dual role of a researcher. On one hand, this role includes an advisory perspective, which implies commitment to the development and implementation of the project. On the other hand, this role allows for an academic perspective, thus a researcher should be able to reflect on the findings in the context of the theory development, while being neutral in relationship to the particular company [13].

2.1.3. Grounded theory

Grounded theory has become an increasingly popular method with accounting case researchers, and has been increasingly adopted as the preferred qualitative approach in accounting field studies [1]. Glaser and Strauss [15, p. 3] argue that a "theory that inductively develops out of systematic empirical research is more likely to fit the data, and thus is more likely to be useful, plausible, and accessible". The grounded theory method has had a long history of engaging both "why" questions, and "what" and "how" questions. It begins with inductive strategies for collecting and analyzing qualitative data for the purpose of developing middle-range theories [16].

Corbin and Strauss [17] provide a systematic overview of canons and procedures of the grounded theory approach. This is summarized in Table 3.

Canons Procedures	**Comments**
1. Data collection and analysis are interrelated processes.	The analysis begins as soon as the first bit of data is collected. The analysis is iterative. Every concept which is brought into the study or discovered is, at first, considered provisional. It earns its way into the theory by repeatedly being present in each interview, document, and observation (or being significantly absent).
2. Coding.	Coding is the basic analytical process which is engaged in by the researcher. Various types of coding may be used to ensure abstraction and the applicability of the wider theory.

3. Concepts are the basic units of analysis.	A theorist works with conceptualizations of data and not the actual data per se. Incidents, events, and happenings are taken and analyzed as potential indicators of phenomena, which are given conceptual labels. These concepts become more numerous and more abstract as the analysis continues.
4. Categories must be developed and related.	Concepts that are found to pertain to the same phenomenon are grouped to form categories–higher level, more abstract concepts. Categories are generated through the same analytic process as concepts by making comparisons for similarities and differences. Categories are the "cornerstones" of a developing theory. They provide means by which theory is integrated.
5. Sampling in grounded theory proceeds on theoretical grounds.	Sampling proceeds not in terms of a sample of a specific group of individuals, units of time, and so on, but in terms of concepts, their properties, dimensions, and variations.
6. Analysis makes use of constant comparisons.	As an incident is noted, it is compared against other incidents for similarities and differences. The resulting concepts are labeled as such, and, in time, these are also compared and grouped.
7. Patterns and variations must be accounted for.	It is necessary to constantly look at the data for regularity and where that regularity is not apparent. Finding patterns or regularity helps to give order to the data and assist with integration.
8. Process must be built into the theory.	A phenomenon should be broken down into stages, phases, or steps. A process is also a purposeful action (interaction) that is not necessarily progressive, but that changes in response to prevailing conditions.
9. Writing theoretical memos is an integral part of doing grounded theory.	The use of memos constitutes a system of keeping track of the research process. Memoing begins with the first coding sessions and continues until the very end of research.
10. Hypotheses about relationships among categories are developed and verified as much as possible during the research process.	As hypotheses about relationships among categories are developed during analysis, they are taken back into the field, where they are checked out and revised as needed. The hypotheses are constantly revised during the course of the research until they hold true for the phenomena under study, as evidence in repeated interviews, observations, or documents.
11. A grounded theorist needs not to work alone.	An important part of the process may be testing concepts and their relationships with colleagues who may have an interest and/or experience in the same substantive area.
11. Broader structural conditions must be brought into the analysis, however microscopic in focus is research.	The analysis should include not only immediate conditions, but also broad ones, including economic, cultural, political, and social. Bringing broader conditions into the analysis means integrating them into the theory.

Table 3. Overview of canons and procedures of grounded theory

Source: Adapted from Corbin and Strauss [17].

