

Research Paradigm on Grounded Theory Method for Accounting Research: Filtering All Sensory Input

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ABSTRACT

The basic beliefs defining the research paradigm can be viewed from three fundamental dimensions, ontology, epistemology, and methodology. Ontology and epistemology pay an attention to the influence of a person's perspective on reality. Ontology is a claim and assumption about the essence of reality, what seems real as reality, what community constructs reality and how the community interacts. This article is a literature review related to grounded research paradigms in the field of accounting studies. The results of the study reflect that the research approach in accounting is not limited to quantitative measures but also can be approached through a grounded research approach.

Grounded theory cannot be separated from the philosophy of science. In the course of undergoing evolution and development into a method, often the main exponents experience conflicts or differing points of view on a certain aspect. This happened in the early originators of grounded theory, Barney Glaser and Anselm Strauss, so that the term Straussian and Glaserian grounded theory emerged. The difference between the two exponents of grounded theory lies in the data analysis process, in particular the procedures used. Coding in grounded theory is a process of analyzing data involving researchers as actors in exploration, intervention and conceptualization procedures (Walker, 2011). This article presents a literature review on how grounded theory can be an alternative methodology in accounting studies.

Key words: *grounded theory, paradigm, critical realism.*

1. INTRODUCTION

The failure of science is reflected from the inability of science in providing an insight of reality. Meanwhile, one of the basic objectives of science itself is to provide directions for what should be done. Science is not only limited to explaining phenomena without providing answers to what the phenomena should be, but also a human medium to achieve life goals and even change the nature of life itself (Khuza'i, 2007). Thus, science cannot evade value due to the fact that science cannot stand independently.

The developed accounting practices today indicates the development in accounting science itself. Accounting has several scientific aspects which can change the order and form in social reality. This is in

line with the adage which states that accounting is an ever-changing discipline, which will change over time. The evidence of this change appears in a paradigm shift over the use of accounting which being originally understood as a tool for reporting historical financial transactions, then developed at the level as a science that has scientific constructs that have the ability to explain, predict (to predict) and interpret (to interpret) a complex economic phenomenon.

A scientist in producing science has a social responsibility. The resulting knowledge is not only limited to individual scientific activities, but also providing a beneficial to the society. This article is a review literature to enrich the study of scientific paradigms in accounting.

1.1 Paradigm in the Search Context

Kuhn (1970), in his book *“The Structure of Scientific Revolutions”*, wrote that the concept of paradigm was developed in order to differentiate between the social and natural sciences. Thomas Kuhn put the paradigm in the context of the "search" for understanding in conditions and situations of disagreement in social science research with regard to theory, concepts and methodology. Therefore, there is no correct paradigm in social science, due to the fact that paradigmatic phase is always developed.

Science is bound by the dimensions of space and time, so that paradigmatic revolutions are a consequence of the open-ended nature inherent in science. The paradigmatic revolution is an expectation to get the answers from layers of problems that the old paradigm has not been opened it yet. When a scientists are capable to penetrate a new world with their paradigm, they will have a different view of their research activities. This was stated by Kuhn (1970, p. 111) as follows:

“Led by a new paradigm, scientists adopt new instruments and having a new sight. Even more important, scientists discover an innovation when looking to familiar instruments in places they have looked before. It seems as if the professional community had been suddenly transported to another planet where familiar objects are seen in a different light and joined by unfamiliar ones as well. Nevertheless, the changes of paradigm caused the scientists to see differently their involvement in the world of research.”

Castellacci (2006) analogized paradigm as a set of rules for filtering noise and focusing on finding, capturing and listening to the voices of friends. When we jostle on a city bus with a friend, then we have to separate the voices of other passengers mixed up with the city bus engine through a sensory process to find, capture and focus on our friend's voice.

The term paradigm comes from the Greek word paradigm which means pattern. This

term was first used by Thomas Kuhn to denote a conceptual framework providing a model for studying problems and finding solutions. Kuhn defined a paradigm as the integration of methodology with problems and variables. Paradigm refers to a research culture in the form of a set of beliefs, values and assumptions used by the scientific community in carrying out research (Kuhn, 1977). Paradigm implies a pattern, structure, values and a framework or system of scientific ideas. Guba & Lincoln (2009) defined paradigm as a set of basic beliefs about the nature of the world and its relationship with all the components surrounding it.

