

Introduction to Various Assumptions Embedded in the Research Process in Organization Studies

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This book deals with expectations and traditions in research. Assumptions are an integral aspect of both research traditions and expectations and are consequently the point of departure for this book. This connection is particularly applicable when dealing with various assumptions embedded in the research process in organization studies. After all, there is a lot of knowledge, but also conventional wisdom regarding the presumed way that organizations work, equally so with research.

An assumption is defined as “a thing that is assumed to be true”. Alternatively, it refers to “the action of assuming responsibility or control” (Soanes, 2002, p. 56). One objective of this book is therefore to clarify, demystify, but also problematize some of the “things” we believe to be true. The action dimension of assumptions is also relevant since a considerable amount of belief is associated with the ways in which organizations ought to be controlled and managed, and who should assume this

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responsibility. For example, considerable effort has been made to theorize and study organizational practices, such as accounting, and also more broadly other management control practices, including the ways in which organizations respond to trends and reforms. With this as a backdrop, it should not be surprising that two chapters in this book deal explicitly with research and publication (Chapters Two and Three), three chapters cover accounting and management control (Chapters Four, Six and Eight), one deals explicitly with the term “organizations” (Chapter Seven) and another is devoted to the fundamental issue of how to understand behavior and social processes and thereby also changes in organizations and society, which develop from the impact of agency versus structure.

In Chapter Two Gårseth-Nesbakk addresses the publication pressure or expectations that researchers face. He seeks to facilitate this endeavor by reviewing what the research community considers to be a good research paper – and the way to get published. Key research assumptions and skills identified in relation to Gårseth-Nesbakk’s work include: thoroughness, argumentative skills/communicability, hard work, decision-making skills and as a part of that the need to be a professional. This is supposedly what is required or at least what represents beneficial ingredients in research endeavors.

Olson takes issue with the “recycling of academic texts” phenomenon in Chapter Three. Key research assumptions and issues in relation to Olson’s work include: publication ethics, plagiarism and responsibility (at the individual author level, editorial level, publishing house level, research community level and societal level). Olson initiates a discussion that challenges a number of research issues, including: What represents new knowledge? How similar can one manuscript be to another manuscript and still represent (or be fairly presented as) a new publication? Unresolved questions thus include: How much can be similar in different sections of the manuscript or in the manuscript altogether? Who is to blame – individuals, reformers, research institutions, politicians or society?

In Chapter Four Carmona advocates historical research in the field of accounting. He consequently considers how historical lessons represent embedded research assumptions, which is indeed true whenever history

tends to repeat itself. History may therefore help to theorize accounting. Carmona outlines a roadmap for scholars interested in historical research, by focusing on established researchers within transitional and emerging economies. Carmona also considers the institutional characteristics of the focal settings, which could also play a role in ensuring that the past is brought forward and thus may secure continuity. However, he also deals with discrepancies.

In Chapter Five Sten Jönsson “takes up the age old social science problem of whether individual agency or social structures have the upper hand in controlling our behavior and social processes”. This is a fundamental research assumption and relates to the very foundation of our reasoning when explaining findings.

In Chapter Six, Inger Johanne Pettersen addresses reforms within the management control field and the associated concept of hybridization (explaining “that reform packages being introduced change on their way towards implementation, which create new organizational forms with diverse characteristics”). In this way, Pettersen challenges simplified models and describes the way they often end up becoming hybrids when the ideals of reforms (or reformers) meet practice.

In Chapter Seven, Barbara Czarniawska unpacks issues relating to the “traditional framing of the term organizations”. Social science researchers frequently put forth some type of research assumption rooted in their understanding of “organizations”. Czarniawska does a good job in generating new ways of understanding and discussing the often taken for granted term “organizations”.

Jan Mouritsen, in Chapter Eight, is concerned with the question of how numbers are developed and made into resources for intervention, and the associated issue of how numbers as facts can quickly transform into matters of concern. This is arguably highly relevant for both management and accounting students because the idea of numbers connects the two positions. How are numbers made into facts (accounting)? And how do they turn into concerns (management)?

Consequently, all chapters in this book illuminate different *roles* in the research process in organization studies. Gårseth-Nesbakk discusses the role of the research community in framing the conditions for peers

who want to succeed in academia, Olson debates the role of researchers' incentives, Carmona discusses the role of history, Jönsson considers the role of individuals (versus society), Pettersen examines the role of models (and reform ideas), Czarniawska discusses the role of organizations and Mouritsen considers the role of numbers and facts.

References

Soanes, C. (2002). *The compact Oxford English dictionary of current English* (2nd Ed.). Oxford: Oxford University Press.