NSBM Journal of Management

NATIONAL SCHOOL OF BUSINESS MANAGEMENT

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Editorial

Researching is now flourishing in Sri Lankan universities. Bourgeoning number of annual conferences and faculty journals evidence this. The provision of research funding must have influenced this development.

Our brief survey of these journals, however, indicates that 95% of the papers fall in one dominant paradigm - positivism. In contrast, well-ranked international journals publish both positivist and post/anti positivist papers almost equally. This suggests that we need to think of a methodological diversity.

The diversity debate is not new. Even in Aristotle's days, a paradigm shift occurred by separating theology from rationalism and by 16th Century the debate went up to empiricism, which was admired by British Philosophers such as John Locke and David Hulme. However, in the 18th century, the German philosopher Immanuel Kant argued that empiricism or experience is subjective, hence scientific reasonings are needed to avoid theoretical illusions. French Philosopher Auguste Comte blended empiricism and rationalism and coined it 'positivism'. The German idealism later influenced the developments in interpretive methods such as phenomenology and critical theory which emphasised the need of qualitative research methods such as unstructured interviews and participant observation - social actions must be studied based upon an understanding of the meaning and purpose the individuals attached to their personal actions. While this was so, positivism continued providing a rationality for taking quantitative methodologies.

Thus, social science research has engaged in a debate on methodological diversity and shown that an appropriate methodology can produce a body of knowledge. This engagement has proved that positivist, post-positivist or anti-positivist stances are outcomes of the philosophical assumptions held by the researcher. These assumptions come with the researcher's ontological (the way of understanding about the word's reality) and epistemological (the way of knowing what constitutes knowledge) positions. If one takes the view that the knowledge can be obtained by experiencing and interpreting the research object theoretically, he/she may adopt qualitative methodologies. The papers containing in this issue of the NSBM Journal of Management illustrate this rationale.

As is reported in these papers, qualitative data plays a role in the interpretation of social actions, processes and the dynamics between them which quantitative data has limitations in doing so. Qualitative case studies in this issue thus show how human behaviour, beliefs, attitudes, emotions, and perceptions are captured for a deeper understanding of the research object at hand. While we appreciate that both quantitative and qualitative approaches have their own merits, in this issue, we admire the authors' attempts at using their case studies along with theoretical insights drawn from sociological and political perspectives. They all make an attempt to make a contribution to an ongoing theoretical debate.

Our earnest hope is that emerging scholars in Sri Lanka benefit from the methodological experiences of the authors of these papers and prepare themselves for doing internationally accepted studies in their respective disciplines – the primary role of a university academic.

Dr. A.A.C Abeysinghe
Dr. Dulekha Kasturiratne
Editors

MAKING SENSE OF A STORY: ILLUSTRATIONS FROM A CASE STUDY OF ENTERPRISE RISK MANAGEMENT

Abdelmoneim Mohamed Metwally [1]

Abstract

The concern of this paper is methodological. It reports on how methodology and methods are coupled with the theory used in a case study. This is illustrated from my study on transformation of management control from a monologic form to a heterogenic one through the implementation of Enterprise Risk Management (ERM) in an Egyptian firm. Having stimulated by the critiques developed against positivistic research in management, this paper explains what philosophical rationales justified this methodological choice and how a particular theoretical framework advanced an argument about how the above transformation occurs. The paper concludes that case study research can only be acceptable if the story is suitably theorised to make contribution to knowledge.

Introduction

This paper illustrates how a researcher's philosophical stance gives shape to the methodological choice and subsequent research procedures. The illustrations are linked to one of recent studies on how Enterprise Risk Management (ERM) has made a complex transformation in the practices of management controls within an Egyptian firm. The complexities in this transformation were related to the social, political and contextual factors surrounding risk-based management controls (RBMC). The type of case study method I used enabled me to illustrate that cascading of EMR was disrupted by cultural change and the geopolitical shield which generated a theoretical discussion about this transformation.

This theoretical discussion enabled me to contribute to ongoing debates on institutional logics by providing empirical evidence for centrality and compatibility as determining either conflict or coexistence between logics (Besharov & Smith, 2014). In doing so, it reinforces the idea of "bringing society back" through geopolitics, cultures, values, and identities (Alawattage, 2011;Luo, 2007; Thornton & Ocasio, 2008). Moreover, the case study's analysis of micro level practices explored more "blind spots" in logics mobilization (Cloutier & Langley, 2013) highlighting control issues with new cultural perspectives on MCS micro-politics in an LDC; these new perspectives concern the struggle for everyday life of controls, especially the clash of civilizations (Hopper et al., 2009; Wickramasinghe & Hopper, 2005). The case study These contributions were possible through identifying the appropriate methodological strategy but this was not a straightforward process, as researchers must always deal with field contingencies through taking decisions. These decisions may vary based on the contingencies arising and may

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change the theoretical framework and data collection methods, or they may even alter the initial methodological strategy. As this paper clarifies, field contingencies changed both my theoretical framework and data depth and breadth.

This paper is thus divided into six main sections. Section 2 discusses this work's philosophical stance and the current study as a critical accounting study. Section 3 introduces issues regarding the case study method and defends choices regarding space, time, and number of visits. Section 4 provides a description of the steps carried out in line with the case study. Section 5 discusses the main data collection techniques in terms of methods deployed – namely interviews, observations, and documentary research. Section 6 explains the data analysis process and its validity. Section 7 summarizes and concludes the paper.

Research Philosophy and Choice of Paradigm

Stating a knowledge claim means the researcher started with certain assumptions about what will be studied and how as 'there is no such thing as a totally objective or value free investigation' (Hopper & Powell, 1985, p. 429). Previous assumptions and beliefs about the social world affect the research's direction (Hopper, Annisette, Dastoor, Uddin, & Wickramasinghe, 1995; Hoque & Hopper, 1994), questions, and approach. The last two likely derive from the researcher's ontological and epistemological assumptions (Alawattage, 2013; Burns, 2015; Hopper, 2014). To clarify these, the former represents beliefs about the nature of human beings and the social world they inhabit while the latter represents beliefs about the nature of knowledge and acquiring it (Burrell & Morgan, 1979; Hopper & Powell, 1985).

Accounting literature has various classification schemas for categorizing philosophical assumptions. Of these, the schemas developed by Burrell and Morgan (1979), Hopper and Powell (1985), Chua (1986), and Ryan, Scapens, and Theobald (2002) are similar as all were built on early writings of Burrell and Morgan (1979). For example, Chua (1986) and Ryan et al (2002) incorporated both radical humanist and structuralist paradigms from Burrell and Morgan (1979) to obtain critical accounting research. This integration was initiated by Hopper and Powell (1985) and over the years the category termed radical theories has come to be labelled critical accounting research (Ryan et al., 2002).

Figure 1 summarizes these categories. The figure's central idea is that all theories are established based on the philosophy of science and theory of science. In simple terms, the classification is based on two dimensions – the nature of social science and the nature of society (Burrell & Morgan, 1979; Trevor Hopper & Powell, 1985). The social science dimension consists of four components: assumptions about ontology, epistemology, human nature, and methodology. The other classifies two dissimilar approaches to the nature of society:

> *"One is concerned with regulation, order and stability and sets out to explain why society tends to hold together, while the other focuses on the fundamental divisions of interest, conflicts and unequal distributions of power that provide the potential for radical change."*
>
> *(Hopper & Powell, 1985, p. 432).*

The horizontal axis represents substitute views about the nature of social science – from intense subjectivism to intense objectivism. The subjectivist position affirms that social science is nominalist, anti-positivist, voluntarist, and ideographic. Contrastingly, the objectivist position assumes social science to be realist, positivist, determinist, and nomothetic (Burrell & Morgan, 1979; Hopper & Powell, 1985). The vertical axis illustrates assumptions about the nature of society – from regulation to radical change. These dimensions are combined to shape four different research paradigms: functionalist, interpretive, radical humanist, and radical structuralist (Burrell & Morgan, 1979; Hopper & Powell, 1985). Chua (1986) and Ryan et al. (2002) claimed there are three paradigms: mainstream accounting research, interpretive research, and critical accounting research.

Figure 1: Classification Schema for Accounting Research
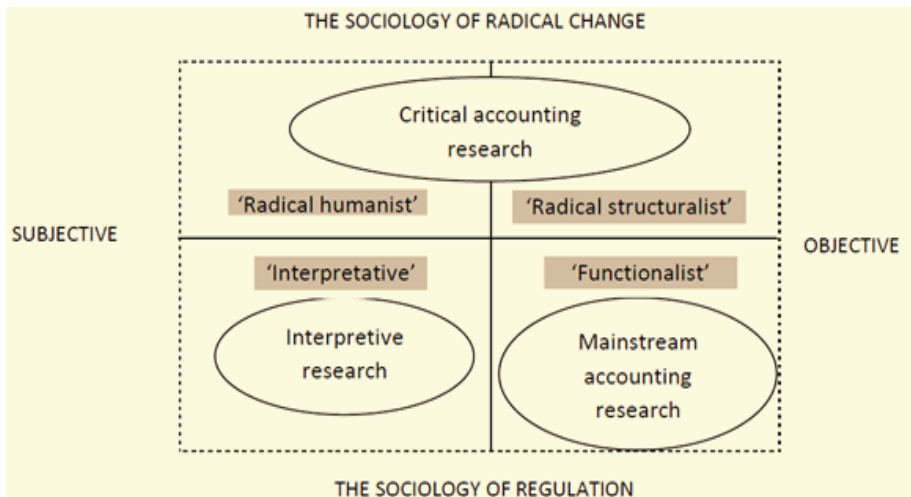
 (Source: Ryan et al., 2002, p. 40)

Consequently, as the three paradigms have different assumptions and views about society and social science, they have different implications for accounting research. Table 1 summarizes these assumptions with three general categories: beliefs about knowledge, beliefs about physical things, and the relationship between theory and practice.

My study needs approaches that facilitate the focus on MAC practices in LDCs and how these are shaped by cultural and political factors, because imposing and transplanting a Western blueprint (ERM) involves socio-political interactions. These are rooted in everyday practices but to fully understand MAC practices, the researcher must not only question and examine social, economic and political contexts, but also recognize the role of power and conflict in shaping and reshaping the practices that appear before us (Cooper & Hopper, 2006; Hopper et al. , (1986); Hopper, Storey, & Willmott, 1987). Consequently, the current study is positioned at the intersection of the objective/subjective, the radical change/regulations continua of Burrell and Morgan (1979), the radical theories category of Hopper and Powell (1985), and the critical perspective outlined by both Chua (1986) and Ryan et al. (2002).

Defining critical accounting is crucial though doing this in general terms is very difficult and problematic as the literature proposes many definitions and classifications (Broadbent, 2002; Cooper & Hopper, 2006; Jones & Dugdale, 2001; Laughlin, 1999; Neu, Cooper, & Everett, 2001). My study follows Cooper and Hopper (2006) proposition about the four contributions to our knowledge critical MA studies added to our understanding about MAC:

> *"First, the idea of changing regimes identifies the chameleon-like ability of accounting to reflect (and sustain) regimes of power over time...Second, the stress on the macro emphasizes that accounting is not an inevitable outcome of market forces or technological change but is implicated in, and reflects political, social and economic struggles...Third, MA is associated with struggles for control rooted in organizational processes and their socio-economic context: the macro and micro are reciprocally related. Fourth…Issues of individual agency, subjectivity and identity bearing on conflict and consent in life are integral to any critical analysis."*
>
> *(Cooper & Hopper, 2006, p. 209)*

Following this proposition, the current research proposes that social reality consists of real relations that are interacting within macro/micro social, political, and economic struggles. Such struggles (re)produced by human agents are apt to transformations through both the subjective interpretations of these human agents and the actions driven by these interpretations. Having said this, human beings are reflexive agents and their subjectivity is an important part of understanding how their identity and reflexivity react to macro pressures. These reactions may lead to resistance and/or compromise, as later chapters will explain.

Consequently, this work deploys qualitative research in a single case study. This choice enables rich in-depth information about socio-political struggles in everyday practices through this case's ERM transplantation. Using a case study is also in line with several assertions previous research made about the suitability of case studies for critical accounting research (Alawattage, 2013; Chua, 1986; Cooper & Hopper, 2006; Hopper, 2014; Hopper & Hoque, 2006; Hopper & Powell, 1985; Hoque & Hopper, 1994). Finally, as this follows critical abductive research, the researcher is considered a bridge between the case site and the research's iteration process between theory and data. The researcher has their reflexive agency while they are working.

In turn, the idea that researchers are fully independent of the social realities they investigate is rejected in favour of acknowledging both the inevitable interaction between the two and the reflexivity researchers' exercise when interpreting findings (Burns, 2015; Hopper, 2014; Wickramasinghe, 2011).

Table 1: Assumptions about Accounting Research Paradigms

	Mainstream accounting research	Interpretive accounting research	Critical accounting research
Knowledge	Theory and practice are independent of each other and quantitative methods of data collection are favored as based for generalization.	Theory is used to provide explanations of human intentions. Its adequacy is assessed via logical consistency, Subjective interpretation and agreement with the actors.	Criteria for judging theories are always temporal and context-bound. Social objects can be understood only through a study of their history and change within the totality of relations.
Physical and social reality	Empirical reality is objective and external to subject and researcher. Human actors are essentially passive objects, who rationally pursue their assumed goals. Society and organizations are basically stable and dysfunctional behavior can be managed through the design of control systems.	Reality is socially created and objectified through human intentions. Human action is intentional and has meaning grounded in the social and historical context. Social order is assumed and conflict mediated through shared meanings.	Empirical reality is characterized by objectivity but is transformed and reproduced through subjective interpretation. Human intention and rationality are accepted but have to be analyzed critically, because human potential is alienated through false consciousness and ideology. Fundamental conflict is endemic in society. Because of injustice
Relationship between accounting theory and practice	Accounting is concerned with means, not ends, it is value neutral and existing institutional structures are taken for granted.	Accounting theory seeks to explain action and to understand how social order is produced and reproduced.	Theory has critical imperative, in particular, the identification and removal of domination and ideological practices.

(Adapted from: Chua 1986,605-615)

Choice of the Case Study Method

The choice of qualitative research based on a single case study was made at the beginning of my research journey in January 2013. It came from the need for deep information about everyday life, which is what qualitative case studies are about, as (Mason, 2002) clarified:

> *"Through qualitative research we can explore a wide array of dimensions of the social world, including the texture and weave of everyday life, the understandings, experiences and imaginings of our research participants, the ways that social processes, institutions, discourses or relationships work, and the significance of the meanings that they generate. We can do all of this qualitatively by using methodologies that celebrate richness, depth, nuance, context, multi-dimensionality and complexity rather than being embarrassed or inconvenienced by them."*

In Defence of the Case Study

A case study uses multiple sources of evidence to investigate a phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident. It is usually useful when 'how' and/or 'why' questions are being posed (Stake, 1995; Yin, 2009), when the researcher has little control over the empirical reality under investigation, and when trying to make sense of the phenomenon in its socio-political context (Scapens, 1990). For me, case studies also represent a detailed and intensive analysis of a location such as community and/or organization and how such contexts have their own political games, understanding, and beliefs that affect their sense making and practices. The analysis chapters examine and explain certain specific conditions and contextual factors regarding transplanting RBMC and how this leads to the instantiation of a geopolitical shield to defend monologic MC. In short, the case study concentrates on the complex nature and conditions surrounding certain phenomena (Stake, 1995). These are social, political, and economic in nature, and they caused the community studied here to create its geopolitical shield as a proper response to Western blueprint imposing and transplanting its technology there.

A qualitative case study is now a well-known research design and the time to defend it has gone (Ahrens et al., 2008; Cooper, 2008; Parker, 2012), though a corpus of work still discusses issues like generalization, replication, validity, and reflexivity in qualitative research (Bryman, 2012; Lukka & Modell, 2010; Parker, 2012; Ryan et al., 2002; Scapens, 1990; Yin, 2009). These are described as limitations but may give wrong perceptions regarding conducting qualitative case studies simply because they are not universally accepted. In response, Parker (2012, p. 59) noted:

> *"In terms of reflexivity and rigour, the response…is that the qualitative researcher inhabits a different domain, embracing and becoming involved in the world of the researched (rather than seeking to be removed and independent), and seeking to produce credible accounts and interpretations (rather than assuring replicability through notions of validity and reliability). The qualitative research mission and agenda is different, in that its focus and outcomes privilege critique, theory development, uniqueness and context. While not rejecting notions of replicability where they can be delivered, our greater concern is with identifying and unpacking the unique and the different. On these grounds we embrace what the quantitative tradition avoids, and explain and evaluate our research in different terms."*

In line with Parker's proposition that qualitative research is different from quantitative functional research, some qualitative case study scholars tend to ignore what positive researchers call case study limitations (Dul & Hak, 2008; Hancock & Algozzine, 2006; Stake,1995). These scholars just concentrate on case study design and implementation, and what can be counted as good cases and how to engage with participants and data. The reason behind this ignorance is that they see that each research design has its limitation. If qualitative studies have problems with the above issues, quantitative studies have other problems. Yes, the latter are generalizable

statistically, but they lose real-life experience and detailed information about how and why the practices are done as they appear.

Consequently, what positivist researchers call case limitations represent 'prejudice against case study' (Yin, 2009) so please allow me to reply to these critiques individually. First, regarding generalization and replication critiques, these case studies allegedly do not allow these. While I believe that such critiques are rooted in positivist ontological and epistemological stances and can be considered only in case-based research within this paradigm, asking qualitative case studies to make generalizations and replications reveals a misconception about reasons for doing qualitative studies. Case studies' main purpose is not to make practical replications and generalizations. Qualitative case studies support theoretical propositions about the context studied, which may be extended or mobilized in other contexts. This theoretical generalization is what the qualitative case studies provide through single or multiple cases (Bryman, 2012; Parker, 2012; Yin, 2009).

Secondly, the validity critique is the most important not just because it relates to positivism but because some qualitative studies very much focus on this issue, or the crisis of validity (Lukka & Modell, 2010; Danture Wickramasinghe, 2011). Validity construction in qualitative research has different approaches. Yin (2009) proposed that validity construction comes from multiple sources of evidence in data collection, or what Hopper and Hoque (2006) called methodological triangulation, and establishing chains of evidence that stand as valid. For analysing data, internal validity remains crucial and arrives through pattern matching, explanation building, and time series analysis. Finally, reliability comes through using case study protocol and producing data bases while collecting data.

Lukka and Modell (2010) offered further strategies for enhancing the validity of interpretive MA research, using abductive research and making combinations between emic/etic. This mix between inductive/deductive and emic/etic resolves the validity crisis. (Wickramasinghe, 2011). The current research follows this stance (see Section 4.5). As researchers should take 'opportunistic' approaches in the field, analysis and validation, hence fieldwork, is permeated by conflict between what is theoretically desirable and what is practically possible. (Alawattage (2013) and Hopper (2014) call fieldwork the 'art of the possible' and suggest maximizing opportunities offered in real-life circumstances. This is largely the stance the present research takes.

Finally, regarding researcher reflexivity and independence, it is difficult for the researcher to detach from the case studied. As stated at the outset, I do not consider myself, as a researcher, to be independent, objective, and/or an unbiased observer of the empirical reality investigated. Instead, I consider myself an integral part of the data collection, analysis, and interpretation process. The reason for taking this position, because following case study protocols and the analysis coding and reflecting on a theory procedures, will not produce fully independent and unbiased analysis.

On Space and Time

This section briefly describes decisions on space, time, number of visits, data collection plan, and variations. It concentrates only on issues relevant to this chapter's methodological discussion (Chapter 6 gives more details on the studied organization). The choice of XYZ insurance company was made very early on (March 2013); a key factor was that ERM implementation is not well developed in Egypt's financial sector. Egyptian banks and insurance companies must implement Basel II and Solvency II, especially after the 2008/9 global financial crisis, to maintain their internationally recognized legitimate institution ratings.

Given the research focus of RBMC, choosing an insurance company rather than a bank was made for three main reasons. First, insurance companies are well developed in using risk technologies as it is their main tool for assessing hazards, premiums, and reserving. So, my main concern at that time was what sort of change ERM could make in the pre-existing MCS. Secondly, to analyse the conflict or co-operation between the ERM team, underwriters, and reinsurance technicians as old and new risk experts inside the company. Thirdly, to study how deep ERM practices are in company operations in terms of how ERM changed the reserving, underwriting, and premium calculations.

By April 2013, company access was gained through personal and family relations with the company's Vice Chairman and CFO. After this, I started finalizing ethical approval to start collecting data. In mid-April I contacted the Vice Chairman and CFO, and they connected me to the CRO through Skype. After having informal Skype conversations, I received the company charts, budgets, and books by email. From these talks and documents, initial decisions regarding the case study's design were made.

First, regarding space the initial plan was to concentrate on the main office's transactions that ERM affected and not selling units (the company's 30 regional branches). The pilot study was conducted accordingly, but when I realized that ERM changes reach every aspect of company operations I changed the unit of analysis and space studied to contain two regional branches and thus also understand how micro level operational selling units are affected by and react to these changes.

Secondly, the time chosen was random. The business is an ongoing process and the past no doubt affects the present, so it was difficult to define a starting and ending time. Initially, I decided on two visits: one during the pilot study's two weeks in July 2013; the other during the main study between August and November 2014 as my sponsor (the Egyptian government) does not allow more than two visits to the field as a funding condition. Then, if necessary, I could have further Skype contact with the interviewees.

My initial thought – which subsequently happened in the field – was to choose key events in company processes such as changes in MCS, management staff, rating institutions, laws and regulations, and revolutions to see if and if so how these

affected operations. This strategy allowed bridge-building between the past and present to give context specificity and to make myself part of company happenings. Although I was not in the company during ERM initiation, through interviews, informal conversations, and documentation I gained useful insights into processes. In addition, through observation, I witnessed the company's present situation.

Research Steps

Towards a Pilot Study

The pilot study was done in July 2013 (two weeks) after around 8 hours of Skype conversations with the company CRO, CFO, and Vice Chairman. My main assertion was the role of new RM technologies – namely ERM as a governing tool in changing pre-existing MCS. Next came one general weeklong observation and four interviews without predefined questions. This unstructured approach allowed familiarization with the context, identification of possible interviewees, amending and narrowing of focuses, broad MCS understanding, and receptiveness to any new interesting issues.

From the pilot study, I understood more about certain company operations, MCS, and risk issues. First, top management was prioritizing Solvency II implementation in their strategic plan to retrieve the rating with Standard and Poor's and/or A.M. Best. This required many structural and procedural company changes such as in reserving methods, premium calculations, underwriting procedures, IT system, and budgeting calculations and follow ups. Secondly, the MCS is not concentrated in one or two departments as the company has several controls under different managers. These managers have very high interdependency levels in their work. For example, the budgeting team prepares the budget and follows up budget targets but insurance experts prepare budget benchmarks. Insurance experts include the reinsurance team, underwriters, and actuarial experts. Each plays a part in budget target setting: underwriters set selling prices (premiums), the reinsurance team reinsures premiums and claims expectations, and the actuarial experts are responsible for expecting claims, reserving, and investment targets. Thirdly, the ERM team's inclusion in the company changed traditional budgets to risk based flexible budgets and they follow up movements in targets with tools like KPIs, which have four colours. Red for high or critical risks that need immediate intervention. Orange for medium not accepted risks that need intervention immediately after critical ones. Yellow for medium, which do not need intervention (for now). Finally, green for low risks. Identifying the risk level relates to the company appetite in every aspect of risk. Fourthly, the ERM team can access all company files and departments, and their decisions are soundly followed because they have the full support of top management. Including the ERM team required many structural changes in responsibilities of some existing department like the increased role of the internal audit department and establishing new departments like the claims review department.

From early reflections on the case site, I started identifying targets for the main interviews and was satisfied that the main office's transactions would be sufficient.

The plan to grasp the totality of omnipresent MCS involved including main office insurance producers (Sales team), internal auditors, ERM members, accountants in the finance and investment department, the budgeting team, the reinsurance team, and some underwriters. As controls were everywhere and there was no management accounting department or cost accounting at all, and the MAC I knew academically is distributed throughout departments, I needed to trace it to find my way in the case.

After the pilot study journey I started thinking about how and why the shift to RBMC changed everything. From rereading old literature on risk and new emerging articles in the field like the special issue in Management Accounting Research Journal of July 2013 about Risk, RM, and MAC, I started formulating my ideas around Foucauldian power/knowledge. This initial idea then developed into governmentality. Building on this, the research's main questions, finalized in January 2014, were directed towards this theoretical lens and my main assertion was how risk technology produces controllable controllers. As the ERM team represents experts who are using risk technologies power and their knowledge to govern the company, while they are themselves governed by the same technology.

The Main Study that Abandoned Foucault

Before travelling to the main study, interview schedules and themes were prepared based on theory and pilot study data. These included 19 scheduled interviews with various groups, which increased through unscheduled interviews and extensions in the study's scope. The main data collection period was from 8 August to 12 November 2014. I spent 12 weeks in the company for interviewing, observing, and collecting documents. Within this period, the company Vice Chairman allowed me to attend audit committee, governance committee, and risk committee meetings to observe and take notes (no recording as these meetings discuss very sensitive information about the company's controls and risk procedures).

In these 12 weeks I visited the company daily and my working days were from 8:30 a.m. to 5 p.m., including tea and lunch breaks. The CFO kindly offered me a small meeting room with an office though it was rarely used as most time was spent moving around the company, observing, making informal conversations, and collecting documents. Even the interviews mostly took place in the interview office. Actually, this room was used only twice for interviewing and for writing up notes, leaving my laptop or collected documents until the end of the day.

The Internal Auditing general manager – a certified trainer in the Egyptian Academy of Insurance – invited me to attend four weeks workshop training for insurers on ERM and Solvency II, organized by the Egyptian Financial Supervisory Authority [EFSA] and Insurance Federation of Egypt [IFE]. This offered opportunities to understand more about ERM in the Egyptian insurance market and how most Egyptian insurance practitioners perceive and implement this Western blueprint. It was organized for weekends so no data collection time was missed by attending this workshop. It also gave me more time with some company employees outside the formal company environment and hence allowed many informal conversations.

The first two and a half weeks of data collection confirmed my early assertions. Hence, everything was going as planned and most interviewees talked about the power of the ERM team, how they have full support from top management, and what sort of change they made in their department. All these were supported by observing the ERM team work over the first two weeks. In line with this were patterns and notions from the governmentality framework rationale. The first problem was that most regional branch managers and employees were not replying on time to the ERM team's emails (average delay time of around one week). This did not initially seem a big issue for me, as the regional branch managers and employees have workloads in branches so this was not a research priority. Moreover, branches were initially outside my study scope.

Everything changed when I started observing and interviewing the underwriters. Their work is totally independent from the ERM team, they try to downplay what the ERM team is doing, and some of them violate direct orders from the ERM team in selling prices, and reserving and accusing them as being nescient about insurance risks. At that time, I realized that my theoretical lens of Foucauldian governmentality should be rethought as it is about controlling people's lives but omits resistance to and/or conflict over the technology of governing.

Before making this difficult, unexpected choice, I asked the ERM team about what I observed in the underwriting team and why they do so. They said they are in charge and underwriters must follow them. Underwriters may have their reasons for deviating, such as being more connected to the market, and they are not disrupting the total flow of ERM operations. This response did not explain what I observed so I decided to make things before others through changing observation plans and interview sequence. For example, I was supposed to have the reserving and investment departments' control parts in the seventh week, but because of their direct connection to the insurance experts, I made them in the fourth week to stand on to what extent there is a resistance to the ERM. I hoped I would not find such resistance in reserving and investment departments.

Unfortunately, I found that all the insurance experts were experiencing problems with ERM changes and new controlling procedures. Although some places like reserving fully complied, they do not like these changes and they included political and economic factors for why ERM is not currently suitable for the company. Furthermore, what confirmed that my theoretical lens must be changed was the audit committee's meeting at the end of week four. Regional branches' directors complained about the excessive requirements the ERM team was requesting from regional branch GMs. Also, if the team insists on changes in prices, commissions, and policy coverage, the company must downsize budget targets as their regional branch managers will not meet them with these new regulations.

This new variable, along with old unexpected conditions, changed not only my theory but also my unit of analysis as I needed to dig deeper to see how micro operational levels (i.e. regional branches) were perceiving and reacting to ERM transplantation. I contacted the CFO and the Vice Chairman, requesting permission to visit one or two regional branches. The CFO called a regional branch's GM and asked if he could meet me, and this manager was coming to the main office at the end of the fifth week with his vice to discuss a branch

issue with the company's CEO. When I met them I arranged to visit their branch to observe it for one week and another branch for another week.

My main concern at that time was not the theoretical lens or how data could be theorized but the number of interviews and getting deeper information about why company sections were against ERM. In this sense, it was no longer an ordinary case study as it needed extending (Burawoy, 1998, 2009) as an appropriate methodological reaction to field contingencies. This involved identifying what was happening from micro to macro aspects to acknowledge total relations throughout departments and regional branches. It was also extended historically to account for different transformation stages of the case before and after ERM transplantation. It was further extended regarding space as I included observations and interviews at two regional branches' micro levels to clarify connections between the Micro, Meso, and Macro. Finally, it was extended regarding time for data collection as further Skype interviews were needed to validate subsequent theory building. These additional Skype interviews took place between February and May 2015.

Supporting this decision, (Wickramasinghe, 2015) notes that an extended case helps one understand contemporary phenomena like RBMC that are not supported by a strong theoretical base in their natural setting. Hence, it allows bottom-up analysis as it offers researchers space to be reflexive while collecting, connecting, and reflecting on empirical and theoretical implications. Extending also enabled me to build on micro and meso level data to understand reactions behind the state of resistance as it 'extract[s] the general from the unique, to move from the "micro" to the "macro", to connect the present to the past in anticipation of the future, all by building on pre-existing theory' (Burawoy, 2009, p. 21). Finally, the situation in the field and abandoning initial theory midway through left extension almost as a last resort to re-build a new theory later.

Data Collection Methods

Owing to this work's critical position and the extension decision, my methodology requires two main categories of empirical data to connect the micro to the macro and reflect on the social, political, and economic conditions that produced geopolitical protectionism. The first category is data that reveals changes at the wider political-economic level and at the field Macro level. The second data set reveals changes in micro (regional branches) and meso (Main office) organizational structures and practices. Being unable to interview Egyptian Governmental officials from the Ministry of Investment or Egyptian Financial Supervisory Authority (EFSA) officials means my macro data came from secondary published materials (e.g. reports, periodical magazines, local newspapers, journal articles, and websites). Meso and micro data came from actors in the studied organization (e.g. risk officers, insurance experts, internal auditors, and accountants).

The field involved a data triangulation strategy to grasp the complexity of the newly imposed RBMC procedures and how they cascade to XYZ's grassroots operations. Hence, using multiple methods is important for in-depth understanding, provides stronger substantiation of constructs, and allows valid and reliable conclusions (Bryman, 2012; Hopper & Hoque, 2006). As Table 2 summarizes, it took 14 weeks over 2013 and 2014 to

understand this new system and how people reacted to it. Data collection and validation were done in four phases: first, 8 hours of telephone and Skype conversations followed the initial two week pilot study; the third phase was 12 weeks from August 2014 to November 2014 as the main study; finally, the fourth phase involved 13 hours of telephone and Skype calls in February, April, and May 2015, which confirmed the previously gathered data and the new theoretical framework's (the geopolitics of institutional logics) suitability.