2.2. Case research in management accounting

2.2.1. Case research: Opportunities and limitations

Case studies are rich and empirical descriptions of particular instances of a phenomenon that is typically based on a variety of data sources [18]. Cases can be historical accounts, but they are more likely to be contemporary descriptions of recent events [19]. Benbasat, Goldstein, and Mead [20] summarized eleven main characteristics of case studies:

1. The phenomenon is explained in a natural setting.
2. Data are collected by multiple means.

3. One or few entities are examined (e.g., person, group, and organization).
4. The complexity of the unit is studied intensively.
5. Case studies are more suitable for the exploration, classification, and hypothesis development stages of the knowledge building process.
6. No experimental controls or manipulation are involved.
7. The investigator may not specify the set of independent and dependent variables in advance.
8. The results depend heavily on the integratice power of the investigator.
9. Changes in site selection and data collection methods could take place as the investigator develops new hypotheses.
10. Case research is useful in the study of "why" and "how" questions, because these deal with operational links to be traced over time, rather than with frequency or incidence.
11. The focus is on contemporary events.

The case studies approach can be adopted to achieve for three main aims:

- To provide description.
- To test theory.
- To generate theory [6].

Eisenhardt and Graebner [19] argue that the last aim is especially important, and that the central notion is to use cases as the basis to develop theory inductively. This is done by recognizing patterns of relationships among constructs within and across cases, and their underlying logical arguments (see subsection 2.1.3 Grounded theory).

The strengths of case-based approaches to accounting research are that they study the operation of accounting, both content and processes, in its organizational, social, and societal contexts, demonstrating a fuller understanding of accounting processes that can be offered to both the subjects of the research and a wider public [21]. Opportunities of case approach include, but are not limited to, the following:

- The case methodology is useful when a natural setting or a focus on contemporary events is needed or when a research phenomena is not supported by a strong theoretical base. Thus the case approach is an appropriate way to research an area in which few previous studies have been carried out.
- The researcher can conduct studies in natural settings, learn about the state of the art, and generate theories from practice.
- The case method allows the researcher to answer "how" and "why" questions, which helps to understand the nature and complexity of the processes that are taking place [20].

In spite of the fact that case studies are gaining popularity in accounting research, they still remain a controversial subject [5] (Scapens, 2004). As Yin [22, p. 26] note, "case study research is remarkably hard, even though case studies have traditionally been considered to be 'soft' research." Scapens [5, p. 258] notes that case approach

> *is not just a matter of going to visit companies and writing up the results, as some critics seem to believe. Case study research requires clear research questions, a thorough understanding of the existing literature, a well-formulated research design with sound theoretical underpinnings, and, above all, excellent language skills.*

Other challenges and limitations of their usage include, but are not limited to:

- The usefulness and the usage of case studies is limited when subjects or events must be controlled or manipulated in the course of a research project [20].

- It has set out to deal with great complexity and interconnectedness, which stimulates a continuing debate about ideology, methodology, and methods [21];
- There are reservations about the degree of impact upon professional and organisational practice [21].
- The degree to which theory has been developed and the degree of the cumulative nature of the research output are being questioned [21].

2.2.2. A case-study research project: An overview of the main phases

Eisenhardt [6] carried out one of the most systematic attempts to describe the process of inducting theory using case studies. This is summarized in Table 4.

Phase	**Important Considerations**
1. Getting started.	Formulating a research problem and possibly specify some important variables. An initial definition of the research question in at least broad terms. A priori specification of constructs further to be measured (e.g., in interview protocols and questionnaires).
2. Selecting cases.	Theoretical (not statistical) sampling. It makes sense to choose extreme situations and polar types of cases.
3. Crafting instruments and protocols.	Typically, multiple data collection methods are employed (e.g., interviews, observations, and archival sources). Multiple data collection methods provide possibility for triangulation.
4. Entering the field.	Expecting a frequent overlap of data analysis and data collection. Field notes and a running commentary to oneself are useful tools. Data collection instruments may be updated along the way (e.g., additions of questions to an interview protocol or to a questionnaire). Searching for special opportunities to get additional data (e.g., opportunity to attend creditors' meeting).
5. Analyzing data.	Least codified part of the process, although lies at the heart of building theory from case studies. Within-case analysis, based on detailed case study write-ups (descriptions) for each site. Teaching cases prior to the theoretical work may be a good approach [23 as cited in 6, p. 540]. Tools for analyzing data may include transcripts (e.g., of team meetings), tabular displays and graphs, and sequence analysis.
6. Searching for cross-case patterns.	Important to look at data at many divergent ways. Possible tactics: • Selecting categories/dimensions (suggested by the research problem or by existing literature) and looking for within group similarities coupled with intergroup differences. • Selecting pairs of cases and list the similarities and differences between each pair. • Dividing the data by data source (this makes the findings stronger and better grounded; when evidence conflicts, it allows to reconcile it through deeper probing of the meaning of the differences).