The basic beliefs which define the research paradigm can be viewed from the three fundamental dimensions, ontology, epistemology and methodology. Ontology and epistemology pay an attention to the influence of a person's perspective on reality. Ontology is a claim and assumption about the nature of reality, what seems real as reality, what community that constructs reality and how the community interacts.

Blakie (2000) described an ontology as "the study of existence", which explains a claim on the nature of reality specifically whether it is object (really exists) or subject (created by mind). The ontology aspect of the qualitative approach is reality which being understood as a subject, based on human perceptions and experiences which always change in context and time. Meanwhile, the ontology aspect of the quantitative approach is the social world existing as a separate or objective reality.

Epistemology is the science of methods or patterns to gain knowledge of reality, how that reality exists, how to explore reality and the criteria that must be met in order to be positioned as a science. Chia (2002) described epistemology as how to know and whether it is possible to know (how and what it is possible to know) which is reflected by a reliable and verifiable method.

Therefore, epistemology is related to how researchers know reality and how reality should be represented or described. In other words, epistemology is the nature of the relationship between researchers and something that can be known (reality).

This relationship according to Denzim and Lincoln (2009) is limited by its ontological aspects. That is, if it is assumed that reality is real, the attitude taken by the one who knows (the researcher) is separation from reality so that it is objective. Thus, the reality is characterized by value free and becomes the real reality. Conversely, if it is assumed that reality is subjective, that reality is the result of social construction. The attitude the researcher takes is to make a direct observation into reality and interpret it.

Methodology is closely related to epistemology where both are a reflection

1.2 Research Paradigm: Pospositivism

Grix (2004) emphasized the importance of understanding philosophical foundation before conducting a research. This is due to the large influence on how people view social reality (paradigm) on their method or way of conducting research to reveal

1.3 Positivism Towards Pospositivism

The roots of the positivism paradigm are found in the Western enlightenment project in the 16th century. Although the term positivism was discovered in the 16th century through the writings of Francis Bacon, the French scientist Auguste Comte being credited with popularizing the term through *Société Positiviste*, which founded by him in 1848. The philosophy of positivism based on knowledge and empirically verified phenomena which claims that the attainment of the goal of truth is conducted through a diversification pattern that can be predicted with certainty.

Positivism assumes that truth is a priori, which can be found through methodology and strict and careful observation repeatedly. Positivism views theology and metaphysics as out of date or imperfect knowledge models. The scientist who supports this paradigm is Rene Decartes (1596-1650), by introducing the concept of cartesian dualism, namely the separation of theology (including metaphysics and soul) from matter

of the same understanding, namely how to recognize reality. However, epistemology lies in understanding its philosophy while methodology involves practical implementation. Methodology refers to procedures to guide the research process including research design. The focus of the methodology is on how problems can be better studied and understood through certain means or methods. Silverman (2005) suggested that methodologies can be broadly and schematically defined (quantitative and qualitative methodologies) or narrow (grounded theory, case studies, ethnography).

social reality. This study pays attention to the activities of theory falsification, theory improvement or refinement of previous theories. Falsification notices from the point of view of error by assuming that a theory does not have perfect or absolute truth. Every effort is made to prove this error and then correct or refine the theory. Falsification is a characteristic of positivism and critical realism as its ontology (Crotty, 1997).

(physical) in which soul and matter can be studied without referring to each other. Theology is left to theologians while matter is the subject of science. This concept has influenced various scientific investigations for three centuries since its introduction.

At the end of the 19th century, the anti-positivism movement was born to oppose the domination of positivism. Wilhelm Dilthey (1833-1911), Heinrich Ricky (1863-1936) and Max Weber (1864-1920), argued the failure of positivism to appreciate fundamental experiences in the life journey of reality, failure to capture physical and mental regularities and to ignore important experiences reflecting characteristics of human phenomena.

