Understanding Management Accounting Research from Laughlin's (1985) Lens

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ABSTRACT

As a closed neighboring discipline of accounting, should Management Accounting (MA) be viewed as social practice or merely as a technical knowledge or both? Such question has been greatly debated among academia and practitioners. There has been a great diverse 'battle' or disagreement among positivists, interpretivist and criticalist in terms of which is the most appropriate paradigm to be followed has been greatly debated from the perspectives of epistemology and ontology. By answering this question, it may contribute a greater insight to the theoretical and practical perspectives of Management Accounting research. This paper adopts Laughlin's Middle Range perspective to harmonise the debate between different schools of thoughts in accounting research. This paper aims to explore the understanding of management accounting from a broader perspective which incorporates technical and social practices together. It also intends to offer an insight into mixed research approach which is adopted in accounting research. Lastly, this paper offers a view of the future challenges ahead of accounting researchers.

Keywords: Middle Range Thinking, Management Accounting, Functionalism,

INTRODUCTION

As a closed neighboring discipline of accounting, should Management Accounting (MA) be viewed as social practice or merely as a technical knowledge or both? Such question has been greatly debated among academia and practitioners. Although this issue can be discussed from its methodological perspective, it touches only a small part of the problem. Instead, it should be widened to question from both perspectives of epistemology and ontology. By answering this question, it may contribute a greater insight to the theoretical and practical perspectives of Management Accounting.

Practitioners, first, should remove the perception that technical knowledge of accounting is irrelevant in their contribution of decision-making. In the same vein, academician is advised not to rely on simple models and outdated techniques to train future accountants, which could result in a loss in competitive edge (Imjai et al., 2025). Instead, the development of both technical and social aspects of management accounting (MA) should be stressed on problem-focused, instead of disciplinary-driven, which could provide a clearer insight for future practitioners (Wall, 2025).

This paper intends to explore the understanding of management accounting from a broader perspective which incorporates technical and social practices together. It also intends to offer an insight into mixed research approach which is adopted in accounting research. Lastly, this paper offers a view of the future challenges ahead of accounting researchers.

Functionalism - the mainstream school of thought in Management Accounting

The original work of general sociological research framework by Burrell and Morgan's (1979) had grounded many developments of theoretical perspectives for Accounting researchers such as Hopper and Powell (1985) and Laughlin (1995), who explored an alternative methodological approach.

However, mainstream, interpretive and critical are the key methodological approaches in accounting. Functionalism is the mainstream school of thought in Burrell and Morgan's (1979) framework, which comprised of research approaches such as objectivism, social system theory, and pluralism (Whetsell, 2025). Positivist, realist, instrumentalist and conventionalist approaches are also categorized into the same group as functionalism. All these theories are in the functional frame of reference, which treats individuals and organisations as external reality but constrained by the environment they inhabit. In other words, functionalist views the society as stable, in order and regulated. They prefer scientific approach of methodology and emphasise on quantitative methods.

Concept of Management Accounting

Management accounting has been traditionally portrayed as a set of techniques that constantly represent the economic reality and are able to support managers in rational decision-making process. This view is underpinned by assumptions of individual rationality and the market equilibrium characteristic of neo-classical economics theory of the firm (Huang, 2025), which implies that no consideration is usually given to the social and institutional context in which management accounting operates.

Although internal activities and process of organisation, the practice of accounting system for instance, may be standardised, individual difference in terms of action may be influenced, controlled and directed by unidentified social factors. Thus, the application of accounting practice will have its implication on the functioning of individual and organisations and society as a whole. That's why management accounting, a closed neighboring discipline of accounting, is increasingly regarded as a social practice, in addition to its technical perspective (Wall, 2025).

As a technical practice

From the perspective of management, objectivists, such as Taylor (1947) and Fayol (1949) in Classical Management Theories, adopts a scientific approach to administrate organisations as they possess the characteristics of the physical one. Its principle is derived from systematic study of cause-and-effect relationships. Employees play a passive role in organisation and may be manipulated by managerial approaches. Particularly, management accounting designs formal controls to provide goal congruence and incentive by using technical tools' (Horngren, 1977), although previous behavioral researchers tend to dismiss such statement.