7. Shaping hypotheses.	Shaping hypotheses in theory-building research involves measuring constructs and verifying relationships. Important step–sharpening of constructs, a two-part process including refining the definition of the construct and building evidence which measures the construct in each case. Iteration between constructs and data is often required. It is necessary to verify that the emerging relationships between constructs fit with the evidence in each case. Each case is analogous to an experiment. Qualitative data essentially help to understand the dynamics underlying the emerging relationships (the "why" of what is happening).
8. Enfolding literature.	Comparison of the emerging concepts, theory, or hypotheses with the extant literature, asking to what this is similar, what it contradicts, and why. Usage of broad range of literature is advisable. Literature, conflicting with the emerging theory, allows to account for challenges of internal validity and generalizability.
9. Reaching closure.	The final product of building theory from case studies may be concepts, a conceptual framework, propositions, or midrange theory.

Table 4. Main phases of an inductive case research study

Source: Adapted from Eisenhardt [6].

2.2.3. Types of cases

Ryan, Scapens, and Theobald [24] distinguish five categories of accounting case study (Table 5).

Type of Case Study	**Description of the Case Study**
Descriptive	Current practice is described in terms of the procedures which is adopted. The studies may seek to confer "best practice" or "successful" labels to particular sites or companies.
Illustrative	The researchers explore the implementation and outcomes which are associated with innovative practices.
Experimental	The research concerns the conduct of an experiment in the field, whereby new treatments are applied to sub-units of the site.
Exploratory	The researchers conduct a preliminary investigation about how and why particular practices are adopted.
Explanatory	Research seeks to provide convincing explanations which justify practice choices and facilitate the development of theory.

Table 5. Types of accounting case studies

Source: Adapted from Ryan, Scapens, and Theobald [24, p. 114].

Scapens [5, p. 260] points out that the distinctions between these different types of case studies are not necessarily clear-cut and "ultimately, it is the intention of the researcher that determines the classification."

2.2.4. Selection of cases

Two basic types of designs are possible when using case studies for explanatory purposes [25]. The first is a single-case design; the second type of design is a multiple-case design, in which conclusions are drawn from a group of cases. Multiple-case designs are appropriate when the same phenomenon is thought to exist in a variety of situations. Scapens [5] notes that multiple case studies can be used for two purposes, that is replication and theory development.

Scapens [5] warns of a possible trap of trying to select a "representative" case or a set of cases, while conducting interpretative case studies which are used to develop and extend theory. Case study sites must not be chosen because they are representative in some way, since researchers should not be concerned with producing statistical generalisations [18]. The research strategy is to select the cases based on the needs of theory development, rather than generalisation to some larger population. In any case, the selection of the cases to be studied should follow a clear specification of the research questions and the theoretical framework for the research.

Depending on research agenda and circumstances, Scapens [5] suggests to select a "critical case" and an "extreme case." In a "critical case" the issues the research addresses are brought into focus by some critical event which raises those issues to the surface in the organisation being studied. Also, in a "critical case," the theory is well-formulated and the major research issues are clearly defined. In an "extreme case," the researcher wants to extend a theory to cover a wider range of circumstances.

2.2.5. The role of the researcher

Smith [1] notes that researcher's intervention (either as an observer or an active participant) is an essential ingredient of the research design. Scapens [5] suggests the five possible roles of the case researcher. These are summarized in Table 6, along with comments relating to their relation to the research in management accounting.