The anti-positivism movement began to doubt their possibility of finding an absolute truth. This is exemplified by Werner Heisenberg (1901-1976), one of the founders of quantum mechanics through the "uncertainty principle" which states that it is impossible to determine the position (x) and momentum (p) of a subatomic particle (electron) accurately (in certain). The position and the velocity cannot be determined simultaneously,

because the more accurately the velocity is determined, the less accurate the position will be. The uncertain nature of the atom, the secrets within the infinite atom, cannot be reached by the means of human measurement and observation. Heisenberg (1949, p. 11) explained this as follows:

“The uncertainty principle refers to the degree of indeterminacy in the possible present knowledge of the simultaneous values of various quantities with which the quantum theory deals; it does not restrict, for example, the exactness of a position measurement or just a velocity of measurement. Thus, the velocity of a free electron is precisely known, while the position is completely unknown. At the instant of time when the position is determined, that is, at the instant when the photon is scattered by the electron, the electron undergoes a discontinuous change in momentum. This change is getting bigger, the smaller the wavelength of the light applied, the more precise the determination of the position. At the instant at which the position of the electron is known, its momentum therefore can be known only up to magnitudes which correspond to that discontinuous change; thus, the more precisely the position is determined, the less precisely the momentum is known, and conversely.”

Crotty (1998) responded to the uncertainty principle above as an epistemological notion, that deep observation finds differences in particle behavior.

Furthermore, Thomas Kuhn's publication, entitled *The Structure of Scientific Revolution*, is a "big slap" for positivism. The publication of Kuhn (1970) birth to a history and sociological understanding of science. Over the years, scientists' works always restricted by a paradigm which emphasize an objectivity and a paradigm which upholds free-value in its scientific discovery. Meanwhile, social reality is formed by humans with complex

dimensions compared to natural sciences. Therefore, the correctness of a paradigm depends on the objectives and research findings.

The Pos-positivism paradigm was born in the 1960s, to correct the weaknesses of positivism which only relies on direct observation and separated from the object under study. Patton (1990, p. 92) asserted this as follows:

“Post-positivism takes into account the criticisms and weakness from the rigidity of positivism. Nowadays, it informs many contemporary social science researches, including reality-oriented qualitative inquiry...”

According to Morgan (2007), Pospositivism is a basic approach to human knowledge declining an opinion that knowledge is built on absolute truth. This paradigm accepts fallibilism, namely the doctrine which states that an absolute knowledge is impossible. On the other hand, pospositivism believes that there is a real reason guiding the changing and developing dynamics. It is unsimilar as positivism which pays full attention to verification and certainty, positivism accepts that not all statements can be fully verified and even places more emphasis on falsification.

Denzim and Lincoln (2009) argued that pospositivism places reality as a fact that can be imperfectly known. Reality is in the frame of probability not certainty as in positivism. The assumption of the pospositivism ontology is critical realism where there is an opportunity to grasp the truth of reality but it is impossible to grasp the truth perfectly. This is because reality is substantially difficult to control (Denzim and Lincoln, 2009). Therefore, studying science must be carried out continuously to get valid results which almost reaches a perfect truth. Epistemologically, this school states that it is impossible to find the truth if the observers are not involved in the research or back of screen. Therefore, an interactive relationship must be built between the observer and the object being observed.

Guba and Lincoln (2009) mentioned the epistemological assumptions in

positivism revolving around modified dualism or objectivity. According to this epistemological assumption on the one hand, the existence of observers behind the scenes is increasingly being abandoned, working to find not only an ethical perspective but also an emic point of view, on the other hand still respecting a tight control over research design to obtain an objective truth (Plack, 2005). Researchers in this paradigm positioning

1.4 Critical Realism of Post-Positivism Ontology

Critical realism is closely related to the works of the philosopher Roy Bhaskar which was developed especially in the fields of social, health and economic studies. Critical realism is an important approach to studying phenomena in the accounting and management domain. Bisman (2010) argued that the attitude of critical realism offers the potential to investigate not only the consequences of accounting, but also the perceptions and biases of accountants, managers, decision makers and other stakeholders when reacting to accounting information.

Fleetwood (2005) stated that the intellectual movement of critical realism currently occurs significantly in the fields of organization and management. Boland and Pondy (1983) showed that the combination of in-depth observation (reality) and discipline in research design is an appropriate means of implementing and studying responses to accounting. Paloniemi (2010) stated that qualitative research methods and mix methods in the lens of critical realism can produce more comprehension of various accounting and behavioral research.