Interviews

Interviewing has various classifications. Bryman (2012) identified three forms: structured, semi-structured, and unstructured. Some scholars combined semi-structured and unstructured and called them qualitative interviews (Mason, 2002), or in-depth interviews (Ritchie & Lewis, 2003). Such scholars are not convinced totally unstructured interviews exist, as the researcher should have a plan, purpose, and predefined questions – written or otherwise (Mason, 2002). The matter therefore concerns the extent of structuring, which depends on the study's research questions and purpose (Mason, 2002; Neuman, 2007; Ritchie & Lewis, 2003).

Largely structured interviewing usually involves closed questions to capture precise data and subsequently explain behaviour within pre-established categories, which is why most quantitative studies use them – and to confirm or extend the questioner's work (Bryman, 2012; Neuman, 2007). In contrast, in-depth and/or qualitative interviewing understands complex behaviour without imposing a priori categorization that may limit the field of inquiry. Regarding this research's philosophical stance, in-depth interviewing is crucial for understanding the social factors embedded in the micro-politics of XYZ. It is also so when the researcher's ontological position renders people's knowledge, views, experience, or interactions meaningful by investigating these, and when knowledge is understood as contextual and situational matter that needs in-depth understanding of the complex context and interactions (Mason, 2002).

This work had 46 interviews (35 face to face; 11 by Skype and telephone), which vary in structure according to the purpose and time. For instance, the 7 pilot study interviews were conducted with 4 main interviewees – the company's Vice Chairman, CEO, CRO, and CFO. Owing to the nature of the pilot study and the undetermined theoretical framework, these interviews were mostly unstructured.

They were more like open conversations to understand XYZ's operations, MCS, and ERM inclusion steps and changes after implementation. In the main study and during my daily visits to the main office in Cairo and two regional branches (Assiut and AL-Mansoura), 31 formal interviews were conducted with different participants from various departments. I interviewed 8 accountants, 2 regional branch managers, 4 insurance producers, 3 underwriters, 2 claims review technicians, 4 ERM team members, 3 reinsurance officers, and 5 internal auditors. Their practical experiences ranged from 3 to 35 years. The nature of the main study and changes that happened made my interviews more concentrated day by day. Finally, in validating the data and theory another 8 interviews were conducted with the CFO, CRO, 2 internal auditors, 2 risk officers, a reinsurance officer, and an underwriter. These validation interviews were much more structured and centred on

specific points to validate or clarify.

Preparing for and actually conducting the validation interviews was not easy. They required extreme cautiousness and avoidance of leading questions (e.g. 'Do you agree with this interpretation'? or 'How do you see this interpretation?') because these may influence answers (Mason, 2002; Stake, 1995; Yin, 2009). Two examples of my questioning clarify what I did in these interviews. One relates to procedural changes and the other to validating theory and producing 'we and them' worlds.

In an interview with an internal auditor he said the ERM team is 'changing and interfering in everything', so in validating I asked if he could 'give me some examples about their interferences'. The other example relates to validating my thoughts about the mobilized theory. An underwriter said 'we will not do something that harms our sales' while criticizing the new ERM underwriting procedures and price settings. In my validation I noted that 'you said to me previously, that your main goal is sales volume and this is why you have a problem with the ERM team. Could you explain in detail more about this issue?' When he was explaining what he do not like about ERM procedures, I said 'sorry to disrupt, but how does this differ from your old procedures?'

Table 2 Summary of the empirical study

Phase	Time	No. of Interviews	Other data sources
Pilot Study	2 weeks in July 2013 Approximately , 5.5 hours of face to face interviews	4	Company annual book, laws and regulations that organize its work, some local newspapers.
	Approximately 8 hours of telephone and skype conversations in April, May 2013	3	
Main Study	12 weeks in August , September, October, November, 2014 Approximately 33 hours of face to face interview	31	Observation to the ERM and control operations done on a daily basis, in the main office and two regional branches, attended Audit committee meeting, Risk committee meeting and governance committee meeting
			Memos, booklets, risk maps, Issued policies, Budgets, Letters and emails to and from the governmental authorities and the western reinsurers (related to ERM), and financial statements.
	Approximately 13 hours of telephone and skype conversations in February, April, May 2015	8	Four weeks workshop training for insurers on ERM and solvency $\amalg$, organized by the EFSA and Egyptian insurance federation(EIF)

Interviews were recorded whenever possible and all these were transcribed. They ranged from 30 minutes to three hours depending on work circumstances, the time available with each interviewee, and subject. Most interviews, however, lasted about one hour. Most interviewees agreed to the recording, but some preferred non-recorded interviews. In some cases I switched off the recorder during interviews because of some interviewees' hesitation when mentioning sensitive topics (e.g. when commenting on attitudes and behaviours of their hierarchical superiors).

During some interviews, topics outside my scope emerged. I tried to be flexible in allowing these but also attempted to relate these back to the core issues. Similarly, the regional branches' delay and poor relationship with the ERM team was raised in two informal conversations on the fourth week of my main visit. In the fifth week this became the main topic which, as previously mentioned, led to a change of my theory.

During my visits I had the tape recorder, tablet and a notebook with me at all times. After each interview I wrote some initial impressions and the actual interviews were later transcribed. My main concern in the field was not interviews per se but about how much documentary evidence I could obtain to support interviewees' stories. Consequently, when an interviewee mentioned a specific meeting in which some relevant event had taken place, I immediately asked for a copy of memos and/or notes of the meeting.

Finally, interviewees had the freedom to speak in either Arabic or English. However, Arabic is the first language of all respondents and all interviews were in Arabic. All interviews were first transcribed in Arabic then translated. Problems in achieving accurate translations are well known and were shared by this researcher. Many original subtleties of meaning in one language are lost in translation so I kept Arabic transcripts alongside the English ones while devising my themes.

Observation

Observations can take two forms: planned (formal) observations done in interviewing or attending meetings and unplanned (informal) observations where researchers observe issues or practices while moving between departments and during breaks (Saunders, Lewis, & Thornhill, 2007). This work sought to record observations immediately but this sometimes happened at the day's end or during breaks for convenience purposes. For example, instead of writing while having a coffee or tea with a GM, I recorded observations afterwards. Finally, observations may be participant or non-participant. The latter was intended because spending much time at the case site for the former was not feasible.

Formal observations were conducted daily during interviews and/or meetings, and/or on specified times with department GMs when reflecting on the controls. Employees gave consent to observe their work at any time. I observed three

meetings: an audit committee meeting (end of week four), a governance meeting (week five), and a risk committee meeting (week two). I also had 9 formal observations of the following: the ERM team department (two weeks), underwriting department (two days), reinsurance department (one week), Assiut regional branch (one week), AL-Mansoura regional branch (one week), internal audit department (one week), budgeting department (two weeks), claim review department (two days), insurance producers' department (four days).

Informal observations occurred throughout my time in the company but especially during lunch and coffee breaks. Any time spent inside involved data collection, including such observations, as I had permission to move freely and even access the on-site library and other information sites. These cumulative instances of informal observations contributed greatly to knowledge about the company and to understanding what was happening.

Finally, validity and reliability of observations is also important as participants may behave differently in any observer's presence as the latter may be observing the former's work (Ritchie & Lewis, 2003;Saunders et al., 2007; Yin, 2009). Observations thus have to be evaluated with due care, because participants may act positively or even hide problems in their MCS. A means of obviating such issues was being present every day and developing trust and social relations with everyone whereby my presence seemed natural. Being with them during breaks, lunch time, and prayers, and talking with them about non-company issues helped create a good rapport and facilitated talk about company issues.

Documentation

Many qualitative researchers see documents as meaningful and appropriate research components. Of the many different types, some exist independently of research such as insurance policies, bank statements, accounts and balance sheets, company reports, and manuals. Others can be generated for or through the research process such as charts, tables, and lists (Mason, 2002). An issue (Yin, 2009) raises regarding documents is that before any attempt to analyse them, researchers must situate the collected documents within the context in which they were produced, because all documents are written for specific purposes and audiences.

Documents provided rich information for this work and an additional means of understanding numerous organizational processes, notably regarding ERM and control systems. Diverse documentation was used including memos, booklets, risk maps, issued policies, budgets, letters to Governmental authorities and Western reinsurers (related to ERM), company certificates (ISO and rating with Standard & Poor's), and financial statements, and even local newspapers. The researcher approached the collected documents with critical questioning, especially for those provided by the EFSA, reinsurers, and rating institutions, and with care for sensitive internal documentation.

Data Analysis and Validity Question

While collecting data I was mostly thinking about which theory (e.g. Neo-institutional Sociology, Institutional Logics, Actor Network Theory, Bourdieu's symbolic forms and symbolic power or Dillard model) may fit what I observed and heard. Initially this was difficult as issues surfaced between key agents (e.g. the ERM team and risk experts) and their qualities (e.g. managers' power and underwriters' professional identities), representing capitals in a field or simply clashes between experts. Furthermore, the company's micro level resisted protecting routines, which may fit Neo-institutionalism and/or radical theories that concentrate on human agency and resisting Macro structures. Patterns from many theories flashed before me, but having no clear theory presented a difficult puzzle, amplified with data patterns not yet connecting. With this, I wrote whatever I felt in my notebook for subsequent reflection after the extensive data analysis to decide what best suits the data.

Later, I tried to be more systematic and follow guidance from some qualitative research books like Saunders et al. (2007). So, I tried to make flow of my activities (e.g. data reduction, data display, conclusion drawing and verification). The data reduction process started early on and continued throughout the project. It involved selecting, focusing, simplifying, abstracting, and transforming the data in the field notes and interview transcripts. After transcribing the interviews or after each visit to the field for other purposes, interview transcripts or field notes were studied carefully. My own reflections and field notes were then combined on the Arabic transcript and a summary sheet summarized issues deemed useful in the script.

The coding process followed. Initial codes were broad categories developed from research questions and data from several interviews. While searching for patterns and similarities, I was sensitive to inconsistencies such as divergent views offered by different groups. Data was organized and displayed in charts, graphs, and metrics to aid further analyses. Data coding and categorizing was conducted manually, albeit using Microsoft Word and Excel. Qualitative analysis software packages such as NVivo were not used. This decision was first because all interviews were in Arabic and all needed translating to make use of NVivo. Also, I tried to avoid programs and their limitations, as (Scapens, 2004, p. 270) advises:

> *"I have not found any of them helpful for my research. But I understand that others do find them very helpful. They seem most appropriate when similar questions and issues are covered in number of different interviews—for example, when structured interviews are used. But in my case research I normally use unstructured interviews and work with the word-processed transcripts."*

For the translation into English the available analysis programmes were considered but these risked losing meanings and subtleties from the interviewees. The translations were thus done manually with help from professional translators

in the UK and Egypt to retain accurate wordings and meanings.

Regarding the theory-building process, continual iterations between field observations notes, main codes identified from the data, and several theoretical frameworks occurred. This was not my choice. As noted earlier the analysis process started without any specific predetermined theory; rather, the empirically-based patterns and themes that emerged from the fieldwork were compared with various theoretical possibilities and initial theories were revised, reformulated, discarded, and supplemented accordingly.

Choosing institutional logics to meet geopolitics as my main theoretical framework was neither easy nor immediate. It took six months to clarify the theoretical model after various stages. First, I thought about how to make a different Foucauldian study by concentrating on Foucault's last lectures where he showed concerns with people's subjectivity and how ethical-based identities can fight rule-based regulations. I started the iteration process with this in mind but found no adequate match with my codes. Secondly, I made the data speak to tell a story without theory; after seeing the full storyline, I analysed what theory suitably matched the story. Thirdly, the story initially concerned how management was divided over ERM implementation. Following Major and Hopper (2005) theory about how this can produce resistance, I dug deeper. Unlike Major and Hopper (2005) I found no labour process theory as a proper frame, because I found clues about why these two blocs (ERM team and Insurance experts) are fighting. It was because of geopolitical and socio-political reasons, as geopolitics gave a new meaning to ERM as a capitalist neo-liberal new exploitation tool for securing the company for the Western investor. This meaning was only in the opposing bloc (Insurance experts), while the ERM team and their alliances in the company saw ERM is a good project for the company.

Geopolitics as the first part of my framework was challenging as most geopolitical studies are made at the macro level, mainly in international relations and political science studies. So, the final theorizing phase concerned questioned how to cascade geopolitical concepts like the clash of civilizations to the micro and meso level of analysis. After rereading institutional theory and institutional work writings, I found that institutional logics can bring these concepts to organizations' grassroots through the centrality and compatibility. From this point I focused on the geopolitics of institutional logics and how to use my data to clarify my model.

Finally, through explaining my data collection, coding, and theory building, I implicitly clarified the validity and reliability of my processes, storyline, and the built theoretical model. This contrasts with positivist, quantitative, case-based research in accounting, which is usually evaluated in terms of construct validity, internal validity, external validity, and reliability (Yin, 2009). Qualitative case-based research in (management) accounting is better judged based on criteria that better match these studies' ontological and epistemological standpoints (Ryan

et al., 2002; Scapens, 2004). Such criteria should cover the research's procedural reliability and its external and contextual validities.

Procedural reliability – the researcher's ability to develop and implement good research design that clearly addresses research questions – was constructed through the procedures and steps explained throughout this chapter. External validity refers to the generalizability of the research's theoretical ideas and the research findings' transferability within and across contexts. This proposed theoretical model can be generalized to most Middle Eastern and North Africa regions (MENA) as it reflects a geopolitical status the region has felt since the early 2000s. Nye's (2004, 2011) writings about the West's incorrect use of hard power in the MENA for the last 15 years, which produced doubts about Western intentions of the region, support this claim.

Finally, contextual validity refers to the credibility of the case study's evidence and conclusions (Ryan et al., 2002, pp. 155-156). This covers the validity of empirical evidence collected, sources of evidence, and the researcher's interpretations of the evidence. The current research largely fulfils contextual validity through the extended nature of the study. Hence, the empirical evidence used for theoretical development and testing was only incorporated in the analysis after being validated across interviewees, by re-interviewing key actors. In addition, whenever characteristic distortions signalling potential unreliability in a given source emerged, the validity of the evidence obtained from that particular source was assessed before deciding whether to acknowledge or disregard it. Finally, the validity of my own interpretations of the evidence collected was assessed through the abductive reasoning approach followed in this research.

Conclusion

In a study of this kind, there were key steps and concerns. It began by positioning its philosophical stance as a critical accounting study. From this, I justified my choice of qualitative research using a single in-depth case study. I also clarified certain decisions regarding the space, time and number of visits for the field work. Section 4 described in more detail the data collection steps and how field contingencies caused changes to my theory and data depth and breadth. Section 5 gave detailed explanations of the data collection methods – interviews, observations, and documentary sources. Finally, Section 6 addressed two main issues: how the analysis produced the geopolitics of institutional logics and how the theorization and the storyline presented in the coming chapters are valid and reliable. What this concludes is that doing a case study is not just telling a story. It involves theorising through which we can make sense of the story to make a theoretical contribution to knowledge.

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EXPLORING DYADIC RELATIONSHIPS IN VALUE CHAINS USING PHENOMENOLOGICAL CASE STUDY APPROACH

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Introduction

The research for this paper was conducted over three years from 2003-2006. This paper describes the research methodology used to validate the research question using a case study approach. The first part discusses the various research paradigms around the methodology of phenomenology and the choice for the use of case studies based on interview data. It discusses the design of the data collection instrument leading to how the data were collected and the interviews conducted. The paper concludes with a discussion of the strategies for analysis of the interview data.

Research Question and Background

The focus of the research is understanding buyer seller relationships in value chains and how value is created in these relationships for competitive advantage. The context of the study is the Sri Lankan tea industry and its cross border exchanges with the UK.

The tea trade has been an important industry for Sri Lanka since its inception in colonial times. With over a century of experience and expertise in production and manufacture, the UK was Sri Lanka's largest and most lucrative tea export market for many years. However, today, Sri Lanka is facing stiff competition from other producer countries such as India, Indonesia and Kenya, the last of which currently supplies about 60% of the tea needs of the UK (ITC, 2004). Thus Sri Lanka is losing its pioneering and first-mover advantages. Although other export destinations have become more important in Sri Lanka's exports portfolio, the UK is still an important destination in terms of the lessons that can be learnt from the country that is hailed worldwide as the trend-setter in tea. The UK is also the hub for global tea industry activity and acts as an interface where a multitude of international supply chain participants meet. The UK is a sophisticated and mature tea market and there is still a significant segment of tea drinkers in the UK who recognise Sri Lanka (or Ceylon) as a valuable tea producing nation.

In addition to these problems, the Sri Lankan tea industry is facing added pressure from competitors such as Kenya who has surpassed Sri Lanka as the largest exporter. Kenya is a dominant producer of CTC (cut-tear-and-curl) tea which is becoming increasingly popular in many markets. Sri Lanka as a leading supplier of good quality orthodox teas, which command relatively higher prices, is under threat by competitors such as Vietnam and Indonesia offering similar but cheaper teas. Sri Lankan margins are in danger as more and more foreign producers are attracted by premium prices paid for orthodox Ceylon teas.

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This paper is highlighting the limitations of arms-length adversarial exchanges and identifies the importance of closer buyer-seller relationships as a strategy for more long-term competitive advantage. Thus the main question this research aims to answer through investigating the types of relationships in export-import (buyer-seller) exchanges are:

'What is the role and nature of buyer-seller relationships in export-import exchanges, and what is the impact of the type of relationship on creating value in such business relationships?'

The study uses a conceptual framework for this purpose. This framework was built following an extensive literature review and the preliminary, exploratory data collection stage. It utilises relationship quality measures such as trust, commitment, satisfaction, power, opportunistic behaviour, interaction and social bonding to investigate the types of relationships. This study looks at a more long-term measure of performance and takes a novel perspective with the incorporation of the concept of value-creation for both the buyer and seller.

Research Paradigms

Of the various types of methodology available in social science research, there are two major approaches to theory development. These are deductive theory testing and inductive theory building (Bonoma, 1985; Parkhe, 1993; Romano, 1989). According to Easterby-Smith et al., (1991), the deductive approach represents the positivist paradigm while the inductive approach represents the phenomenological paradigm.

The positivist paradigm states that theory should come first to be followed by research, and attempts to confirm or refute ideas (hypotheses) through empirical research. This approach uses statistical/quantitative methods of data collection and analysis to verify and confirm theories (Deshpande, 1983).

In the phenomenological paradigm, which is an inductive approach, research takes place before theory. Also, in contrast to the positivist approach, it not only confirms or refutes hypotheses, but also instigates, reformulates and clarifies theories (Nachmias et al., 1992). The extreme position of the inductive approach ends in grounded theory (for a full discussion see Perry 1998, Deshpande 1983) which generates theory from data alone (Glasser et al., 1967), while the extreme end of deductive research assumes that certain events exist and only well-defined relationships between those variables are tested. However, researchers have warned against the dangers and limitations of using either extreme in the inductive/deductive continuum. Perry (1998) states that in practice it is difficult to ignore the theory in one's mind before starting the research process. He also states that both prior theory and theory emerging from the data are involved in the research process in which it is difficult to separate the two, and that it is impossible to go theory-free into a study. Other shortcomings, particularly of grounded theory methods, are that they have been found to be less reliable (Deshpande, 1983), insufficient to portray interviewees stories (Riessman, 1990) and non-straight forward (Richardson, 1994).

On the other hand, purely deductive research which only involves testing and confirming existing concepts, has been criticised for preventing the development of new and useful theory (Perry, 1998), and for the inability to understand the different 'shades of meaning' behind the statistical formulation which it generates (Deshpande, 1983).

In light of the limitations in the positivist paradigm and in the extremes of both the inductive and deductive approaches, a moderate phenomenological approach was chosen as the most appropriate and preferred methodology for this research to enable answering the above research question.

Phenomenological Case Study Approach

Phenomenology

According to Van Manen (1990), phenomenology offers a descriptive, reflective, interpretive, and engaging mode of enquiry from which to derive the essence of an experience. In social science, phenomenology enables the researcher to understand the social world from the perspective of the actors involved and identify with the experience of life events of the stakeholders (Patton, 2002). According to Morse et al., (2002) two major assumptions underlie phenomenology. That is that perceptions present the evidence of the world, not as it is thought to be, but as it is lived; and that human existence is meaningful in a way that people are always conscious of their existence of being in the world. Hence 'being in the world' is a phenomenological phrase acknowledging that people are in their worlds and are understandable only in their contexts. Morse and Richards (2002) also emphasise the phenomenological view that human behaviour occurs in the context of four essentials: relationship to things, people, events and situations.

Phenomenology is divided into three categories by Guba et al., (1994). They are critical theory, constructivism and realism. Perry (1998) presents these ideas in a collective form under the dimensions of deduction/induction, objective/subjective and commensurable/incommensurable, based on studies done by a number of researchers (Guba et al., 1994; Orlikowski et al., 1991; Parkhe, 1993). This is shown in Table 1 below.

Analysis of Table 1 indicates that due to various reasons researchers such as Perry (1998) claim that realism is the preferred paradigm for case study research. Firstly, case study research areas are generally contemporary, such as in the case of inter-organisational relationships and relationship marketing (Boing, 1994). In such cases inductive theory becomes the norm if principles and constructs in the area are not clearly established or are inadequate. Secondly, Perry (1998) says that realism does not suffer from the limitations of relativism (for example the lack of objectivity) as do constructivism and critical theory, because realism is often characterised by researcher objectivity. Thirdly, realism research can be evaluated with measures of reliability and validity, and through review by examiners (Perry,

1998). He points out that his commensurability is not so evident in constructivism and critical theory research. Hence realism is hailed as the appropriate scientific paradigm for case study research.

Table 1: A three dimensional framework for categorising four specific paradigms

Paradigm	Dimension		
	Deduction/Induction	**Objective/Subjective**	**Commensurable/ Incommensurable**
Positivism	Deduction	Objective	Commensurable
Critical Theory	Induction	Subjective	Commensurable
Constructivism	Induction	Subjective	Incommensurable
Realism	Induction	Objective	Commensurable

Source: (Perry 1998)

The above discussion of inductive and deductive research with reference to Table 1 might lead the reader to believe that deduction has little place in case study research. This is not necessarily true as case study research does include some deduction based on prior theory (Perry 1998) and most researchers prefer to utilise a mixture of induction and deduction (Eisenhardt, 1991; Parkhe, 1993; Perry, 1998). These researchers say that it is unlikely that any researcher could genuinely separate the two processes of induction and deduction and that both prior theory and theory emerging from the data are always involved. Hence prior theory can have a pivotal function in the design of the case study and analysis of the data, and therefore induction and deduction are linked research approaches (Perry, 1998).

Case Studies

Case study investigation enables researchers to retain the meaningful characteristics of real life events. While surveys and other methods of quantitative data collection can establish statistically significant links to test research hypotheses, observations and in-depth interviews enable the enhanced understanding of how the hypothesised relationships work in the cases under investigation. In most instances qualitative data from case studies answer 'how?' and 'why?' questions, while quantitative data answer 'who, what, where (or their derivatives of how many and how much?)' questions (Yin, 2003). However certain types of 'what?' questions which are exploratory such as 'what are the ways of making a school effective?' can also be the basis for exploratory case study investigation with the goal being to develop propositions for further investigation (Yin, 1994).

Quantitative methods of analysis are appropriate in certain settings, and much of the

current relationship marketing theory development relies on survey data to explain the nature of today's buyer-seller relationships (eg. Ganesan, 1994; Heide et al., 1988; Morgan et al., 1994). However, Allport (1961) argues that case study methods permit the type of detailed observation that has the power to reveal various nuances and subtleties of behaviour that other empirical methods might miss; and that in-depth case analyses can help further understanding of complex human relationships (Kazdin, 1980). Some typical uses of case studies include 1) describing a heretofore unstudied situation; 2) exploring a current theory more fully; or 3) supporting, expanding or raising doubts about existing theory (McCutcheon et al., 1993). Lee (1989) emphasises that case study research can be used for each purpose just as effectively as other methodologies that are often viewed as more rigorous or powerful.

An important decision when undertaking case study research is the distinction between single and multiple case study designs. Yin (1994) concludes that a single case study design is appropriate under three circumstances: 1) when the case represents an extreme or unique case; 2) when the case represents a critical case in testing a well formulated theory; and 3) when the case is the revelatory case, which is when the investigator has the opportunity to observe and analyse a phenomenon previously inaccessible to scientific investigation.

The same case study can contain more than a single case. In such instances the study has to use a multiple-case design (Yin, 1994). Evidence from multiple cases is considered more compelling and the study regarded as more robust as a result. At the same time the rationale for single case-designs of being the unusual or rare case, the critical case and the revelatory case, cannot be satisfied by multiple cases (Yin, 1994). In practice, when using multiple-case study designs, four to six cases form a reasonable minimum for a serious research project and the widest accepted range falls between two to four as the minimum and ten, twelve or fifteen as the maximum (Perry, 1998).

Case studies, like face-to-face survey methods, have been criticised for being expensive and time consuming. Some researchers also disapprove of case studies for their lack of 'generalisability'. However, Kennedy (1979) and Yin (1994), although somewhat differently, specify how case study findings can be generalised beyond the specifics of an individual case. Kennedy (1979) argues that the validity of non-statistical inferences can be enhanced when three criteria are met: 1) there is a wide range of attributes across the sample cases, 2) there are many common attributes between the sample case(s) and the general population of interest, and 3) there are few unique attributes within the sample case(s). Yin (1994) however, offers a much different understanding of how case study results can be generalised. He is not keen on trying to justify case studies in terms of a sample being 'representative' of a general population. Instead he says that the investigator's goal is to expand and generalise theories (i.e. analytic generalisation) and not to enumerate frequencies (i.e. statistical generalisation). Thus, Yin's 'analytic generalisation' suggests that the primary role of case studies is to enhance understanding through the development and refinement of theory, and not by providing representative profiles of a particular

population. In other words, theory, instead of statistical analysis, is the means by which case study results are generalised (Sterns et al., 1998).

Validity and Reliability of Case Studies

Errors or biases in case study research can be overcome and minimized through following a series of important rules which will increase the validity and reliability of the research. The use of multiple sources of evidence as a process of triangulation encourages convergent lines of enquiry resulting in the conclusions of a case study being more convincing and accurate (Yin, 1994). Perry (1998) suggests having more than one interviewee in case organisations as a desirable form of triangulation. However if the latter is not possible he suggests that additional interviewees from the 'context' of the cases should be included such as consultants, government advisers and industry association people. Other forms of triangulation include the use of more than one interviewer, and use of secondary data by obtaining as many relevant documents as possible such as annual reports, magazine articles etc. (Perry, 1998). Establishing and maintaining a chain of evidence during the research process so that an external observer is able to trace the steps of the research process in either direction, as well as having a draft case study report reviewed by key informants, also enable researchers to increase the validity and reliability of case study research (Yin, 1994). The use of a case study protocol and a case study database are other important practices in this type of research (Yin, 1994). The case study protocol guides the investigator through the research process and contains the procedures and general rules that should be followed. Establishing and maintaining a case study database enables the researcher to organise and document the wealth of data collected in the form of study notes, documents and narratives (Yin, 1994).

Chosen Data Collection Method

In most cases marketing research methodologies have had their relevance built in developed country settings. Batt (2003), who worked on potato seed marketing chains in Southeast Asia, claims that constructs of marketing relationships used by literature in Western contexts have failed to give satisfactory explanations of the relationship in the countries in which he worked. Matanda (2002) who had worked on a similar research on the horticultural systems in Zimbabwe acknowledges this claim and recommends that an adapted methodology should be devised to better suit the developing country context.

A number of authors have supported the use of case studies in research (Patton, 2002; Yin, 2003), and in the context of agri-business research in particular (Lewin et al., 1997). The review of data collection methods highlighted the phenomenological case study approach as the most appropriate methodology for this research, and one which helps to retain the meaningful characteristic of real life events. This methodology enables the researcher to understand the social world from the perspective of the actors involved and research the contemporary issue of relationships in exporter/importer interactions. This research was conducted through a revision cycle of theory/data/theory where a realistic mixture of deduction and induction was incorporated. Keeping in mind the claims of Batt (2003) and Matanda (2002) above, phenomenological case studies are used in this research to develop more relevant

constructs and indicators to measure phenomena that are specific to the contexts of this research. The case study approach enabled the preliminary exploratory understanding of the role and nature of buyer/seller relationships as well as the later more detailed understanding of how relationships can achieve competitive advantage.

For the purpose of this research, an individual company is taken as a single case study. Thus, although more than one person may have been interviewed from one company, the overall information obtained from that company is considered as one case study. An in-depth interview technique was utilised and a multiple case study approach was adopted for its persuasive and robust nature. The validity and reliability of the multiple case study design was increased by the process of triangulation. Also a chain of evidence of data collection, a case study protocol and data base were utilised for the purpose of validity and reliability, all of which are described in further detail.

Research procedure

Data were collected throughout the course of the three years of the project. There were two major data collecting sessions, the first of which was a preliminary, exploratory stage in August 2003 and in December 2004 to February 2005. The second stage was a structured, focused data collection stage with particular emphasis and context given by the preliminary conceptual framework and interview guide. This later data collection took place from July to September 2005 and from November 2005 to February 2006.

The preliminary, exploratory stage

This stage helped to formulate and reformulate the research questions as well as provide an in-depth overview of the industry and the problems related with it. The foundation to the exploratory stage was laid through the participation in the events of the International Tea Convention held in Colombo, Sri Lanka in August 2003. This was the 15th session of the FAO Inter-Governmental Group (IGG) on Tea, the Tea Convention, exhibition and workshops, all of which were of tremendous interest for this project. Special permission was obtained from the Chairman of the Sri Lankan Tea Board and from the chief organisers of this event in order to participate in the IGG on Tea Conference and for which the Committee for Commodity Problems met annually. Participating in this conference enabled the meeting and networking with many key people in the international tea industry ranging from producers and brokers to exporters and buyers from all over the world. It was an excellent platform from which to obtain an overall and panoramic view of the international tea industry and of the problems in all spheres of the trade.

The exhibition organised under the International Tea Convention was useful in gaining an understanding of the role of indirect stakeholders of the industry such as machinery suppliers (from rollers to tea bagging machines) and flavour suppliers (eg. fruits, herbs). The workshops provided the opportunity for interaction with other direct and indirect stakeholders of the industry such as university students, lecturers and industry researchers as well as Chairmen and Presidents of various Tea Associations, Tea Councils and Tea Boards (both locally and internationally).

The workshop comprised presentations, discussions and debates. By the end of the International Tea Convention, contact had been already established with many key industry personnel in order to meet and discuss certain issues which arose from this event at a later date. The process of meeting and discussion took three months. These meetings proved extremely useful in the process of networking, where introductions were made to other key industry informants, and facilitated the process of networking with a wide range of key personnel from the entire industry. This enabled a better understanding of certain key issues and concepts that I had come across at the various events of the International Tea Convention.

On my return to the UK, some of the ideas which resulted from the International Tea Convention were used, in conjunction with the knowledge gained from a thorough literature review, to build the first conceptual framework. While in the UK, I met with key industry personnel such as those from the UK Tea Council, UK Tea Association, Twinings and Dilmah Tea. This helped me in obtaining the view from a developed country buyer perspective and the issues related to the tea trade in the UK.