Still, such scientific approach is popular in traditional management accounting such as standard costing which is linked to Scientific Management (Akbarovna, 2025). Organisations are treated as stable entity that should constantly strive for profit maximization as their unitary goal. Human nature is considered to be calculative and rational-minded, but essentially passive. Thus, accounting is used as a control tool to stabilise and program human behavior by allocating them with sub-goals that are derived from organisational goals, and monitor performance using formal feedback. Compliance is reinforced by tying performance to rational reward structures. Within a managerial conception of society, organisational changes are instituted by key decision-makers in organisations, and they are restricted to adaptations to external threats and opportunities and strategise movements towards economic optimality. Thus, accounting information is adopted as a decision-making tool for economic evaluation to explore and determine profit maximizing alternatives.

Accounting research has always been dominated by objectivist ontology as its foundation is derived from economic and positive theories related to accounting. Positivist researchers presuppose that the scientific approach is an appropriate approach for discovery, explanation and prediction of accounting phenomena. It is founded upon the ontological view that the 'reality' of accounting that can be discovered by the use of the senses or through sensory experience (empiricism), that accounting is objective, and that accounting hypotheses can be statistically tested to produce generalisable findings (Cready, 2025).

Thus, positivism has a highly objectivist view of common and single reality. Positivists hold that anything that can be perceived through the senses is real (Libby & Thorne, 2025) and reality is an externality which exists independently of human thought and perception. The positivist form of realism is referred to as naïve realism

(Fallah et al., 2025) and the rests on the assumption that the external world can be accurately described and casually explained. From the methodological perspective, positivist requirements from universal principles and generalisability imply the use of quantitative methodology, and the precision and usefulness of theories derived in this manner consequently are judged by their capacity to explain and/or predict phenomenon.

The concept of positive theory came into picture during the mid-to-late 1960s, as a strong reaction to normative theory, which emphasised on the prescriptions without testing the hypothesis underlying the prescriptions (Watts and Zimmerman, 1986). The importance of accounting, according to the positivist conception, comes from the possibility of offering those that make decisions on accounting policy by predicting and explaining the consequences of their decisions (Watts and Zimmerman, 1986). Watts and Zimmerman (1986), the most prominent accounting scholars, made a clear distinction of its positive theory with normative theory. They stressed that no prescription for accounting practice should be yielded. They argue that prescription requires the specification of an objective function. They also emphasised on the notion of accounting as the measurement and communication of economic information relevant for decision-making.

In view of this, Watts and Zimmerman (1986) developed Positive Accounting Theory (PAT) which encompasses the economics-based empirical literature in accounting, and is based on the notion that theory should seek to explain and predict accounting practice. It emphasises on the role of accounting in reducing the conflict between owners and managers. Also, it stresses the need to have written contract in order to promote efficient corporate governance system. It argues that different accounting approaches will be adopted by organisations with different characteristics. Thus, the organisation itself is viewed to be a written contact or ‘nexus of contracts and its purpose is to ensure that all parties, i.e., owners and managers, have the same alignment of goals of maximizing the value of organisations, although knowing the facts that these parties are motivated by their own personal interest. Thus, such mechanism, i.e., contracts, must always be put in place to ensure the effectiveness of actions will benefit both individuals and organisations.

Besides, based on Positive Accounting Theory (PAT), the establishment of organisations is viewed as an efficient approach to coordinate the activities of various people who have many transaction dealings with the markets. This assumption forms the basis for argument against the regulation of accounting. Even in the absence of regulation, managers or agents will always be incentive motivated to perform their duties and responsibilities. Otherwise, there will be negative implication on the managers or agents on the total amount of income they can earn from within the organisation, or elsewhere. Thus, PAT always stresses on the role of accounting in reducing the agency cost of an organisation.

Positivist school of thought views rationality distinctively in terms of how research is undertaken. For positivist accounting scholars, rationality is interpreted as taken-for-granted, objective, the only way, absolute, orderly. These wordings are interchangeably and synonymously with the notion of science and is advanced by natural sciences in general (Imjai et al., 2025). In other words, it implies that positivist research school stressed on the ideology of being abstract, context free and value free variables (Wall, 2025).