Critical realism is an ontological assumption of the positivism paradigm that is positioned between positivism or objectivity and constructivism or relativism. Critical realism jointly recognizes the existence of knowledge as independent from humans, but in its infancy it cannot be separated from the social environment. Therefore, the results of the investigation cannot achieve the goal perfectly.

Critical realism criticizes positivism in terms of its failure to recognize the social

themselves as data collection instruments. Constant comparative methods and inductive analysis are used to ensure that the data is real and not just an observers' impression. Pospositivism is interested in capturing the perspective of reality in a strict and disciplined way. This paradigm pays greater attention to the use of a qualitative approach by setting rigorous designs to increase validity and reliability.

nature inherent in the growth of science, positivism is unable to observe the effects of human power. On the other hand, critical realism criticizes constructivism in terms of privileging human observations which are not balanced with design discipline, resulting lack of validity and reliability.

Bhaskar (1998) argued that community and individual relations are independent by stating that people do not create society. However, this does not mean that society exists independently of human activities, but rather that society and individuals together (ensemble) in the structures, practices and conventions by which individuals reproduce and change. Paloniemi (2010) emphasized this by stating that on the one hand society needs to take an action for human existence and human action is indispensable for the existence of society. This existence is a social process which according to Bhaskar is an individual process in reproducing and changing (transformation) skills, competences and habits.

These societies and individuals are elements of social reality. There is an opportunity to describe the whole process and continuous actions carried out by humans in reproducing and changing existing social realities. Based on the existing structures and mechanisms, social elements have the power and obligation to produce events. Furthermore, through structural conditions, social interaction enters the next stage where individuals do whatever they can. The results of the interaction will be reflected in the development of structures due to the reproduction (morphotasis) and transformation (morphogenesis) into structures that are different from the previous ones. This reproduction and transformation is also

emphasized by Bhaskar (1998, p. 36-37) as follows:

“If society is always already made, then any human praxis is concrete, or, if you like, objectivity action can modify it. The totality of such acts can sustain and

Bhaskar (2008) explained that science and reality must be seen in a more complete dimension. The goal of science cannot be achieved if it accepts the social construction mechanism but denies that studies must be independent and using a formulation that does not give place to social meaning and only uses a rigid approach that simplifies reality. This is confirmed by the following statement proposed by Zembylas (2006, p. 668):

“The relationship between science and reality appears problematic only if one either accepts the social character of science, but denies that its object of study is independent of all social activity (the epistemic fallacy), or if one accepts the independence of reality, but denies the social character of science (ontic fallacy).”

1.5 Reality in Critical Realism

The concept of reality in critical realism is very important, so it requires a deeper explanation. Bhaskar (2008) stated that the objects of knowledge in critical realism are generative structures and mechanisms producing phenomena. It is said to be structure because Bhaskar divided reality into three domains, namely empirical, actual and real, while it is said to be a generative mechanism because it claims that there is a mechanism which itself produces a particular event or phenomenon. This is emphasized by Rasmussen (2011, p.10) as follows:

“The world is differentiated and stratified, consisting not only event, but also object, including structures, which have powers and liabilities capable of generating events. These structures may be present even where, as in the social world and much of the natural world, they do not generate regular patterns of event.”

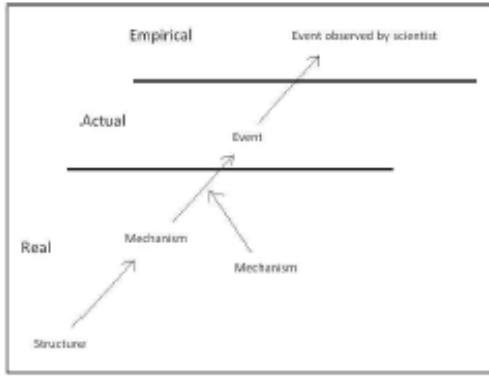
change it. It is not the product of their activity (any more, I shall argue, than human action is completely determined by it). Society stands to individuals, then, as something that they never make, but that exists only in virtue of their activity.”

Roy Bhaskar divided reality into three domains, because it has two reasons, first, there is a difference between the world and human experience, and second, the world is stratified (empirical, actual and rii) where each level has a causal relationship.