The Prototype Role of the Researcher	**The Role of the Researcher**	**Comments**
Outsider	The researcher relies on readily available evidence, such as published reports and other secondary sources. The researcher does not have any contact with and cannot therefore influence the participants in the case.	Historical case research is often the best example of the researcher as an outsider.
Visitor	Although the researcher is not directly involved in the issues being researched, the act of asking questions about these issues can have an impact upon those who are the subject of the research.	This is probably the most common image of the case researcher–someone who visits the case site, and interviews the subjects of the research.
Facilitator	The researcher is closely involved in the case site, explicitly raising issues, giving advice, and opening up options for the subjects of the research to evaluate.	The researcher does not provide solutions, rather he/she enables the subjects of the research to recognise the nature of their problems and helps them to find their own solutions.
Participant	Working as a participant allows the researcher to obtain insights into the everyday workings of the company.	A former classical approach in sociological studies assumes that the researcher actually works in the organization being studied. In some of these early studies, the researchers did not disclose the research agenda to those with whom they were working.

Actor	The researcher is a key player in the subject matter of the research–possibly introducing a new technique or procedure. The researcher intervenes in the case and is an active participant in the issues being researched.	See section 2.1.2. A constructive approach.

Table 6. Different roles of the researcher in case-based studies

Source: Adapted from Scapens [5].

2.2.6. Data collection

Case studies would normally collect data from multiple sources, including some or all of the following: Archival data, documentary evidence, interview data, survey data, ethnographies, direct observation, and participant observation [1, 19]. Scapens [5] provides the following summary of data sources:

- Artefacts, which are any tangible items, such as formal reports and statements, minutes of meetings, informal records, and personal notes and memos which are made during meetings.
- Questionnaires, which help to obtain evidence from a large number of people.
- Interviews, which is the type of evidence that is most usually associated with case research. Interviews can be structured, semi-structured, or unstructured.
- Observing actions and meetings.
- Assessing the outcomes of actions, thus, where actions have been taken at the case site, evidence of the outcomes is likely to be very important. Evidence which is collected by the researcher is clearly desirable, but it may be necessary to rely on the organisation's own information systems.

2.2.7. Research documentation

All evidence which is collected during a case research should be recorded in an ordered and coherent manner for subsequent analysis and reflection [5]. This assumes that:

- Interviews and meetings should be tape-recorded, where possible.
- Notes should be taken extensively, where necessary.
- Unstructured data should be processed in a reasonable time frame and converted into a more formal record, so that they will not be lost, forgotten, or misinterpreted, due to fade of memories of certain events.
- Informal evidence is also very important; it should be noted and processed.

2.2.8. Triangulation in case studies

Yin [18] usefully sets out four criteria by which the quality of research design in a social science setting may be evaluated. These are:

- Construct validity, which consists in establishing an appropriate measurement of the concepts being studied.
- Internal validity, which consists in distinguishing between causal relationships and spurious relationships (only for explanatory studies, not descriptive or exploratory studies).
- External validity, which consists in establishing the domain within which the findings can be generalized.
- Reliability, which consists in demonstrating that a study can be replicated with similar results.

Berry and Otley [21] note that these criteria are potentially problematic in case research, as, while reliability implies an independent and impersonal investigator, validity implies an objective reality, both of which, according to Scapens [5], are meaningless in much case study research. However, he further argues that in case study research it is important to ensure procedural reliability to know that the researcher has adopted appropriate and reliable research methods and procedures. In this way, the researcher can demonstrate that the case study findings are reliable, and another person could, in principle at least, examine what has been done.

2.2.9. Theory development

The output of qualitative case research is essentially theoretical, but may be of very limited generalizability to other settings. Such studies may then be followed by both further qualitative and also by more quantitative and generalizable approaches, which may seek to establish the bounds within which the generalizations might hold [21]. One possible approach suggests the use of "middle range" theories.

