

“CASE STUDIES” IN ACCOUNTING RESEARCH

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Abstract

Using case studies in accounting research can be meaningful from the perspective of several different “schools of thought” in social science. Even if the role and relevance of case methods differ between schools, some general questions nevertheless can be raised. In the paper, two types of criticism of case studies are discussed. First, the criticism that case studies cannot provide any basis for generalization is argued to originate from an over-emphasis on data and observations and a neglect of theory building in the generation of knowledge. Second, it is argued that the statement that case studies are appropriate for generating hypotheses but not for testing them has some truth. It is shown, however, that case studies also can play important roles in the “testing” of hypotheses. Finally, some advice for case researchers is presented.

Accounting researchers appear to have been less interested in using case study approaches¹ to research than researchers in other areas of social science inquiry, including those interested in other aspects of organizational functioning and administration. So, for example, at a major U.S. conference held in 1971 that focused on the state of the art of management accounting research and empirical and behavioural research in accounting (Dopuch and Revsine, 1973), case study approaches were hardly mentioned at all; Anthony merely noting in a short paragraph the role of cases for comparing practice with proposals in the research literature. Considering the problems which they propose to study, one would have anticipated that at least researchers interested in the behavioural and organizational aspects of accounting would have utilized case studies. But

this has not been so. Whilst they have referred to case study research undertaken by scholars of organizational behaviour and decision making (for instance, Simon *et al.*, 1954; Wildavsky, 1964; Bower, 1970; Pettigrew, 1973; cf. Hopwood, 1978, p. 7), they have undertaken very few such studies themselves. Rather, survey methodologies would appear to have dominated inquiries undertaken to date.

One reason for this state of affairs might be that accounting researchers have not seriously considered the potential that case approaches can offer. The present paper therefore aims to discuss the role and relevance of case study research, giving, in the process, consideration to its potential for accounting research.

It should be stated that there are differing views as to what case studies are, what they are good for,

¹We use expressions like “the case method”, “a case study approach”, “case methods” etc., interchangeably. It should be noted that we do *not* deal with the use of cases in teaching.

and why one should use them. Our aim is to discuss these matters. In the process of doing this, we try to analyse more closely some of the statements that are frequently made about case studies. Is it, for example, always better to study several cases rather than just one? Is it always better to use some kind of statistical sampling rather than choosing cases on the basis of other criteria? And is it the case that case studies are appropriate for hypothesis generation but that this rather immature stage of the research process has to be followed by hypothesis testing on larger volumes of systematically sampled data?

Whilst we believe that most of the arguments in this paper are relevant for a critical consideration of the case study approach to social science research in general, the limitations imposed by our own training and experience, mainly in the fields of administration and behavioural accounting, should be recognized and recognizable. A further limitation is that we will not undertake an exhaustive review of the uses of case study approaches, but rather discuss the approach on a more general level. In so doing our purpose is to attempt to draw together a number of different schools of thought in contemporary social science and to demonstrate their relationship to the case study method rather than making a comprehensive assessment of the method.²

WHAT IS A CASE STUDY?

The above question looks innocent enough, but, as we soon discovered, its analysis opens many lines of inquiry. We shall try to consider some of these in two ways; first by looking at the etymological and lexical meanings of the word "case", and then by discussing how the case study approach relates to the methodological demands of several schools of thought in social science and is, in the process, defined by these differing schools. We will attempt to demonstrate that explicit definitions of a case study are not very fruitful without consideration of the context of its use and the outlook of the user.

Defining a "case study"

Webster's gives the following definitions of "case":

case / 'kas / n [ME *cas*, fr. OF, fr. L *casus* fall, chance, fr. *casus*, pp. of *cadere* to fall – more at CHANCE] 1a: a set of circumstances or conditions b (1) : a situation requiring investigation or action by the police or other agency (2) : the object of investigation or consideration 2: CONDITION; *specif*: condition of the body or mind 3 [ME *cas*, fr. MF, fr L *casus*, trans. of Gk *ptosis*, lit., fall] a : an inflectional form of a noun, pronoun, or adjective indicating its grammatical relation to other words b : such a relation whether indicated by inflection or not 4 : what actually exists or happens : FACT 5a : a suit or action in law or equity b (1) : the evidence supporting a conclusion or judgement (2): ARGUMENT; *esp*: a convincing argument 6a : an instance of disease or injury; also: PATIENT b : INSTANCE, EXAMPLE c : a peculiar person : CHARACTER syn see INSTANCE – in case 1 : IF 2 : as a precaution 3 : as a precaution against the event that

case *n* [ME *cas* fr. ONF *casse*, fr. L *capsa* chest, case fr. *capere* to take – more at HEAVE] 1a : a box or receptacle to contain something b : a box together with its contents c : SET *specif*: PAIR 2 : an outer covering or housing 3 : a shallow divided tray for holding printing type 4 : the frame of a door or window: CASING

case *vt* 1 : to enclose in or cover with a case : ENCASE 2 : to line (as a well) with supporting material 3 *slang*: to inspect or study with intent to rob.