As mentioned before, participation in the events of the International Tea Convention in August 2003 in Sri Lanka laid the foundation to the exploratory stage. The second part of this first stage was completed between December 2004 and February 2005 in Sri Lanka. This session had more focus and emphasis on Sri Lankan exporters of tea to the UK. The idea was to gain as much background knowledge as possible of the relationship aspects of Sri Lankan exporters with their UK importers. Thus, general and some specific questions regarding export relationships were discussed with ten industry Managers and Directors of tea export companies to the UK (see Appendix A for interview guide). These exporters were exporting to other countries besides the UK, and while some were commodity bulk suppliers and some were branded product exporters, there were others who were engaged in the business of exports of both types. As contact had been made with these exporters in the previous visit to Sri Lanka, it was much easier to approach them in this instance, and they in turn made further introductions to other exporters and industry personnel. The interview questions were open-ended and often the discussion which followed simply flowed from the queries that arose from the discussion itself rather than from the questions asked by the interviewer. Hence the actual planned questions asked were few, but the in-depth response that followed as a result of that question helped in obtaining more objective views and connected issues from the interviewee.

Apart from interviews with exporters, data were also gathered and knowledge gained through visits to plantations, producing and manufacturing factories, tea tasting sessions in the principal tea producing regions of Sri Lanka, and the tea auction in the capital Colombo. Discussions with other stakeholders such as the Chairman of the Sri Lanka Tea Board, Director of the Tea Promotions Division of the Sri Lanka Tea Board, brokers, and academics at the Post-Graduate Institute of Management of the University of Colombo, the Tea Research Institute and the Industrial Technology Institute, (ITI, successor to the Ceylon Institute of Scientific

and Industrial Research – CISIR) also helped in understanding the data and improving the conceptual framework as well as in the process of triangulation. This process enabled to obtain a more holistic and coherent view of the whole industry. The final data collecting stage

The final data collecting stage in Sri Lanka began six months later in July 2005 and ended in September 2005. Knowledge and experience gained from initial data collecting sessions were immensely useful in preparing for this final stage and implementing the data collection plan. The exploratory stage was also useful in adapting and refining questions and methods for the final stage to suit the context of this research. As the research was concentrating on the relationship between exporters of tea to the UK, a list of registered exporters to the UK was obtained from Data One, a company that possesses statistical data and information about exports from Sri Lanka. Information from the Export Development Board was also useful in this respect. Although there are over 200 registered tea exporters in Sri Lanka, there were only 23 exporters on record who had actually exported any tea to the UK in 2004/2005. Out of the 23 exporting companies, 19 companies were interviewed. It was the second time that I was interviewing respondents from some of these companies. This was helpful in finding out any changes that may have occurred during the time lapse as well as for the continuity of the 'story' and clarification of what they may have said in the previous occasions. All of these companies were exporting either bulk tea, value-added tea or both, to the UK as well as other countries. The data triangulation process continued through discussions and interviews with other stakeholders in the industry such as the Chairman of the Sri Lanka Tea Board, Director of The Tea Promotions Division of the Sri Lanka Tea Board, Brokers, Academics at the Post Graduate Institute of Management of the University of Colombo and Directors of the Export Development Board. Further visits to the Tea Board library, Colombo Tea Auction, the Ceylon Chamber of Commerce, tea plantations, factories, warehouses, tea tasting units and the Tea Museum also greatly added to the understanding and richness of the data and knowledge gained. Apart from this, secondary data from books, newspaper articles, official documents, reports and reviews often aided the research process.

Further interviews of the import buyers continued in the UK from November 2005 to February 2006 after the return from Sri Lanka. These buyers are connected across the borders to the supply chain extending to the UK. Some of them were contacted through introductions from the Sri Lankan counterpart and others through network connections in the UK. All six UK buyers who were interviewed were current purchasers of Ceylon tea as well as tea from other tea producing countries such as India, Kenya, Indonesia, Vietnam and China. Much of this tea was purchased in bulk form while some was in the form of value-added tea. Further knowledge was gained through interviewing indirect stakeholders in the industry such as industry experts, Chairman of the UK Tea Council and Tea Association and through visits to tea factories.

The interviews and interview guide

Except for one interview which was conducted over the telephone, all other interviews were face-to-face, in-depth interviews which took place in the respective company settings. Appointments for these interviews were obtained in advance over the telephone. A record was kept of the number of times a particular company was contacted, the names of the persons spoken to, and the dates when the telephone conversations took place. The face-to-face nature of the interviews increased the richness and reliability of the data. The physical interaction enabled a better understanding of the information given and the ability to ascertain the meaning of physical gestures and peculiarities in speech. It also helped to build a rapport with the respondent and gain his/her confidence and trust, which resulted in enabling me to ask additional questions and untangle any confusion, which may not have been possible through any other data collecting method. Most interviews lasted about two hours. Effort was taken to interview more than one person from the same company although this was not possible on all occasions. In all cases except one, each person was interviewed individually and separately. In most cases the interviewees were those directly or indirectly in charge of handling the UK/Sri Lanka accounts and therefore were ones with the most knowledge about the relationship. The interviewees consisted of senior buyers/sellers, Managing Directors, Founder-Chairmen, CEOs, Directors and senior managers.

The interviews were aided by an interview guide with 72 open-ended questions. This guide was structured according to the conceptual framework which was built from a thorough review of the literature as well from knowledge gained from the exploratory data collection stage. Thus the interview guide was divided into four main sections:

- **Respondent Profile**
- **The Company**
- **Export Business Details**
- **Details of Import Buyer – UK**
    - General
    - Information/Communication
    - Relationship & Relationship Quality
    - Creating Value
    - Performance/Competitive Advantage
    - Product Value

In most cases the interviewee answered the questions at length like a continuing story without the intervention of the interviewer. Therefore, although there were many questions in the interview guide, the lengthy answers that some of the interviewees gave, automatically answered more than one question on the interview guide This gave the information obtained a continuity of past, present and future perspective from the interviewees. Hand written notes were taken at all interviews and most of the interviews were digitally recorded.

Please refer to Figure 1 for the diagrammatic representation of the data collection process and important outcomes at each stage.

Difficulties faced during data collection in Sri Lanka and UK

Having had only a limited time period for data collection in Sri Lanka, it was imperative that the appointments were well organised and were as regular as possible. Hence it was fortunate that most of the companies I spoke to were in the precincts of the city of Colombo. However, due to heavy traffic during office hours, travelling from one company to the next was tedious and time consuming. It was often not straightforward to find the right person to talk to over the phone, who would satisfy my requirements of being the person in charge of handling the accounts in the UK (or Sri Lanka). However, when the right person was located it was much easier, in most occasions, to obtain appointments for face-to-face interviews in Sri Lanka than it was in the UK.

This procedure was more informal and open in Sri Lanka than in the UK. In general, appointments for face-to-face interviews were not easily obtained due to the busy schedules of the interviewees who were mostly Senior Managers, CEOs and Senior Buyers. Appointments that were made beforehand were sometimes cancelled or postponed at the last minute. A particular complication faced in Sri Lanka was that appointments were limited to Mondays, Thursdays and Fridays as the Tea Auction was held on the other two days of the week, and most often the interviewees would attend the auction at some time on these two days. All the interviews (except for one telephone interview) took place in the respective company settings. This was ideal in that the interviewee was operating in his/her usual work environment and was more relaxed and involved in the questions asked.

Figure 1: Data collection process and outcomes at each stage
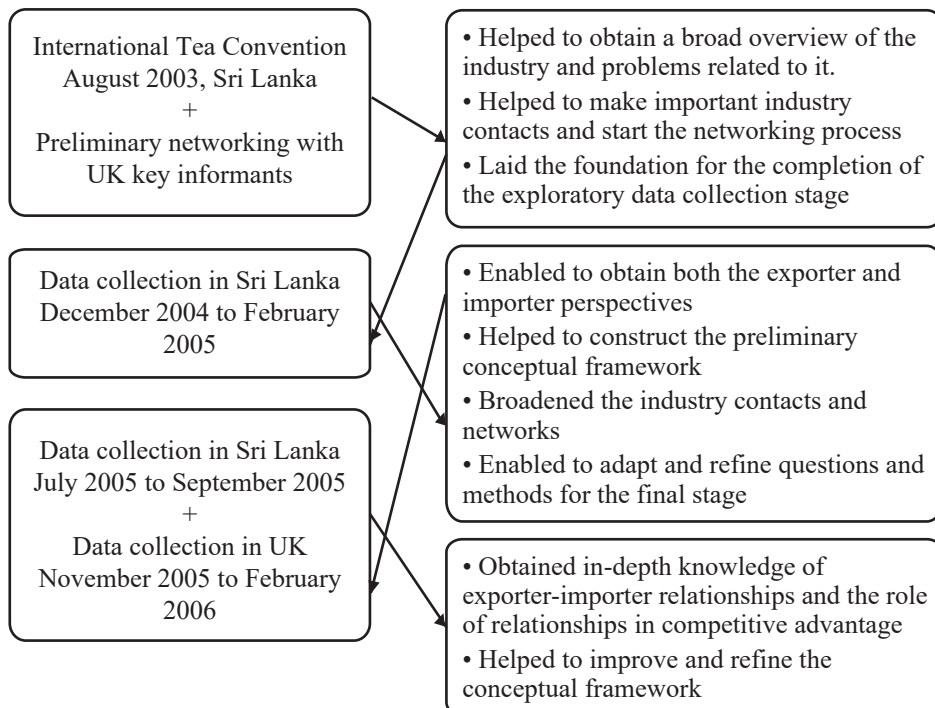
Many unforeseen but favourable opportunities arose due to the interviews taking place in the company settings such as enabling me to observe the typical work environment as well as having easy access to other employees in the company. However, on some occasions, the work environment also posed a few disturbances and interruptions to the continuity of the interview with ringing telephones and various people popping in to the office. On some occasions in Sri Lanka, the interviewee's office was extended and being shared by other employees who were tasting and cataloguing teas for the auction. Although this was an ideal environment in many ways such as observation, it was not perfectly suited for the purpose of a recorded interview.

In hindsight it would have been more appropriate to meet certain key respondents before/after others in order to increase 'sequentiality' of the information gathered. In other words, the ideal situation would have been to meet a few respondents in Sri Lanka, then in the UK and then back to Sri Lanka. However, this was not always possible due to budget and time constraints.

There was one instance in Sri Lanka when the interviewee refused to be recorded, and there were a minority of respondents who spoke certain words/sentences 'off the record'. Approach to Analysis

Some interviews from the preliminary, exploratory stage and most interviews from the final data collection stage were digitally recorded and handwritten notes were taken at all the interviews. A software (SVR-M90x) was used to upload the digital information to the computer. This software was pivotal in maintaining and storing voice data in organised electronic files. The data from the exploratory stage were in the form of detailed notes from the outcomes of each interview. All the interviews from the final stage were transcribed for within-case and cross-case analysis. Interviews of other key industry respondents and secondary information were useful in data triangulation. This additional information was helpful in understanding the context and added meaning and depth to the overall information obtained. A diary of records and a database of information were also maintained for ease of analysis.

The detailed notes from the exploratory stage were scanned for any emerging trends and for information about relationships and aspects of the relationship such as level of information/communication, joint involvement in the product, decision making and aspects of power and balance in the relationship. This stage was more general and was immensely useful in obtaining an overview of the industry as well as a prerequisite stage for adapting and refining questions and methods for the final stage. An important outcome of this stage was the preliminary conceptual framework which was built with key ideas emerging from the exploratory stage and from the literature review.

In the final data collecting stage, from the 25 companies interviewed, interviews from 22 companies were utilised. Three were not included due to limited information given and were considered inadequate for rigorous analysis. The information obtained from the interviews was categorised into several groups according to the key concepts in the preliminary conceptual framework. These included the level of

information/communication between the buyer and seller, relationship quality and other relationship aspects, value creation in the relationship, and measures of relationship performance. This categorisation of information was a useful process of managing the vast amount of information obtained through data collection. The cases were analysed both within-case and across cases.

Re-listening to the interviews and re-reading the transcripts were important steps in the analysis process. While the application of keyword search tools on the electronic transcript files was useful, manual annotations and memos were also taken along the way. Furthermore, words, phrases and ideas were highlighted and labelled, and a trail of links was followed through the data. From this process, any general trends emerging from Sri Lanka and the UK were noted. All cases were compared and contrasted against one another on key points and concepts, and special cases were analysed in further depth for their uniqueness and emergent new ideas. Simultaneously, evidence from literature was utilised to support or contradict what was identified. Due to the vast amount of data gathered, eleven cases were chosen for further examination and discussion. This process of data reduction was required in order to present a practical yet meaningful analysis. The eleven cases were chosen as those that were most representative of all the cases in general as well as those that were unique and distinctive. The analysis and interpretation of the interviews of the eleven cases reflected data obtained from the remaining cases.

The use of key concepts for analysis

This section discusses the key concepts that emerged from the analysis of the cases.

Product value: the product value lies outside the intrinsic relationship characteristics such as information/communication, relationship quality and creating value. The respondents were asked to identify the value of the products they are exporting/importing. Thus the idea was to distinguish if the products were in bulk form, branded, or in the case of exporting firms, if they were contract packers. This helped in identifying the link between the value of the product and the type of relationships maintained, and whether there was an impact of one over the other.

Information/communication: here the respondents were asked to comment on the level, content, medium and frequency of communication. This helped to identify who the immediate contacts are from the two countries, the ease of reaching them, their efficiency in responding to queries and most importantly the content of the communication. For example, it was important to understand if the information being communicated only pertained to product orders, deliveries and payment, or whether it also contained other information such as consumer/market trends, competitor information, new product development, training schemes etc. This was an important step in identifying the strength of the connection between the exporter and importer and determining whether or not they are functioning in isolation of each other.

Relationship quality: the respondents were asked questions to understand the nature, type and quality of the relationship with their counterparts in the other country. This consisted

information about contracts/agreements, length of relationship, flexibility, level of trust, commitment, interaction, conflict resolution, trainee exchange programmes, interdependence, expectation of continuity etc. This helped to understand the basis of the relationship, its current situation and future direction. It also helped in identifying the various ways in which relationship quality is linked with the concept of creating value within the relationship.

Creating value: this research aims to increase the understanding of the complex concept of value. Here the focus is on the value that is created within the relationship which is beneficial to both the buyer and the seller. Thus the created value is an outcome of the characteristics of the relationship. The respondents were encouraged to talk about how they thought the relationship may have been helpful in creating new opportunities or benefits.

Relationship performance: there are two important things to note here. The first is that performance was measured in terms of the relationship which is a more long-term measure of performance. The second is that the respondents were given the freedom to discuss relationship performance in their own vocabulary and as they perceived it, without restricting them to specific research/academic vocabulary or thoughts. This gave the respondents a chance to think about the relationships they maintained with their counterparts and express their thoughts on the costs or benefits of maintaining these relationships. What is interesting is that attributes which were used to describe some relationship characteristics and aspects of value creation were also used by the respondents to describe relationship performance. Thus, attributes used to describe one dimension were revealing information about another. For example, while the level of joint participation can describe relationship quality, it can also describe value creation in the relationship and be used as a measure of relationship performance.

These key concepts are diagrammatically and relationally represented in Figure 2.

Figure 2: Framework of key concepts
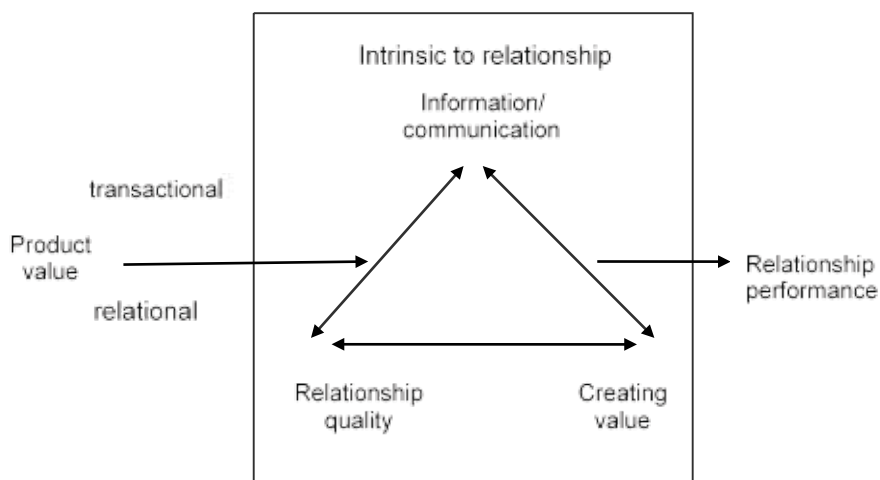
Conclusion

This paper sets out the details and justification of the most suitable methodological approach chosen for fulfilling the requirements of the research question. Details of the phenomenological case study approach using face-to-face interview data were discussed along with the emergence of key concepts enabling furthering the analysis of the data. The analysis of the data using this case study approach was found to be ideal in identifying sensitive data which were key in characterising the life-cycle of the supplier-buyer relationship and the value it can create. This study further reinforced the phenomenological case study approach as a stand-alone, valid, and significant research tool. It assists in understanding and theorising the value chain, thereby adding to new knowledge.

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A QUALITIATIVE RESEARCH APPROACH ADOPTED IN AN EGYPTIAN MANAGEMENT CONTROL STUDY

Mona Ganna [1]

Abstract

This paper shows the details of how I adopted a qualitative research methodology to study the role of management control practices in global production networks (GPNs). The case study is of an Egyptian garment factory that acts as a supplier for a French retailer of sports clothes. The methodology adopted enabled me to trace the supplier-customer relationship, the customer's requirements in terms of the product specification, quality and time of delivery, and the development of the factory along the production network as well as improving the visibility of the factory's operations to achieve instant and continuous control. The paper highlights my reflections on the experience through which I realised an intellectual value of doing a case study.

Key Words; Case study; qualitative research; Management Controls; Egypt; global production networks

Introduction

In his seminal work, Anthony (1965,p 17) defined management controls as "the process by which managers assure that resources are obtained and used effectively and efficiently in the accomplishment of the organization's objectives". Accordingly, management control is located between strategic planning and operational control. The attainment of resources, as well as their effective and efficient use, are assured through the aid of the information provided by the set of management control practices which help the management to guide the behaviour of managers and employees (Horngren et al., 2003). Tools such as budgeting, performance measurements, incentive systems, organizational structure and other administrative activities are among the formal tools of management controls. Anthony's (1965) definition of management control has been the foundation for researchers who adopt the technical-managerial perspective. Management accounting and control practices, from that perspective, are technical activities and are not expected to have roles in the construction of either the organizational life or the social, economic and political life within which the organization functions (Cooper and Hopper, 2006).

However, this line of research has been criticized. Hopwood's editorial paper in the AOS in 1976 claimed that the narrow view of this line of research ignores the role of accounting in national development and presents it merely as an objective set of calculations that have nothing to do with the surrounding organizational and social settings (Hopwood, 1976). Since then, accounting researchers have used theories of social science and psychology in

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order to provide a better understanding of the role played by accounting and management control practices (for example Burchell et al., 1980; Tinker, 1980; Cooper, 1983; Hopwood, 1983; Berry et al., 1985; Miller and O'Leary, 1987; Ansari and Bell, 1991). Consequently, the tools of management control have been expanded so that they not only include the formal tools previously mentioned but also reflect informal tools. These tools include professional and cultural controls such as laws, norms, ethics, etiquette and customs, which define behaviour (Tsamenyi et al., 2008).

As a consequence of the time pressure on organizations to provide new products with distinct features of high quality and at reasonable prices, conventional purchasing and selling contractual relationships have been transformed into collaborative relationships that necessitate the maintenance of long-term relationships between suppliers and customers (Bhimani and Bromwich, 2009). Supply chains, strategic outsourcing, joint ventures and network or virtual organizations have become popular organizational forms in the era of globalization (Wickramasinghe and Alawattage, 2007). These boundary-less organizational forms have steered the initiation of more appropriate forms of control that can enable effective management of these distant institutions and guarantee the homogeneity of goals between them. In pursuit of this endeavour, researchers have started to investigate management control systems in inter-organizational relationships (For example Geringer and Hebert, 1989; Groot and Merchant, 2000; Dekker, 2004). These new organizational forms required new types of management accounting and control practices that are able to cope with the challenges of controlling operations in different contexts with significant geographical separation and time differences, as well as bridging the cultural differences between these countries (Groot and Merchant, 2000).

The sustainability of these networks of corporations is materialized through information. Information has become a commodity that helps to enhance the flexibility of decision-making and control (Bhimani and Bromwich, 2009). Along with the advancement in information and communication technologies, the power of knowledge has been shifted from human beings to digitalized information systems. Information systems such as Enterprise Resource Planning systems are used to control the internationally interrelated organizations. New management accounting information systems have become powerful and contingent on the success and survival of multinational corporations.

These structural and informational changes have influenced accounting – and especially management accounting – in several ways. First, they have increased the emphasis on the importance of integrating the stages of planning, decision-making and action, prioritising the integration of strategic decisions with technical and control issues to create the so-called Strategic Management Accounting (SMA: (Bhimani and Bromwich, 2009). Globalization extends the scope of organizations' strategies, and consequently the scope of the information provided by SMA, to include information about global customers and competitors rather than just local ones, and focuses on the industry supply chain rather than the internal value chain within the company (Bhimani and Bromwich, 2009). Accordingly, globalization has added new variables that affect the design of the planning and controlling systems, such as the market location and its effect on customer preferences, and also the complexity of resources and information sources, competitor analysis tasks, resource

allocation issues and finally the expected fragmentation of these global firms (Dent, 1996). Secondly, evaluation of the cost efficiency of collaborative relationships is more challenging to cost accountants than transactional relationships. The uncertainty of quantity, price and timing of supply in collaborative relationships problematizes the role of cost accountants in conducting the cost or benefit payoff for these contracts (Bhimani and Bromwich, 2009). Another important change in management control systems as a consequence of globalization is the shift from process control to outcome control (Bhimani and Bromwich, 2009).

Researchers have started to question how management accounting and control systems will facilitate or hinder coordination and collaboration between these distant entities located in heterogeneous economic, political and cultural contexts. What kind of role is expected from management accounting systems in sustaining these relationships? The answers to these questions are diverse. The work of Latour and other colleagues on Actor-Network Theory (ANT) has inspired many of the studies in this area (Quattrone and Hopper, 2005; Moilanen, 2007; Boedker and Chua, 2013). In one organizational setting, management control systems were found to be tools for collapsing the distance between headquarters and subsidiaries through providing real-time information (Quattrone and Hopper, 2005). However, in another subsidiary, the same system was used to reproduce the existing structures and was not allowed to lead to radical change in the organization (Quattrone and Hopper, 2005). Interestingly, globalization is diffused not only through the informative power of accounting but also through its ability to transfer the effect and passion of the corporate executives in organisations' headquarters to employees located in the 'local' subsidiaries (Boedker and Chua, 2013). So, management accounting and control practices, from an ANT perspective, are playing the role of a mediator for the transfer of knowledge among networks of relationships (Baxter and Chua, 2003). Such networks can be either global or local.

Although some ANT researchers have conducted their research in multinational organizations, their rejection of the dualistic dichotomy between global and local did not qualify ANT to understand the influence of global forces that happen due to power asymmetry. Other researchers (Barrett et al., 2005; Cruz et al., 2011) have used the work of Giddens (1990, 1991) and Robertson (1992) in order to understand the dilemma of re-embedding or localizing globalization in local contexts. In their work, globalization was perceived as "a uniform pattern of economic, political and cultural organization … globalization is a powerful force that leads to increasingly homogenized practices" (Cruz et al., 2011). Accordingly, the parent company or the headquarters diffuse a standardized set of management control practices in order to facilitate the visualization of the local subsidiaries (Cruz et al., 2011) and to manage managerial tensions, such as vertical versus lateral relations, convergence versus differentiation, and centralization versus decentralization, which inform the nature of global companies (Busco et al., 2008).

Industrial economics, economic development and geography literature in inter-organizational relationships started early in the 1990s. These approaches did not resonate with management accounting research (see Neu et al., 2014 for an exception). However, these approaches do allow for a broader and deeper understanding of the inter-organizational relationship in the global political, economic, cultural and social context in which it operates. The literature on

global production networks (GPNs) in economic development and geography has discussed several points and tried to answer three main questions: how are GPNs constructed? How are they governed? What are the consequences of the spread of GPNs? In other words, who is winning and who is losing from the incorporation and/or exclusion from GPNs (Hess and Yeung, 2006)? The issue of control can be directly linked to the second area of the literature: governance (Dekker, 2004).

Drawing from GPN literature, this research is inspired by the case study of an Egyptian garment factory that directs its production for exportation purposes. EGF (the fictitious name chosen for the case factory) operates as a supplier for a French sportswear retailer. EGF's production is based on the product specifications received from FSR (the fictitious name chosen for the French retailer). Along with the products' specifications, FSR has technical and social requirements in order to ensure the continuous improvement in the performance of the factory as well as respecting the workers' welfare and rights in a good working environment.

In this research, Egypt was chosen as a context for conducting the case study for many reasons. In the last few decades, Egypt has grown dramatically in terms of foreign investments (HassabElnaby et al., 2003). The low labour cost in Egypt has attracted foreign buyers to extend their GPNs to the Egyptian market. In addition to this, the geographical proximity of Egypt to the foreign markets has supported its involvement in various GPNs. Simultaneously, the Egyptian government policies supported opening the country's boundaries to the access of foreign buyers to interact with the Egyptian manufacturers. So, these factors combined have made Egypt a suitable context for understanding the influence of the global forces (represented in the GPN requirements) on the management control practices of the supplier side of the network.

In order to study the management control practices in this factory, I am using the work of Hardt and Negri (2000), Empire, which provides an analysis of the contemporary phase of global capitalism, the transformation from an industrial to an informational economy, and the influence on the geographical distribution of the production process and the constitution of production networks. In different parts of Hardt and Negri (2000) work, their discussion has resonated with both my perception of the dynamics of the contemporary world and the initial observations I had about the case factory and its relationship with the French customer. Empire presents a new lens for understanding GPN. Also, using Empire to study an Egyptian context represent a theoretical contribution where the assumptions of Empire that have been developed in western context will be taken a further step to study a different context. The Egyptian context may show some exceptions from what Hardt and Negri have assumed.

Research Question

The research is about studying the role of management control practices in global production networks (GPNs). In EGF, the relationship with FSR is founded on the transfer of knowledge from FSR as manifested in their requirements in terms of the product specification, quality and time of delivery. However, these are not the only requirements. In order for the factory to be selected as a supplier to foreign retailers, the factory goes through

a detailed process of auditing in which the customer practices their negotiating power by asking for specific changes in the factory in terms of its structuring practices, human rights practices, and quality control procedures, as well as management control practices. The management control requirements include cost reduction strategies, performance measurements, and reward systems for workers. The factory's management collaborates with the customer's team to apply these changes. The customer is depending on visual information tags hung all over the factory and electronic reports as well as the physical attendance and observation of their team members as communication mediators through which they diffuse the required knowledge to the factory and also view the factory's operations. Techniques such as expanding the workers' skills, self and peer controls, and group rewards are gradually taking place on the shop floor in order to meet the requirements of the customer.

So, this research aims at answering the question: How can GPN requirements influence the mundane management control practices in the supplier's factory? And how can a post-Foucauldian framework explain the role of management controls in GPNs?

The work of Hardt and Negri will be narrowed down to reflect one of the main arguments in the work of Hardt and Negri about the "production of the social reality along with the subjectivities that animate it" (Hardt and Negri, 2000,p. 22). Hardt and Negri (2000, p.24) argue that, in the contemporary form of global sovereignty (i.e. Empire), the relationship between power and individuals (subjects) is moving from a "static relationship", found in disciplinary societies, to a dynamic one in which power "becomes an integral, vital function that every individual embraces and reactivates of his or her own accord", which is found in societies of control. Their work about the passage of social forms from a disciplinary society to the society of control was recognized by Foucault and continued by the work of Gilles Deleuze. In 1998, Michael Hardt situated the work of Deleuze regarding the passage towards a society of control (the concept will be explained in details in a later section) as central to understanding Empire (Hardt, 1998). He argued that "the social form of this new Empire that we are living today is the global society of control" (Hardt, 1998, p.140). Hardt and Negri argued that the concept of the society of control "describes central aspects of the concept of Empire" (Hardt and Negri, 2000, p.25). So, in that sense, the passage toward a society of control is connected to the passage towards a post-industrial form of economy in which institutions become more flexible and fluid (Simon, 2005).

In the current post-industrial form of economy, the structure of institutions that Hardt and Negri (2000) described as production networks replaced the assembly line that used to be confined within the territories of the factory. In that context, GPNs are used as one of the post-industrial economic mechanisms that are facilitating the production and reproduction of the contemporary 'imperial' form of society i.e. "the global society of control" (Hardt, 1998, p.140). The transformation from factory-based modes of production to network-based modes of production will affect the modes of governance used in these networks. Hardt and Negri (2000, p.297) argue that "the decentralization and global dispersal of productive processes and sites, which is characteristic of the post-modernization or informatisation of the economy, provokes a corresponding centralization of the control over production". The research is concerned with understanding how the controls in the production networks work,

i.e., how the network leader (Gereffi, 1994) exerts control over its suppliers. In the light of the argument about the transformation from disciplinary societies to societies of control, the research investigates whether the controls in GPNs are reflecting this transformation or not.

Case Study

Interestingly, in qualitative research there is no right or wrong research design, however, there is a relevant or irrelevant design (Silverman and Marvasti, 2008). The decision about the relevancy/irrelevancy of a specific research design is guided by the ontological and epistemological position of the research as well as the nature of the research question (Morgan and Smircich, 1980).

A case study is defined as "an empirical inquiry that investigates a contemporary phenomenon in depth and within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident" (Yin, 2009, p.18). However, the definition of case study provided by Yin was criticised as being a positivist definition of the nature of case study. Yin's definition implies that the object of enquiry is the phenomenon itself. However, Berry and Otley (2004) cited Stake's definition of a case study from a relativist point of view. According to Stake, "we study a case when it is of very special interest. We look for the detail of interaction within its contexts. A case study is the study of the particularity and complexity of a single case, coming to understand its activity within important circumstances" (Berry and Otley, 2004, pp. 234-235). Stake's definition of the case study is more relevant to the nature of the research conducted in this research. The interest and choice of the case factory were not a consequence of the interest in studying a phenomenon that can be found in different sites. However, the case itself was the spark that initiated this research. I believe that the topic of this research would be completely different if I gained access to another site.

One of the main factors in my guidance towards the choice of the case study as the research design is the nature of the research question. Yin (2009) argued that a case study is suitable for research that starts with 'how' and 'why'. The research question raised in this research is a 'how' question that is aiming to understand the relationship between the case factory and its management with the customer company within the broader GPN. Within this relationship the day-to-day management control practices in the factory is investigated in order to understand how the GPN requirements are reflected in these practices (if this is the case). In that regard, the case study enabled me to gain detailed information about the management control practices within the case factory.

In accounting research, specifically in management accounting, a case study has proved popular among the other methods used (Scapens, 2004; Parker, 2012). This popularity is attributed to the case study's "richness in addressing the task of understanding and theorising the content, processes and context of the practice of accounting" (Berry and Otley, 2004, p.231). However, a case study has been criticised in different aspects. These critiques were defended by some researchers (Flyvbjerg, 2006; Yin, 2009). Critics of the use of case studies can be categorised into two groups. The first group is concerned with the nature of the case study, the type of information collected from it and the driven conclusions, as compared to positive and quantitative methods of research. From this perspective, the

case study is criticised for its lack of following orderly procedures, providing little basis for generalisation, and its consumption of time (Berry and Otley, 2004; Yin, 2009).