3. A FRAMEWORK FOR CASE RESEARCH IN EMERGING MARKETS

3.1. Research strategies for emerging markets

Emerging markets have certain distinct patterns, which influence the research process in social studies. The main patterns include a dynamically changing environment, immature organizational leadership and immature management institutes and practices, lack of transparency of the companies, and lack of culture to welcome and accommodate research being conducted on a company's premises. This is especially true for Russia. According to McCarthy, D. J., Puffer, S. M., May, R. C., Ledgerwood, D. E., & Stewart Jr, W. H. [26, p. 222], "[l]eadership in Russian organizations, as well as in the related areas of investment and competitiveness, exists in a pervasive institutional environment," which leads to a resistance to organizational change. This continues to hamper many Russian firms as they attempt to make the transition to a market economy.

The above-mentioned factors account for a main obstacle to social studies, in the context of emerging economies: A challenge to get an access both *formally* and *actually*. Formal access to the company assumes an authorization by a competent official to perform a study in the company. However, formal access is often insufficient, because it does not ensure an actual access, that is a real possibility for a researcher to collect the necessary data. This usually happens due to the internal resistance and "politic" games which are typical for many organizational cultures and companies of emerging markets.

Based on the granted access (formal and/or actual), the author of this paper suggests opting for one of the following research strategies (Figure 1):

Access actually granted			
	Yes	"Company X" / "Open sources"	"Regular study" / "Controlled access"
	No	"Open sources" / Quit	"Open sources"
		No	**Yes**
		Access formally allowed	

Fig. 1. Case research strategies depending on the access which is granted to a researcher

- The *regular study* strategy assumes the exceptionally rare in the context of emerging markets case, when all the necessary prerequisites are in place for conducting a research similarly to the context of advanced economies. In this case, the classical approaches to case research apply. However, given the inherent limitations of the organizational and contextual infrastructure that the researcher essentially faces, it is reasonable to be prepared for the *controlled access* strategy.
- The *controlled access* strategy may pose limitations on the scope of information available to the researcher, and to the way it is obtained and presented. It assumes that the company executes a certain degree of control of the research and establishes boundaries which the researcher cannot reduce, remove, or legally avoid. This could influence the outcomes both in terms of substance and form of presentation. It is reasonable to account for the controlled access strategy at the stage of planning a research project, and to evaluate its scope in the light of possible limitations.
- The *company X* strategy assumes that, while the researcher obtained all necessary data, there was no formal approval either to collect them and/or to release the research results. In ethically conducted research, this often happens when the research process and the process of approval started simultaneously to ensure efficiency and proper time-management; however, due to some reasons (e.g., politics and internal contradictions), the approval was not granted.
- The *open sources* research strategy assumes that the data are collected solely from the open sources which are publicly available. This allows to overcome the difficulties of other strategies for getting access and gathering data. This approach can be effectively applied to only a few companies which are extensively covered in the independent business media and which have chosen to be transparent as a part of their corporate values. However, the scope of the data may be limited and lack of important details. Also, if this strategy is applied in a case for which the access was actually granted, but not authorized, the risk could be that the boundaries between internal and publicly available data would be blurred in the researcher's mind, which could lead to conflicts of interest, ethics issues, and compliance issues.

3.2. A framework for case research in emerging markets

Based on the summary of relevant literature the author discussed above and reflections from personal experience of interacting with companies operating in emerging markets, the author suggests the following framework for case research, (in addition to what he has already discussed in this paper), attempting to take into account the specifics of emerging markets (Table 7).

Phase	**Important Considerations**
1. Getting started.	Pre-select one of the research strategies (i.e., regular study, controlled access, company X, and open sources).
	Define the role of the researcher (i.e., outsider, visitor, facilitator, participant, and actor). Coordinate your chosen role with other parties and participants.
	Reconcile the initial research problem and the research question to the research strategy, and check for feasibility of the study.
	Ensure the support of a strong sponsor outside (e.g., professional association, trade chamber, and professional media) and inside of the company (e.g., top-managers, influential persons, and leaders).
	Check for the conflict of interests and ethical issues, and take measures, if necessary.