McEvoy and Richards (2009) explained that the empirical domain is the aspects of reality experienced both directly and indirectly, which can be encountered by the five senses. Actual domain is a reality that really happens, but not everyone has to experience it. This domain is limited by time and space. The real domain is the deepest or true structure and is a generative mechanism because it produces phenomena. This domain is transfactual and more enduring than perception because it contains structures that have the capacity and the deepest basis for observed events.

The relationship among the three domains of reality is causal, meaning that the empirical domain caused by the actual domain and the actual domain caused by the real domain so that the empirical and actual domains are the embodiment of the true real domain. Therefore, critical realism requires “self” to achieve a real or true reality that transcends an actual and empirical realities and is not trapped between actual and empirical realities.

This is because according to Bhaskar, in the first place the world exists independently of perceptions and assumptions as well as differentiated and stratified. Second, phenomena exist because the structural relation from the real becomes an actual and then appears empirically. Third, scientists must not stop and be satisfied with the investigation of empirical reality but must continue to dive deeper into actual reality, then sink into the deepest relations of the structure, namely true or real reality. This explanation can be described as follows:



Source: Sayer (2000: 15)

Figure 1. Three domains of critical realism

Furthermore, McEvoy and Richards (2009) explained that this mechanism is causal, cannot be understood directly because it is not open to observation, but this mechanism can be concluded through a combination of empirical investigations, rigid qualitative approaches and falsification and theory improvement. The ultimate goal of research according to critical realism is not to identify generalizable rules (positivism) or the beliefs of social actors (interpretiv) but to develop theories through deeper understanding and explanation.

According to critical realism, the world operates in an open and multidimensional manner. The influence among events arises due to the mutual interaction among social structures, mechanisms and individual relationships. The actualization of the mechanism depends on the variable conditions in which the mechanism operated. Therefore, critical realism chooses to focus on the trends underlying causal mechanisms.

Grounded theory is the result of collaborative work between Barney Glaser and Anselm Strauss, both of whom are sociologists with different backgrounds. Anselm Strauss is a sociologist who studies symbolic interactions and influenced by trasidi pragmatic philosophy, while Barney Glaser studies quantitative and qualitative methodology in the field of mathematical studies. The combination of different backgrounds gave rise to a grounded theory methodology. Nathaniel (2003) mentioned grounded theory as a natural product of the positivism movement. Charmaz (2000) placed grounded theory

at the forefront of the qualitative research movement, revolutionary in challenging some dogmatic beliefs about the process of obtaining information to answers and solve problems.

Glaser (1998) wrote that the purpose of grounded theory is to produce a theory representing behavior patterns and the dynamics of problems involved in these patterns of behavior. Grounded theory is based on the assumption that human knowledge and behavior are dynamic, both affecting human goals and social psychological processes. Human knowledge and behavior continues to develop in the dynamics and complexity of social processes. Often the concepts and categories for developing theory are derived from two basic types of social processes.

The basis of the social process is reflected in theoretical concepts and patterned conclusions from the systematic uniformity of social life flows which are then captured and understood to be developed into a theory. The basic types of social processes are first, structured social processes such as bureaucratization, and second, social psychological processes such as how the dynamical processes of psychology shape social psychology. The two basic types of social processes constitute a dynamic research unit and changes over time, becoming the raw material for theory.

Grounded theory according to Nathaniel (2003), is more than just an investigative framework because this methodology refers specifically to systematic activities

in data collection and multi-procedures towards concept-dense theory. Glaser (1998) mentioned grounded theory as total methodological package, because it

1.6 Grounded Theory Schism

Research methods have evolved over time. Often in the course of this evolution, the main exponents experience conflicts or differing points of view on a certain aspect. This happened in the early originators of grounded theory, namely Barney Glaser and Anselm Strauss, so that the term Straussian and Glaserian grounded theory emerged. The difference between the two exponents of grounded theory lies in the data analysis process, in particular the procedures used. Coding in grounded theory is a process of analyzing data involving researchers as actors in exploration, intervention and conceptualization procedures (Walker, 2011). Both Straussian and Glaserian use a coding process but in different ways.