The second group of criticisms is derived from an interpretive point of view. Adams et al., (2006) articulated these criticisms in three main points.

> *"Firstly, case studies are conducted primarily in a single or few organisations embedded in a larger population. Thus, it is difficult to draw boundaries for the area of study with respect to exploring larger systems. Secondly, the interpretation of the social reality raises the problem of his/her bias, as the researcher in this context cannot be regarded as an independent observer. Finally, assurances of confidentiality for gaining access to the organisation raise problems in writing case reports." (Adams et al., 2006, p.365)*

The above criticisms of case studies cannot be simply refuted. However, I believe that the degree of the threat of these criticisms can vary from one case to another. In terms of this research, the case factory is studied within its context, and not only the local context but also the global one. The aim of the research is to investigate the management control practices in the factory in the light of the requirements of the GPNs in which this factory is located. Therefore, drawing boundaries between the case and the larger context in which it is embedded was a long way from the focus of this research. Additionally, one of the main motives for accounting researchers' use of the case study as a research method is its ability to provide researchers with the tools required for studying "operation of accounting, both content and processes, in its organisational, social and societal contexts" (Berry and Otley, 2004, p.250). The objectivity of the researcher in conducting the case study is not claimed in this research. During the case study, my role as a researcher can be understood in the category of a visitor, as explained by Scapens (2004). In that form "the act of asking a question about these issues can have an impact upon those who are the subject of the research" (Scapens, 2004, p.264).

Personally, I did not find the final criticism (the effect of confidentiality assurance on the writing of case report) to be a significant one, at least in this research. I would like to confirm that I gave an assurance regarding the confidentiality of the name of the factory as well as the anonymity of the participants (see Appendix 1 for a sample of the consent form). The consent form was translated in Arabic (the mother tongue of the interviewees) in order to guarantee their understanding to its content. Conducting the case study in a country different from the one in which I am taking my PhD qualification makes it difficult for the small group of research readers to recognise the identity of the company or the people involved. During data collection and the writing of the analysis, I was always concerned about the confidentiality of the case factory. Then I realised that in the business world many companies are similar to each other. I believe that for the reader to be able to release the anonymity of the case, and be able to exactly identify it, would be a very difficult task.

Research Procedures

In this section I will go through the practical steps I went through in conducting the case study. The journey starts with the long process of negotiating and securing access. The

challenges of this process resulted in changing the research topic several times. The preparation and planning for the data collection stage, the experience in the field, the methods followed for collecting the data and finally the analysis of the data collected are the steps that followed to secure access.

Securing Access

Securing access for conducting the case study was a very challenging process during the first six months of my PhD which was from September 2012 until March 2013. During that period, I had to change my PhD topic three times because of access negotiations. I started my PhD with an interest in studying joint ventures as one of the post-bureaucratic organisational forms and understanding the role of management accounting and controls within these joint ventures. For that topic, I prepared a proposal and targeted different joint venture companies or parent companies that have joint ventures with another company. I targeted both the UK and Egyptian markets to secure access. However, after four months of effort, getting access seemed difficult. During that time, I became more interested in studying issues around globalisation and its influence on the local practices of management accounting and developed a passion for studying an Egyptian case. I started to have an interest in investigating one of the World Bank's projects in Egypt. After tracing different managers in some of the projects in Egypt, my efforts did not result in successful access. Then I decided to re-contact the management of the company in which I conducted the case study during my Master's Degree in Egypt. The owner and founder of this company came from a very poor family but had managed to start his company from scratch and eventually made it one of the most successful companies in the Middle East. Studying his life trajectory and the role of management accounting in supporting his decisions along this path to success was of interest to me. Unfortunately (or perhaps fortunately) the access request was rejected.

After these three trials, I decided (with the advice of my supervisors) to secure access first and then articulate the research topic based on the case circumstances. Here, it is worth mentioning that after the revolution in Egypt on 25th January 2011 and during the Muslim Brotherhood governing period, the economic and political situation in Egypt was in real crisis. These circumstances made the process of securing access through formal ways very difficult. Also, during that period, many of the companies stopped their operations or incurred losses. So the request to conduct an accounting case study was usually met with rejection. The reasons given for this were either worry by companies' management about showing financial data about their performance or they were worried about revealing their actual management accounting and control practices. Some presumed that I, as a researcher, would discover that they were not following the standard practices of managing companies that we study in undergraduate books. It was difficult to persuade them that the aim of research was not to look for and detect text-book practices but instead to understand the real practices of management accounting and controls. However, their fears were understandable because in Egypt, the kind of research that require generous access is not familiar. In these companies, accounting researchers would ask for accounting figures and these are confidential and not for research.

Informal personal relations were the only way to follow in order to secure access. Although many of their trials failed as well, one of my professors in my home university was able to

help me in accessing the case company, which is one of the Egyptian garment factories (called EGC for anonymity). The company is a family owned business which started in the mid of 1970s. At that point I knew that the company exports all its production to American and European markets. Fortunately, the owner has an academic background and encourages Masters and PhD researchers to conduct their research. A letter from my supervisor, supported by the research proposal, was submitted to the company owner to support the informal access request.

Field Work Planning

Access to this company was secured in March 2013. Through phone calls and emails, I collected some initial information about the company in terms of its size, the number of workers, the scope of operations, the annual turnover, and the production capacity. Also, the founder (the chairman of the company) sent me a written document explaining his personal trajectory from being a manager in Government companies to his decision to start his private business. In that document, he indicated the different factors that influenced his management style, ranging from his experience in previous Government garment companies and travels to the United States to visit garment factories and gain a Master's Degree from one of the universities there, and ending with his trust-based relationship with one of his previous managers. All these factors, from his point of view, shaped his managerial experience.

Drawing from this information, I started shaping the research question and delineated the frame of the research topic. I was interested in studying management accounting practices in a non-Western company and understanding how management accounting and control systems are conceptualized in a non-Western context, and also how this conceptualization is reproduced in the practices of management accounting and controls. I started reading management accounting and control literature in non-Western and developing countries as well as starting the journey of searching for a relevant theoretical framework that could provide an explanation of the case findings. The next step in the plan was to visit the company for a pilot study during my annual holiday (which lasted for one month) from August to September 2013.

That summer, August 2013, was not an ordinary summer in Egypt. On 30th of June 2013, the second Egyptian revolution against the Muslim Brotherhood was sparked resulting in the deposition of the President on the 3rd of July. The situation did not end peacefully. Gunned Muslim Brotherhood members started protesting and occupying Rabaa Square and promoted violent actions from the side of the Muslim Brotherhood all over the country. On 14th of August, this occupation was brought to an end by the Police and Army. This adjournment resulted in the enactment of a curfew in most of the governorates. This curfew, as well as the many violent actions which took place, made the movement between the governorates and travelling on the highway very risky. The fact that my home town is three driving hours' distant from the company made the opportunity for visiting it during that time impossible. So, the plan of making the pilot study during my annual holiday was shortened to a one day visit to the company just two days before coming back to Glasgow.

Although the visit to the company was very short, I made some observations that changed

the research question and the overall path of the research. The first observation was that the company is not exporting its own products. However, it is a supplier for a number of retailers or brand names in America and Europe. This system is called an 'order system'. In this system, the first task of the company's owner is to find customer companies. This process was done through a variety of ways: attending international exhibitions, visiting companies in their home countries with the support of the Egyptian commercial attaché in that country, or through the relationships with these companies' representative offices in Egypt. Once an initial agreement with a customer company was finalized, then that company will send an audit team to review some aspects in the Egyptian company before processing an order with them. If the audit process is successful, the customer company will send the production order. This order includes detailed product specifications, the quantity required, the level of quality accepted and the delivery date.

This transition in my understanding of the position of the Egyptian company's relationship with the companies in America and Europe resulted in a change in the research question. The Egyptian company's conceptualization of management accounting and control systems is no longer shaped by local cultural, economic and political forces. Instead, it is heavily influenced by the global forces that are shaping the day-to-day operations in the company and on its shop floor. It is no longer how their practices, management accounting and control systems, the driving forces since the company's conceptualization, are guiding the company toward accessing the global market. Instead, it has become how the company strives for validation from global companies and sustains the relationship, which is shaping their response to the requirements (that influence their management control practices) of these companies.

A second observation was the nature of the requirements from the customer companies. The requirements were falling into two categories: the quality of the lives of the workers inside the factory (i.e. human rights) and the quality of the final products. From an interview with the financial manager, I found that customer requirements do not have any influence on the way he works. He may be guided by the chairman to find ways to reduce the cost of production through the reduction of overhead costs, but they still keep using traditional costing methods to calculate the production cost. Also, the process of product costing is not done within the finance department but by the chairman and the customer service members. This observation drew my attention to a change in the relationship between the Egyptian company and its customers, who are dominating. The customer is not looking at the accounting practices and not trying to standardize the accounting practices in the Egyptian company to make them similar to those applied in their companies to facilitate the visualization of operations in the Egyptian company. Instead, the collaborating companies have independent ownership of their premises. This independence is translated into a disinterest in standardizing the Egyptian company's accounting system to be compatible with the customer company's accounting system. However, the customer company's interest in the quality of the accounting systems in the Egyptian company is reflected in the price of the product supplied. Interestingly, this price was to a great extent (not absolutely because there was still a space for the Egyptian company to refuse the order from any customer company) less negotiable.

These two observations guided a change in the research questions to reflect how global

forces (manifested in the imposed management control imperatives from the customer companies) are steering the Egyptian company towards the contemporary global order, and also how the Egyptian company's management responds to these imperatives in their day-to-day practices. The search for a relevant theoretical framework was directed towards the pool of globalization theories that can provide an explanation to this case. At this stage I made the choice of using the work of Hardt and Negri, (2000), Empire, after thorough discussions with my supervisors and also academics from other universities.

The next step was to prepare for the data collection that took place during the period from November 2014 to February 2015. Three months is the maximum allowable period from my sponsor for data collection. The theoretical background guided the planning stage to the main study.

In the Field: Challenges and Data Collection Methods

During the period between securing access and visiting the company in August 2013, I maintained contact with the owner of the company through emails and sometimes phone calls. As a sponsored PhD student, I had to get approval from my sponsor before leaving the UK and heading to Egypt for the data collection process. I got the approval in October 2014. When I tried to reach the owner of the company to inform him about the starting date of data collection, I did not get a reply either through phone or email. However, I had no choice except to go back and start the data collection, especially as I had started my third year of PhD and had still not gone for data collection. In my first call to him after a few days of my arrival, I received the biggest shock, the worst scenario that I did not expect, when he told me that they had sold the factory due to financial problems. This call threatened all the stages I had passed through during the previous two years. However, by the end of the call and upon asking for a solution to this situation (especially that I had a limited period for achieving the data collection) the owner told me that he was in contact with the new buyer and one of his sons was still working in the company. He said he could find a way to get an approval from the current owner for me to conduct my research. However, he was also reluctant in case the new owner had doubts about my identity (in case I was a spy from the old management).

He asked me to send him the proposal for the case study and the data collection plan as well as a new letter from my supervisor referring to the previous access agreement we had with him. I prepared all the documents and met him. He sent all these documents to the new owner and explained the whole situation to him. Fortunately, the new owner accepted and offered to re-secure access to the factory. However, this process took almost one month out of the three months I had for the data collection. During that time, I contacted another factory owner (through personal contacts) who was, surprisingly, liquidating his company as well. This time it was not due to financial problems but for family reasons. The grandchildren had inherited that factory, but now everyone had their own career interests and no-one was willing to run the business anymore. Fortunately, out of this situation, I managed to interview the former owner of the company for about 3 hours and the other company's owner for another 3 hours as well. Both helped to pave the way to my understanding of the field I was going to study and they were informative on several different levels of discussion: politically, economically, socially and globally.

Although the new owner of the EGC had kept the same name as previously along with the operations and employees, a structural change had occurred. The new owner of EGC is already an owner of a group of garment factories unified under the management of GARMENCO (a fictitious name for the new headquarters for the group of factories owned by the new owner). The main consequence of the sale is represented in the consideration of the research site as a factory (called EGF for anonymity) within the GARMENCO group rather than as a standalone company. The knitting, dyeing and printing stages no longer belong to the operations of EGF. Operations in EGF start (as with all other factories of GARMENCO) with cutting, and end with packaging. In addition, some of the administrative activities were shifted to the central management and administrative office of GARMENCO. However, EGF kept its system of opening and closing hours (8:30am to 5:30pm instead of 9:00 am to 6:00 pm as in other GARMENCO factories) as well as weekends (Fridays in EGF rather than Sundays in all other GARMENCO factories). Also, most of the managers, employees and workers stayed to work at EGF under the management of GARMENCO.

Both EGC and GARMENCO are exporting companies. Their activities are mainly dependent on the exportation of products produced. They export to brands such as Benetton, Nautica, Calvin Klein, Otto, Bon Prix, Auchon, Tesco and a lot more. While EGC was exporting to different customers and may have orders from different customers at given time, the GARMENCO strategy after purchasing EGF was to devote it to the service of only one customer. This customer is a French retailer for sports garments that has a worldwide network of production (named FSR for anonymity). FSR has a local production office (called LPO for anonymity). This LPO is responsible for allocating the production orders of FSR to the validated suppliers in Egypt; conducting the audit process for validating the factories as approved suppliers for FSR; following up the production process and assisting EGF's management for improving the production processes and the state of the workers; and controlling the quality of the final products before sending them to FSR.

In the company, my objective was to trace different kinds of controls applied to the different levels of management and to understand how they are linked to FSR requirements, local government requirements or the internal strategy of the company. This objective was inspired by the reading of Hardt and Negri's idea of the production networks and the spread of the pyramidal constitution of Empire. Data was collected via semi-structured interviews, observations, documents and photos. The variety of sources for collecting evidence is one of the major strengths of the case study as a research design (Yin, 2009).

Semi-Structured Interviews

In case studies, interviews are considered a main source of information (Yin, 2009). Semi-structured interviews rely on planned themes of questions as well as emerging questions during the interview to follow up on interesting points raised by interviewees.

Creating a rapport with employees in the factory was a cornerstone in achieving the target of the data collection. In the factory, I was dealing with two types of interviewees, the managers and department staff, and the workers on the shop floor. Being introduced to these two groups was quite different. While the employees at the managerial level could

understand my identity as a researcher and could collaborate freely (although there were some exceptions), the collaboration of workers was subject to building trust and an informal relationship with them. The rapport with the workers was built gradually. First, I decided to have tours of the shop floor with the managers of the production lines. Some workers assumed that I was a new employee in the factory and started asking their managers about who I was. Then I was introduced to them through people they felt able to trust. The second way was through joining a group of workers on the bus that takes them to the factory. I choose the bus with the same travel route. On the way to the factory, informal conversations took place with the workers that helped build trust. This group of girls was an access point for me in their production hall. In time, I become a familiar face to the workers and they were ready to answer my questions.

I conducted 35 face-to-face interviews. Most of the interviews were tape-recorded. Those that were not recorded were either because of the choice of the interviewee not to be recorded, or it was my choice so that I would not lose the spontaneity of the interviewees and their passion for contributing to the study. All interviews were in Arabic. Most of them were transcribed. However, the translation was selective for the purposes of the quotes involved in the analysis. The interviews lasted between 25 and 180 minutes.

Drawing on the research objectives, I aimed to cover almost all the factory's departments in order to get a full picture of the flow of the activities starting from the receipt of the production order until the delivery of the final products. In that regard, the interviews included the managing director, administrative manager, customer service, lab department, warehouse, sampling, cutting, marker, quality control, production planning, engineering management, production department, human resources, finance, exports department, imports department and IT department. In production halls, both managers and workers were interviewed. Also, I managed to have an interview with a member of LPO. This is in addition to the interview with the previous owner of the factory and the owner of the other factory I approached for alternative access (as mentioned in the previous section). I considered these two interviews as interviews with industry experts as they provided me with the overall picture of the export system in the garment industry in Egypt.

The interview questions concentrated on understanding the day-to-day practices conducted by each department, their contribution in satisfying the requirements of the customer company, how these activities are linked to management control practices and to what extent these activities are informed by the production network requirements. Each interviewee was able to provide me with the details that are related to their department. The managing director and administrative manager provided me with an overall picture about how the factory is operating within the broader network of production. They identified the different sources of power over the activities within the factory.

Observations

Observations provided an additional source of information to support the evidence collected from the interviews (Yin, 2009). In addition to the interviews conducted, I managed to have long hours for observations. During the data collection period I spent in the factory, I was given a seat in the marker department's office in the factory. Staying in this office with

employees meant I was involved in the observation process all the time I was there, even on days when no interviews were scheduled. The office also has a glass wall that allows a view of the cutting department. The marker department is in direct contact with the cutting department, the cutting follow up, sample department and lab department. The time I spent in this office enabled me to make close observations of these interactions between the departments. The marker manager was also a continuous source of information for me whenever I needed a clarification of any point. I also joined the lunch break with workers on the shop floor and with the marker manager and the marker employees. During these times, they were discussing work related topics which enabled me to gain understanding about the general attitude toward the factory's management style.

Additionally, the factory has three production halls separated on two different floors. I spent more than 20 hours with the workers either observing the production halls during the working hours or in the bus with some of the workers on their journey to and from the factory. These observations were essential in giving me a real sense of the daily activities and the controls associated with them. They also gave me the chance to understand the workers', supervisors' and managers' relationships within and outside the shop floor and to understand the workers' responses to the different types of control imposed on them during the working day.

In addition to these observations, I managed to observe 10 hours of meetings between the managing director and the managers of the factory's departments. One of these meetings was with the representatives of LPO during one of their weekly visits to the factory to make a quality control examination on the finished products before their shipping to France. Attending these meetings enabled me to gain insights about the managing director's instructions to department managers, his philosophy for managing the site and solving problems, and how the relationship with the LPO is maintained. These observations gave me the opportunity to understand the actual feelings and attitudes of participants which provided a clearer picture and deeper understanding of the case researched (Robson, 1993).

Documents and photos

Documents are the third method in the methodological triangulation used in for data collection for this research. Documents played an essential role in understanding the relation between EGF and FSR. As it was difficult to gain access to FSR, documents about the requirements of FSR from its suppliers were crucial. These documents enabled me to clearly understand the requirements from FSR, the motives behind these requirements and the connection between these requirements and international bodies. Some of these documents were directly obtained from the case factory, but the majority were available online. FSR annual sustainability reports, the production rules, the supplier quality book and supplier social book are examples of these documents.

Internal documents such as the production lines' productivity reports and the production lines' plans are among the documents obtained. Workers' productivity sheets, general frame of the budgets (some information was excluded), the machines' tags that indicate the stage name and the output required, and the worker sheet for recording the hourly productivity were also collected. In addition to these documents, I managed to take some photos of the

shop floor to highlight some of the ways of communicating the controls through the tags hung on the walls of the production halls.

Data Analysis

I partially started the data analysis during the data collection phase. However, the limited time available for data collection did not allow me to make a complete reflection on the theoretical framework during this process. Instead, this phase of analysis was simple and practical. It was in the form of notes and reflections on the interviews and observations I made. Some days I would go to the factory and spend the whole day writing these reflections on how I found the information collected to be linked to the work of Empire. Although on these days I would not schedule interviews, I preferred writing these reflections within the factory. Observing the working day during writing these reflections enhanced my understanding of what was mentioned in the interviews. Also, it gave me the chance to have informal conversations to investigate some points in more details. The fact that the factory was sold just three months before starting my data collection meant the employees were in a transformation stage. In this stage, they are always making comparisons between the current management style and the previous one indicating the advantages and disadvantages about them.

Listening to these conversations between the employees and asking questions about the previous management style had a major influence in directing the analysis toward its current focus. Although it was difficult to make a comparative study between the change in the management style and consequently the management controls, I utilized this change logic in the development of the theoretical framework. I am not comparing a current state with a previous one. Instead I am comparing a current situation with a specific theoretical argument. It was difficult to make a comparative study for many reasons. The first reason is that before the sale, EGF was a stand-alone company that was contracted with various customers. However, the situation changed after the sale. EGF became a factory following the management of GARMENCO. Therefore, the scope of organizational activities covered in the site changed, so getting a complete picture for comparison would necessitate going beyond the factory and extending the research to GARMENCO in order to see the whole picture. The time limit for data collection was a constraint on this. The second reason was the difficulty in getting reliable information about the previous style of management from the interviewees. Although most of the current interviewees were working during the previous ownership, I noticed from their conversations that there was a strong polarization and division among the interviewees in their opinions about the previous management. Some of the interviewees were strongly supporting the old management while others were totally against it. When I noticed this, I decided to use the information about the previous management as an implicit guidance for the analysis rather than to conduct a comparative study. So, it can be said that most of the inspiration behind the research's current focus happened during the data collection phase. However, it was still not clearly directed toward this argument.

After finishing the data collection, I started the second phase of the analysis process. I started reading the transcriptions of the recordings and was going through the notes and reflections done during the data collection. The analysis was done manually without any

computer assisted software. This was mainly because the transcripts were in Arabic and I did not plan to get all of them translated. However, I did translate the quotes used in the analysis. In the initial analysis I wanted to highlight two aspects. The first aspect is the constitution of the GPN in terms of the actors involved and where their influence on the requirements from EGF can be found. In this stage, secondary resources of data were collected in order to gain a detailed account of the production network in which EGF is involved. The second aspect of the analysis was the operations inside the factory. For this part, I initially classified the information in terms of the flow of the administrative and production processes inside the factory. I started with finding the customer, then the validation and audit process, receiving the order from the customer, the sampling process, confirming the order, purchasing the raw materials and accessories, receiving the fabric, checking the fabric quality and specification, planning for production, planning the production lines, the marker, cutting, first inspection, sewing, quality control, ironing and packaging, warehousing, and the final quality control point. Parallel to these operations, I had a detailed account of the role of the human resources department, finance department, and information technology department in supporting the production activities of the factory.

This initial categorization of the data enabled me to have a clear picture about the relationship between the factory and its customer and the whole production network as well as the operations inside the factory. This phase of analysis was done in conjunction with theoretical readings in order to specify the theme of the analysis. This stage of analysis was not an easy task and it took a long time to get settled on the focus of the research. I found the work of Empire is broad and in each part of its argument I would find some relevant evidence from the case study that could reflect it. So at this stage it was an iterative process of analysing and building the theoretical framework. This process ended up with the current theoretical framework which informed the analysis of the case study.

The discussion flows from the apparel global production networks and its dynamics to the role of the Egyptian government and the global trade agreements in connecting the textile industry in Egypt with the global actors of the network. Then the discussion goes more specific to the efforts of the Egyptian manufacturers to get into inter-organizational relationships with the brand names and big retailers, as the case with EGF. The discussion will end with a specific discussion about EGF and its relation with FSR. In order to provide a detailed discussion of the influence of FSR's requirements on EGF's management controls, I choose Merchant (1998) model for controls.

Conclusion

This reflection is an exciting experience for me. My previous background of research was completely different. It was fortified with a functional approach seeking how solutions can be offered by doing a research project. The engagement of this case study readdressed my thinking about research. Firstly, I have realised that research is not about seeking practical solutions to identified management problems. Instead, we need to identify a research question in a chosen stream of literature by critically evaluating that body of knowledge and engage in an intellectual effort to address that question. By addressing the question, we mean an exertion of a challenge the underlying assumptions of the body of knowledge in

question. Secondly, in a case study, we merely should not "describe" what has happened by romanticising the methods adopted in a management change programme or organizational transformation project. Instead, we should use a theory to challenge the dominant views of management control (e.g. contingency theory which discusses the cross-sectional relations) while illustrating a "mystery" in the case study. The mystery I created in my work is the how GPNs rather than internal management policies orchestrate the ways in which management control systems are designed and maintained. Finally, in a case study, we should not expect a form of "statistical generalisation" to validate the findings externally in relation to wider population. This is a misunderstanding about the meaning of case studies. Instead, we should engage in a debate towards a "theoretical generalisation" where one can argue whether the theoretical perspective used is completely applicable to justify the story or whether there are some challenges to that perspectives in certain respects. In my work, although "Empire" works in some respects, there is still a question whether there is a complete transformation of disciplinary controls into a state of society of control. This leads us to call for further case studies.

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CONDUCTING RESEARCH: WHAT DO YOU WANT TO KNOW? WHAT DO OTHERS SAY? AND HOW TO DO IT. SOME PERSONAL REFLECTIONS

Nigel Jackson[1]

Introduction

I have been researching since 2001, and have spoken to many colleagues about the process. What follows is a broad outline of my experience in conducting research. One obvious lesson is that there is no single agreed approach, rather a myriad range of possibilities are open to us. In part, this reflects the fact that research in science is different from that in engineering, as is that in arts from the humanities. This lack of a playbook to follow can make it feel daunting, but it gives us the freedom to try something different. What follows is a not a panacea for conducting research. Rather, it offers some insight based on my experience of writing research monographs, journal articles, presenting conference papers/keynote speeches and supervising students conduct their own research from undergraduate 10,000 word dissertations up to 80,000 word PhDs. It also reflects the observations made by colleagues over the years. As a consequence, it can only be very personal and another academic researcher with different experiences may offer a different narrative. Do not be put off if this is the case, rather take some basic points from this article, and whatever other advice you are given and internalise it to your circumstances.

I got into research pretty much by accident. I had spent a number of years working first in the political world, moving to a charity and to commercial companies. Then, as part of a teaching course, I did some lecturing and seminars at a UK university on a Political Science degree. In one seminar we were discussing the representative role of MPs, and how they communicate with constituents. Having worked for an MP, and been a political lobbyist, I had some practical insight, but decided to supplement my knowledge prior to the class by looking at how they currently communicated. As part of this I visited some MPs' websites to see what they said. At this point, out of over 600 MPs, probably less than fifty had websites, and they were mostly, but not all, rather basic. A lightbulb moment had just happened.

A few years later I was awarded a PhD for a thesis looking at how UK MPs used the Internet as part of their constituency role. Such a route is probably unusual, but I raised it just to show that there is no one way to get into research. If you are an undergraduate or a postgraduate, then you may have no option but to conduct some primary research as part of an assignment.

However, if you are enrolled on a research degree programme such as a ResM, MPhil,

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DBA or PhD or are an early careers academic, then you have deliberately made the decision that you want to research. To this latter category, I say one thing; you really must have the urge to conduct research. You are committing yourself to years, possibly a whole career, and you have to know that it is what you want to do. I think, therefore, that the first requirement of a researcher is that you have an itch that you really want to do it. At this higher level, if you do not have that itch, you will struggle to complete your research or may not produce the quality and quantity of material you have the capability of doing. The motivation for this itch can be internal or external, but you are committing yourself for some time, and at the very higher levels it may well take over your life.

The Research Question

So, let us assume that either you have a research assignment or you have that itch, what do you do next? The first obstacle is to decide what it is you want to research. There have been points in my career when I have had too many ideas, and had to cut them down, and at others I was struggling to come up with new projects. For some of you, knowing what you want to do is not a problem as you know very clearly, but for others, it is less obvious. For those who have a very clear idea this is great, but I do make one observation here. If you have a very clear idea for a PhD study, perhaps driven by your Masters or ResM or are producing a journal article or research monograph, just be prepared that it may change significantly as you start to read more and look at the methodological issues.

I had two PhD students start within a year of each other and both had a very clear idea of what they wanted to do. The first had a very precise idea of a model he wanted to apply based on his Master's thesis. However, after reading around a lot and considering some methodological issues, he eventually submitted PhD thesis that was conceptually very different from the original idea.

The second, who had worked in the field, was clear what he wanted to do both in terms of research question and sample. And this is pretty much what he did, for him all the reading, discussions and methodological questions supported the original idea. What this means is that when you start out, just be aware that you are on a journey, and the reading and talking about and practical questions of how to collect data all shape your final piece of work.

The first problem is getting started, but this is especially so if you do not know what you want to research. There are a range of ways in which you can get the basic idea. I have already given three, my own light bulb moment when I was looking at a topic, a student who already had some research in the field and a student influenced by his work experience. You need to find something that stimulates you to think "I want to find out more about that". It could be an offshoot or variant of what you have already researched. For example, I started looking at emails and websites, but as new Web technologies came on stream, I then studied these. In this way, my research was almost like a product development, as the field changed technologically and in practice so my research field evolved. It could be that, as you read, a model or approach really interests you, it could be from your own practical experience or you identify a clear gap in the literature. There are a range of ways of developing your idea, but ultimately you need to identify a problem

that you are going to research.

Having generally decided what it is you want to study, you need to identify some sort of research question: what is it you want to find out? Your research question essentially sets up the framework for what else you do in terms of reading, aims and objectives and the details of the methodology. The research question makes very clear what problem it is you want to look at. I am not going to get into the difference between a research question and a hypothesis. At this stage you will go through a similar process whether you are dealing with something that is known or unknown.

Typically, most research students and early career researchers will quickly choose a topic, such as the use of social media in the tourism industry in Sri Lanka. What takes more time is to convert this broad topic into a research question. It took probably a year to convert my light bulb moment about MPs and their websites into a coherent research question, which tied in the technology with one component part of an MPs role, namely what they do for, and how they communicate with, constituents. I could equally have looked at how they use it to win elections, develop policy, and communicate with party members or whatever. Each of these would have led to a very different research question, literature search and methodology. There is no single approach to constructing a research question. It reflects in part the topic, the researcher's aptitudes and experience and what might be considered important at any given time.

To construct your research question you will need to read and think about your topic, with each feeding off the other. The more you read, the more you are able to enhance the quality of your thinking, which in turn refines what you look for in your reading.   What I tend to do is start with a blank piece of paper and a pen and jot down some ideas. As I read around the topic, I start to cross out ideas, refine existing ones and develop new ones. Eventually I start to type up some research questions. There are ways of refining what you want to do, primarily by asking questions and your answers direct you. Taking our social media topic for the tourism industry in Sri Lanka above, there are a series of questions you could ask:

1. From whose perspective will you look at your problem? Will you look at it from organisations, customers or both? Note if you want to study customers then you will need a friendly organisation(s) who will give you access, it is highly unlikely that an organisation that does not know you would grant access to their customers. Or the sample needs to be publicly accessible, such as attending a sports event.

2. What aspect of social media do you want to look at, such as a marketing/persuasion tool, a means of motivating people, in terms of the impact of interaction/dialogue, why it is different from off-line channels etc?

3. What particular niche are you going to focus on? So with our example, you might be better to focus on one channel, say Twitter, Facebook, LinkedIn, YouTube, Instagram etc.

4. Are you going to focus on a particular industry, organisation(s), geography or audience? So maybe you will look at tourists from Germany, or those visiting a part of Sri Lanka, such as Yala National Park, hotels, from the perspective of large overseas tour operators or local Sri Lankan travel agencies, for all-inclusive beach holiday tourists or independent back-packers.

5. Is there a theory, model or concept that you are interested and want to apply to your field? It could be to apply Maslow as to why visitors to Sri Lanka go on social media before they arrive, or it could be to test the importance of authenticity to Sri Lankan tourist industry websites.

Your answers to each of these will shape your final research question, and consequently your methodology. One important thing to remember is that your question has to be answerable. If it is too broad or simply impossible to answer then you will need to tighten it up by making it more specific. This is where the questions above help. One test I advise is to get your friends/colleagues to ask you what your research is about. The one or two sentence answer you offer, before their eyes glaze over with boredom, is the basis of your research question. It is succinct.

