

## Mixed Methods in Sustainability Research

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**Organizing for the Future Workshop**  
**Application of Quantitative and Qualitative Methods**  
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## Research Methods

- ✓ Any methods used for other accounting and business research areas...
- ✓ **Relatively** consistent with **geographic** areas. Generally speaking...

### In Europe and Australia:

- Vastly **qualitative case study** analyses (single company or group of companies), longitudinal in general, specific to country's context.
- Includes **field studies**, **interviews** with stakeholders (NGOs, etc...).
- **Theoretical**, **conceptual** studies.
- Also some **quantitative descriptive studies** and **surveys**.

### In North America and Asia:

- **Quantitative** ("positivistic") using **large samples**, **proxies**, **statistical tests**, regression models (usually "simple").
- Some **market-oriented** studies (e.g., value relevance).
- Some **surveys**, **experiments**.

# Research Methods

## Classification from Alewine (2010)

<p><u>Critical analyses and literature compilations</u></p> <p>Bebbington and Larrinaga-Gonzalez (2008)          Berthelot <i>et al.</i> (2003)          Deegan (2002)          Hopwood (2009)          Gray (2002; 2010)          Owen (2008)</p>	<p><u>Archival studies</u></p> <p>Aerts and Cormier (2009)          Blacconiere and Patten (1994)          Cho <i>et al.</i> (2010)          Clarkson <i>et al.</i> (2004, 2008)          Patten (2002)          Patten and Trompeter (2003)          Neu <i>et al.</i> (1998)</p>
<p><u>Case and other qualitative studies</u></p> <p>Antheaume (2004)          Ball (2005)          Cho (2009)          Islam and Deegan (2008)</p>	<p><u>Experimental studies</u></p> <p>Chen <i>et al.</i> (2010)          Cho <i>et al.</i> (2009; 2011)          Milne and Patten (2002)          Van der Laan Smith <i>et al.</i> (2010)</p>

## Terminology

Empirical vs Conceptual (Theoretical)

Archival vs Experimental

Qualitative vs Quantitative

# Data Collection

**Primary data** → other necessary and relevant data collected through *surveys*, *experiments* and *interviews*.

## Surveys and experiments

- Survey questionnaire aligned with research question(s)
- Experimental design and model aligned with research question(s)
- Human subjects ethics board/committee
- Adequate experimental instrument and pilot testing
- Getting participants (students, incentives, etc.)

## Interviews

- Interview questionnaire aligned with research question(s)
- Human subjects ethics board/committee
- Structured, semi-structured, open?
- Getting informants

# Data Analysis

**Now that you have data, what do you do with it?**

**It depends on the question you are trying to answer!**

## Core focus of Qualitative Methods

Particularization' as opposed to 'generalization'

"The trouble with generalizations is that they don't apply to particulars" (Guba and Lincoln, 1985, p. 110)

Primary focus is on explanation/in-depth understanding as opposed to prediction.

Focus on induction as opposed to deduction.

# Proposed Value of Qualitative Methods

Enable deep understanding → can reveal how the social world is:

- ✓ interpreted
- ✓ understood
- ✓ experienced

Answer “how” and “why” questions.

Provide insights into the framing of practice in context.

Sensitize academics to the realities of practitioners.

# Three Key Types of Qualitative Data

## Interviews

- ✓ People’s experiences, perceptions, opinions, feelings and knowledge
- ✓ **Data:** verbatim quotations with sufficient context to be interpretable

## Observation

- ✓ Activities, behaviors, actions, conversations, interpersonal interactions
- ✓ **Data:** field notes: rich detailed descriptions including details of context

## Documents

- ✓ Correspondence, contracts, reports, official publications, personal diaries, written responses to open ended surveys
- ✓ **Data:** excerpts from documents captured to record and preserve context

# 'Structure' for Case Based Data Analysis

## 1. Data reduction

- Coding
- Pattern modelling

## 2. Data display

- Mind mapping/matrices
- Merging initial themes

## 3. Data interpretation

- Formulating a 'thick description' (i.e., provides **cultural context** and meaning that people place on actions, words, things, etc.)
- Employing the analytical lens/theoretical framework

## Example Questions (6)

**How** is the “institutional complexity” of the accounting field, characterized by the coexistence of at least two contrasting logics, reflected in AICPA leaders’ discourse to members and outsiders of the Institute before, during and after the Enron crisis management episode?

1. **How** do aspiring professionals specialized in CSR in South Korea interpret and make sense of their field and of themselves as “professionals”?
  2. **Why and how** do aspiring professionals specialized in CSR in South Korea argue that they surpass competing groups of experts also involved in the field?
1. **How** the social performance reference points are formed during the early stages of a social venture.
  2. **How** these social performance reference points are interpreted and enacted on by different organizational actors below the board level.

# Combining Qualitative and Quantitative Methods (1)

## Two personal experiences

1. Rodrigue, M., Magnan, M. and Cho, C.H. (2013). Is Environmental Governance Substantive or Symbolic? An Empirical Investigation. *Journal of Business Ethics*, 114(1), 107-129.

“To investigate environmental governance impacts, we adopt a **multi-method research strategy** consisting of searching *archival* data and conducting interviews (Cooper and Morgan, 2008). This combined approach allows the provision of externally generalizable findings<sup>1</sup> complemented by nuanced explanations about our phenomenon of interest (Miles and Huberman, 1994). Details of our **quantitative/archival** data approach follow, whereas details of our **qualitative** analysis are presented in section 5.”

<sup>1</sup> The generalizability of our results is limited to firms with characteristics similar to those of our sample firms.

# Combining Qualitative and Quantitative Methods (4)

2. Cho, C.H., Laine, M., Roberts, R.W., and Rodrigue, M. (2018). The Frontstage and Backstage of Corporate Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. *Journal of Business Ethics*, 152(3), 865-886.

The purpose of this study is to advance our understanding of corporate sustainability by **combining both a qualitative and quantitative method of analysis** to study the congruence (or lack of congruence) between the content of a corporation’s sustainability report and its related political activities. Specifically using Goffman’s (1959) self-presentation theory—particularly its frontstage/backstage analogy—and a **combination of different research analysis methods**, we seek to contrast the frontstage sustainability discourse of a sample of large U.S. oil and gas firms with their backstage corporate political activities in the context of the passage of the American-Made Energy and Good Jobs Act, also known as the Arctic National Wildlife Refuge (ANWR) Bill.

# My Methodological “Position” (or “Identity”)


- ✓ Do (should) I (anyone) have one?
- ✓ **Misconception** that
  - "alternative" (or critical) accounting research = **qualitative** methods
  - "empirical"\* research = **quantitative** methods
- ✓ PhD training and influence... Ironically → Cho (2009, *EAR*) ☺
- ✓ **“Critical accounting researcher who (generally) uses positivist (quantitative) methods”**
- ✓ Patten, D.M. (2002). The Confessions of a Positivist (Radical) in a Radical (Positivist) World, *Social and Environmental Accounting Journal*, 22(1), 8-11.

“To the **positivist** world I am too **radical**,  
but in the **radical** world I am too much the **positivist**” (p.8)

## Thank you for your attention! ☺ Questions? Comments?



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