Such definitions can illuminate several aspects of the use of case studies in research. If we disregard the bewildering origin in the noun "fall", which in fact may serve to warn against the dangers of the approach (see below), the following reflections are pertinent to our discussion:

1a and 2 in the "casus" derivation point to the importance of the circumstances or conditions surrounding a social event or process. One case is different from another case due to differences in these surrounding conditions.

1b (1), 5a and 6a, again in the "casus" case (!), have to do with situations of urgency, calling for intervention. In medicine and psychiatry the concept has this well-established meaning. Normatively inclined social scientists who strive to

² Literature dealing with case study approaches to research includes Dunnette, 1976; Galtung, 1967; Glaser and Strauss, 1967; and Herbst, 1970.

change their objects of study tend to use the word in a similar sense. However, 1b (2) gives a very general definition, which for our purposes almost begs the question.

4 (still in the same derivation) says that a case is "what actually exists or happens". By implication case studies try to get at what really goes on. Even if one should not exploit this definition of the word too much, it points to the fact that cases in research focus on processes or objects in their entirety rather than on parts abstracted (pulled out) from their context.

1a, 2 and 4 in the "casse" derivation have to do with containing, covering, framing. 1b includes also that which is contained in the definition of "case". Here the associations point to the importance and difficulty of specifying the boundaries of the studied object or process, and to the necessity of doing so in order to keep the contained material from, as it were, falling out of the box, as well as to protect the "data" contained within from contamination from the outside.

"Case" as a verb connotes much the same meanings. The definition under 3 ("to inspect or study with the intent to rob") is a little peculiar. However, enemies of the case study approach could probably find examples of in-depth, clinical, extended in time and profitable consulting assignments that have been conducted under the label of research and which they would deem to be suitable candidates for inclusion under this definition.

CASE STUDIES IN FOUR PERSPECTIVES

After this short excursion into etymology we shall discuss what a case study is by considering how the method is viewed from the perspectives of a number of different schools of thought in social science. To do this, we have chosen schools that give case studies important roles. We do not, however, take a stand here either for or against the schools, or pretend to provide anything more than rough sketches of them. For example, we will not discuss the important question of differences in validation criteria between the schools of thought. In our discussion, the word "validation" is used in the general sense of having to do with the relationships between "data", theoretical frameworks and language rather than in any technical and specific sense.

The holistic point of view

There are evident relationships between a case study approach and a holistic point of view. From the perspective of this tradition of research, a simple observation resulting in a datum is seen as containing very little information. The meaning of the datum only becomes apparent when it is considered as part of a wider whole. So, for example, the consequences of using a certain inventory valuation method can, according to this view, only be evaluated in the context of the whole firm. For social processes, including the processes of accounting, are bounded, with the boundary specifying the whole. A case study therefore becomes a way of investigating just what the boundaries of a particular process are. And even if the boundaries are considered to be known beforehand, it is necessary, according to this perspective, to scan the whole "area" thus framed in order to understand even the meaning of a single observation within the boundary. This implies that case studies tend to require a lot of work, since social events and processes are usually fruitfully looked upon as taking place within rather large systems. For example, it has become evident in psychiatry that individual neuroses often have to be seen in the context of the family and even society at large (Laing, 1971). However, the holistic point of view, although it involves taking a broader look at the world, also implies the necessity of drawing *some* boundaries and of making *some* assumptions about the context.

The critique of empiricist notions

A second set of arguments for the case method is provided from a critique of the empiricist notion of, in the extreme, pure and simple sense data being the basis of knowledge. Insisting upon the importance, and perhaps priority, of theoretical frameworks and innate structures of mind and language, it leads to caution in attributing any meaning to "data" unaccompanied by such structures and frameworks. So, for example, such a school of thought would argue that if we want to really grasp the functions and purposes of accounting – like accountability (cf. Ijiri, 1975) – we will not get far using data alone.