With our social media topic, the research question might be:
   • How to assess the impact of Twitter as a relationship marketing tool by independent tour companies in Sri Lanka?
      Or
   • How to apply the Elaboration Likelihood Model on the persuasiveness of tour operator's web presence is in encouraging tourists to visit Sri Lanka?
      Or
   • How to assess the psychological reasons behind social media usage by visitors to Five Star hotels in Colombo?

Each of these research questions looks at social media from a variety of different perspectives. Note these research questions do not seek just to identify what, but the ambitious research project seeks to explain why and with what effect.

Literature Review
Your research question will shape your literature review by determining what key words you will be searching. In an article focusing on methodology, you may be wondering why literature review is so important.

First, logically it should precede your aims and objectives, or in other words, they are driven by the literature. In reality, many of us use a hybrid method, where we develop both at the same time, but getting this right is essential for any methodology.

Second, a literature review either needs to identify a clear research gap or a conceptual framework. Most students get the concept of a research gap in the literature quite simply as an aspect the research has not yet covered. This may well come back to the sort of perspectives we asked above, such as applying a theory to a new area, or taking a field

such as tourism and looking at an area that has not been covered before in Sri Lanka. The conceptual framework is merely the way in which you might theoretically assess your data. It applies more to a positivist approach especially if you want to test some existing theory. What I find is that few people at the beginning of the process know what this will be, but as you read often something just suddenly clicks. This could be from a completely different field, or you want to explore a well-known or very current theory. A conceptual framework provides the theoretical underpinning to your work.   Look at most peer-reviewed articles, typically at the end of the literature review, or as a section in its own right and you will see a conceptual framework offered. For taught research it might just be a paragraph or two, for a PhD/DBA it could be at the end of the literature review or a short 2,000-3,000 word chapter in its own right.   I had one PhD student who produced his conceptual framework, but after the first part of his data collection he added a short addition that explained how the framework had to develop as he went to the second and third phases of data collection. I have just finished writing a conceptual framework for an article of about 1,000 words.

The third reason for a literature review is that it can directly help shape your methodology. By identifying how others in your field have collected data or tested models, you will be assessing whether you want to follow suit or do something different. Writing the literature review will help formulate your objectives, shape what you cover and influence your methodological approach.

In the Literature Review you should:
• Demonstrate an in-depth understanding of the relevant literature;
• Provide a critical assessment of the significant theories, concepts and approaches;
• Show the relevance of the literature to the issue in question.

The Literature Review must:
1. Tell the story of the literature relevant to your topic;
2. Set the scene for the work described in the dissertation;
3. Identify gaps in the literature/what has not been covered.

When starting your Literature Review, identify key "pillars" that are the main topics (headings) in the literature that need to be covered. For a taught Masters this might be 3-4 pillars, for a research degree this could be six or more and for a journal article typically 2-4. If our research question was 'How to assess the impact of Twitter as a relationship marketing tool by independent tour companies in Sri Lanka?' the pillars could include any of these: Relationship Marketing, Online Relationship Marketing, Tourism Marketing, Online Tourism Marketing, Twitter/Social Media, Tourism in Sri Lanka, Independent Tour Operators, and possibly Independent Travel Tourists. You would not use all of these, but these are the sort of options you have, and whichever you choose will drive your aims and objectives and final methodology. The most common and (usually) way of organising your pillars is from general to specific, consider an inverted triangle, starting with the broad areas first, moving on to the next most specific, until you hone in on the literature that is most directly associated with your aim.

When writing, each paragraph should be demonstrating that you understand what is required in a literature review. You are not describing the literature, so do not begin a paragraph with "Blogs (2009) says/argues…". Rather, your opening sentence should state clearly what the point being addressed by this paragraph will be. So it might be, "There is a lack of clarity in the definition of what is social media". The bulk of the paragraph would then assess the literature to help illuminate this point, so you might identify different schools of thought on the point, different methodologies, subject areas etc. There might be one definition of social media from a psychological standpoint, another from a cultural perspective and a third from computer science. Your final sentence is essentially a conclusion of the paragraph, perhaps pulling together all ideas contained in it or leading to the next paragraph. Your paragraph will not be descriptive, rather it will be analytical and should contain critical evaluation of the literature. Each paragraph is a microcosm of the stylistic approach your whole literature review is demonstrated.

Aims and Objectives

Having constructed a draft of the literature review, or as noted above probably concurrently while writing the literature review, we need to identify our aims and objectives. The aim will be very close to the research question and is designed to set out what we want to achieve. So it is broad in one sense but also has to specify, if appropriate, concepts/theory and field of operation. If we take our first research question above:

How to assess the impact of social media as a relationship marketing tool by independent tour companies in Sri Lanka?

Then this might become:

This study aims to establish the importance of an online relationship marketing approach for independent tour companies in Sri Lanka.

Research degrees and journal articles might have more than one aim, and so another aim might be:

To explore the adoption of social media by independent tour companies in Sri Lanka.

Having agreed on your aim(s), you will need to identify some objectives. I would suggest there are normally 3-5 objectives, never more than six (you cannot achieve that much) or fewer than 3 (there is not enough there otherwise) per aim.

It is quite probable, indeed usually desirable, that at least one of your objectives is driven by some of your literature, so perhaps you wish to test whether a theory applies to your topic area. If you have as an objective something based on theory, just bear in mind that when you ask questions of your sample you need to convert 'academicese' into plain English/Sinhalese (your sample simply will not know the theory) and then in the findings and discussion converts it back again.

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  • To assess how independent tour companies in Sri Lanka use social media;
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To help me construct objectives, I always ask the motivations for something (the why), how it is used and with what impact?

Methods and Sample

Before you start data collecting, it helps to be clear what your overall approach or philosophy to research is? There is a range of questions you can ask to help construct your methodological approach before you address precise methods. Are you adopting a case study approach, or a general approach of investigating many incidents? Are you going to use qualitative or quantitative data, or will you be triangulating using several techniques? Will it be positivist or humanistic? By asking yourself big questions you will then be in a better position to select the appropriate methods. A good source on this is Howells (2013).

It does depend exactly on what field you are researching but there is a tendency to rely on only a few methods, most notably questionnaires and interviews. I would recommend that you consider others as well, especially if you are triangulating data. Sometimes you might identify a limitation in your data and need to conduct further research to address it. For example, I had a PhD student who conducted a questionnaire of users of one organisation and realised that the information collected could not allow them to answer all their objectives, so they created an experiment with another sample to test their ideas. Remember the questions asked in whatever method you use should help you answer your objectives. What I do is write out each objective, and ask myself what do I need to know to answer this question? Typically, I would construct a basis or two to four questions for each objective. For example, above we have the objective to assess why independent tour companies have social media. Here I would look to ask when they first used each social media they have, why they decided to adopt each social media and whether that reason has changed over time. If I did not have a separate objective I would ask how they used each different social media.

Using a range of different methods over the years, and talking with colleagues, there are some key lessons when using the main methods:

Questionnaires – have to be very precise, you cannot afford to have any ambiguity in how questions are interpreted. One of the obvious mistakes that many people, including myself, sometimes make in their first draft is to have a question containing two points or concepts. For example, you might have a Likert scale question where you ask, "How important is food and drink to you at an event?" What does the respondent answer if food is important to them, but drink is not? Far better is to separate this into two questions, one asking about food the other about drink.

One key debate is over how many questions to ask. Certainly, a short questionnaire with
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is too long may not be completed by many people. As a rough rule of thumb, I aim for
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There is a range of types of questions, and I prefer not to have all of the same type, so I
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The nature of the questionnaire delivery can affect the content of the questionnaire. Effectively you have the choice of two main forms, web-hosted where the respondent clicks on to a link and a hard copy. The latter can be labour intensive, but can be the best way to get to certain samples, for example, if you wanted to know what attendees at a sports event thought of their experience. If you have a web-hosted questionnaire you can be more nuanced with filter questions, so based on their answers, the questions respondents are asked will be depended. Some of these systems, such as Qualtrics which I use, have the added advantage that they convert to SPSS so that data does not need to be inputted. It is possible to combine both approaches by taking tablets to a location, and asking the sample to complete it there but you will probably need five or more tablets in order to get enough respondents.

A key question is how many respondents you would need. This is a bit like asking how long a piece of string is, but the size of the sample is important to deciding this. The fewest I have felt comfortable with is 100, but this was of a total sample of 650, so was reasonable. The other issue is what you want to do with the data, if you are looking to do something like Structural Equation Modelling (SEM). Then you will need a much larger number, possibly 400/500 or more. My feeling is that, with a specialist audience or a small sample, you may be able to secure fewer respondents, but with large potential samples or members of the public you may need a greater number of respondents.

Interviews – I always start with a matrix to identify who my sample is. Typically, I have an X and a Y column, and then try and get respondents for each category. For example, on the Table 1, if I am trying to look at how hotels use social media, I might have four columns based on the type of hotel and then three based on size, meaning twelve in total. It is up to you to decide what the categories are, and it need not be size, it could be geography, age or whatever. It does help if you can have a third party definition for this categorization.

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Technology makes interviews easier to conduct, as they no longer have to be done face-to face. Telephone and skype offer effective means of conducting them at a distance. That said, if I have an option, I always choose face to face since experience tells me I usually get more from them, and sometimes are given access to relevant material or other contacts. Typically, interviews last 30-45 minutes but I have conducted interviews that have lasted two hours. I would normally aim to ask 12-20 questions, with supplementary questions depending on the answers given. To construct your questions, top and tail them, ask a general question first to get them talking around the topic. So if you are looking at the use of social media by hotels, you might start by asking them about promotion in general, such as how important it is to them, or what channels they use. End with a closing question, often this might be "where do you see things developing in the future?" With semi-structured interviews I type up my main questions, but have some possible

supplementary questions in brackets, such as an example, to what extent or whatever appears possible. Thus, I do not have to think as much on my feet as much, just look at my brackets for some follow-up ideas.

The best practice is to record interviews, but note-taking also is acceptable Just practice your interview technique and that the technology works in the way you expect. I use member checking (Varpio et al. 2017), where I send the respondent a full transcript for comment. Occasionally, this might highlight a factual inaccuracy, more often it enables them to add something new. It is also worth noting that many publishers, especially of books, will want confirmation that consent has been given.

Quite occasionally, I have been asked to provide the questions in advance. But I prefer not to do this as you do not always get a true and honest reflection. However, if it is insisted I would normally comply. I would advise to avoid email interviews, because they tend to become statements not interviews. I have agreed if the interviewee is very senior, and if I do not agree I will get nothing, so for example I did it once with a Cabinet Minister. I have asked follow up emails, but not always got a reply. The purpose of interviews is to give flavour, and each interviewee has something to offer and the trick is to find the best way of getting the story out of them.

Focus Groups - The set up/topic guide development is the same as for interviews. You need to think about how you will stimulate the sample to talk about the topic. This might simply be through asking questions and getting a discussion going, or it may require you to prepare 'prompts' such as video clips or printed material. So if you were asking our question about social media, you might show them some Facebook or Twitter pages and get them to offer their reactions. Note that in a one hour focus group, I would expect to ask only 5 or 6 questions, so you need to be very clear what it is you want to know.

It is important to decide how to record them (my advice is to always film them), and if you are taping it as opposed to filming it – how do you distinguish between voices on a tape and which comments belong to which individual? Maybe make a note of where the different individuals were seated in the group, and get people to identify themselves on tape by saying their names at the start. It is worth noting that the potential 'bandwagon' effect can sometimes skew group findings. Remember you will be busy with asking questions, so if filming it, you will need a helper to do the camera work – you may also need help with someone directing the sample to the room etc.

Content analysis – This can be either quantitative or qualitative. If it is the former you are looking to see if a feature is present, if the later it is more discourse analysis where you identify key words used. I primarily use quantitative with an element of qualitative, so if I see something interesting said in the material I make a note. This can add flavour or provide an example of how a feature is used. Typically, the data is some form of publication such as a web presence, promotional material or internal documents, and as such is often publicly available. The key is to construct a coding sheet that helps you identify whether your objectives exist in the data you are analysing. It is worthwhile testing that your code sheet is correct on some practice material. Break the coding sheet down into sections, for example, I once tested how

websites were being used as a relationship marketing strategy and broke it down into four components of relationship marketing. So under each heading there were measurements that the coder could identify from whether there was evidence for that component of the theory being present.

Participant Observation – This method is often overlooked, but where lots of members of the public are present or something is being organised, it can provide useful qualitative insight. Participant Observation involves getting close to people and making them feel comfortable enough with your presence, so that you can observe and record information about their lives. If you have not gained the trust of the people you are working with, they will not let you observe them. Participant observation reduces the problem of reactivity – that is people changing their behaviour when they know they are being studied. Participant Observation can provide you with an understanding of what is going on in the culture you are working in. As such participant observation is the antithesis of relying on technology.

Selecting the problem and collecting the data is only part of the research process. You also need to write it up effectively. If you are writing a thesis or an article, there are certain conventions to follow. I do not want to go through these, rather to just highlight some key writing points. First, it is worth thinking how to write a paragraph. While a paragraph in the introduction, literature review or discussion might be different because of what is being discussed, there is one consistent formula that you can try. I tend to break my paragraphs into three. The opening sentence tells the reader what the paragraph will cover, say for example I am going to define the meaning of persuasion I might start with "The meaning of persuasion is contested with no single agreed definition." This makes clear to the reader that this paragraph will be about definitions of persuasion. The bulk of the paragraph addresses the key point and then the final sentence is an ending which sums up the importance or impact of what has just been discussed. This approach helps to create a flow. Second, one of the areas which as a journal referee and research supervisor I find less experienced researchers struggle with is the conclusion. It is almost as if they give their best analysis/lines/insight to the discussion section, but forget to take this to the next level with the conclusion. Your conclusion should summarise whether your objectives were found or not, address limitations, sometimes make practical recommendations. The key aspect though, that raises the good to very good is a consideration of what theoretically you have added to our knowledge. This might be a revision of existing theory or the creation of new theory or a new typology, but you need to think what I have added. A colleague and I looked at how political actors used the internet as either a Web 1.0 or Web 2.0 technology. We worked a lot on the conclusion, but it did not feel quite right. Then we came up with the idea that how the web was being used was actually Web 1.5, which a Web 2.0 architecture was created but the web hosts preferred to use it to get across their message rather than encourage dialogue. Web 1.5 summed it up for us, and the term, along with accompanying diagram was picked up by others.

Conclusion

This personal reflection is not an A-Z of conducting research. We have not really considered key concepts such as reliability, validity, ethics and data analysis. However, focusing on the early stages of the research process should help you set up your project. I would recommend that when you have a research project, try and work on it every day, even if it is only sending an email, searching for half an hour, over the lifetime of a project this will help you a lot.

When you are researching be prepared to be working on a number of aspects at the same time, from looking at the task at hand to the previous task and the future tasks. You might be collecting data, but you may need to look back to any revisions required in your literature review and think ahead as to how you will use your data. Research is rarely a single process that you attack step-by-step, rather it is a fluid and evolving organism.

Once you master the research process your output will increase in both quantity and quality. One trick I have used is to develop a methodological or conceptual framework to construct one article based on a particular sample. Then once I have conducted the research and got publications from it I have then conducted further research using a slightly different sample, so I am not reinventing the methodological wheel. For example, it would be possible to ask essentially the same research question in different organisations, industries or countries. The data, findings and conclusions will be different, but you will be mastering your methodological approach.

It is very easy to see research projects as tactical, focusing on just a single project or publication output. This is perfectly fine and normal, but from time to time you will say at some stage "Oh, I have missed an opportunity here, I wish I had approached this differently at the beginning". I try to take a more strategic approach, and by this I mean I do not just see each project alone. For example, if I am conducting a piece of research to write an article, can I try and collect a little bit more data to get two different articles from the same sample? So, if I am doing content analysis, my coding sheet may be looking at testing several very different models. More fundamentally, being strategic requires you to understand how your data can be used and how it might fit in with future research. To get a name as a researcher you need to build up a coherent body of related material.

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A GENEALOGY OF ETHNOGRAPHY HELPS UNDERSTANDING ITS EVERLASTING RELEVANCE

Oscar Alfredo Forero Larrañaga[1]

Introduction

In the current era of Anthropocene, both developing and developed countries have embarked in a mission to develop territorial innovation systems for increasing sustainability of livelihoods and to encourage socio-ecological resilience. The last two decades of the 20th century saw the increase of applied research and development with focus in achieving sustainability targets. Most countries in the developing world made use of the millennium development goals (MDG) framework to advance political agendas of poverty reduction and socio-economic equality.

Although biodiversity conservation, sustainability and adaptation to climate change were targeted by the MDG framework, some organisations and theorist of international development advised to strengthen methodologies and developing indicators and evaluation assessments to allow governments to move faster in that direction. Academics, social movements and industry agreed this was necessary, considering the increasing resilience challenge to socio-ecosystems. All evidence suggest adaptation would be ever more difficult because we have intensely accelerated the rate of biodiversity loss (CBD 2010); increased rates of soil degradation and continued observing advance of desertification (UNCCD 2014); and the rate of rise in global temperatures (and of sea level) is faster than estimated (Scherer 2012).

Scientists, social movements and industry representatives, all urged governments to better incorporate resilience of socio-ecosystems to the new development goals framework. The Sustainable Development Goals – Agenda 2030 (SDG) were issued attending to this plea. This is not a trivial change; neither is one that was possible during the 20th century. This change in international development policy was possible only because of the developments of sustainability science, and the procurement of evidence that the impact of human activities in the biosphere and atmosphere are of such scale that it allowed almost complete scientific consensus that we have entered a new geological era: Anthropocene.

It is worth remembering that the concept of sustainability evolved out of an ethical framework and not from a reductionist scientific one (Forero 2015). The concept of Sustainable Development (SD) itself: "Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (UNO 1987) whilst useful as a moral compass, principle or goal, posed a problem to scientists who were commissioned to developing indicators, assessment methods and precise

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methodologies to monitor advance (or stagnation) towards SD. This is how the science of sustainability came to be.

From the outset, the construction of methodologies of systems of indicator, and of theory in sustainability science, have been the endeavour and product of interdisciplinary or transdisciplinary teams. Political ecologies and science and technology studies (STS) both had called the attention that in the 21st century, development policy could not be left to an "expert group" alone. For most of the 20th century, development policies were drafted by economists. Only with the surge of sustainability science, were natural scientists, environmentalists and indigenous peoples allowed to contribute meaningfully to the devising and implementing of such policy. Political ecologies across the globe revealed a wealth of knowledge that was being ignored until then. The human rights approach to sustainable development owns a great deal to political ecology. For their part, STS, including anthropology of science, revealed how capital and groups with political and economic interests were influencing, and often blocking intervention from the public, in defining research and innovation paths. Besides their calls for increasing transparency and accountability in the use of tax payers' money for the development of research and innovation, STS also questioned procedures that were preventing public debate and agreement with respect to policy development for innovation.

Transdisciplinary labour is inherent in sustainability science, which has allowed investigating social systems and ecosystems integrally. In the 20th century it was still common to refer to ecosystems and habitats as part of the field (the natural resources base) upon which social systems thrive or collapsed, as if culture and territorialisation, and human relationships in general, were not affected and sometimes shaped by the state ecosystems and habitats. Indigenous people objected to differentiating natural and social systems. They also objected to the definitions of territory that recognised agency to human beings alone (Forero 2015). In similar fashion, environmentalists and ecosystem experts used to conceive of ecosystems and habitats as if their states of relative equilibrium were reached independently of social systems. Today, scientists, independently of their disciplinary background, recognise that the analytic divisions of nature- society and social systems–ecosystems were useful to advance knowledge, but have become insufficient as research bases to address the challenges of Anthropocene.

In simple language, we all have become aware of transformation of what 18th century scholars referred to as the wilderness. There is no "pristine" corner in our planet. All ecosystems and habitats, the entire biosphere, has been affected by human activities, by of our social systems. On the other hand, reproduction of cultural diversity, which is whether human groups with distinctive identities would persists or perish, depends upon their capacity to adapt to the greatest change we have faced, that of global climate change (GCC). Some societies are having to completely transform their livelihoods as the ecosystems and habitats they used to rely upon collapse and become something else, often drastically reducing the quantity and quality of environmental services they can sustainably provide.

Adopting the resilience framework not only as conceptual but as a mobilisation framework, implies developing research methodologies which involve gathering, generating and analysing quantitative and qualitative data. Just as we developed indicators to assess advances in the three basic dimensions of sustainability (environmental, socio-political and economic),

a similar task is ahead of us with respect to resilience (mitigation and adaptations) of socio-ecosystems to GCC.

With respect to gathering, generating and analysing qualitative data, no methodological development has surpassed ethnography. The ethnographic method encompasses, as we will examine in detail, reflexivity, the constant interrogation of the foundation of our knowledge and epistemology. Ethnographers have helped refine this effective method for understanding and explaining cultural diversity, and for deciphering and describing the diverse epistemologies that have allowed humanity to develop appropriate technologies for adaptation to environmental, economic and political changes.

Importantly, as we will examine, ethnographers had to confront the fact that such a method appeared in the context of imperial expansion and that could and has been used to justify colonialism and imperialism. Recognising and addressing this problem have been challenging, but the methods endures and today sustainability sciences and the development of resilience framework cannot do without ethnography.

Genealogy

Ethnography can be thought of as a research product; in fact, it is the favourite mode in which anthropologist and ethnologists (ethnographers) present the findings of their research labour. That is ethnography as a genre (Clifford and Marcus 1986, van-Maanen 1988). However, ethnography is overall a qualitative method of social research. Pineda Camacho (1987) referred to the uniqueness of ethnography as a method since its establishment has allowed revealing social facts that remained hidden and unexplored. From its outset ethnography became the qualitative research method par excellence.

Nowadays ethnography is widely used across humanities and social sciences, but also in transdisciplinary research, particularly in applied research projects that look to generate impact. Participatory Action Research (PAR) requires qualitative data analysis; this is the use of ethnographic method (Fals Borda 1984). It also requires acknowledging knowledge co-production between academics and interest groups. Ethnography has also been used in the field of marketing and management (see Nanarpuzha and Sharma 2013; Venkatesh, Crockett, et.al. 2017).

In the 21st century, with the rise of information communication technologies (ICT) as a tool to advance PAR in development studies, it became important to incorporate ICT to qualitative data analysis (see for instance Tacchi, Slater et.al. 2003). Artists have often used ethnography (see Kruger 2008), sometimes as the bases for performance, and often looking to provoke the public that are presented with undisclosed or uninvited reflections of self and others.

Perhaps through an examination of the genealogy and evolution of ethnography, it would become clear the reasons behind ethnography's wider appeal. It may seem odd to social science students of today, to find that methods for qualitative data analyses did not develop intuitively nor did they precede methods for analysis of quantitative data. To understand why this is so, we need to go back to the 19th century, when positivism was in fashion and those studying "society" were looking to position the discipline in a similar status than that already

accomplished by the hard sciences. In "The Course in Positive Philosophy", a series of texts published between 1830 and 1842, Auguste Comte first described the epistemology of positivism and its aim. Comte sought to replace the explanations of social change provided by metaphysics and superstition, with objective rational explanations. With positivism, Comte made the empirical goals of the "sociological method" explicit.

Those dedicated to study society in the 19th century had an interest in equating social and physical facts. They aimed to demonstrate that it was possible to conduct social research with the same solidity and reliability as that carried out in the natural sciences. In this context, it is no surprise that statistics and surveys were widely used amongst the new breed of researchers interested in all things social.

There is indeed great scope for the use of statistics and surveys to discover behavioural trends, to predict direction or trajectories chosen by people, and even to establish certain chains of causality. An early example of the use of statistical analysis in sociology is "suicide" (1897) by Emile Durkheim. At first glance, nothing seems more intimate and personal than the causes of suicide, it being a purely individualistic act. However, using statistical and inductive analyses, Durkheim demonstrated that, as he hypothesised, "At any given moment the moral constitution of society establishes the contingent of voluntary deaths" (Durkheim (1897)1951 p.299). Durkheim's proposal was not that correlations are indicative of causality. On the contrary, from the outset Durkheim webbed statistics to theory, his reasoning was that suicide occurs in all societies, and that societies, even when geographically and culturally distant, show similar rates of suicide in the long term. Therefore, societies must have normal rates of suicide. Durkheim hypothesised, and went on to prove, that a higher or abnormal suicide rate indicates stress or failure of social structures (Coser 1977).

By the end of the 19th century it seemed possible to social scientists that social facts could be treated as things or events, just like the experiments carried out in natural sciences. They proposed that although social facts were not physical entities, methodologically they could be subjected to a similar empirical treatment.

However, when these scholars were working out the surveys and type of measurement required to prove certain hypotheses, they realised that social facts were neither things nor events in the manner conceived by natural scientists. To begin with, social facts were more difficult to define, often requiring the detailed description of context, and the analysis of externally related factors. Oddly enough, social scientists also realised that often causal explanations did not explain occurrence or the manner in which they occurred. By trying to grasp what social facts were, social scientists were forced to rethink about what they meant and for whom? They found themselves in need to investigate the evolution of "meanings".

Towards ethnography

This new breed of scientists realised that sociology needed dedicating time to the study of diverse types of societies to make 'meaningful' comparisons. They needed to decipher meaning from inside cultural traditions, not just describe it as they saw it, as observations were influenced by the researcher's cultural upbringing. Only with in-depth studies of many different societies could they say something relevant across cultures. Some of these societies inhabited remote regions of the world, some had already vanished and some were still "primitive".

The route to ethnography required several realizations. A fundamental one was proposed by a student of Durkheim, Simiand (1912), who highlighted that statistics is only a tool of economics, methodologically, a science of the social "encompassed more than number crunching". He alerted scholars of the time to need refining observation. Simiand argued that no conclusions should be drawn from statistical analysis alone or by making assumptions out of context. Bordieu (1984) referred to the program of historical and statistical research that Simiand directed, to argue that social scientists must be aware, as Simiand was, that statistical analysis is not a neutral tool.

Indeed, the formulation of questionnaires, and of the analytical tools to make sense of them, very often reflected a particular epistemology but failed to reveal the meaning the respondents intended to convey by answering one way or another. For surveying and statistical analysis to reveal new routes, new causality chains, unknown social facts and/or new meanings, it demands for survey analyses to be subjected to further treatment, which usually involves conducting in-depth interviews and "reflexivity". It requires for surveys to be conceived only as a facilitating tool for advancing theory.

Another realization happened whilst conducting historical studies of non-European societies. Such studies were largely done having no survey or statistical data. Existing records were in languages and art forms the meaning of which was not always captured by Europeans. They realised that to make sense of observable phenomena, they must learn local languages and traditions. Research of non-Europeans often began by scoping descriptions written by merchants, priests or civil servants, whose narratives were heavily influenced by their own cultural beliefs and the ideologies in fashion.

The descriptions of the 'natives' made by Europeans reflected their own understandings and interpretation of social facts rather than the local understandings and perspectives. Some social scientists became aware of what was later known as Eurocentrism and Ethnocentrism, the interpretation of cultures or social behaviours in terms of the researcher's culture exclusively. Ultimately, social scientists started to realise that the available descriptions were providing justification to imperial expansion. The descriptions they found were biased interpretations of the behaviour of non-Europeans, often full of assumptions. Such accounts often concluded by categorising societies in relation to Europe, placing Europeans as the more civilised or developed in comparison.

Reflexivity was emerging as distinctive to ethnographic work. It made some social scientists to question their role and even made them conscious of historical narratives aimed at "naturalising" the ideologies of Empire. A century later Clifford-Geertz would explain:

> *"The end of colonialism altered radically the nature of the social relationship between those who ask and look and those who are asked and looked at. The decline of faith in brute fact, set procedures, and unsituated knowledge in the human sciences, and indeed in scholarship generally, altered no less radically the askers' and lookers' conception of what it was that were trying to do. Imperialism in its classical form, metropoles and possessions, and Scientism in its, impulsion and billiard balls, fell at more less the same time." (Clifford Geertz 1988: 131-132)*

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Conquergood (1991) referenced Clifford-Geertz precisely to signal how this realisation made ethnography vulnerable to post-structuralist critique. However, at the time, it provoked ethnographers to work hard refining the method. The ethnographic work continued to make explicit unrevealed political interests that underpinned performance and all modes of representation.

Field Work and Participant Observation

No genealogy of ethnography would be completed without discussing the work of Malinowski. Malinowski is considered by most anthropologists as the father of modern ethnography. He was conscious of the challenges imposed from the realizations described above and devised a methodology to deal with them. This methodology implied immersing oneself in the life of 'the other' by taking part in daily activities by incorporating the reflection of living experiences into the field diary. The composed narrative, often written in first person, must attempt interpretations of the social from the perspective of the native, but must also reflect upon the researcher's changing understandings and realisations.

To understand things in terms of the other, to get the native meaning, Malinowski argued that it is not enough to ask, it is not enough to observe, one must do with the other, one must have lived the experience; one should try, struggle and do. A novel, and previously ignored, perspective and understanding came from doing and positioning oneself in the position of the other.

Malinowski may or may not have been the first to consciously differentiate between things as seen and understood by an outsider, and things as understood by insiders. But he was the first to systematically use such differences in data analysis. He proposed that the ethnographic method comprehended a period of time, field work, sufficient to conduct participant observation in the activities that local people ("natives") realised cyclically. These could relate to the cycle of cultivars, of rituals, of festivals, pilgrimages, etc. It later became common practice for social anthropologists to remain at least one year among their host communities, in order to participate in activities taking place during all seasons.

To conduct fieldwork, Malinowski proposed learning the local language, conducting participant observation, to collect all available statistical data relevant to addressing theoretical questions, and recording "imponderables" of everyday life. This last one refers to all those activities and behaviours that seem obvious or "natural" to the locals, so much so that they fail to record them when developing narratives or taking part in interviews. Non-experts have sometimes referred to these as "common sense" but of course any ethnographer who have conducted fieldwork is (or should be) aware that that which is common sense to one person may as well be absolute nonsense to her/his neighbour!.

As it was later found out, Malinowski was not as rigorous in recording everything related to these imponderabilia as he advised the ethnographer should be. However he was instinctively right in considering that just asking about it was not enough, that it was also necessary to take part. The necessity of participants' observation was justified, as only by doing, the ethnographer could understand the state of mind of local people. The reaction of everyone, their expressions and bodily reactions must all be recorded. Malinowski argued that the ethnographer needs all of these records for the analysis, as the meaning of social facts,

including these imponderables would start to be revealed when considering overall patters of thought.

Malinowski was stranded for four years in the Trobriand Islands. He was a Polish citizen living in territory under the control of the British during World War II. He was a prolific ethnographer; in the space of these four years he wrote: Kula: The Circulating Exchange of Valuables in the Archipelagoes of Eastern New Guinea (1920); The Argonauts of the North Pacific (1922); Ethnology and the Study of Society (1922); The Problem of Meaning in Primitive Languages. In the Meaning of Meaning: A Study of Influence of Language Upon Thought and of the Science of Symbolism (1923).