At an operational level, Glaser's coding method is simpler, more focused and still embraces the original version of grounded theory. This was stated by Babchuk (1996, p. 25) as follows:

“Regarding the conduct of the research, Glaser argued that grounded theory should be carried out in a flexible, laissez-faire type manner, which takes account of the principles and practices of qualitative research and the informants ‘socially constructed realities.’”

Glaser divided coding into two procedures, substantive coding and theoretical coding. Substantive coding consists of two phases, open coding and selective coding. Open coding is an activity to form initial categories and sub-categories based on information extracted from phenomena. The categories are organized by using constant comparison and memoing. The results of this stage will guide researchers to take the next sample through theoretical sampling. The next stage is selective coding, namely systematic selection by making categories with more conceptual density while still using constant comparative methods and memoing.

provides a systematic data collection method that can be used to build a complete theory, rich in concepts and perceptions.

The process is carried out continuously until a saturation point is found, it means that there is no other categories can be formed. Then the categories are sorted and confirmed with the relevant literature. The Glaserian version of grounded theory gives place to in-depth identification of terms rarely mentioned by participants considered relevant and have a strong meaning to research, so whether or not many of the term's participants do not necessarily determine the strength to be classified into categories.

Substantive research arena has a very important position to guide researchers to focus on research objectives. The final product of this grounded theory is propositions that are ready to be verified and tested at the next stage of research. Glaser (1978, p. 55) explained the importance of the relationship among the coding process, data and theory as follows:

“The essential relationship among data, theory and coding is as a process that get an empirical analysis level by fracturing the data, then conceptually grouping it into codes that then become the theory which explains what happen in the data.”

Anselm Strauss presented a different view by dividing coding into three stages, namely open coding, axial coding and selective coding. Each stage has an increasingly complex and detailed process. Straus opened the room for the entry of a lot of information which was not necessarily relevant to the objectives of the initial research. Therefore, axial coding must be conducted by focusing each category based on the label “often appears” from the participants.

The longer the procedure is getting more complex and detailed. Wenglensky and Jing (2010) explained that the workings of the three types of coding are not always sequential, they tend to overlap. After collecting additional data, the researchers

returned to analyzing and coding the data, and using the results of the various

Stern (1994) as quoted by McCan and Clark (2010) explained that Straus modifies grounded theory in more structured model of data collection and analysis. This method is more appropriate to use for theory construction because it involves open data. McCan and Clark (2010) stated that Strauss grounded theory refers to a post-structuralist paradigm with a constructivist social ontology.

Walker (2011) argued that the fundamental difference between Glaser

2. CONCLUSIONS

The nature of the methodology in critical realism is providing a detailed examination or detail through a set of guidelines which explain how a critical analysis of the existing conceptions of social processes. The method in critical realism is basically a posteriori, it means that it explores experiences from generative mechanisms for producing social knowledge. Its ontological characteristics provide great opportunities for qualitative research. One of the qualitative methods suggested by Yeung (1997) for use in critical realism research is grounded theory (McCann and Clark, 2010; Lee, 2012). Nathaniel (2003) stated that grounded theory is a natural product of the positivism movement.

Grounded theory on critical realism research strengthens the process taken by

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analysis and coding processes to formulate the next analysis process.

and Straus is in the open coding and axial coding aspects where Glaser places the open coding stage as part of substantive coding, while Straus occupies this stage independently. In addition, Straus also adds an axial coding stage as a consequence of disclosing information and prioritizing labels appeared often. The Strausian version of the grounded theory method tends to be more structured and requires several complex rules due to its openness to various kinds of information.

the mind to arrive at universal concepts (abstraction) through mediation between theory and practice. This is supported by two reasons, firstly, developing a theory through refinement or making a theory on critical realism must be based on evidence of human experience so that the abstraction process does not occur in a vacuum. The theory being developed must be "uprooted" from the observed phenomena. Secondly, the implementation of critical realism research is like a theory search, much broader than the act of sampling, involving an intensive empirical investigation process of various subjects found in the phenomenon. Those two reasons can be fulfilled by grounded theory where this method is useful for critical realism research because it is equipped with an abstraction function and involves the investigation of causal mechanisms in concrete phenomena.

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