Since in many fields of social science inquiry, including accounting, there is no recognized theory or even basic epistemology to guide the researcher in the selection and interpretation of "strategic" data, a good approach is to try to develop theories on the basis of rich investigations

of social phenomena, not prematurely delimiting the field of observation. In this sense, as from the holistic point of view, the critique of empiricist notions leads to making the boundaries and ways of conceptualizing single parts of reality problematic, and thus subject to investigation. However, as will become apparent later, we do not ourselves subscribe to the idea of the necessarily inverse relationship between the theoretical maturity of a field and the suitability of case studies.

"Involved" research

An example of this third source of interest in case studies is the "action research" tradition. When one is interested in changing social systems, one often has to get deeply involved in the situation in which the intervention is going to take place, and maybe, one also has to understand the situation in the terms of the other participants in the process.³ In other words the purely descriptive, specialized language has to be complemented by a language and concepts adapted to the specific situation, if the action researcher is to be an efficient change agent.

Another vein of "involved" research does not necessarily insist upon a normative ambition on the part of the researcher. Instead, the crucial assumption is that the most effective way of learning about social processes is by experimenting with them. However, social experiments are difficult to set up. They require a lot of resources and great care has to be exercised when attributing effects to the experimental interventions, given the importance of other facets of the life of the social systems with which one is experimenting.

A third point of view, related to the two previously mentioned traditions of "involved" research, is the hermeneutic emphasis on understanding rather than explanation (Verstehen vs Erklären). The research process is seen as a process of dialogue and interaction between the researcher and individuals and groups in the social system, progressively generating deeper and new kinds of understanding. From this perspective, a detached mode of observation, which selects aspects of the social field and analyses them from a distance, is not conducive to knowledge production.

Change, process and history

A fourth major set of assumptions about the social world which is relevant to considering the role of case study approaches has, as its core, a view of social reality as dynamic. The traces of dynamic processes at given points in time should be interpreted as the result of a complex interplay of historical developments. Perhaps the only "laws" worth looking for in social science, according to this perspective, are laws of change and development, rather than of static structure. This notion leads to an emphasis on the history of existing social phenomena and their development, and possibly reproduction, through interaction with other phenomena and processes. This in its turn necessitates deep historical studies, and it also implies a search for the boundaries of the processes. We still seem to lack such studies of accounting, although Pettigrew's (1972) detailed, longitudinal studies of organizational decision processes, and the role played by information, are suggestive of the potential.

In summary, the case study approach, generally defined, relates to the methodological needs of a number of different scientific schools of thought or outlooks. This means that the relevance of the method has to be considered in relation to these particular outlooks unless one wants to claim that there is one right outlook. Therefore, discussions about the merits and disadvantages of the case study approach vs other possible methods are rather sterile, unless one specifies within which universe of discourse one is talking. However, there are certain more general questions that can be raised concerning the case study approach. Below we attempt to discuss such questions by attempting to answer two inter-related criticisms of the case study method.

"A CASE STUDY IS NOT STATISTICALLY VALID"

Many case studies are criticized for not providing any basis for generalization, even if it is recognized that they provide good description. You cannot draw inferences, from one case, that apply to other cases, it is said. However, although we recognize that it is generally better to be able

³ Some approaches to research in social accounting can be classified as being in such a tradition. See for example Grojer & Stark, 1977.

to refer to several cases or observations rather than to one, we do believe that important qualifications need to be made to this line of argument.

Possibly the easiest response to the criticism is to claim that some cases, and the knowledge obtained from them, are interesting in their own right. For example, a study of the policy of the U.S.A. towards Indo-China during the post-war period might be of interest regardless of the possibilities for inferring to other issues or time periods. However it is necessary to take the argument much further than this for in many case studies there are implicit goals about obtaining knowledge that is valuable in other situations. And with the "situationistic" action research orientation there are aspirations to formulate generally valid principles that might guide the conduct of change projects in general.