Owen (2011) argued that the success of Malinowski in conducting ethnography, and in positioning fieldwork at the centre of ethnography, were due to three factors ("secrets"): that he had scientific aims (theories, hypotheses), that he lived with the people he was studying and not with other Europeans; and, that he had a systematic method for observation (participant observation and field diary). Let us examine in more detail these three "secrets". To have scientific aims: a main purpose of ethnographic work is to advance theory. Malinowski wanted to explain to the larger scientific public how other societies organised themselves, how they construct meaning and which epistemological routes they followed. To get there, the methodological tool available to a social scientist is ethnography, which allows having a lived experience. Of course, to conduct ethnography requires preparation, and essential to it is to have a theoretical framework: either some hypothesis to prove, some historical facts to investigate, some processes to document, or all of them. This preparation implies, as Owen (2011) reminded, not to have preconceived notions. On the contrary, it is through ethnography itself that the categories of local people, their own perspectives, notions and overall meaning will be revealed.

The second "secret" of success for Owen is to live with the people you are studying, not with others like yourself. Of course, living and doing with and like the other, following their daily patterns is integral to participant observation, without which you cannot have the lived experience. For a novice ethnographer, as it is for someone learning another language, the day when one begins to dream in a local language is memorable. The day when one realises one is thinking in terms of the culture of the other. If you just conduct interviews, even if you speak the language of your interlocutor, you would only have a narrative of the experience, which always is a poor replacement of having the experience itself. Also, if you retrieve to the company of your colleagues after a day of work, you will risk starting interpreting all which was experienced exclusively from the perspective of your own culture.

It is not uncommon for ethnographers to give an account of the perils of being accepted into a host community. Or, of the perils of finding oneself non-belonging to the host community but neither identifying with the culture where one comes from. However, instead of referring to these experiences as anecdotes or challenges, it is part of the ethnographic work to unveil the logic under which such feelings and impressions emerge and came to be. This labour is certainly part of what we call reflective practise. Reflection is intrinsic to ethnographic work.

The third factor (secret) of the ethnographic success is the realization of systematic observations. Systemic observation and its register would depend upon the preparation for

ethnographic work; this is: Which hypothesis would we like to corroborate? What is the scale of the investigation? Which specific objectives do you want to achieve? All of them relate to having and sticking to a plan to advance theory. The other condition, one that is repeated in ethnographic manuals, is the adequate keeping and management of the fieldwork diary. There is no prototype of diary that will guarantee success, but instead, all of us, who had gone through ethnographic experience, have received and passed on a must advise: be disciplined. With no records, the possibilities of reflective practice or of serious qualitative data analyses are slim.

The fall of an icon and the issue of objectivity

There was much criticism of Malinowski and questioning of ethnography when his diary, "A Diary in the Strict Sense of the Term", was posthumously published in 1967. Clifford-Geertz (1967) described the anguish of anthropologists and ethnologies, who found out

> *"that its archetypal fieldworker, rather than being a man of catholic sympathies and deep generosity, a man who his Oceanist contemporary R. R. Marett thought could find his way into the heart of the shiest savage, was instead a crabbed, self-preoccupied, hypochrondriacal narcissist, whose fellow-feeling for the people he lived with was limited in the extreme…: "At bottom I am living outside of Kiriwina although strongly hating the niggers."*

By the time the diary was released ethnography had developed and proved its worth as the qualitative analyses methodology par excellence. With all his faults, Malinowski had proved to be highly productive and, whether genuinely or deceitfully, he had "a way with the natives"…" For the truth is that Malinowski was a great ethnographer, and, when one considers his place in time, one of the most accomplished that has yet appeared. That he was also apparently a disagreeable man thus poses something of a problem" (Clifford Geertz 1967)

Malinowski's work was deeply criticised after finding out that perhaps he did not conduct himself as he preached ethnographers should: "the diary consists, for the most part, neither of a description of his daily activities nor a record of the personal impact those activities had upon him." (Clifford Geertz 1967). However, there is one critique that deserved attention, as it refers to the method, not to the man. With all his insistence in having the living experience by doing with the other, Malinowski continued to believe that with analytical inductive capacities, even while conducting participant observation, the ethnographer could remain an objective observer. Malinowski did not contradict positivism in this critical issue: information derived from sensory experience and interpreted through reason and logic would be the only source of all certain knowledge. Malinowski thought that through his ethnographic labour he was gathering empirical evidence to demonstrate what social facts meant.

In other words, a decisive separation of the ethnographic method from positivism was yet to occur. As with many issues related to qualitative data analyses, it was to come as a realisation from conducting ethnographic practice itself. Perhaps an important contribution in that direction was that of Kenneth Pike. Pike was a linguist expert who worked across the Americas. He devised a method to study languages where no dictionary, no alphabet or no grammar were available. In 1954 he proposed that the tools developed for studying languages

could also be useful to the study of human societies.

Social scientists remained locked within the positivism paradigm and had contradicted each other questioning the issue of "objectivity"; could it be reached through ethnography? Was that really the challenge? Pike proposed a methodological solution. Pike argued that pure objective description was an impossibility, but that a useful differentiation could be established between emic and etic descriptions. Emic and etic are derived from phonemic and phonetic respectively. Emic descriptions would be those made from the perspective of the local/insider, and etic descriptions would be those made from the perspective of the observant/outsider.

Cultural anthropologists, such as Marvin Harris further developed the methodology. Harris argued that an outsider observer can, given skills and practice, propose emic accounts (1976). Also a local, given an adequate context, could make a narration looking as its own culture from a distance, producing an etic account. Harris argued with Pike that objectivity was not possible; but also argued that the purpose of qualitative data analyses was not to claim it. On the contrary, a composed narrative that reflected upon all the accomplished descriptions would be a more desired output from ethnography. Harris proposed a template to be used when analysing field diaries and narratives. In one side, there would be the categories etic and emic, in the other cultural insiders and outsiders such as in the following graph (1):

	Emic	Etic
Insider perspective		
Outsider perspective		

Graph 1 (Elaborated by the author to illustrate)

Some ethnographers continued to use "etic" to refer to supposedly objective /outsider accounts, and "emic" to refer to subjective /insider accounts. These ethnographers failed to understand something highlighted by Pike and Harris. Investigating the phonemic of a language forces the researcher to listen and characterise phonemes, sound units of speech specific to a language. The units analysed in phonetics, tone units, are not language specific. Using the methodology to the study of human behaviour it is logical that the natives are better situated to interpret facts and make sense of them from within their own culture. It is also logical that researchers are better equipped to identify cross cultural understandings of social facts. However, nothing prevents locals from producing etic descriptions, or ethnographers from providing a local perspective of the observable phenomena. All narratives count and should be reflected in an ethnography.

A clarification is due; although Pike and Harris both argued in favour of using this differentiation for data analysis, they did not use the concept in the same way; neither had they relied on each other's definitions of the terms. The two men did not meet until 1986 when the use of emic / etic distinction was already widely used. For a recount of the significance of the event and what followed see Headland, Pike, and Harris (1990): "Emics and Etcis: The outsider insider debate".

Reflexivity and the issue of power inequality

In the 1980s the use of emic / etic differentiation was so common that its origins were only mentioned in textbooks for undergraduates studying the social sciences. The debates that followed took it as closed to the previous ambivalence with respect to the possibility of reaching objectivity from ethnography. It was settled: not only it wasn't possible, it was also undesirable. Such a path would not allow ethnography to accomplish what it sough most, the capacity and ability to understand and interpret the cultures of others in terms that made sense to them and to fellow scholars as well. The labour of qualitative data analyses was instead dealing with inter-subjectivities (between cultural traditions), and intra-subjectivities (within a culture/tradition). To facilitate such analyses, cultural anthropologists devised filling the matrix of Graph 1 (above).

In any case, independent to our writing style and the chosen form of presenting findings (i.e. case studies, life stories, testimonials, biographies), the ethnographer must do reflective practice. The constructed output, be it an oral or written narrative, a radio program or a cinema, is the product of reflexivity, which brought some new and interesting questions: to which degree are such narratives reflective of the local perspective and understanding? How would the reader know what is narrative and what is an interpretation? What are cross-cultural comparable social facts?

The labour of the ethnographer is not only to create sense, but also to persuade or bring its readers to the conclusion that through ethnography she/he had been able to decipher meaning. And, to make sense of the social, it is essential to research into one's own process of social and intellectual learning. To do both these things systematically is what we call reflective practice.

As the reader could now understand, following this genealogy, the legitimacy or authority of the ethnography is not judged by a possible claim of objectivity. Following post-structuralist critique and a period of self-deprecation that brought about the 'bad history' of ethnographic labour, as instrumental to colonisation, it was no longer possible to defend the idea that somehow, unlike anyone else, ethnographers could cleanse their narratives of any subjectivity (and ideology). Neither was it possible to argue that the encounters between observer and observed were symmetrical. That which makes ethnographies a success or failure is the demonstration that at all times, reflective practices allowed to identify and maintain awareness of the difference between emic and etic narratives and whether they were constructed from within a specific cultural tradition, or from a distance. It is the quality of reflexivity that which is used to legitimise, validate or criticise the ethnographic labour.

Pineda Camacho (1987) highlighted precisely that through ethnographic research we reflectively construct a new image of a society. Therefore, ethnographies are often reflective of a compromise between those images projected by a society from within, and the vision the ethnographer develops, which is invariably influenced by his/her own upbringing; reflective of cultural idiosyncrasies and permeated to the ideologies of her/his time.

Wanda Pillow (2010, p.175) has discussed the "role of reflexivity as a methodological tool as it intersects with debates and questions surrounding representation and legitimization in qualitative research, within modernist and postmodernist ideologies". Pillow argued there are four common trends in reflective practices: reflexivity as recognition of self, reflexivity as recognition of other, reflexivity as truth, and reflexivity as transcendence. Pillow uses examples to illustrate how different authors seem to pursue more or less a tendency. Pillow (2010) also argued that ethnographers should move out of comfort zones and really engage, which entails "uncomfortable reflexive practices". These practices implied facing confrontation, difficult topics, and critical self-reflexivity. In summary "forefronting the complexities of doing engaged qualitative research" (2010, p.175).

To tackle the issue of differential power between the ethnographers and their host communities, the account of reflective practices has become more transparent. Besides, in the Americas, there is a long tradition of activism, which originated from the work of Frank Boas. Boas questioned evolutionism in social sciences; he argued that cultures cannot be objectively ranked as higher or lower, or better or more evolved. He argued instead that all humans make sense of the world through the lens of their own culture. Boas is credited with pioneering 'savage ethnography' which he justified for two reasons. One was that after decades of ethnocide, the indigenous peoples of North America were reduced and disappearing. The technological developments, languages and knowledge of these people could still be recorded and documented before surviving individuals died. The other was that Boas as a young Jewish German, witnessed the rise of anti-Semitism and then, when settled in the US, he also witnessed genocide against indigenous people. These experiences no doubt had an impact in his persona and an influence in his work. These may explain his commitment to scientific work as a way to counter social evolutionism and the racist and discriminatory politics it endorsed.

During the 1980s Roy Rapapport was preoccupied with the problem of ecological resilience or with the lack of it. He developed a framework for analysing adaptation – maladaptation and called engaged anthropologists to work with research participants in figuring out solutions to the problems of maladaptation (Low and Merry 2010). Engaged anthropology had its critics, particularly as during the cold war, the Central Intelligence Agency (CIA) and the US army in some cases hired anthropologist to advance geopolitical projects. On other occasions, they targeted critical anthropologist who were working in areas of interest such as Centro America. Low and Merry (2010) illustrated the problem with the example of Nash (2007). Nash described how she, as a novice anthropologist, documenting the struggle of labour union in Cantel, Guatemala, had witnessed how the CIA orchestrated the coup of President Arbenz in 1954. Nash reminded of the warnings of Gluckman (2002 [1958]) about the risks of ignoring or denying the political context of fieldwork.

A way to confront and perhaps subvert the problem of power inequality is engaged anthropology, more so in the form of activism. Another proposed solution put forward by Bourdiau ([1977] 1984) is the radicalisation of participation. Under this perspective ethnography encompasses not only giving back results to host communities but also verifying

local grammars. This solution proposed by Bourdiau, et al, (1994) implies that ethnographies must be devolved to local people who then validate the ethnographic data and outcomes, modifying, commenting, criticising and even rejecting the outcomes.

If engaged anthropology and radicalisation of participation sound revolutionary, even more provoking was the proposal of Colombian sociologist Fals-Borda (1984) of transforming sociological paradigm by conducting Participatory Action Research (PAR). In PAR, participation is throughout, from the moment a problem is formulated, continuing with the design of the methodology, to the form of presentation. In PAR there is no dominant epistemic; research is a collaborative process and outputs are co-authored.

Conclusion

The review of the genealogy of ethnography aimed to help develop an understating of what it is and how it came to be the dominant methodology for qualitative data analysis. It also helps to explain the difficulty of proposing a single definition of ethnography. Ethnography is a product, a craft and a method. This makes it very difficult the teaching of ethnography. Learning the craft implies practicing, it involves opening oneself to the vivid experience, and it requires discipline in managing the field diary, being aware of the epidemiology of others and of our own. It also involves reflective practice. All of these, makes it very difficult to provide a guide (or a formula) for becoming a successful ethnographer. Additionally, as an author, the ethnographer must constantly read and write until finding his/her own voice and style.

By reviewing this genealogy of ethnography, the reader must have realised the reasons for the wide appeal of this methodology. In our current age of Anthropocene, with the use of resilience as conceptual and mobilisation framework, there is growing interests in learning ethnography. Conducting research in transdisciplinary teams requires reflective practice, not only for analysis of qualitative data gathered and generated on the field, but also of the research process itself. Ethnography obligates deconstructing our own learning process, forces us to question how each participant of the investigation came to know or realised they learnt something new.

Ethnography also implies being aware and given account of power structures; it involves hypothesising and proving how power struggle affects knowledge co-production. The advancement in theory and policy for improving sustainability of livelihoods and for the promotion of territorial innovation systems requires reflexivity. Without reflective practices, the systematisation of information for advancing theory and policy development would be very limited.

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THE CASE OF CASE STUDY METHODOLOGY WITH ACTOR NETWORK THEORY

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Abstract

This paper is a by-product of my unpublished PhD thesis which I submitted to the University of Glasgow, United Kingdom, and obtained my PhD in 2016. When I first joined the University of Hull to pursue my PhD studies under the supervision of Danture Wickramasinge, I was astonished by hearing that a social theory can be used in doing a management accounting research. When Dan joined the University of Glasgow, I followed his foot-step and joined Glasgow with my desire to follow that novel tradition of research. In this paper, I illustrate how Bruno Latour and his follows' ideas of Actor-Network Theory (ANT) challenged my way of thinking, informed my way of doing research, shaped my analytical instruments. I hope this illustration may guide emerging researchers who want to take a constructionist approach to management and accounting research which ANT has promoted, enacted and popularised around the globe.

Introduction

Some theories are symmetrical with methodologies, and vice versa. Some argue that ANT is of this kind. It is because in taking ANT, a researcher needs to follow both human and non-human actors to see how things such management practices are constructed in a given circumstance. When the researcher follows, he/she may see how actors network in the construction of that thing. Until the researcher finds it, knowledge of that "thing" is uncertain: ANT guides us to explore new knowledge which is always ambiguous, uncertain and unpredictable. At the same time, ANT defines what constitutes knowledge (epistemology) and provides a set of assumptions about the nature of the world's reality (ontology).

The purpose of this paper is to illustrate how my journey of PhD was made in relation to my intimate association with ANT. In the next section, I will start with this reflection and proceeds with how I exposed to an ontological and epistemological position that stemmed from my above association. The paper then goes on to show how I collected data around the issue of management accounting roles in the context of supply-chain management within a UK supermarket and how I analysed them using ANT. Finally, I will illustrate my assessment of research quality followed by a conclusion.
A theory that framed a methodological choice

ANT is the main theoretical framework that shapes the analysis of the four essays (especially the first three essays) and ultimately the conclusions drawn from them. Geoff Walsham noted that, quoted by Rönnbäck et al. (2007, p.1277), "theory is both a way of seeing and a way of not seeing". This thesis does not claim that ANT is the right theory or the only one theory for understanding this research, but rather it only helps to highlight

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certain perspectives that I aim to explore in this thesis which may not be captured by other theories. However, at the same time, I understand that this theory may blind me to other perspectives that can be detectable by using other theories.

In the first months of my PhD study, the writings of Latour (1986a; 1987; 1988b; 1996; 1999; 2005; 2008; Latour and Woolgar, 1979) and his colleauges, Callon (1986; 1991; 1993; 1999) and Law (1991; 1992; Law and Hassard, 1999) , marked my journey. According to Alvesson and Sköldberg (2009,p.32), "Latour has launched a very successful methodological programme, 'the actor-network theory' (ANT), where the actors do not only need to be humans … The idea of non-human actors can at first sight seem a bit fantastic, almost science fiction, but on a closer look it appears less bizarre". At the beginning I found Latour's idea very interesting as I used to view nonhumans as mere passive entities. Latour (1999,p.214) argues that society is characterized by "an increasingly large number of humans are mixed with an increasingly large number of nonhumans, to the point that, today, the whole planet is engaged in making of politics, law, and soon, I suspect, morality". It is not only that. ANT also supports treating humans and nonhumans symmetrically and denies any form of reductionism that assumes, a priori, that either humans or nonhumans drive the other or determine the character of social change (Law, 1992; Latour, 2005). Although Latour's ideas were very exciting for me, I was not sure whether this thinking is practical. Therefore, I started to think about my ordinary life and how it is affected by various nonhuman actors.

I remembered that while I was in Egypt I could not work on my assignment for about 3 days because the internet services had been suffering after a ship's anchor cut through undersea internet cable, and thus, I had to ask the lecturer to postpone the deadline for the assignment which means that I was influenced by this innovation. This innovation "is thus not only a passive receptor of impulses from human subjects in its initial construction but also in its turn influences human subjects" (Alvesson and Sköldberg, 2009,p.32). Also, I noticed that the choice of my research topic was influenced by the books and papers I read, my previous research experience, and my background. This made me convinced that nonhuman actors can be more active than I usually assumed and that ANT can offer me with a different view of the world.

Inspired by Latour's innovative ideas, I concluded that my thesis would trace the associations between actors (humans or nonhumans) that drive the supply chain rather than properties of supply chain. Also, as ANT has repositioned calculations as central objects in the study of social phenomena (Justesen and Mouritsen, 2011), this thesis aims to explore how accounting calculative tools act in mediating supply chain networks. To do so, various notions have been used in the essays as 'matters of concern', 'matters of fact', 'translation', 'ostensive' and 'performative' aspects. These notions will be explained later in the essays.

Although ANT has received considerable attention from many scholars in various disciplines, some scholars have raised some concerns with regard to its application. One of the main criticisms is that ANT disregards social structures that influence the local (McLean and Hassard, 2004). It "concentrates on the 'micro' at the exclusion of the

'macro'" (McLean and Hassard, 2004, p.508). Latour (1991, p.118) countered this critique by arguing that "the macro-structure of society is made of the same stuff as the micro-structure", and therefore can be investigated in much the same methodological approach. Also, Latour (2005,p.176) added that:

> *Macro no longer describes a wider or a larger site in which the micro would be embedded like some Russian Matryoshka doll, but another equally local, equally micro place, which is connected to many others through some medium transporting specific types of traces. No place can be said to be bigger than any other place, but some can be said to benefit from far safer connections with many more places than others. This move has the beneficial effect to keep the landscape flat, since what earlier, in the pre-relativist sociology, was situated 'above' or 'below' remains side by side and firmly on the same plane as the other loci which they were trying to overlook or include.*

The idea here is that ANT does avoid the movement between the macro and the micro; it denies the distinction between them and, instead, focuses on tracing actors wherever they lead. I believe that this thinking helps researchers to freely conduct their research and see what is going on in the field without having the burden of preconception about micro and macro.

Another concern is related to the symmetrical treatment of humans and nonhumans (Amsterdamska, 1990; Collins and Yearley, 1992). Amsterdamska Amsterdamska (1990) criticised treating people and things symmetrically. She (Amsterdamska, 1990,p.501) stated that:

> *In what way is enrolling the microbe the same as enrolling a group of interested farmers or enrolling someone to finance a given project equivalent to the enrollment of a group of colleagues? Does each actant contribute to success or failure in the same way? Do scientists enroll electrons for the same reasons they enrol industrialists? Is the recruitment of a police force or an army equivalent to the enrollment of a group of other scientists? Does enrollment really mean the same thing in all these cases? It seems to me that the goals, the means, and the results of enrolling such different kinds of "allies" are hardly comparable, and that the elimination of differences among them leads only to confusion.*

Also, Collins and Yearly (1992) questioned the practicality of treating humans and nonhumans in the same manner. Although ANT focuses on symmetrical treatment between humans and nonhumans, it does not denies that there are differences between humans and nonhumans. Law (2000,p.857) argued that:

> *To say that there is no fundamental differences between people and objects is an analytical stance, not an ethical position. And to say this does not mean that we have to treat the people in our lives as machines. We don't have to deny them the rights, duties, or responsibilities that we usually accord to people.*

Also, Latour (2005,p.76) explained the meaning of the symmetrical treatment by stating that:

> *To be symmetric, for us, simply means not to impose a priori some spurious asymmetry among human intentional action and a material world of causal relations. There are divisions one should never try to bypass, to go beyond, to try to overcome dialectically.*

What clears from the above is that ANT appreciates the differences between humans and nonhumans, rather it denies a priori assumption about the importance of one actor over the other as we should first try to discover what actually determine the actions. This is consistent with what I noticed when I started to think about my ordinary life, as I mentioned before.

Although ANT is the dominating theory in this thesis, Essay 4 employs a different framework which is heterarchy that has been introduced by David Stark. There are two reasons for this. The first reason is related to the nature of category management. Category management exemplifies many of the characteristics of heterarchy such as interdependent relations and more collaborative modes of organizing, considerable heterogeneity, permeable boundaries, and multiple performance criteria which are different from traditional hierarchy (King and Phumpiu, 1996; Kellogg et al., 2006; Free, 2008; Stark et al., 2009). Presenting category management as a form of heterarchy can help in understanding this practice from different perspectives and providing new insights that has not been considered by previous research. Also, using category management as an illustrative case of heterarchy provides an opportunity for exploring how work is accomplished with such radical post-bureaucratic organization forms, the complexities prevailing in these new forms, and the implication on accounting, especially this new framework has not drawn researchers' attention yet although it is becoming more prevalent in many industries.

The second reason is that using heterarchy can add new perspective to ANT. Stark has dawn on Latour, Callon, and their colleagues to develop heterarchy which refers to the organizational forms with a capacity for reflexive cognition (Stark et al., 2009). Stark shares many of Latour's thoughts and beliefs such as symmetrical treatment of humans and nonhumans, looking at the social as a 'flat space', etc. For instance, Stark (2009,p.119) argues that "in place of studying "society" we must construct a science of associations—an analysis that examines not only links among persons but also among persons and instruments". Therefore, Heterarchy is on same line with ANT. However, Stark extended and deepen that perspective by using Boltanski and Thévenot's notion of economies of worth (Boltanski and Thévenot, 2006) to develop his heterarchy framework. According to stark "the new organizational forms are heterarchical not only because they have flattened reporting structures but also because they are the sites of heterogeneous systems of accounting for worth". This notion is used to show how organizations can have heterogeneous criteria with regard to what is right and what valuable which, in turn, requires multiple, sometimes, opposed evaluative criteria (Stark et al., 2009). According to Rona-Tas (2011,p.598), "this opens up a terrain of

uncertainty, which demands search, inquiry, discovery and creative entrepreneurship". This can be considered one of the advantages of heterarchy as it accommodates "the creative tension between competing principles" (Rona-Tas, 2011,p.598). Using this notion can help me in understanding the perceptions of actors involved in category management regrading what is valuable, how they measure it, and how they face dissonance that emerges from conflicts between multiple principles of valuation (orders of worth) which, in turn, can deepen my analysis.

Like most other theoretical frameworks, there are some points in Stark's framework that I felt require for more development and clarification. For Stark, the interaction and conflict between different order of worth and evaluative principles facilitate innovation and creativity. However, from my point of view, this point opens up some questions that need to be answered. For instance, does this mean that single evaluative principles can't encourage innovation? Isn't it possible that the conflict between orders of worth can lead to strife rather than innovation? I hope that Stark can clarify these points in his coming books or papers; however, I believe that theorists always leave readers with puzzles.

The oncological and epistemological positions

When I started to read about ANT, it was difficult for me to classify it under a specific school of thoughts. For instance, although the two-by-two model by Burrell and Morgan (1979) made an enormous impact with regard to theoretical and methodological positions, we can't place ANT under any of the four paradigms (functionalist, interpretive, radical humanist and radical structuralist) as ANT denies the distinction between the subjective and the objective which form the basic axes in the matrix (Justesen and Mouritsen, 2011; Hassard and Wolfram Cox, 2013). Even it is difficult to classify ANT according to Ryan's categorization scheme of management accounting research (positive, interpretive, and critical) (Ryan et al., 2002). Although some researchers place ANT under interpretive research (Wickramasinghe and Alawattage, 2007), Latour denies that and states "I have no real sympathy for interpretative sociologies" (2005,p.144). This difficulty applies to defining the ontology of ANT, even; it is difficult to describe Latour himself. This may be attributed to the fact that Latour, in his recent writings (Latour, 2004a; Latour, 2004b; Latour, 2005), suggests a line of inquiry that is different from the one in his early writings (Latour, 1987; Latour, 1990; Latour and Woolgar, 1979). At the beginning Latour described himself as a constructionist, however, later described himself as being a more realist (Alvesson and Sköldberg, 2009). Instead of focusing on how facts are really constructed, Latour (2004b,p.232) argues that:

> *Reality is not defined by matters of fact. Matters of fact are not all that is given in experience. Matters of fact are only very partial and, I would argue, very polemical, very political renderings of matters of concern and only a subset of what could also be called states of affairs. It is this second empiricism, this return to the realist attitude, that I'd like to offer as the next task for the critically minded. […] My question is thus: Can we devise another powerful descriptive tool that deals this time with matters of concern and whose import then will no longer be to debunk but to protect and to care […]. Is it really possible to transform the critical urge in the ethos of someone who adds reality to matters of fact and not subtract reality?*

According to Justesen and Mouritsen (2011,p.183), "viewing the world in terms of matters of concern is, in Latour's universe, a realist approach to the world – a view that is more realist than the "matters of fact" world view because the latter reduces the thing to a mute object". From the above, we can understand why defining the ontological position of ANT is difficult, as it can be regarded as a constructivist approach or a relativist approach. This also what I learned from talking with many ANT-inspired researchers during my PhD journey.

Regarding this thesis, the ontological position in this thesis is both: relativist and constructivist. While the underlying ontology of Essay 1 is relativist (it utilize the notion of 'matters of concern'), the other three essays take the constructivist position as they focus on how facts are really constructed and how various, and sometimes surprising, implications are to be noted.

As an epistemological strategy of acquiring knowledge, ANT place great reliance on following the actors (humans and nonhumans) and the relations and interactions between them. According to Hassard and Wolfram (2013,p. 1711):

> We contend that in its various formulations ANT exemplifies many of the assumptions of rela¬tionist epistemology [...]. In other words, epistemologically ANT has been used to con¬ceptualize, simultaneously, relations between (material) things and (semiotic) concepts. When such assumptions are reflected practically, in fieldwork, the interactions that researchers examine in an organization involve relations between people, ideas and technologies, which together can be understood to form a network.

This is what I aim to do in this thesis. I will trace the actors to explore how things come to be. This leads us to one of the key critiques to ANT which is so called inclusion/exclusion debate which is related to the decision of actors to include and actors to exclude (McLean and Hassard, 2004). Miller (1997,p.363) expressed this issue by stating that:

> Who decides who the actors are? It's fine to tell us that we should believe them when they speak to us, that we should refrain from judging them, but we have to know who to speak to in the first instance, which meeting to attend, who to call on the telephone, who to e-mail, and who to ask for an interview! Who is going to provide an answer to these questions? And should we believe them too? Of course you'll reply that the answer to this question is to be found in the technological project itself, in the activities of the contextualizers. But that won't do, because it presupposes that we know the boundaries of the project at the outset. While the territory of a project may not be limitless, neither is it as clear-cut as you make out. The linkages do not just stop at a certain point.

Therefore, the problem is not only related who to include/exclude, but, also, where to cut the network. Hull (1999) raised the issue of the starting point to follow a network. He questioned "Why choose one object of study rather than another?; Why choose to start at one point and

not another?" (Hull, 1999,p.414). However, these are not the issues of ANT alone but all research. According to Lowe (2001,p.346), "in any qualitative study it is possible to miss the point. The researcher may fail to complete the hermeneutic circle and never arrive at an empathetic understanding of the ``native's'' point of view". Researchers can't follow all actors everywhere, therefore, they need to use their skills, experience, and judgement, like other qualitative research, to determine the starting point, the actors to follow, and where to cut the network. As a PhD student, I am also constrained by time and cost and as I am using ANT, I kept the following words by Latour in my mind while collecting the data:

> *You ask me how to stop and I am just telling you that the best you will be able to do, as a PhD student, is to add a text —which will have been read by your advisors, maybe a few of your informants, and three or four fellow doctoral students—to a given state of affairs. Nothing fancy in that: just plain realism. (Latour, 2005,p.148)*

Research methods

Given the nature of the research questions, which are theoretically informed by strings from ANT, two research methodologies have been employed in this thesis: literature review and case study. The first two essays employ literature review as a research methodology to answer the first two research questions (see page 4). The journals scanned, the period covered, the keywords used will be discussed in details in each essay (please see section research site and methodology in essay 1 and section research methodology in essay 2).

According to Lowe (2001,p.344), "using ANT as a research strategy puts a strong emphasis on empirical enquiry". This empirical orientation is indicated in this thesis in essay 3 and essay 4 which utilize case study as an appropriate approach for collecting empirical data. Initially, my understanding of the case study methodology coincided with the definition suggested by Yin (2009,p.18), namely, "a case study is an empirical inquiry that investigates a contemporary phenomenon in depth and within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident". However, ANT radically challenges some of the assumptions mobilized in Yin's ideas about case study methodology. Hansen (2011,p.118) argues that:

> *According to ANT, phenomena are therefore real. However, their meanings and social roles are constantly reconstructed in practice each time they are mobilized. Reality or meaning is fluid and not something that is present in principle, which, in contrast, is what Yin assumes. Of course, ANT's assumptions of reality affect its conceptualization of methodology.*

This doesn't mean that we can't use Yin's ideas in the studies informed by Latour's stream of theorising (e.g., Mouritsen and Thrane, 2006), however, we have to be careful, especially, about the role of the theory, the role of researcher, and presumptions of reality (see Hansen, 2011).

In February 2012, I sent a research proposal be e-mail to one of the UK's leading retailer,

which operates hundreds of stores across the UK to carry and provide a wide selection of different products to thousands of customers, to request access for conducting my case study. This company was chosen based on the industry in which it is operating (i.e. retail industry), as there is a gap in accounting research within the retail context, its long term involvement in SC practices (more than 15 years), the generous access to information and data needed, and the company's willingness to put me in touch with its partners along the SC. After few hours from sending my proposal, I received a positive reply from the senior supply chain manager confirming that their acceptance . As I knew that I was going to start my research in April 2012, I used the period between getting the access and starting my research to review the published literature about the UK retailing sector (see essay 2). The reason is that, as an international student, I didn't have any clue about the UK retailing sector, its dynamics, key actors, etc. Reviewing the literature helped me to get an in-depth knowledge about this sector and to shape the points that I want to explore during my field research.