2. Selecting cases.	Ensure that the chosen cases are suitable, given the research goals, research question, and the chosen strategy for the study. "Cold" attempts are bound to fail, due to the absence of trust and lack of understanding on behalf of the companies to be studied. Acting as a company's consultant or advisor is a good strategy to enter, as it gives credit for trust and professionalism. Doing a multiple-cases study, it is important to ensure comparability at least at a high level of data, given an extreme uniqueness of situations under investigation.
3. Crafting instruments and protocols.	Select data collection methods, based on your strategy and opportunities. Observations may significantly contribute to researchers' pre-understanding; they are also easier to get authorized than interviews. The researcher may want to postpone interviews to some later stage, when more knowledge about the company will be obtained, to cope with the "all-knowing" [26, p. 21]nature of organizational leaders.
4. Entering the field.	Ensure that you are introduced to the company at the right level of seniority (this is easier in case of a consulting project). Be prepared to find the sources of power in an unexpected part of organizational structure (e.g., long-playing middle manager may have more power than newly appointed CEO). Ensure that the rights and obligations are clearly discussed and, in the best case, documented, including an explicit approval for future publication of the results, if it is assumed by the chosen research strategy. Field notes are essential, the more are co-signed with the representatives of the company, the better.
5. Analyzing data.	It is worth including company's representatives in the process. This could be helpful for a better interpretation of the information at an initial level of analysis and in creating a sense of shared co-operative work, which increases the chances that the case study will be promoted to be released and supported by the company at the final stages of the research.
6. Searching for cross-case patterns.	The issue of comparability should be taken into account at a research design stage, while crafting instruments and protocols, given the drastically differences between practices, approaches, and understanding in the companies on emerging markets. Semi-structure templates could be useful means of collecting data at the initial stages of the data gathering process.
7. Shaping hypotheses.	Even if it is not true, perceive the case work as an ongoing consulting project. From this positions, practical solutions, which at a later stage would be important inputs for grounding theory, would emerge.
8. Enfolding literature.	Literature covering the development of management accounting in emerging markets is limited in scope and volume. Two stages of analysis may be helpful: initially reconciling local and global bodies of literature, and, at a subsequent stage, comparison of emerging findings from the field studies to the findings from the literature review.
9. Reaching closure.	Pre-selling of the results to the company could facilitate the internal support for publication of the results.

Table 7. A framework for case research in emerging markets

4. OUTLOOK AND CONCLUSIONS

This paper explores the process of case research in social studies, which is applicable to the domain of management accounting, with the aim of developing inductive theory. With the goal of providing a guiding framework for case-based research in emerging markets, the paper makes several contributions.

Firstly, the paper focused on the social nature of management accounting by linking the sociological perspective of management accounting to the theoretical research of this domain, and contemporary understanding of management accounting the author outlined in frameworks representing best practices. The author was clearly demonstrated that the four MAPs contain the social dimensions, and that the social nature of management accounting can be effectively and efficiently studied using an interpretive or ethnographic frame within the qualitative methodology. The author discussed a constructive approach and grounded theory approaches as means of theory building, as a result of case studies.

Secondly, the paper summarized the wide body of existing literature on case research to distill the relevant components of the case-study research method. This provides an overview of main phases of the research project, classification of cases, typology of case researchers, and important notes on main phases of a case study journey. This summary can serve as a departing point and a check list for developing a case-based study design.

Thirdly, this work took into account emerging markets, which allowed to formulate research strategies and an overall research framework considering the specifics of researchers' access to collecting data and conducting a study in emerging economies. These findings supplement the above-mentioned outcomes of the study, and have a potential to support researches focusing on dynamically changing environments, rather than on advanced economies.

It can be argued that conducting case studies in the context of emerging markets can be effectively done, based on exploiting two of the four suggested strategies, namely an open sources strategy or a controlled access strategy (provided that a regular study cannot be objectively performed, which would have been the best option). Although both tracks contain certain limitations in the scope of data, findings, and disclosures, if they are seriously taken into account at a stage of planning and establishing the boundaries of the project, the research could provide fruitful results and findings.

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