If, however, you believe that there are laws pertaining to all phenomena of a given nature, these laws are operative in all "cases", and should therefore be detectable in all cases. For example, we do not ask a high school student to conduct an inclined plane experiment 1000 times to assure himself that the laws of mechanics are "correct". Maybe he has to do it three times or so, in order to make sure that he has made no mistakes in reading measurements. Now you might rightly argue that the laws of mechanics cannot be induced from one experiment with an inclined plane, but that you need several experiments, with different inclinations, different lengths of the plane, different weights of the moving object, different degrees of friction between the object and the surface of the plane, different atmospheric pressures, different astrological constellations, different age structures of the researcher's family, etc. However, the last two examples of possible conditions have been introduced in order to show that inference from a manifold of systematic observations is not the primary way in which theory gets constructed. It was impossible to list the first five (relevant) conditions in the absence of the theory of Galileo. When that theory was formulated, concordance with observed facts could either be established or rejected, and this was not (and should not be) done through statistically sampling objects rolling down surfaces.

Although the argument in the previous paragraph deals with the side-issue (in this context) of the relationship between theory and observation, and with the meaning of an experiment, it does provide a clue as to why some

social scientists are so prone to insist on large and representative samples. If there is no theory to give meaning to a small number of observations, it is tempting to try to induce theory from a larger number of observations. However to do this involves neglecting the importance of Kantian and other varieties of *a priori* notions, and this has generally not been a successful strategy in the social sciences.

There is, in other words, a curious contradiction in the use of statistical inference for the generation of knowledge. On the one hand, if you have theoretical notions that specify the relevant data to look for and their meaning, you do not need to carry out large scale statistical analyses of these data. On the other hand, when you do conduct large scale statistical studies, the necessity of selecting which data to collect and of making assumptions about relevant relationships is greater, for both economic and technical-inferential reasons, than when you undertake case analyses.

The popularity of the notion of statistical inference is probably a reflection of the lack of theory in the social sciences and the prevalence of the empiricist, or in a more refined form, the logical positivist notion that there are "observable thing-predicates" out there that talk directly to you, as it were. A further reason is probably the difficulty of conducting experiments in the social sciences, at least in the field, with "real-life" conditions. The survey method consequently has been used as a substitute for the experiment and, as a consequence, the possibilities for generating theory from analyses of survey data have been, in our view, grossly exaggerated.

The hope of the case researcher is to obtain an interpretation of what happens more directly, and to be able to gain insights into all the relevant (in relation to his frameworks) aspects of the phenomenon under study by initially not excluding too many "variables" from his list of concerns. Taken together with a belief that there are generalities in the social world, such a viewpoint makes a great deal of sense in our opinion.

As was implied above, even if there is a theory which you are to submit to some kind of test, often the best way of doing this is *not* through a statistically representative sample of the phenomenon of concern. Usually the most economic research design is to select for intensive study some "cases", the elucidation of which will provide maximum information for a given amount of scientific resources. Therefore atypical cases

(observations) may be more valuable than typical, representative ones. A paper by Pondy (1977) which came into our possession after having written this article expresses similar views.

Specific examples of such a strategy occur when action researchers are interested in spreading the results of their work to other fields of practice or inquiry. In such a context, strategies for selecting "show cases" and situations with "diffusion potential" are as important as those concerning the possibilities for the verification and reputation of knowledge generated in a single research project. [cf. research on social accounting, for instance Gröjer and Stark (1977)]. Since average cases are often conservative, emancipatory research tends to avoid them, focusing instead on generating bases for change through the study of marginal, atypical cases which are either already existent or especially "created" for the purpose. In this way knowledge about alternatives to the existing world can be developed.

A few researchers adopt a rather distinct viewpoint concerning the possibilities for generalization. They claim that the uniqueness of social processes is so great that one should not try to obliterate it by forcing individual cases that can be, and need to be, understood on their own terms into frameworks that are alien to them. Herbst (1970), for example, would appear to be advocating such a position. However, although we see it as a matter of emphasis as to whether one focuses on unique or common characteristics, we do think that an important aim of social science must be to elucidate and articulate the generalities of social life, although such generalities may be of quite different orders than those presently conceived of by the defenders of the uniqueness position. Certainly it is our opinion that the uniqueness viewpoint is not necessary for supporting the role which case studies can play in social science inquiry.

Finally, note needs to be made of the fact that social reality is dynamic and that perhaps generalities only can be found in terms of change processes. Furthermore, to some extent reality is affected by what researchers say about it, perhaps especially in the field of administrative and organizational studies. The very conception of scientific truth becomes debatable under such conditions. Perhaps knowledge critically generated and continuously reviewed in a case study, where the influence of the observer and interpreter on the observed and interpreted is included within the

frames of the case, is an appropriate way of confronting both the problem of change and the problem (and opportunity!) of affecting the object under study.