However, such thought received great controversial idea from other researchers claiming that their positive theory is actually not value-free, as the value judgment or prior beliefs of hypotheses formation will be influenced by perception of the researchers involved. Besides, not all theory can be empirically tested. For instance, mathematics uses deduction approach (such as probability theory) to derive a result, instead of empirical testing. Thirdly, the concept of Efficient Market Hypothesis contradicts with how the real market actually operates. Furthermore, the theory focuses on examining the behaviour of managers in terms of their variations of accounting practice. However, dealing with such empirical study on managerial behaviour should be categorized as ‘sociology of accounting, which, in fact, contradicts with the core idea of positivist theory (Libby & Thorne, 2025).

Despite its criticism, accounting is still greatly influenced by positivist’s work in the sense that accounting is treated as a system for measuring and reporting economic transactions in order to arrive at verifiable representation of purported economic reality, which is an important element of the accounting discipline. Such technical dimension of accounting is embodied with characteristics of neutrality and objectivity and usefulness for decision-making. The use of economic decision-making model has had a great influence on accounting research and thus, economic explanation has been associated with scientific or positive approach. Thus, accounting techniques are represented as providing a neutral, disciplined way of measuring and regulating what is already there and is only to be found.

As a social practice

Later, researchers argued that accounting should be viewed as a social practice, instead of merely a technical practice. They seek to interrogate the actual conditions and consequences associated with the development and application of accounting practices in particular organisational and social settings. They seek to understand the processes and consequences of accounting change in specific settings, particularly where commercial accounting techniques and approaches are applied within organisations or societies for the first time.

Deegan (2025) stated that the economic, social and organisational context is a crucial source of explanation for accounting change. Researchers must move beyond the boundary of organisations and examine the social and institutional practice of accounting in order to fully understand the ways of how accounting is emerged (Biondi, 2025). Accounting plays an important role in shaping organisational activities and social interaction (Dar et al, 2025). Accounting should be understood as a dynamic, socially constructed practice, as there should be no ‘natural’ or ‘fixed’ domain to exist a static array of practices that typically fall within the accounting domain (Whetsell, 2025). They supported the application of accounting practices within particular organisational contexts, with implications for the behavior of individuals and the functioning or organisations and societies. (Dar et al. 2025)

Being regarded as a social practice, instead of a mere technical practice, accounting is now being viewed as a device for intervening in the functioning of organisations and societies (Akbarovna, 2025). This perspective of accounting focuses on the interplay between ways of measuring activities and processes, in financial terms, and ways of managing organisations and societies. The application of accounting practices enables the adoption of a particular ‘financial lens’ for ‘seeing’ or ‘understanding’ an individual’s activities and organisational outcomes. Such practices can, in turn, offer a basis for governing people, processes, organisations and societies. As a result, accounting has become an influential mode of management of organisational and social arrangements in a diverse range of settings (Wall, 2025).

Among some social systems approaches which was made popular in 1960’s and 1970’s, contingency-based theory is characterised by contingent factor and control mechanism on outcome variable is particularly influential. It is a well-represented organisational theory which combines the organisational decision-making perspective and sociological functionalist perspective of organisations. It stresses that principles from different organisations are appropriate under different environmental circumstances, and within different parts of the organisation. Based on their assumptions, contingency theorists argues that Weber’s bureaucracy or Taylor’s Scientific Management neglected the significant influence of external environment on the style of management or structure of organisations, whereby there may not be ‘one best approach’ to leadership or organisation structure. In order words, top management must tailor made their planning, organizing, leading and controlling in according to a particular circumstance faced by the organisations.

Based on contingency-based theory, the success of effective operation of organisations depends greatly on the suitable matching between internal organisations (such as structure, control and power) and nature of demands placed upon by it (such as tasks, size and environment). It seeks to enhance the understanding of management accounting issues such as the design of information and control systems, budgeting and strategic planning. Eventually, management accounting scholars also adopt organisational or sociological perspectives to examine the development maintenance and change in its practice, explicitly recognises the centrality of issues of social control and coordination in organisations (Dar et al. 2025).

Based on the argument above, having two different conception of accounting school of thoughts, it further inspires researchers to venture into a totally different research horizons, and they are, interpretative and critical methodological perspectives, which are emerged based on the social and institutional conception of accounting (Deegan, 2025), rather than merely stressing on the positivist perspective (Whetsell, 2025). The essence of acocutning is better understood through its influence on individuals, organisations and societies. Hence, accounting research should be investigated from the interpretive and critical perspectives.

