Getting your Hands Dirty: A Critical Approach to Interventionist Research

Assoc. Professor John Dumay
ECRM 2018
12 July 2018
Tasmanian Devil
Accidental Accounting Academics from Practice

ACCOUNTANT

noun. [uh-koun-tnt]
Someone who solves a problem you didn't know you had in a way you don't understand.

See also wizard, magician
Academia and Practice

Theoretical and organisational contribution
Why do IVR?

PLEASE

LOOK BUT

DO NOT TOUCH
THE FUTURE BELONGS TO
THE FEW OF US
STILL WILLING
TO GET OUR
HANDS DIRTY.
A critical reflective discourse of an interventionist research project

John C. Dumay
Faculty of Economics and Business, University of Sydney, Darlington, Australia

Qualitative Research in Accounting and Management, Vol 7 No 1 (2010)

Intellectual capital and strategy development: an interventionist approach

John Dumay
Discipline of Accounting, Faculty of Economics & Business, The University of Sydney, Sydney, Australia

VINE, Vol 41 No 4 (2011)
The Routledge Companion to Qualitative Accounting

Edited by Zahirul Hoque, Lee D. Parker, Mark A. Covaleski & Kathryn Haynes
What is Interventionist Research (IVR)?

• An umbrella term encapsulating:
  – action research
  – clinical research
  – action science
  – design science
  – constructive research approach
  – engaged scholarship
The Emic (inside) and the Etic (outside)

Solutions with theoretical significance
A contrasting way of thinking

Ostensive versus Performative
Case studies

• The characteristics of a case study methodology?
  – Gaining access
  – Different data sources
  – Reliability and validity issues
  – Drawing conclusions
What is IVR?

IVR is a research methodology:

• Based on case study research;
• Whereby researchers involve themselves in working directly with managers in organisations;
• Solving real-world problems;
• Deploys theory for designing and implementing solutions through interventions; and
• Analyses the results from both a theoretical and practice perspective.
Developing Conversations
IVR – Do you have what it takes?
IVR – Do you have what it takes?

<table>
<thead>
<tr>
<th>Qualities</th>
<th>Characteristics</th>
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</thead>
<tbody>
<tr>
<td><strong>Individual Attributes</strong></td>
<td>confidence and boldness</td>
</tr>
<tr>
<td></td>
<td>aptitude for reflection</td>
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<tr>
<td></td>
<td>persistence</td>
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<td>trustworthiness</td>
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<td>flexibility</td>
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<td></td>
<td>patience</td>
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<td>self-awareness</td>
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<tr>
<td><strong>Experience</strong></td>
<td>managerial (practical) and educational (theoretical)</td>
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## IVR – Do you have what it takes?

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| **Skills** | interpersonal communication and listening negotiation  
time management  
data collection and analysis techniques (e.g. interview skills)  
ability to intervene  
analytical conflict management |
| **Knowledge** | command of the prior literature  
theories of practice  
expert knowledge (e.g. reverse logistics; activity-based costing) |
The Intervention Continuum

Ethnography  Participant  Consultancy

Level of Change

Comrade  Trainer  Consultant

Weak  Modest  Strong
Passing through the “Obligatory Passage Point” (OPP)

Entities

- Ms Scholar
  - Obstacle-Problem: Implementing an IC Measurement and Reporting System

- Mr Couch
  - Obstacle-Problem: Scarce knowledge of IC measurement and reporting systems

- Mr Testa
  - Obstacle-Problem: Focused on financial performance and political aspects

- Manager 1
  - Obstacle-problem: At ease with their way of managing and reluctant to be exposed

- Manager 2
  - Obstacle-problem: At ease with their way of managing and reluctant to be exposed

- Manager 3
  - Obstacle-problem: At ease with their way of managing and reluctant to be exposed

- Intellectual Capital
  - Obstacle-problem: The ambiguity of IC, different in every company

Obligatory Passage Point

Goals of the entities

- Advance knowledge by designing an IC system
- Introduce innovation and improve IC management and disclosure
- Promote innovative management to improve performance and IC disclosure
- Improve the management of their functions
- Show its existence as a viable MA innovation
Researcher as a Resource
Access - Gatekeepers
The IVR Team
It takes 25% willingness, 25% dependability, and 50% skill to become the go-to person.
Leveraging Organisational Skills and Resources
Analysis is during not just after

Catalyst for change

Cataclytical

DOING
Being engaged or engrossed in activity/activities
sensing

PLANNING
Reviewing & deciding the next steps
judging

LINKING
linking to ideas & experiences, seeing possibilities
intuition

REFLECTING
Looking back or discussing impartially
perceiving

Analytical
Future Perspectives of IVR
Future Perspectives of IVR

• More collaboration inside organisations between professionals, managers, and academic researchers
• Experienced academics need to involve early career researchers
• Make accounting research relevant: everyone working together solving problems
• Researchers to be come more practice oriented
• Showcase effective interventions in academic, professional and practitioner publications
“That’s all Folks!”