"CASE STUDIES ARE APPROPRIATE FOR GENERATING HYPOTHESES, BUT NOT FOR TESTING THEM"

Such an objection to case studies gives them a limited role in social science inquiry. Whilst we believe that there is some truth in the argument, we also think that several qualifications need to be made. For although case studies may have a comparative advantage in generating rather than testing hypothesis or theories, this does not mean that they might not also have an absolute advantage over other methods in theory testing.

An important objection to the argument that case studies are appropriate for generating theory but not for testing it is that the conception of scientific activity as a step-wise progression of hypothesis formulation and hypothesis testing may itself be a rather unfortunate one. The two stages certainly overlap, and perhaps may not be steps at all. Scientific work is a synthetic act of creating concepts and frameworks on the basis of all available information. In particular, it does *not* just rely on what is done in something called a "research project" or "study" as a basis for statements. Therefore, even if only one case is studied, there are a number of conclusions that can be drawn from it by comparing it with other information. For example, if you discover one case of accepted polygamy in a society with a monotheistic religion, you have disproved the statement that all monotheistic societies are monogamous. You do not have to conduct statistical testing in order to draw this conclusion. From the viewpoint of Popper (1962), namely to look at scientific progress as the continuous refutation of earlier theory, this constitutes progress. In the physical sciences there are many examples of such observations. For example the measurable deviation from a straight line of light passing the sun disconfirmed Newtonian astrophysics and supported (not confirmed!) an Einsteinian interpretation. Although in the social sciences it may often not be a question of Popperian refutation or disconfirmation, but rather one of obtaining bases for theory development, the main point is that there is always knowledge in

the form of theories formulated by the case researchers themselves or by others onto which individual cases can be mapped so that conclusions in the form of hypotheses can be drawn from the context of the assembled body of knowledge. And often there are also possibilities for using empirical materials collected by others, in the form of cases or in other forms, for this purpose. Furthermore a special argument can be made in favour of regarding the study of an individual social system over time as containing several cases at different points in time.

Apart from such considerations, which focus on the fact that a case never stands alone and separate from the assembled body of knowledge in a field (and other fields), there are other reasons for considering using case studies for the "testing" of hypotheses. If, for example, the observation of the phenomenon under study requires in-depth investigation, hypothesis testing research can most appropriately be conducted using case studies. A "variable" like the degree of centralization of capital investment decision making, for instance, may not be measurable unless one investigates the most intimate aspects of the functioning of an organization and a hypothesis about the relationship between this variable and, say, the training of the employee cadre would then have to be tested by the investigation of several case examples. Also, unless the context of the phenomenon under consideration is known to be constant, or is known to be different in certain known ways, case studies would have to be undertaken to discover such aspects of the phenomenon. Moreover the kinds of hypotheses derived from rich case study material may be of a character that does not permit translation into hypotheses about simple relations between distinct variables. In this case, the richness of the hypotheses demand a corresponding depth in their testing. Finally, if the reality to which a hypothesis refers is in some sense dynamic, the paradigm of theory building-hypothesis testing-theory revision may be ineffective. From a practical point of view, there might not be time for studies only devoted to hypothesis testing, supposedly on large samples of observations, or new cases. A better strategy might then be to probe more deeply into the "original case", critically examining the conclusions drawn from earlier observations. The problematic nature of hypothesis testing becomes even more apparent in normative research, where the aim is to affect the study object.

In summary, although we acknowledge the comparative advantage of case studies in hypothesis and theory generation, we do not think that the making of such a sharp distinction between the two "stages" of the research process or the relegation of case studies to the former stage alone constitutes a fruitful approach to research and inquiry.

SOME PROBLEMS POSED BY THE USE OF CASE STUDIES

We have been rather sympathetic to the case study approach in the discussion above. However this does not mean that we do not see any problems associated with the approach. On the contrary, one primary motivation for writing this paper was a concern about how to associate the advantages of the approach with the apparent difficulties in scientific control over the process of its use.

The methods of generating information in a case study, the treatment of the data extracted from it, the mode of presentation of the information, the procedures for reasoning about the data, the rules for judging the validity and reliability of the observations, the ways of relating the information in the case to other information, etc., are all "looser" and less well-specified in the case approach than in other approaches. In order to conduct and make sense of a case study one needs to be a skilful question-asker and interpreter of information, a confidence builder, a paradigm shifter and, at the same time, a scholar in many different disciplines and knowledgeable of the practical aspects of what goes on in the situation under study. And, as has been said, you have few rules and procedures to guide you. Obviously this is difficult, and not only for the researcher. It is also difficult for an external person reviewing the work to understand exactly what has been going on and how valuable might be the research. Moreover, replication of case studies is difficult if not impossible.