Accounting researchers that adopt an interpretive perspective attempt to describe, understand and interpret the meanings on how symbols and structures of their settings are applied (Wall, 2025). They attempt to describe, understand and interpret the meaning of how human apply symbols and structures within a particular setting or situation in which they attach themselves with. Such paradigm is developed as part of the critique to positivism in the field of accounting. Grounded theory and ethnography approaches are within this school of thought (Libby & Thorne, 2025).

Interpretative researchers stress on the nature of knowing and reality about the society as a whole. They assume the reality that people live in is inter-subjectively constructed through meaning and understanding that are developed socially. That is why, subject (which refers to researchers) and subject's study (which refers to people or phenomenon that are being examined) are inseparable which means that researchers have to be actively involved in the whole process of the research, even it may inherent researchers' value into the study examined. Their research findings are formed through dialogue when 'negotiation' or discussion is taken place in the community, which involves a great concern of pragmatic and moral issues. Thus, it is important to foster an informed and sophisticated dialectic process during the investigation so as to better understand the social phenomenon.

On the other hand, accounting researchers adopt a critical perspective by applying a specific view point pertaining to a research question (Wall, 2025). They assume that the reality can be apprehended, which means that external forces such as social, political and economic, have somehow crystalized the 'reality' into social structure that is taken to be real and natural. In other words, critical researchers oppose greatly on the view that such social structure is real. Although there may be a tendency to have biased in value judgment, subject (which refers to researchers) and subject's study (which refers to people or phenomenon that are being examined) have to be inextricably connected in order to understand a broad perspective of the research findings. From the perspective of accounting, it emphasises on how accounting is created socially and how it attached perceptions preserves its status quo instead of explaining which influential ideological pressure is and how group interest should be met by using regulation, which is a focus to critical researchers.

Critical or radical research comprises of theories, such as Marxism, Structuration, German critical theory and French critical theory (Ryan et al., 2002), which regard humans as conflicting components and being treated as subjects to systems of power that may result in disparity and separation of life. While criticizing the status quo, they concern with the understanding of the social and economic world (Deng, 2025). Thus, they incorporate their single philosophical framework by straddling the subjective-objective dimension.

However, both interpretative and critical approaches do share similarity in terms of the subjective value of the social world. Both of these schools of thought are generally not concerned with explanation of the investigated phenomenon, instead they rather adopt the technique of interpretation to construct accounting information subjectively, socially and politically (Wall, 2025).

Based on the discussion above, different school of thoughts seems to take on a different perspective in research approach. Thus, there has been a great diverse 'battle' or disagreement among positivists, interpretivist and criticalist in terms of which is the most appropriate paradigm to be followed has been greatly debated from the perspectives of epistemology and ontology. This is because having different views about the nature of reality (ontology) may affect the relationship between researchers and their view about reality and whether such view should be examined from an objectivist or subjectivist standpoint (epistemology). Whichever stand researchers take, it may have a significant influence on the choice of methodology taken. Thus, such debate serves a great implication on the matching between research methods and research questions, reporting of those methods chosen, and researchers are required to identify the underlying research philosophy explicitly in their researches. Many of them are convinced with their selected appropriateness of their positions, leaving much of the accounting literature to be become divisible and difficult to synthesize (Dar et al. 2025). In view of such situation, Laughlin (1995) suggested to adopt a completed different approach which may harmonize the debate between these two distinct schools of thought using his ‘middle-range thinking’ approach to apply in empirical accounting research.

Look from the ‘middle’ by Laughlin (1995)

Laughlin (1995) suggested the use of ‘middle range’ theory to examine accounting research. It takes on a moderate approach that can improve both positivists (Watts and Zimmerman, 1986) and subjective approaches’ (Burrell and Morgan, 1979) perspectives. This approach acknowledges the distinctiveness of a material reality distinct from individual’s interpretations *and yet “it does not dismiss the inevitable perceptive bias in models of understanding”* (Laughlin, 1995, p. 21).