The field research initiated with a pilot study as a small-scale preliminary study. The aim is to capture pre-understanding of the case organization, to collect first-hand information to crystallise the key supply chain aspects (i.e. processes, workflow, actors, issues and challenges), and to identify the most appropriate actors to be interviewed. During the pilot study, I conducted interviews with the senior supply chain manager (two times), the business development manager, the finance managers, operation manager, and general manager. Also, I was also allowed to visit the retailer's premises (e.g. the headquarter, consolidation centres, distribution centres, stores, and service centres). During my field research I felt like a stranger. This can be attributed to cultural, social, and language differences. Although being a stranger was helpful for me to assimilate a lot of information and data without bias that stem from preconceptions (Yin, 2009), it was, sometimes, difficult for me to understand the lived meanings that the interviewees ascribe to their responses. I overcame this challenge by asking the same questions to different actors, if appropriate, asking the interviewees for clarification, consulting my supervisors, or asking my friends who are native speakers about the meaning of some words or sentences. The outcomes of the pilot study helped me to determine the interviewees for the main study and refine data collection plans with regard to the content of the data and the procedures to be followed (Yin, 2009).

The data for essay 3 and essay 4 were collected over a period of two years and ten months, from April 2012 to February 2015. Essay 3 deals with downstream SC activities, therefore, the focus is on the relationships between the retailer and its distribution companies and logistics service providers which are shaped by supply chain strategy. Essay 4 deals with upstream SC activities through studying one of SC practices which is referred to as category management. Therefore, the focus is on the relationship between the retailer and its key fish supplier (category captain) . I chose to study fish category, after discussions with senior SC manager at the retailer's premises. My decision was due to the intensive suppliers' involvement in managing this category compared to other categories and to the manifold challenges related to the fish SC that have to be tackled by the retailer and suppliers, such as the highly fluctuating supply and unstable demand; the stringent environmental, quality,

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[2] To obtain access, a confidentiality agreement had to be signed with the supermarket which guaranteed the company that np commercially sensitive information would be published or released.

ethical standards; and willingness of the retailer and the supplier to offer generous access to the data needed. Therefore, I thought that fish category would provide an information-rich context that would reflect the challenging environment in which the retailer and the supplier work together to manage the category efficiently and effectively.

As a method, ANT acknowledges the use of multiple data sources as a way for strengthen a case, as suggested by Yin (Alvesson and Sköldberg, 2009; Hansen, 2011). Therefore, I collected the data via a variety of sources; interviews, observation, and documentary analysis. Semi-structured interviews were deemed appropriate for this research due its flexibility (Bryman and Bell, 2007). Using this type of interviews enabled me to vary the questions freely; to add new questions, amend the questions, or even to omit some questions depending on what is going on during the interview. Also, it helped me to understand the human actors' perceptions with regard to nonhuman actors and to what extent these nonhuman actors affect their actions. Depending on the outcomes of the pilot study, various actors from various areas within SC and from different companies along the chain were selected to reduce subjectivity.

As a method, ANT acknowledges the use of multiple data sources as a way for strengthen a case, as suggested by Yin (Alvesson and Sköldberg, 2009; Hansen, 2011). Therefore, I collected the data via a variety of sources; interviews, observation, and documentary analysis. Semi-structured interviews were deemed appropriate for this research due its flexibility (Bryman and Bell, 2007). Using this type of interviews enabled me to vary the questions freely; to add new questions, amend the questions, or even to omit some questions depending on what is going on during the interview. Also, it helped me to understand the human actors' perceptions with regard to nonhuman actors and to what extent these nonhuman actors affect their actions. Depending on the outcomes of the pilot study, various actors from various areas within SC and from different companies along the chain were selected to reduce subjectivity. The selected actors from the retailer were senior supply chain managers, business development manager, finance managers, general managers, analyst, and category managers and from the retailer's partners (other companies along the chain) operations manager, business support manager, head of operations, operation director, category managers, fish supply analyst, and account managers. The duration of each interview was between 70 and 180 minutes, and one of the senior supply chain managers was interviewed twice. Some of the interviews were digitally recorded and later transcribed, with the interviewees' permission, and shorthand notes were taken, which were particularly useful during the data analysis. Where interviewees did not give permission for recording due to perceived sensitivity of information, extensive hand written notes were taken during the interviews. Shortly after each interview, extended summaries were written up for subsequent analysis.

There are different issues associated with using interviews as a method for collecting data. One of the issues that I faced during my study is related to the selection of interviewees which derived by my judgement and the availability of actors. Also, doing a research about

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[3] To preserve the anonymity promised to the participating companies:
• The retailer will be referred to as XYZ in essay 3 and as MOJO in essay 4;
• The key fish supplier will be referred to as Fish House in essay 4.

supply chain makes it more difficult to cover all areas which limit the scope of interviews. However, I tried to make sure that the interviews represented various types of companies (suppliers, retailer, distribution companies, logistics service providers) engaged in SC and different areas to reduce the bias, as mentioned before. Another problem is related to the conflict in the responses of the interviewees. For example, as you will see in essay 4, the interviewees from the retailer believe that the systems and databases that are used to facilitate the relationships between the retailer and the suppliers are very helpful and great, while, the interviewees from the suppliers see the opposite. However, I believe that these kinds of conflicts enrich the discussions and can enhance knowledge production (Latour, 2005).

Another issue is related to the credibility of interview data as the responses of interviewees could be subject to bias, inaccurate articulation, or poor recall (Yin, 2009). Using other sources of data can help with this issue.

In addition to interviews, I was granted access to some SC meetings (face-to-face meetings or conference calls) as an observer where representatives from the retailer and logistics service providers or suppliers participate in these meetings. During these meetings, notes were taken, and I was allowed to participate in the discussions to some extent. I got the permission to visit the shop floor of many centres (e.g. consolidation centres, distribution centres, service centres) to observe how work is done and what actors do. Additional information was sourced from company documents. Many pertinent documents were collected, not only from the retailer, but also from their partners, such as performance reports, spreadsheets, presentation slides, templates. Many other secondary sources were collected, such as press release, articles, and professional institutions reports. This use of multiple sources of data is particularly important to provide the researcher with a wide range of information and to help reduce mono-method bias via the comparison of the various data sources and the alignment of the derived assessments (Ellinger et al., 2005; Kalof et al., 2008).

Although many researchers agree that data analysis stage should start after collecting all the data, other researchers believe that "collection and analysis are inexorably intertwined" (Marginson, 2008,p.332). I started to analyse the data during the period of data collection in order to gain an initial understanding of the data and identify themes across the data. I followed the manual approach to categorize the data and identify the themes as I found it more appropriate for me. Although the manual approach is time-consuming and makes the navigation and linking of data difficult, I think using computer assisted methods in qualitative data analysis can affect the quality and richness of the analysis as "the very ease, speed and power of the software have the potential to encourage ... the researcher to take shortcuts" (Spencer et al., 2003,p.208).

I began the analysis process by reading the recorded interviews transcriptions, unrecorded interviews summaries and notes, the notes I took from observations, and the documents collected as a way to connect the data that were collected from various sources and identify some preliminary themes and trying to link them with the notions of ANT and heterarchy that would explain these data. Notes were taken during the reading and ideas, which I

regarded as pertinent to research questions were highlighted such as actors engaged in the construction of business plan, the construction of business plan, the diffusion of business plan throughout the supply chain (essay 3), the actors involved in fish category management, the activities and practices associated with category management, the challenges of CM (essay 4). Initially, I used these ideas to code the data. Then, ANT and heterarchy were revisited using the data collected in order to develop a coherent understanding of SC strategy and category management. As a result, the data were recoded according to themes that were derived from the theoretical frameworks adopted such as lateral translation of SC strategy, horizontal translation of SC strategy (essay 3), and the practices that constitutes CM as an illustrative heterarchical case which are structuring, coordinating, and performing (essay 4). I added quotations when I felt that interviewees' words and expressions could clarify some ideas more clearly than words I might use. I believe that the use of quotations can deepen our understanding and make the story life-like.

Ethics are part of the everyday practice of conducting research (Guillemin and Gillam, 2004). Therefore, ethical guidelines have been established for scholars and researchers by different bodies such as universities, governments, etc. that clarify what is or is not legitimate to do during the research process and to make sure that research participants are treated ethically (Neuman, 2007; Kalof et al., 2008) . To assure confidentiality and anonymity, the research participants were given a consent form to read carefully and sign before their participation in the research (see appendix 2). The identities of the interviewees were concealed when quotations added into the analysis to preserve their anonymity, and, instead, their jobs were used. The access to the recoded interviews and their transcriptions was password protected.

Implications for the quality of research

There is still a debate between researchers regarding how to evaluate the quality of qualitative research and whether the traditional criteria (i.e., reliability and validity) are relevant for assessing the quality of qualitative research (Bryman and Bell, 2007; Silverman, 2010). Some researchers argue that reliability and validity are not the key drivers of a good research as they may constrain the discovery of key insights and as a result not maximize the quality of the research (Riege, 2003). They argue that concerns for reliability and validity criteria arise on within qualitative research (Silverman, 2011). Other researchers argue that reliability and validity are suitable for assessing the quality of qualitative research; however, the meanings attributed to these two concepts are different. In quantitative research, reliability refers to "the extent to which an experiment, test or measurement yields the same result or consist measurements on repeated trials" (Silverman, 2011,p.360). Therefore, it deals with the idea of replicability. However, this is unlikely applicable to qualitative research. According to Neuman (2007,p.119):

> *Most qualitative researchers resist the quantitative approach to reliability, which they see as a cold, fixed mechanical instrument that one repeatedly injects into or applies to some static lifeless material. Qualitative researchers consider a range of data sources and employ multiple measurement methods. They accept that*

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[4] I got an ethical approval from the University of Hull before conducting the case study.

different researchers or that researchers using alternative measures will get distinctive results. This is because qualitative researchers see data collection as an interactive process in which particular researchers operate in an evolving setting and the setting's context dictates using a unique mix of measures that cannot be repeated.

Therefore, some qualitative researchers suggest different ways to satisfy the criterion of reliability. Guba and Lincoln (1994) argue that reliability can be achieved through providing an audit trail, as a form of methodological transparency, in which researcher document his/her procedure to reach what he/she has reached. This should include the formulation of the research problem (as discussed in this thesis in the introduction and each essay), research methodology, methods, and research participants (discussed in the introduction), documents collected, observation notes, interview transcriptions, notes, and summaries (available with the researcher), and the analysis of data (discussed in each essay). Moisander and Valtonen (2006,p.27) added that researchers should also pay attention to theoretical transparency by making "explicit the theoretical stance from which the interpretation takes place" because "theoretical framework produces particular interpretations and exclude others" (the theoretical frameworks, ANT and heterarchy, used and justifications for using them had been discussed in the introduction and in each essay. Silverman (2011,p.361) uses the term 'low-inference descriptors' to address the reliability in qualitative research and which involves "recording observations in terms that are as concrete as possible, including verbatim accounts of what people say". He focused on how different sources of data (e.g., interviews, observation, and textual analysis) can achieve low-inference descriptors, and, in turn, satisfies reliability criteria. According to Silverman (2011), with regard to interviews, low-inference descriptors can achieved through digitally recording interviews (many of the interviews conducted were digitally recorded and when recording was not possible, extensive hand-written notes were taking during interviews and, then, extended summaries were written up shortly after each interview as discussed before), careful transcriptions of recorded interviews according to the needs of reliable analysis (the transcription was done by the researcher and interviews had been transcribed in full), and presenting long extracts of data (relevant quotations were included while presenting the findings in essay 3 and essay 4). For observation, notes were taken at the time and, then, shortly after each session, extended notes were written up. According to Silverman (2011,p.364), textual data are more reliable than data collected from other sources because "when you are dealing with a text, the data are already available, unfiltered through the researcher's fieldnotes". In this thesis, I collected a variety of documents from the retailer, its partners, in addition to the internet.

Validity refers to "the extent to which the data are in some sense a 'true' reflection of the real world" (Scapens, 2008,p.268). In qualitative research, validity means truthful. According to Neuman (2007,p.120), "most qualitative researchers concentrate on ways to capture an inside view and provide a detailed account of how those being studied feel about and understand events". Two tactics were employed in this thesis to satisfy the criterion of validity. Acknowledged by ANT and heterarchy, multiple methods of data collection (triangulation) were utilized (interviews, observations, and documentary analysis). I found that the data, although collected from different sources, corroborate one another. Also, to be

more confident about the data, I sent the case study draft, prior to incorporating the theoretical framework to be understandable, to the senior supply chain manager of the retailer and made some useful modifications based on his feedback.

Conclusion

In conclusion, I can assert that ANT is useful for a qualitative researcher as a specific epistemological approach. That is the social constructionist approach through which a researcher may emerge with actors and their networks, and with findings about his subject matter. This construction starts associating with actor after actor and with their network of networks. People, their meetings, objects, techniques, methods, designs, programmes, plans, strategies, forms, and software packages become an assemblage through this network building. Rather than being based on a pre-determined hard framework, this network building has allowed me to understand how and why supply-chains produce different management controls, performance measurements, and accounting practices. This also helped me understand how heterarchical tendencies are being developed as opposed to perennial hierarchical forms of organizations. All this is not a result of any technical superiority of supply-chains, logistics or category management but a result of the above social construction. My vital experience about this is that the employment of qualitative research can only make the path to this social construction. However, this is not realist but relativistic in relation to the situation we face, the context we study and the issues we address. Future researchers then find a different assemblage which stems from another form of social construction.

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A METHODOLOGICAL JOURNEY THROUGH ETHNOGRAPHY

Seuwandhi B. Ranasinghe

Abstract

Reflecting on my commitment to an ethnographic study, this paper argues that an employment of ethnographic methods in a management control study can enable the marginalised to be heard and shared against postcolonial-patriarchal controls. It illustrates how my pre-fieldwork exposure shaped an in-fieldwork engagement into a post-fieldwork reflection until I realised my theoretical contribution: a management control perspective on the marginalised voices of female participants. The message here is that only such close engagements can unpack a multivocality of the researched, which positivistic research methods cannot achieve.

Keywords:
Ethnography, Management Control, postcolonial-patriarchal controls

Introduction

This paper is developed through the methodological encounters of my doctoral research. There, I aimed to explore how a group of marginalised females were controlled in an organisational setting, and how they could potentially influence the way in which they were controlled. Hence, I selected the case of tea plantations in Sri Lanka, and the marginalised group of women selected were the tea plucking women of Estate Tamil ethnicity. These women are marginalised due to repressions experienced through "multiple and overlapping patriarchies" that stem from "colonialism, race, caste, ethnicity, religion and cultural practices" (Jayawardena & Kurian,2015,p.12). According to Jayawardena and Kurian (2015,p.13), plantation patriarchy is embedded in the way labour regimes are structured and how plantations are socially organised.

Considering the subject of the study, a marginalised group of women and the broad empirical question of control, an immersion into the intricacies of plantation controls and the female workers in that plantation was required. The broader research questions of the study could not be attained through a positivistic research methodology. Positivism through the presumption of 'objectivity' attempts to generalise and predict behaviour through mathematical and statistical tools. While there are some merits in this form of inquiry, positivism has been the object of critique by post-positivists and others since the middle of the twentieth century (Alvesson & Sköldberg,2009,p.15) especially in the social sciences. Feminist researchers too critique the practice of positivism as "bad science" due to its exclusion of women from mainstream research (Hesse-Biber,2012, p.8), and also as it mimics patriarchy, privileging the researcher over the researched (Sprague & Zimmerman,1993). They have over the years pushed for alternative methodologies that could better explore issues of women and other marginal groups.

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Incorporation of the lived experiences of women, their emotions and feelings into the knowledge-building process is important to feminist epistemology. However, there is no room for such forms of subjectivity in deploying positivistic methods. With postcolonial, post-structural and postmodern influences, feminist standpoint epistemology had to accommodate diversity of women's lived experiences and the interactions of race, ethnicity and class and other marginalised positions (Hesse-Biber, 2012, p.13). Hence feminist standpoint theory 'studies up' from the standpoint of the oppressed lives of women. "It starts from the everyday [experiences of women] to critically re-evaluate the adequacy of prevailing theory… as well as the dominant social institutions that such research tends to serve" (Harding,2012, p.49). From this perspective, research begins not from privileged disciplinary frameworks but from the lives of women who are being studied. This however, does not mean that the research process itself is not inspired by any theoretical or conceptual input and contain procedures to merely record voices of their subjects (Harding, 2012, p.54). Therefore a theoretical framework is important.

Reflexivity in feminist research questions the authority of knowledge claims of the researcher by exposing how power is exercised in the research process (Hesse-Biber & Piatelli,2012). Hence from this perspective, it is a process where "researchers recognize, examine and understand how their social background, location, and assumptions affect their research practice" (Hesse-Biber,2012, p.17). Therefore, while being aware of one's own agenda affecting the research, reflexivity in feminist research requires researchers to be explicit about these subjectivities "at all points of the research process - from the selection of the research problem to the selection of methods and ways in which we analyse and interpret our findings" (Hesse-Biber, 2012, p.17).

Thus, a research design that enables the voices of marginalised to be shared in the research process along with reflexivity of the researcher, was deemed necessary for the research. A positivistic research design could not serve this purpose. Hence, ethnography was selected as the most suitable research design for this endeavour. Since "ethnography is about understanding human experience — how a particular community lives — by studying events, language, rituals, institutions, behaviors, artifacts, and interactions" (Cunliffe,2010, 227), my immersion into the field enabled "interacting with community members, observing, building relationships and participating in community life…[and in translating] that experience so that it is meaningful to the reader" (Cunliffe, 2010, p.228). Ethnography is "not about a method of data collection, but a way of engaging with the world around us… [shaped by our] assumptions about the way the world works and how it should be studied" (Cunliffe, 2010, p.233). Here, I use the term ethnography broadly. I acknowledge the diverse positions and directions ethnographers and anthropologists have taken and the debates they are engaging (Abu-Lughod, 1990; Alcadipani et al., 2015; Gilmore & Kenny, 2015). However, I am reluctant to commit myself to a particular label such as feminist ethnography, reflexive ethnography and critical ethnography and so on, which I feel is a distraction to the deployment of this design flexibly, in telling the stories from the field. Since my subjective experiences are an intrinsic part of my work, reflexivity allowed me to acknowledge these subjectivities. Given my socio-cultural background and those of my participants, my approach to the field and negotiations with my participants had an inherent power gap. While I was not able to eliminate such a gap, being reflexive in my approach and in writing up my ethnography, I was more self-aware to expose such power imbalances.

These reflexive accounts are presented henceforth. The paper is organised into five sections. Section 1 presents my pre-fieldwork reflections, followed by reflective accounts of my fieldwork and myself (in-fieldwork engagement) from the point of gaining access in Section 2, and entering the field, methods used and challenges encountered in Section 3. Section 4 presents my post-fieldwork reflections on how I theorised the outcomes of the ethnographic study, and Section 5 concludes the paper.

Pre-fieldwork reflections

With my interest in exploring issues of marginalised women in Sri Lanka, Estate Tamil females were considered, as they were a category of women who endure multiple forms of discrimination. Hence, they were the inspiration for the development of my research proposal. During this period, I was also engaged in another project with a colleague of mine in the University of Colombo, which inspired me to develop my research proposal connected to the plantation industry. There, we attempted to understand the plantation industry as a whole and the levels of poverty experienced by the plantation Tamil community. To meet this end, we met and discussed with few officials in the Sri Lanka Tea Board, a general manager of a tea brokering company operating in the Colombo Tea Auction, the General Manager of the Tea Small Holdings Development Authority, the CEO of a plantation company, and a trade union leader.

Due to the elite nature of most of the interviews conducted, it was apparent to me that their perspectives and concerns were economic. Profitability was a key concern and indicators of low labour productivity, high cost of labour and labour shortages were all problematic monsters that needed to be controlled. Although some were notably empathetic towards workers' issues and their levels of economic hardships, they claimed to be restricted by the low margins of the industry. The elite interviews, although provided an overall understanding of the industry, failed to adequately provide a flavour of workers' issues, especially females. Therefore, once my research proposal and studentship were accepted by the University of Glasgow, and before my arrival in Glasgow, I was encouraged to get a feel of plantation life, beyond the confines of the capital city I lived.

My initial discussion with the CEO of a plantation company gave me a brief understanding on some issues specific to female workers. However, my intention to visit a tea estate in this plantation was not fruitful as the CEO was out of the country at the time. Since I had little time remaining, I tried other avenues. This is when I was able to contact a retired Chairman of the JEDB . He shared his experiences of being a planter during pre-nationalisation period and then subsequently working for the State after plantations were nationalised. He also shared his experiences during the privatisation process of plantations during the early 1990s. His kindness and hospitality, inviting me to his house was extended beyond the interview when he introduced me to the CEO of Kelani Valley Plantation PLC. With its CEO's permission, I was directed to the Plantation Manager of Pedro Estate and given access to a visit, during the first week of September 2014.

There, I had a long conversation with the Plantation Manager who articulated his paternal instincts of ensuring the plantation is managed properly so that the adjacent worker population has a source of work and income. He shared his appreciation for the workers and mostly the

female workers, who seem to be easier to manage than the male workers. Paralleling this interview with the interview I previously had with the CEO, I felt the extent to which the plantation management attempted to maintain traditional forms of controls. The hierarchy seemed to be still male dominated and the hierarchical structure of labour controls seemed to be more or less the same since colonial times. The nostalgia of the good old British days of plantation management, worker control and profitability could be read in between the lines. From these interviews, I felt that, although the British have been replaced by Sri Lankans, the one hundred-year-old established machines of controls were still being lubricated. Perhaps in different shapes, they still seemed to operate within the same old mechanics of control.

Once my talk with the manager was over, I was encouraged to go around the plantation, the factory, and talk to the workers there. A welfare officer accompanied me and introduced me to them. I had two interesting conversations with two different Tamil women. One was a tea plucker and the other was a caretaker of the plantation owned tea café adjacent to the factory. Both were young, though the former was relatively older with two young children and both shared their roots to plantation labour, where their parents had worked. The tea plucker, who spoke in excellent Sinhalese, told me that work in the plantation was relatively less strenuous than the work in the garment factory where she had worked before marriage. She told me that she likes it here. Her responses seem genuine, but I was not sure whether it was influenced by the welfare officer who was just next to us listening to our conversation.

In this brief interview I asked her about her aspirations for her children, whether she would encourage them to work in the plantation. She responded negatively. I felt that this response perhaps shows the contradictory nature of her genuine feelings of being in the plantation. Although she "likes it here" she doesn't seem to like her children being here! I asked her what they aspired to become. She mentioned that her daughter wants to be a teacher and her son wants to be a lawyer. I noticed that similar to most mothers who strive for social mobility in Sri Lanka, she was concerned about her children's education, and saw a future through them and for them, that she never had.

The second female I conversed was a young girl managing the company owned tea café. She served tea to us (the factory manager, the welfare officer, my husband and me), and she was not in the list of people the plantation manager intended that I talk to. It was the welfare officer who made the introductions to me. He was very proud to inform me that she is well educated and is empowered with managing this tea café on her own. I had a brief conversation with her in passing, and asked her how she came to be where she is with a tone of admiration. She talked about her achievements in education and training in various fields and was subsequently offered this job. She seemed to be beaming with confidence and an internal pride for achieving what others had not. I felt the impact of education and the potential it created for her and how it could perhaps be a significant liberator for women in this community.

Reflecting on the interviews and conversation among various parties in the plantation management, community, and others at this preliminary level, the following themes emerged to be significant to me. Firstly, remnants of colonial form of organisation structures and

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[2] JEDB (Janatha Estate Development Board) was one of the two statutory Government organisations entrusted with managing plantations during the nationalisation period of plantations in the early seventies.   Pedro Estate is located in the Nuwara Eliya District in the central highlands of Sri Lanka.

management seem to be continuing with a local flavour infused with modern Western management practices. The management hierarchy seemed to be male dominated and paternalistic forms of control were observed. They saw themselves as agents entrusted with the responsibility of looking after a resident population, who work for them. One can draw parallels with these present attitudes to those held by the British planters as well. Since the Estate Tamil community was brought by the planters to these estates, the colonial administration made them their responsibility. Although it is clear that much has changed, it created an interest in seeing how and what these changes were in relation to management control.

Secondly, although none wanted to acknowledge explicitly, multiple forms of oppression of the female plantation worker was unmistakable. The silent presence of the patriarchal society and work climate perpetuating the levels of inequality and discrimination could be felt. However, for a deeper understanding of this, I understood the need to have a deep engagement with the females in this community.

Thirdly, labour shortage and females leaving the plantations was an issue that was repeated by many in the industry. An increased level of female education among this community was acknowledged by planters as a good prospect for their social mobility. Although politically incorrect and embarrassed to express in public, they felt this to be a detriment to the industry as they know it. I felt that it would be interesting to explore further whether these movements of females have any effects on the management control practices of the plantations. Hence these themes and concerns were embedded into the design of my study.

Fieldwork and myself

My pre-fieldwork reflections, helped design my fieldwork. This would be discussed in this section. I reflect on my fieldwork experience from the point of gaining access, to the way in which I entered my field, and conducted my fieldwork through ethnographic methods. Before I undertake this task, I need to be reflective about myself and my position in the research.

As a female born and raised in Sri Lanka, I was exposed to certain 'accepted truths' of patriarchy in culture, colonial legacy and its repercussions, and discriminations based on ethnicity, caste and class. However, I must acknowledge that I am from a relatively privileged family background, educated in an elite girls' school in the country and subsequently the premier university in Sri Lanka, where I am currently an academic. Therefore, although I see myself being a female, studying female issues in these plantations, my relative privileged background and education perhaps differentiates me from them. Apart from this difference, there is also the difference between our ethnicities. I belong to the majority Sinhalese ethnic group (around 74% of the Sri Lankan population); while the primary participants of my study belong to the minority Estate/Indian Tamil ethnic group (around 4% of the population). Therefore, my position in the study is also shaped by the societal labels and the baggage I carry as a female in the Sri Lankan society. This in turn shaped the relationship I had with my research participants. Although I was in a way 'same' as them being a Sri Lankan female, I was also 'different' (Cunliffe & Karunanayake,2013). Further, while I was an insider (a Sri Lankan

born, aware of Sri Lankan culture, traditions, history and way of life etc.) I was also an outsider (new to the field, different ethnicity, education levels etc.) (Cunliffe and Karunanayake,2013).

Access and ethical clearance

To undertake this research with an ethnographic design required that I have access to the field, a tea plantation estate where I would have about six months of uninterrupted access to conduct my study. A formal approval of access was necessary prior to my field entry, to ensure that I am granted ethical clearance from the University of Glasgow to undertake this study.

Therefore, I approached the CEO of the plantation company. He was an acquaintance of my family, particularly my late father-in-law. I had a discussion with him regarding the tea plantation industry in Sri Lanka, its issues and prospects prior to my arrival in Glasgow. With contacts already established, and my subsequent communication with him after my arrival in Glasgow, he generously provided me formal approval to access the field.

With access granted to the field, the process of ethical clearance to conduct the research was initiated. Measures to deal with concerns of health and safety of the researcher while in the field, as well as the security of data and anonymising the research participants was articulated. Further, measures to recruit participants and gaining ethical consent from them to engage with my study was designed in this process. With granting of ethical approval in May of 2015, I left for my fieldwork on the last day of June with the intention of commencing fieldwork in July 2015.

Entering the field

In July 2015, when I was attempting to make contacts with the CEO of the plantation company to start my fieldwork, I was confronted with an island wide plantation trade union strike in the form of a 'go slow'. The CEO informed me that he was busy with negotiations and meetings with the Ministry of Plantation Industries and I had no choice but to wait. During this time, I read newspaper articles on this issue. The wage negotiations were apparently in deadlock. On the one hand, the Collective Agreement which was in place till 31st March 2015 had lapsed, and thus, a new agreement needed to be signed. On the other hand, a parliamentary election was underway in August and the trade union power linked to national politics was trying to influence its plantation voter base. The demand was to increase daily wages to Rs.1,000, which is a 78% increase from the current wage structure. The regional plantation companies represented by the Planters' Association and Employers' Federation of Ceylon were calling it unreasonable, unless the wage increase is linked to productivity. The 'go slow' was called off on 17th July with the intervention of the new Prime Minister who requested both parties to hold this off till the end of the parliamentary elections. The heat of the dispute cooled after the swearing in of a new national government, but it was only in October 2016 that the new Collective Agreement was finally signed.

I was finally given a meeting with the CEO on 20th July and my fieldwork started immediately. The CEO was kind enough to provide access to the head office as well as the estate, which I refer to as UMA in this study. I was directed to an HR executive who then helped me meet the corporate management and other senior administrative staff of the head office and guided me with what I should expect during my fieldwork in UMA. I was given a vacant cubicle with a

table and chair in the head office where I spent the next two weeks conducting interviews and conversations, writing daily ethnographic accounts and making sense of what I saw, heard and felt. Through the interviews and documentary analysis, I was getting an understanding of the management control systems in place. I observed the important role played by budgets and the emphasis given to budgets in monitoring all aspects of estate performance. With the lapse of almost two weeks, I requested to obtain approval to visit the Tea Auction to get an understanding of the final destination of the manufactured tea, and the prevailing market conditions of tea.

The Tea Auction was held at the Ceylon Chamber of Commerce. I was accompanied by the Marketing Manager and few other estate managers who came to witness how their products were fairing. I felt quite out of place when we entered the auctions as I was the only female in the room. Male dominance and male interest in the industry were quite apparent. Once the brokers started to speak, everybody started following a catalogue of the brokers as the bids were made very quickly. It took me sometime to figure out what they were actually saying. The brokers apparently had to sell seven items of tea under a minute. Through the conversations and observations at the auctions, I got a sense of the plight of the tea market. The prices were falling and many items remained unsold. There was hope that this crisis will end soon, however none was evident even after the end of my fieldwork in January 2016.

Once my work at the head office was completed, I made arrangements with the Estate Manager of UMA to start my fieldwork there. This re-location of fieldwork also needed a relocation of accommodation since I now had to be based in an area which was over 100 kms away from my home in Colombo. UMA being in relative close proximity to the city of Ratnapura, it was selected since I already had established family links there. In addition to being based in a setting where I have some links, having selected an area where Sinhalese villages bordered the estate was advantageous, since the Estate Tamil community in these areas were known to be fluent in the Sinhalese language. Through the contacts of my extended family, I was able to find a boarding house of a young couple with two school going children, willing to provide accommodation to me during my period of fieldwork. Living just three kilometres away from UMA, I drove every morning for the next five months for my fieldwork .

The Estate Manager of UMA provided an unexpected level of access and support throughout my study. He introduced me to the Human Resource Officer (HRO), who was the most experienced welfare officer of the entire company, to help me with what I needed. From there on, I took residence in the welfare office of UMA and walked in the tea fields with her. The HRO cleared space for me in the welfare office, a chair and a table which I shared with a big photocopying machine. Comfortably placing my laptop, I typed-in the daily events that took place. I recorded what I heard, what I saw and my impressions based on the issues that were discussed by people who came to meet the HRO for their problems, observations during the field visits in all six divisions of UMA, subsequent interviews and casual conversations with people I met. Thus, reflexivity was embedded into my writing of ethnographic field notes.