Therefore the scientific control of the outputs of case studies, and thereby the learning capabilities of the research system, are problematic. Scientific method of the "hard" data variety has been said to be a way of making decent science (or at least research) with bad or mediocre scientists. If you do not have that rigorous method, what do mediocre scientists then

produce? With no pretensions about fully answering the question of how to assure scientific control in case studies, we nonetheless want to suggest a few things one can do to address the problem.

1. The reasons for getting involved with this or that "case" can often be vague and the "choice" beyond the control of the researcher. The same applies to what is exposed to us as problems by people in an organization. There is thus a risk of just falling (!) into cases without really knowing why, and especially so in fields of applied science. So, for instance, there might be problems of understanding the roles played by accounting systems if we only gain access to profitable enterprises. In any kind of research using case studies, the reasons for and especially the implications of the choice of the particular cases should be clearly and explicitly stated.
2. The delineation of the system being studied in a case should be motivated and the consequences of drawing particular boundaries should be taken into account and discussed. On the one hand, the case study approach is a way to envelop the relevant system, or to find the correct encasement. On the other hand, it is easy to be trapped into accepting just those boundaries that most readily and quickly present themselves to the naked eye, or those that are implicitly suggested by the people involved in the cases. (For example, it is difficult to get away from the assumption that the relevant units of analysis are those formalized in a corporate structure, and that the corporation ends where these units end). Perhaps it should be remembered that a particularly valuable result of a case study is when one's conception of the initial relevant boundaries is replaced by another.
3. There must be a necessary element of distance from the pressures of the case situation. Even in "involved" research we believe that closeness to the situation should be complemented with a distance from it. For example, it can be dangerous — especially for inexperienced researchers — to uncritically adopt concepts used by company management and "facts" created by management and others in the situation when one wishes to generate new knowledge.
4. It is important in case studies, as in all kinds of research, to relate observations and specific hypotheses to some general framework or

frameworks. Indeed perhaps one should insist upon trying to use several different frames of reference, so that the researcher does not blindly follow what might be inappropriate paths. Should we, for instance, see accounting reports from the perspective of decision-making, information system choice and design, or accountability? (We are aware that we here tend to place much stronger demands on case study researchers than on, say, correlation analysts. However it is always the minority position that has to explicate its basic assumptions.)

5. A case study should always be related to knowledge outside the case itself. This is true of all research, but especially so when the variety of observations may be low, and when the risk of hasty conclusions is great.
6. There are great possibilities for learning continuously during a case study by checking impressions, hypotheses, and theoretical frameworks against other people's ideas frequently and systematically. Both the subjects of investigation and people from academia can contribute greatly by helping to keep interpretations from becoming obscure and faulty. Studies of capital investment processes like those of Bower (1970) and Pettigrew (1973) have used this approach.
7. Related to the previous point, the checking process also means that the researcher's values — and their implications — can become more explicit. We see this as better than merely trying to formulate one's values in the introductory part of a research report.

CONCLUSION

Case methods could play an important role in accounting research. In an area where there is a lack of theory, real difficulties in defining context, an acknowledged importance of patterns of historical development and continued questioning as to the normative or descriptive basis of the discipline, more explicit consideration needs to be given to the advantages that case approaches to research and inquiry can offer. Indeed, because of these very factors, we would venture to suggest that in the longer term case methods will come to be accepted as one of the many research strategies that are available and useful for the conduct of research in all areas of accounting.

Such a recognition will not be attained easily however. Those who practice and support currently accepted modes of inquiry often do so vehemently. Frequently having rather limited insights into either the historical development of knowledge or the epistemological and methodological bases of scientific inquiry, they find it difficult to appreciate the significance and role of alternative approaches.

Accounting researchers choosing to use case

approaches undoubtedly will have to repeatedly argue their merits. Whilst those concerned with the behavioural and organizational aspects of accounting can at least point to their existing use in closely adjoining fields of inquiry, increasingly they too will have to confront quite explicitly the underlying and substantive methodological issues. The present article has attempted to outline, albeit too briefly, ways in which this might be done. Hopefully it will encourage others to continue the debate.

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