It also recognizes that *“generations about the reality are possible, even though no guaranteed to exist, yet maintains that these will always be “skeletal” requiring empirical detail to make them meaningful…it may on occasions enrich the “skeleton”, since it is from empirical observation that the skeletal theory is derived”* (Laughlin, 1995, p.21).

In other words, ‘middle-range theory’ aims to discover social truth that may be in existence, by taking into accounts all the relevant hidden rationality as well as implicated motives in understanding the nature or formation of organisations or social institutions, and the examination of such phenomenon is achievable through empirical results. It offers freedom to an individual who is both researchers and organisational member at the same time to be actively involved in the discovery process of reality of the phenomenon (such as structure of organisation) and study the alternative for change to be taken place through discursive practice. However, such framework will only be effective or useful provided that there is a ‘skeleton’ or phenomenon for researchers to ‘put the fresh into the bones or input with empirical findings to better understand research problem examined when force of change is undergone.

In this theory, empirical detail is of importance because it complements and completes the “skeletal” theory. It is always assumed that empirical detail will always have its importance in making the “skeleton” complete regardless what the contexts are. In order words, the skeleton will always remain unchanging and yet it is incomplete to encapsulate every nature of human beings. Similarly, the “skeletal” theory may be unchanging and yet it will always require diverse empirical detail to reach a meaningful finding that is of its completeness. The same logic applies to the methodology perspective of ‘middle-range thinking’ approach. Also, nature of methods of observation will always be designed in such a way that it may preserve the variety of accepted subjective perceptual thinking of researchers. The medium position on change constantly opens up the possibility that in certain circumstances critique and ultimate change is necessary but it may not be the case in other situations. Thus, it is deliberated deliberately evaluated when the appropriation of critique and change is of necessary.

‘Middle-range’ approaches accounting examines research from adopting a mid-point on each of the three continuums, namely theory, methodology and change. From theoretical perspective, the ‘medium’ position is arguably taken a more realistic depiction of both technical and social nature of accounting systems. It encourages researchers to learn from a great diverse of specific instances in a rigorous manner. Yet, it stresses on the importance of independent, unique and original for every phenomenon studied and researchers must respect those detail of actual situations.

In ‘high’ theoretical emphasised situation, the contextual phenomenon must be clearly understood and generalised and disregard the actual detail so that researchers may be able to learn from other situations through their theoretical insights, which is the strength of the ’high position’ in this theory. On the other hand, ‘low’ theorisation suggests that system is independent of one another and it can be separable from another system with detail that has its own unique importance in every different situation. It has its respect for the detail of actual situations, instead of arguing away with diverse theoretical perspectives. However, ‘medium’ theory respects for detail and emphasises on cross-disciplinary examination. Although its design and use of “skeletal” theories cannot stand on their own, instead it requires the need of empirical research to make them meaningful and complete. Such philosophical thinking enable this theory to preserve both the strength of ‘high’ and ‘low’ research perspectives while avoiding their weakness of both sides.

From a methodological perspective, the medium position again preserves the strengths of both ‘high’ and ‘low’ research positions while avoiding both weaknesses of the approaches. For instance, the weakness of ‘high’ perspective on methodology lies in its inevitably tight theoretical definition of contextual phenomenon that is being studied, as the nature of ‘reality’ (the word) is defined according to its limited perceptual categories. So, generalized the design of perceptual process is strongly encouraged to be adopted in ‘high’ position. Also, lack of clarity is the weakness of ‘low’ perspective of methodology. In ‘medium’ position, however, it is better to be ‘natural’ and uncluttered, theoretically speaking, when the nature of the ‘reality’ is being defined so that there is greater openness in the process of discovery, and yet it creates a closed picture regarding the rules that will be adopted in the process of perception. By doing so, it becomes part-constrained and part-free in combining the strength of both ‘high’ and ‘low’ approaches while avoiding the weaknesses of both.

With regard to continuum of change, ‘medium’ position stresses on balancing the status quo of attitude. ‘High’ level of change suggests that everything is basically in need of change. Nothing is worthy preservation, satisfactory or acceptable by humans. At the ‘low’ level of the continuum, everything is satisfactory and requires preservation at all times. However, ‘medium’ position allows the possibility of maintaining the status quo while keeps an open mind when change is mandatory. Such a balanced approach, which neither argues that everything is right nor that it is wrong, thus eventually becomes the central to the ‘medium’ position of the dimension of change.