The HRO was very popular with the workers and accompanying her during her field visits for the next two months helped gain familiarly and trust with my field participants. This was vital for me when I undertook the task of meeting them after this initial period, individually for

interviews and conversations at the tea fields where they worked, at the estate office, or at their homes. However, as I anticipated in the design stage of the research, a power gap was evident between me and my female tea plucking participants. This was perhaps due to my difference from them in relation to my attire (jeans and t-shirt), my arrival to the estate driving a car, and the language of communication between me and the manager which was mostly in English. Fortunately this apparent power distance did not restrict any of my participants from expressing themselves freely to me. After a lapse of a month or so, I became a familiar face and linked with the welfare office of UMA.

During my fieldwork, the crisis in the tea industry was severely felt by the management and staff. The unsold stocks of tea piled up and the prices continued to fall. In one meeting, the manager gathered all field staff and welfare staff to declare that the past month's (October 2015) loss of the company was 400 million Rupees. He discussed the need to do something from their part to reduce the loss. I remembered a previous conversation with the manager few days prior to this where he told me that all managers of the company were getting a pay cut for that particular month. During this meeting with the staff, somebody talked about the possibility of selling tea in the weekend flea market in the town centre (the Pola). This resulted in a series of discussions on how such an endeavour would be done, marking the start of tea promotional campaigns in UMA. I participated in three such campaigns in three separate towns in the region. This opened doors for more access to staff enabling interviews and conversations in a relatively relaxed setting. These promotional campaigns continued even till the end of my fieldwork in January 2016.

The fieldwork site and methods used

Having accessed the field, I conducted my fieldwork during the period of July 2015 to January 2016. As I mentioned in the previous section, fieldwork was carried out in two main sites: the head office of the plantation company in Colombo; and UMA being one of its estates located in the Ratnapura District.

To guide my fieldwork, I prepared a data collection framework with schedules and rationales prior to entering the field (see Appendix 1). This enabled me to clarify what themes I should include and why, along with the broader concerns and questions I should ask. It further helped me iron out what method I could use to answer these questions and from whom I need to ask them. The broader themes were selected based on my conceptualisation of management control. With these parameters in mind (e.g. social, cultural, political, historical, and economic), and considering the patriarchal influence of management control, I designed questions to explore the perspectives of the 'controlled', in particular the perspectives of the female workers. Apart from these broader historical, political, economic, social and cultural influences on their lives, I also designed questions to capture their daily life in their public and private spaces.

This framework of questions was first put to the test as I entered my first field site. This was at the head office of the plantation company. As I mentioned in the previous section, the first two weeks (July 2015) of fieldwork were conducted at the head office in Colombo. There, I

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[4] Except in few instances where I had to be in Colombo: scheduled interviews in Colombo; scheduled interviews of an NGO at Bogawanthalawa; scheduled supervisory meetings via Skype which needed better internet connection; personal family commitments such as a surgery of my mother.

conducted formal interviews and documentary analysis. Interviews were conducted with the CEO, corporate management, and other managerial and executive staff of the head office. Most interviews were recorded and in total approximately 11 hours of recorded and unrecorded interviews were conducted. A summary of the interview details are given in Table 1 below.

Table 1: Summary of interview details conducted at the head office

Interviewees	Issues discussed	Time spent
CEO	About the company and his role as the CEO. On how plantations are managed, operation of control practices, issues of workers and staff. Obtaining access for fieldwork in UMA	1.5 hours Discussions over lunch
GM Quality Assurance and Marketing	Quality control procedures and the production of tea. General overview of the industry. Impact of international markets. Operation of tea auctions.	1 hour
GM Finance	How management control technologies of the organisation are made. The process of budgeting, its controls from head office to estates and its impact. Financial controls of the organisation.	1.5 hour
M&P Dept. Manager 1	Budget guidelines and budgets	2.5 hours
M&P Dept. Manager 2	Monitoring the budgets	40 minutes
M&P Dept. Manager 3	Estate controls and monitoring of work through budgets, norms, standards and ratios by the head office.	1 hour
Admin Dep. Manager	Evolution of the company. Past experience of operations during nationalised JEDB, SLSPC era until privatisation.	1 hour
MIS Manager	Budget guideline preparation and ERP system of the company	40 minutes
HR- Executive	HR practices of the company	44 minutes
Marketing Secretary to GM QA	Overall market for tea and its governance structure.	25 minutes

In addition to these interviews, documents such as budgetary guidelines, budgets of individual estates, the Company's annual reports, collective agreements of the trade unions and other such agreements were recorded, photographed or photocopied and analysed. Further, observations were made at the Colombo Tea Auction to get an understanding of the prevailing tea market of the country.

Having completed two weeks of fieldwork at the head office, I commenced fieldwork at UMA from early August 2015 till early January 2016. From the first day of arriving in Sri Lanka for my fieldwork, I started maintaining an electronic diary. Once I started my fieldwork, I started writing daily entries of my field experiences in my ethnographic field notes. Unlike at the head office, at UMA, I did not attempt to initiate a single interview until the lapse of two months. I felt the need for my participants to be familiar and comfortable with me before such an attempt was made. Thus, the first two months at UMA was a period of observations and casual conversations.

Observations were made at the morning muster before the start of work, tea fields, at points of tea weighing, salary payments, Child Development Centres, line rooms of workers and residents, at Kovils, as well as the estate office and the welfare office among others. Summary of these observations are given in Table 2 below from the 83 full days of fieldwork at UMA.

Table 2: Summary of field observations at UMA

Location	Observations made	Time spent
Muster shed	Operation of division of work, labour control practices, performance of power (field staff and estate management)	Around 5 days
Tea fields	Women workers reporting for work and daily performance of tea plucking work. Work space allocation by the Kangani to the pluckers, standards of plucking. Operation of controls of work.	All divisions of UMA (Div A, B, C, D, E, F) around 25 days
Weighing centre	Standard practices of weighing tea. Performance of power (field staff). Meetings conducted by field staff/estate management with pluckers and sundry workers. Conduct of medical checks for pluckers.	Around 10 occasions
Divisional offices	How budgetary records are maintained and performed (plucking slips etc.); payments of salaries; performance of power (field staff/estate management)	Around 5 days
Line rooms	Living conditions; differentiation of status between workers, staff and management.	Around 4 occasions
Kovils	Religiosity of the plantation residents; cultural and patriarchal practices; ceremonies.	3 occasions

Estate office	Labour days; performance of power by the office staff/estate management over workers	Entire duration of fieldwork
Welfare office	Relationship between workers and the estate; communication of work issues, family issues, issues that needs mediation by the HRO to be taken to the management. Monitoring of budgetary targets with estate divisions. Welfare practices.	Entire duration of fieldwork
Child Development Centres	Maintaining records of plucking slips, colour card systems etc. Operating as a crèche, looking after workers' children.	Around 5 days
Estate auditorium	Ceremonies of UMA; staff meetings; trade union meetings with estate management	5 occasions

Since most aspects of plantation life cannot be verbalised by my participants, observations provided a richer and a more holistic understanding of data. It provided better interpretations in capturing non-verbal cues communicated through facial expressions, gestures, and emotional tones in their voices. Further, it enabled me to make sense of their visible daily routines at work, how they are being controlled, how they reacted to their work, their interactions and conversations with other working women and men as well as their superiors. These were recorded in my daily ethnographic field notes with imprints of my impressions, feelings, thoughts and reflections.

Selective interviews commenced in October. Interviews were considered to be formal conversations which were mostly recorded. I used the term interviews for these formal conversations and the term conversations to mean an informal conversation. Both these formal and informal conversations were recorded in my daily ethnographic field notes. However, there were many other informal conversations encountered during my fieldwork that was not significant enough to be recorded. Thus, these were not considered to be conversations for the purpose of the study. The questions in Appendix 1 which were mostly semi-structured were used as a guide rather flexibly. I allowed my interviewees to express themselves freely with the intention of capturing naturally occurring data. Although at times the participants went on a tangent for hours, subsequent analysis showed its importance. Interviews and conversations were conducted at all levels of the estate hierarchy. These are summarised in Table 3 below.

Table 3: Summary of interviews and conversations conducted at UMA

Participants	No	Time spent	Issues discussed
Regional management (Low country)	2	Around 5 hours and other unaccounted hours of conversation	Management of plantations, issues and control practices of the estate, staff and workers. Prior experience of planting, recruitment strategies of estate management, the conditions of the tea market, future prospects.
Estate management	5	Around 15 hours and other unaccounted hours of conversation	Management control practices in the estate- labour control practices, budgeting practices, performance reviews, trade union activities, general functioning and management of the estate. Historical details of work experience as a planter.
Field staff	7	Conversations spanning the entire duration of fieldwork	How the estate management enforce work controls; effects of the budgets; the implementation of budgets and monitoring work; controlling workers; relationships maintained.
Estate staff	16	Conversations spanning the entire duration of fieldwork	Daily routine of work and controls that operate in the estate
Kanganies	6	Conversations spanning the entire duration of fieldwork	History of work in the estate; detail experiences of daily work and how they are being controlled; how they control the workers; their relationships with workers, field staff and management; role of trade unions
Pluckers	23	Conversations spanning the entire duration of fieldwork	History of work in the estate; detail experiences of work and how they are being controlled; how they resolve their problems; difficulties in their job- likes and dislikes; remuneration and financial issues; involvement in trade union activities; relationship with peers, supervisors and management; family life and children; culture and religion; future aspirations.
Male workers	5	Around 5 hours and unaccounted hours of conversation	History of work in the estate; detailed experiences of work and how they are being controlled; how they resolve their problems; difficulties in their job; remuneration and financial issues; involvement in trade union activities; family.

Trade union members and leaders	5	5 hours	Involvement of trade unions in the operation of the estate, relationship with management and how they get things done, and their impact on work and life of the workers. The role of female trade union members and officials.
Retired workers	7	Around 7 hours and unaccounted hours of conversation	Experiences of work in the estate; life history; comparison of work and how controls operated in the past with the present.
Educated Tamil women	5	Around 6 hours and unaccounted hours of conversation	Experience of life in the estate; how they perceive estate work, life and culture; their choices, aspirations and reasons behind these.

Apart from the participants who worked in UMA, I also interviewed retired workers, workers who had resigned (former workers), educated Estate Tamil women whose parents are/were workers in UMA. In addition to the participants highlighted in Table 3, other social actors such as the Principal of the Primary School in Division A of UMA, a Samurdhi Official , PHDT officials, and NGO organisations such as PREDO and WERC were also interviewed to get a general understanding of the plantation sector, its people, work and issues. Details of all participants that I conducted interviews and conversations are given in Appendix 2.

During fieldwork at UMA, documentary analysis was also conducted. There, I observed old documents in the dusty storeroom of the estate. In addition to this, budgetary documents, annual accounts, minutes of meetings, colour cards, health reports, documents related to hectarage of cultivation, maps and others were observed and some were recorded and analysed. These are summarised in Table 4 below.

Table 4: Summary of documents observed at the head office and UMA

Documents	Observations
Annual report of the company	Financial position of the company
Budget guidelines	Guidelines on how the budget should be prepared by each estate of the company.
2015 Budget of the company	Annual budget categorised into months for each estate of the company, and the two regions. This include details of crop harvest, bought leaf, manufacturing, sales, expenses, profitability etc.

[5] Contacts with the Samurdhi official were made when I attended a Saraswathi Puja celebration at the Primary School.
[6] Plantation Human Development Trust
[7] Plantation Rural Education and Development Organisation located at Bogawanthalawa
[8] Women's Education and Research Centre located in Colombo

Collective Agreement	Major plantation trade unions, accepted standards of work and pay, signed once in two years by the trade unions and RPCs.
Monthly accounts of UMA	Details of crop harvest, production, revenue, expenses and profitability for the month; compared to the budgeted values for that month; estimated and actual 'to-date' values considering the annual targets; compared to same month last year.
Maps and hectarage cultivation of UMA	The geography of UMA and its 6 divisions. Cultivations of crops, locations of kovils, line rooms and other buildings of UMA.
Monthly family health report	Details of workers and eligible persons for employment in the estate, estate population and families, details of housing
Plucking slips, pluckers turnover records, salary slips, records of accidents, health and safety records, records of salary payments	Practices that ensure management controls are maintained and monitored. All financial dealings with workers (including payment of salaries) required thumb impressions. Signatures were not accepted- which was not the same for other employee categories of UMA.
Personnel files of retired Field Officers	Control practices implemented by the estate management for inability of reaching targets

Table 4: Summary of documents observed at the head office and UMA

Fieldwork in UMA concluded with the end of the first week of January 2016. The final two and a half weeks in January 2016 was allocated to retrieve important archival records of planation history and politics from libraries located in Colombo. For this, I selected libraries such as the National Library of Sri Lanka and libraries of the University of Colombo, National Institute of Plantation Management, Institute of Public Policy Sri Lanka, MARGA Institute, Centre for Poverty Analysis, Women's Education and Research Centre, and Social Scientists Association. These were recorded and some were photocopied to be brought back to Glasgow. In addition to these records, important books on plantations and the history of Sri Lanka were either purchased or photocopied and brought to Glasgow for further reference.

Challenges encountered

Prior to initiating my fieldwork, I dealt with instances of anxiety, anticipating about many issues in the field. Access was one such issue along with thoughts of whether my field participants would be corporative in answering my questions. Being a

Sinhalese female, going into a vast landscape of fields to speak with women whose mother tongue is Tamil, was another such issue. The male dominated sphere and the nature of supervision and management created doubts whether it could be safe for me to spend months in the field as well. Regardless of my anxiety, fieldwork progressed successfully as I had initially planned. However, there were instances where I faced certain challenges.

Fieldwork consisted of extensive periods of walking from one field to another, and from one division to another in a mountainous terrain to meet and speak to tea plucking women and others. The deteriorated road network made it impossible to reach some of these locations, other than in a four-wheel drive vehicle, a motorbike or by foot. While I used my car to drive to divisions which had relatively good roads, in other instances, walking was the only possible option for me as well as the welfare staff of UMA. Challenges in reaching some divisions of UMA were more than others. Relating to this, I had noted the following in my ethnographic accounts on one such occasion.

> *'We started walking at about 8.30 a.m. passing the village to the estate land. We passed rubber trees, timber fields grown and the mountainous terrain surrounded by forests. It was a very difficult trek to walk. The roads were uneven which had rocks in them. It started to rain heavily as we walked and the roads became muddy. There were traces of tire tracks on the entire road up the mountain, and the centre of the muddy road was elevated than its sides where the grass had grown. We found it difficult to walk on the grass mound than the muddy two paths on the side because of the leaches. They were abundant on the grass. We carried our umbrellas to protect ourselves from the rain. I even wore a hat. But as we were walking, the leaches started to hang on to our feet and crawl up our legs. It was really difficult to remove them. As I reached my feet to remove the leaches holding my umbrella, I couldn't avoid being drenched in the rain. If the walk was short, this would not have been much of an issue. But we would have walked for about 5 hours until we left this particular division.'*

While the walks in the tea fields were challenging, there were also challenges in driving to some divisions. In one instance, I was confronted with an angry man on a motorbike while I was driving on a narrow concrete road which had many bends, leading to a particular division. Both of us came face to face and applied brakes to stop our vehicles which would have otherwise resulted in a head on collision. I raised my right-hand palm gesturing an apology and continued to drive towards the division. Minutes later, I noticed the motorbike following me. Stopping my car and pulling my window down, I met with an angry man who mistook my gesture to mean "get lost!" I reassured him that my gesture meant to say, 'I am sorry'. He went on his way after being convinced. I came to understand how aggressive the Sinhalese village residents living adjacent to the estate tend to behave. I was cautioned to be careful in driving across particular areas towards UMA by management and staff of UMA. I was told that this area and its people were particularly notorious for taking

the law into their hands, either in assaulting offending drivers (even though it was an accident) and/or burning the vehicle. One SD advised me that if, in the unlikely event I happen to knock a person while driving through this area, just leave the car and run! He was very serious in making this comment. I was very conscious about this throughout my fieldwork at UMA and fortunately did not experience any further incident.

As with any research, challenges in fieldwork are inevitable, but they have to be managed. In this case, being a native of the country, my understanding of the field, culture of residents and workers, as well as the ability to negotiate with the spoken language of the field, enabled me to manage these challenges. Further, having relatives in the region and extensive discussions with them regarding the location of the field prior to my arrival enabled me to anticipate some challenges. Although there were many hours spent walking in the field, as I highlighted at the outset, I was able to manage my time since I had already anticipated this at the design stage of the research.

Having discussed details of my field sites and fieldwork, the way in which I accessed my participants, the methods used and finally some challenges encountered, the next section elaborates my post-fieldwork reflections after I left Sri Lanka and returned to Glasgow.

Post-fieldwork and theorising outcomes

'In ethnography, the analysis of data is not a distinct stage of the research…. it begins in the pre-fieldwork phase, in the formulation and clarification of research problems, and continues through to the process of writing', (Hammersley & Atkinson,2007, p.158). Therefore, an initial form of analysis was made prior to completion of my ethnographic fieldwork. This was shaped by my early reflections prior to fieldwork, the abstract theoretical lens of postcolonial feminism that carved the direction of the research during fieldwork, the daily ethnographic writing, Skype conversations with my three supervisors in Glasgow, and the weekly summary of writing reflections and insights of the past week.

This initial analysis was categorised into three broad themes: the historical macro story of plantations and controls over women in Sri Lanka; the micro story of management controls of women in the field; and the micro story of women's emancipatory possibilities. These themes were designed at the initial phase of the research and the observations, interviews and conversations, and other material that were collected focussed around these three themes. The ethnographic materials collected consisted of many hours of recorded interviews, over 2000 digital pictures, daily ethnographic field note entries amounting to over 183,000 words printed in 382 pages, files of photocopied archival records and company/estate documents. The magnitude of data collected therefore needed an efficient strategy to make sense of the data, hence, the initiation of the process of analysis.

Since there is no prescribed "formula or recipe for the analysis of ethnographic data"

(Hammersley & Atkinson, 2007, p.158) and theorising 'involve an iterative process in which ideas are used to make sense of data, and data are used to change our ideas' (Hammersley & Atkinson, 2007, p.161), rather than to start by transcribing all interviews recorded, I went back to my theory to rake out theoretical notions and themes to organise and make sense of my data, which was fresh in my mind. Although I went to the field having a theory in mind, it was an abstract understanding rather than a concrete theoretical framework. Having come back from the field with an added understanding of the stories and the phenomena observed, I re-read postcolonial theory and postcolonial feminist theory. With this, I started to re-write my theory chapter.

Having written the theory chapter, drawing on postcolonial feminist theoretical notions, I categorised my data using the three broad areas identified in the initial analysis since these were in line with the broader postcolonial feminist theoretical positions of macro and micro perspectives and connections as well as on controls and agency (Jayawardena, 1986; Khan et al., 2007; Lewis & Mills, 2003; Mohanty, 1995; Spivak, 1993; Suleri, 1993). Although I did not have a fine tuned theoretical framework at this stage, I organised my ethnographic data on these three themes. The analysis funnelled in from the three themes, to sub-themes, and then to codes (first level and second level). Reading through theory, I saw 'double colonisation' as a theme in my data. In particular, the concept of colonial domination and patriarchal domination of work practices was apparent and therefore was now considered as sub-themes in the first theme of double colonisation. As the second theme, management control practices were seen through forms of action control, results controls and cultural controls (Efferin & Hopper, 2007), which seemed a possible theme to capture the management control story. The third theme was identified as emancipation. Having identified these three broad themes, and subsequent sub-themes, I re-read my ethnographic writing. I then identified codes (and the page number) from my writing, and recorded them in the relevant theme (or sub-theme) identified. For instance, patriarchal domination which was a sub-theme of double colonisation, had codes of 'male violence', 'patriarchal culture', 'discriminations based on gender', and 'others'. For each of these first level codes, there were second level codes. For instance for the first level code of patriarchal culture, there were second level codes such as religion, ceremonies, and beliefs. Not all first level codes had second levels. These were emergent and flexibly used. With this initial identification of themes, sub-themes and coding, I initiated the writing process.

The empirical analysis of the study was shaped by the three broad themes identified at the outset. At each stage of writing the analysis, I traced the sub-themes and codes already identified in my ethnographic records, and re-visited the recorded interviews, transcriptions, and translated transcriptions. The analysis was written where I myself as the researcher was present, as an insider and an outsider (Cunliffe, 2011).

The first draft of the analysis took months to write. It was when I completed the first

draft that I realised the theoretical notions that were appearing from my writings. Having realised this, I re-visited my theory. I used these theoretical notions to reframe my theory and develop my theoretical framework. The theoretical notions that emerged from my data were 'double colonisation', 'postcolonial transformations', 'subalternity', 'subaltern agency, and emancipation'. These were thus my theoretical contribution to management control from a perspective of the 'controlled', which is the perspective of marginalised females in the plantation. Theorising the outcomes was therefore an iterative process where there was a movement between theory and participants' accounts, "each informing the other" (Cunliffe, 2011, p.18).

Conclusion

In this paper, I narrated my reflection of pre-fieldwork that enabled me to anticipate my field site and design my research with realistic expectations. Ethnography was selected as my research design since the intention of the research was to broadly explore how a marginalised group of female workers were controlled, and how they could potentially influence the way in which they were controlled; and as this required an immersion into everyday experiences in plantations. I highlighted that a positivistic research design is inappropriate for this study, since it fails to answer my research questions and provide a space for multiple voices and subjectivities that capture intricate experiences of me and my participants. I declared my subjectivities and my subjective role in the research process differentiating me and my participants from an insider-outsider perspective. I presented my post-fieldwork reflections that enabled a theoretical contribution to management control from the perspective of marginalised females of my research.

Thus, the details of these reflective accounts of my pre-fieldwork, in-fieldwork and post-fieldwork were presented to demonstrate an ethnographic research design that could enable the researcher to immerse into the field and enable counter hegemonic voices to be heard and shared. It places the researcher at the centre of the research and enables negotiations with multiple voices of participants, especially the voices of the marginalised. This, therefore, is an argument against positivistic research that 'leave out' marginalised groups in their attempts of generalisation claims (Hesse-Biber, 2012, p.8). Feminist researchers in sociology for instance critique positivistic practice of 'detachment, both intellectual and emotional, from the daily work of keeping life going, from the people whose lives we study, and from popular political discourse. They take issue with the way we have organized the production of knowledge…They challenge a reliance on dichotomy and high levels of abstraction… [and] critique…the description of privileged masculine consciousness' (Sprague & Kobrynowicz,1999, p.36). An ethnographic research design exposes these privileged patriarchal systems, especially from a feminist standpoint. As demonstrated, this is achieved through the engagement and sharing of marginalised voices of multiple research participants, which is unachievable by a positivistic research design.

Appendix 1: Data collection framework in the field: Themes, rationales, questions/concerns and data collection methods

Broader theme	Rationale	Questions/concerns	Secondary data (SD)	Documentary review (DR)	Observations (OB)	Tamil Female worker (FW)	Tamil Male worker (MW)	Field officers & Other staff (FO)	Plantation management	Trade Unions (TU)	NGOs & other women's orgs	Others (plantation) historians etc.
1. Historical context	Conceptualisation of the overall historical background of the study	Colonial roots and transformation of the Ceylon economy; Migration of Indian labour; Female migration; Modes of control; Political reforms- nationalization; neo-colonial reforms- privatisation	✓									✓
	Conceptualisation of the colonial forms of labour control	How did colonial forms of control occurred? Were there differences in the form of control for female workers? How did females exert their freedom against the forms of labour control? And forms of patriarchal control?	✓									✓

Broader theme	Rationale	Questions/concerns	SD	DR	OB	FW	MW	FO	PM	TU	NGO	OT
2. The case company	To conceptualise the evolution of the company, influence of the changes in political regimes, and the evolution of the structure and modes of control.	How did the ownership of the company evolve?	✓	✓					✓			
		How did this evolution in ownership influence the structure and management control practices of the company?		✓					✓			
		What are the management control practices in place and how is it practiced?		✓	✓	✓	✓	✓	✓	✓		
3. Broader Economic context and its influence on the case company	To conceptualise the economic position of the industry/company and to understand the extent of economic exploitation of workers	How is the economic performance of the industry/company? What economic issues are prevalent in plantation companies? What are causes behind labour shortage issues?	✓						✓	✓		✓
		What measures are taken by the company to manage them?		✓					✓			
		Could the plantation companies provide better incentives to the workers?	✓						✓	✓		
	To understand causes and effects of outmigration of female workers	Why do Plantation Tamil females out-migrate?				✓	✓	✓	✓	✓	✓	
		Does control systems in place influence female workers to out-migrate?		✓		✓	✓	✓	✓	✓	✓	

Data collection method — Interviews

Broader theme	Rationale	Questions/concerns	SD	DR	OB	FW	MW	FO	PM	TU	NGO	OT
4. The broader social cultural context and its influence on the workers of the case company	To conceptualise the extent of influence of the socio cultural context of the Plantation Tamil society on the female workers	Does their out-migration have an influence on shaping management control practices? If so how?	✓			✓			✓		✓	✓
		How is division of work influenced by ethnicity and caste among Plantation Tamils?							✓			✓
		What is the role/status of the female in the plantation Tamil society? How is it shaped by their religious ideology? What effects does it have on the perception of female work?	✓		✓	✓	✓	✓	✓	✓	✓	✓
	To understand the extent of patriarchal domination prevalent in the Tamil society and how it could spill over to work.	How does patriarchy operate in the wider social cultural sphere of plantations?	✓		✓	✓					✓	
		How does this control transcend to controls during work?		✓	✓				✓			
		How are controls grounded on the social cultural background of the female?					✓	✓	✓		✓	
		To what extend do women respond to the gendered nature of work?			✓	✓		✓	✓		✓	
		Do women behave differently to controls? What is the difference?			✓				✓			

Data collection method — Interviews

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Broader theme	Rationale	Questions/concerns	SD	DR	OB	FW	MW	FO	PM	TU	NGO	OT
5. General Political changes and Trade Union influences specific to the case company	Conceptualisation of the macro level political interferences on Plantations and its community	How the 'Indian Tamil' community was/is politically marginalised?	✓							✓		✓
		What is the current situation of the national political influence on plantations?	✓						✓	✓		✓
		Do they interfere in the management of labour in the plantations? If so how?							✓	✓		
	To understand the role of TU's in plantations	How did TU form and how did it grow as a political force? How do Trade unions operate in the plantations today?	✓						✓	✓		✓
		To what extent do they represent the interest of female workers? What roles does a woman play in TUs?				✓				✓	✓	

Broader theme	Rationale	Questions/concerns	SD	DR	OB	FW	MW	FO	PM	TU	NGO	OT
6. The daily work life in the case company specific to female workers (public space)	To conceputalise the daily work life in the plantation and its control practices specific to female workers	Is the management control practices gendered? If so how? Is management control practices shaped by female concerns?	✓	✓	✓	✓	✓	✓	✓			
		Is there any form of gender discrimination taking place in the plantation? If so in what form? Do females experience sexual harassment at work?	✓		✓	✓			✓		✓	
	To conceptualise female labour and their involvement and interpretations of work	How does the female workers percieve their own work? How do they negotiate their work?			✓	✓			✓		✓	
		Does TUs play a role?				✓				✓	✓	
		How do female workers deal with issues of gender discrimination at work? How do they handle sexual harassment issues? Does females exhibit resistant behaviour? If so, how and in what form does this female resistance take place at work?			✓	✓		✓	✓	✓	✓	

Broader theme	Rationale	Questions/concerns	Data collection method									
			SD	DR	OB	Interviews						
						FW	MW	FO	PM	TU	NGO	OT
	To conceptualise the perception of female labour by others working in the plantation (males workers, plantation hierarchy etc.)	How do the male workers perceive the work of their female counter part who could be peers/ wife/ daughter/mother etc?			✓		✓					
		How do the FOs, supervisors and plantation managers perceive female labour?			✓			✓	✓			
		Is managing female workers different to male labour? If so why? What are the challenges in managing the female work force? - What possibilities are present for Plantation Tamil females to climb the organisational ladder?			✓			✓	✓			
7. The daily life in the plantation for the Tamil female workers (private space)	To understand the private space of the Tamil female worker and its implications on the public space	What is the daily routine of working women (married, unmarried, with/without children)?			✓	✓						
		How do they maintain relationships with their family, husband, children? What roles do they believe they should play in the household?			✓	✓						
		Who makes important decisions in the house and why?			✓	✓						

Broader theme	Rationale	Questions/concerns	SD	DR	OB	FW	MW	FO	PM	TU	NGO	OT
		Do they experience domestic violence? How do they cope with it? How does it affect work?				✓			✓	✓	✓	
		Do they seek assistance from TUs/plantation management to solve their domestic issues?				✓			✓	✓	✓	
		What do they do for leisure? Do they have friendships/groups? What aspirations do they have for themselves and their children/family?			✓	✓						
	To understand how NGOs and other women's organisation are intervening in the private and the public space of the Tamil females	What is the role of NGOs and women's organisations in making women aware of their discrimination/ harassments in work and their private life issues (violence)? To what extent ha s these organisations intervened in these issues? How has female workers reacted to these interventions? What is the outcome?			✓	✓					✓	

Data collection method — Interviews

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Appendix 2: Details of interviews and conversations conducted

Participant category	Participants	No. of participants
Head office	CEO, Corporate management (GM Finance, GM Quality Assurance and Marketing), and other managerial staff (MIS manager, marketing manager, Senior administrative manager, other administrative managers from M&P Dept, HR executive and others)	11
Regional management	DGM region and Manager Corporate Solutions	2
Consultant	Visiting Agent of UMA (a retired planter)	1
UMA Estate management	The Estate Manager, Deputy managers (2), assistant manager (1), and the executive administrative officer-CC (1)	5
Field supervisory staff	FOs and AFOs	7
Estate staff	Welfare staff	6
	Office staff	4
	Factory staff	4
	Medical staff (EMO and a midwife)	2
Workers	Tea pluckers (female)	23
	Kanganies (include 2 females)	6
	Sundry workers (male)	5
Trade union	Trade union officials (include 2 workers already accounted and other representatives)	5
Retired workers	Pluckers	4
	Kangani	3
Former workers	Former female workers (resigned before retirement)	4

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Author's Guide

Who should contribute?
An open invitation to submit papers is made via the NSBM web-site as well as communications addressed to Deans of Faculties of Management Studies in state and private sector universities in Sri Lanka. In addition, scholars of repute are invited to contribute. Contributions from intellectuals from industry are also welcome.

Contributions
These can take the form research articles, case studies, research notes or book reviews.

Research articles: They constitute both conceptual and empirical papers. They will be of a positivistic or non-positivistic nature. The word limit is between 6,000 to 9,000 words. Each article is required to be accompanied by an abstract of 200 to 250 words and up to five key words, organized in the alphabetical order. All articles submitted will undergo a double blind review process after being cleared by the Editorial Board.

Case studies: They will necessarily be of an empirical nature and may include organization based research/ projects. The conditions stipulated for research articles will apply here as well.

Research notes: This is a shorter version of a research article with a narrower scope which does not fall into the above categories. A research note will consist of 3,000 to 6,000 words. Other requirements stipulated above will apply.

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Submissions requirements
Each submission must be in English language type-set using MS Word (font size 12 with 1.5 spacing). They must contain the title of the paper, name(s) of the author(s), abstract and key 2 words. The text of a research article will in general contain the introduction, research questions, review of literature, methodology, data analysis, findings and conclusions followed by a list of references and annexes.

The soft-copy (in MS Word) should be submitted to the Editor, NSBM Journal of Management. In addition, a hard copy (printout) is also required submitted. Each submission must accompany a statement of originality in the covering letter addressed to the Editor. In case there are multiple authors, the principal author can submit the statement of originality.

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