However, Deng (2025) argued that ‘middle-range’ theory has too much subjective judgment in where it applies its methodology. Also, no specific guidance is provided in terms of how skeletal theorizing should be done in accordance to the ethnographic process matter. Specifically, there is a lack of clarity in the aspects of when, where and to what extent should this theory be applied in the study, although he did propose to apply this theory before involving into the domain of empirical study.

MIXED RESEARCH METHODOLOGY

In view of the argument above, studies examining human behavior which is connected to or react to accounting information would be beneficial when multiple or mixed method research is applied (Imjai et al., 2025). It relates to combining qualitative and quantitative research methods in a single study or set of related studies. Its argument is formed on the basis that accountants are required to make best-interest decision based on, for instance, information from quantitative assessment of accounting-related functions and qualitative interviews about their clients’ personal experience. Others argued that quantitative and qualitative methods have distinct strengths and limitations which can be complimented by the strengths of the other (Wall, 2025). Also, by integrating multiple approaches into a single study, it yields more promising results than examining them in isolation (Chandratreya, 2025). In other words, the empirical result of adopting mixed method research may be more comprehensive and valid as compared to the findings of quantitative and qualitative studies that are conducted separately.

Sicilia et al. (2025) stressed that the purpose of adopting a mixed method approach should be clearly defined, particularly, on how analytic techniques should be related to one another and how, the empirical results should be integrated in a single study or a set of related studies (Wall, 2025). Thus, characteristics of mixed methods in terms of its empirical result should be integrated at the research process, either during collection of data, analysis of empirical findings or at the stage of interpreting the result.

Libby & Thorne (2025) described three alternative mixed method research designs. First, in an explanatory sequential mixed method resign design, a quantitative method is applied first, for instance, to test a hypothesis and then followed by a qualitative method to explain the quantitative results. Second, an exploratory sequential mixed method research design begins with a qualitative approach to generate variables to a quantitative study. Lastly, in a concurrent triangulation design, quantitative and qualitative approaches are adopted simultaneously, either at certain stages or throughout the research process. Regardless the type of result design, they aim to addresses the same research questions and to triangulate two sets of data in order to verify or complement the empirical findings.

Mixed method research is linked to logic of pragmatic inquiry which includes the use of induction (or discovery of patterns), deduction (testing of theories and hypotheses), and abduction (uncovering and replying on the best of a set of explanations for understanding one's results) that could work best for answering research questions (Chandratreya, 2025).

Both qualitative and quantitative research methods are based on different philosophy paradigms which have different implications of ontology and epistemology. First, quantitative study relies greatly on positivist paradigm which requires to have an objective view of 'reality' (the world) and it is the purpose of research aims to measure and explain so that generalisation of knowledge can be obtained. The view of 'reality' is determined by the variables being examined so that probable relationships between a cause and an effect may provide insight to the empirical findings. However, qualitative study usually stands at interpretivist paradigm and postulates a multiple constructed realities that may be bound to context, time and culture so that examination of people's experience and social situation may be carried out (Imjai et al., 2025). In addition to that, quantitative research answers questions about the relationships between specific variables, and questions of who, where, how many, and how much, whereas qualitative research prefers to answer why and how questions. Its key guideline is to understand the meanings attached to the experience of individuals and organisations.

When researchers examine many individuals quantitatively, its choice of unselected individuals is reduced. In the same vein, although researchers only examine a few individuals qualitatively, the empirical results losses its generalisation (Wall, 2025). Alternatively, mixed method research has the strengths that may offset both weaknesses of quantitative and qualitative approaches. Mixed method research may be able to offer valuable insights to every research problem, while diminishes the value of research conducted entirely if based solely on quantitative or qualitative approach.

Usually, either qualitative or quantitative method will be given priority over the other even when they are integrated in a single study. It means that integration of empirical findings will be based on the purpose of the study, the rationale for employing mixed methods and the weighting of each method being adopted. However, the guidance for adopting mixed method research in terms of allocating 'equal' weight may become a serious flaw especially when it is insufficiently and inexplicitly identified in terms of the relation concept in epistemology and methodological of a particular study and when the theoretical propositions about the nature of the phenomena is not being investigated appropriately (Kelle, 2001).

Libby & Thorne (2025) suggested that framing of triangulation as a 'methodological metaphor' may be an effective approach for combining different data of equal weight and facilitating a clearer identification of linkage among the different levels of theory, epistemology, and methodology. They further stressed that triangulation may be used to describe the logical relation between the empirical findings and theoretical concepts of quantitative and qualitative approaches; demonstrate how qualitative and quantitative approaches can be mixed in order to facilitate a better understanding of a particular phenomenal studied a new theory may be generated.

Researchers usually establish a high degree of construct validity triangulation to address the issue of internal validity or the credibility of causal explanation. Such effort may also be extended to enhance the external validity of empirical result or the likelihood that it will hold up in all empirical settings (Yin, 1984). Particularly, management accounting researchers prefer to have their analytical generalisation based on close iterations between existing and emerging theory and empirical findings. Using such approach, high degree of external validation may be enhanced when causal patterns or hypotheses emerging from qualitative studies are collaborated with quantitative research (Deng, 2025).

However, the role of triangulation in accounting research has been quite disputable. On one hand, the supporters of mixed methodology claim that their empirical result may be strengthened when the application of mixed methods, involvement of many researchers, the use of multiple data sets and application of multiple theories are adopted in order to create a broader explanation for the context studied (Wall, 2025). Yet, other researchers argued its unreliability in result generalisation because different methodologies are used to examine different context which have different purposes and thus, they may generate different results, worst still, those results may be misleading (Sicilia et al., 2025).

Future challenge

As discussed earlier, the integration of both technical and social conceptions of accounting has created new possibilities for accounting researchers to consider where accounting practices should be situated in terms of its adoption of theoretical perspectives and methodological approaches, which could provide rich insights into the dimensions of accounting. Thus, it is now time to evaluate the research that has been undertaken under the influence of different accounting paradigm, instead of constantly conducting reviews of recent literatures (Chandratreya, 2025). He further emphasised that such evaluation has to be taken seriously in order to identify whether researchers really have a good understanding on how accounting is implicated in controlling or monitoring the lives of accounting practitioners and how accounting otherwise impacted individuals and their communities in the past; whether the empirical findings using the new accounting theory can clearly demonstrate how accounting off the past was pervasive and enable in different organisational and social contexts. All these questions remain open for further discussion and verification by future researchers.

Besides, there has been an inconsistent agreement that whether mixed research method of quantitative and qualitative approaches is compatible or not in contributing empirical knowledge to the field of accounting research. Thus, there is still an enormous unfinished work that awaits future researchers to fill up the gaps of researches posed previously. There is also a need to understand the rationalisation behind the adoption of single or mixed methodology in a particular study; the appropriate approach of how to minimise the common flaw that is result from the unequal weight of methodology chosen for the particular study; and how should researchers validate triangulation process especially when its empirical result is derived from different underlying assumptions. Two possible consequences of an empirical study that adopt different combination of research methodologies could either be that the empirical result using different approaches indeed complement each other or the result may be contradict with each type of the approach (Chandratreya, 2025), which may jeopardise the reliability and validity of the finding generalisation. Thus, the consequence of undertaking multi-methodologies should be examined in great detail by future researchers.

CONCLUSION

Based on the argument above, adopting Laughlin’s (1995) ‘middle-range’ thinking approach is the most appropriate approach for studying management accounting in a social phenomenon that is observed through our sensory senses, while, at the same time, filling up those ‘missing parts’ of information through empirical researches. Using this approach, researchers not only gain insight of the technical knowledge of the new findings to answer the ‘what’ of the research question, but also understand the social behavioural of human’s action in the phenomenon observed to answer the ‘how’ and ‘why’ of the research question and thereby, incorporate management accounting knowledge from both technical and social perspectives.

This approach also enables researchers to utilise both qualitative and quantitative research methodology to examine the empirical data of the phenomenon studied without falling into the trap of triangulation effect in confusing the research paradigm chosen, theory and methodology chosen. This practice could also provide greater research insight into gaining the generalization of findings in its field of knowledge and thereby narrowing the gap of the future research.

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