Breaking Incommensurability Boundaries? On the Production and Publication of Inter-Paradigmatic Research

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Forthcoming, Qualitative Research in Accounting and Management

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This version: July 28, 2023

Acknowledgments. The authors gratefully acknowledge comments from Editor Lukas Goretzki, two reviewers, and workshop participants at the 2021 Association francophone de comptabilité (AFC) Annual Meeting (Bordeaux, France). The authors thank Beverly Akerman for her much-appreciated editorial help. Responsibility for the ideas expressed, or for any errors, remains entirely with the authors. Hervé Stolowy expresses his thanks to the HEC Foundation (9B82F1901+) for funding the research project. Luc Paugam acknowledges the financial support of S&O Institute. Luc Paugam and Hervé Stolowy are members of the GREGHEC, CNRS Unit, UMR 2959.
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Abstract

**Purpose:** This essay takes issue with the incommensurability thesis, which assumes that meaningful research work across different paradigms cannot occur. Could it be that the thesis understates the case for meaningful relationships to develop across paradigms? Is it possible that researchers can authentically and rewardingly collaborate across paradigms and create joint studies published in established journals?

**Approach:** Based on the observation that inter-paradigmatic research exists, we investigate two questions. How is inter-paradigmatic research expressed in the accounting research literature? How can we comprehend the process that underlies the development and publication of inter-paradigmatic research, focusing on cohabitation involving the positivist and interpretive paradigms of research?

**Findings:** To deal with our first question, we focus on two inter-paradigmatic articles: Greenwood *et al.* (2002) and Paugam *et al.* (2021). We find each article showcases a dominant paradigm – whereas the role of the other paradigm is represented as secondary; that is, complementing and enriching the dominant paradigm. To address our second question, we rely especially on our involvement as coauthors of three inter-paradigmatic studies, published between 2019 and 2022 in FT50 journals. Our analysis brings to the fore a range of facilitators that fit our experiences, such as the development of cross-paradigmatic agreement within the authorship to cope with the complexity surrounding the object of study, the crafting of methodological compromises (e.g., regarding the number of documents to analyze), and the strategizing we enacted in dealing with journal gatekeepers.

**Originality:** From our experiences, we develop a model, which provides a tentative template to make sense of the process by which inter-paradigmatic research takes place. The model highlights the role of what we call “epistemic mediation” in producing inter-paradigmatic studies.

Keywords: epistemic mediation; incommensurability thesis; inter-paradigmatic research; mediation strategies; paradigms.
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1. Introduction

This essay provocatively investigates the idea expressed by Thomas Kuhn, in his seminal book “The structure of scientific revolutions” (1970), that research work across different paradigms is an impossible mediating space – that is to say that substantive exchanges and relationships between two different paradigms cannot occur. Our focus is on the “unlikely” constitution of a meaningful inter-paradigmatic relationship taking the form of inter-paradigmatic research.

Kuhn (1970) essentially upholds that the gap between two paradigms is so great that their boundaries may be viewed as “incommensurable”:

The proponents of competing paradigms are always at least slightly at cross-purposes. Neither side will grant all the non-empirical assumptions that the other needs in order to make its case. […] Although each may hope to convert the other to his way of seeing his science and its problems, neither may hope to prove his case. The competition between paradigms is not the sort of battle that can be resolved by proofs. (p. 148)

Further, Kuhn (1970) believes that communications and relationships across paradigms are severely constrained as each paradigm implies a specific worldview and a distinct understanding on how we can meaningfully investigate that world.

The proponents of competing paradigms practice their trades in different worlds. […] Practicing in different worlds, the two groups of scientists see different things when they look from the same point in the same direction. […] That is why a law that cannot even be demonstrated to one group of scientists may occasionally seem intuitively obvious to another. Equally, it is why, before they can hope to communicate fully, one group or the other must experience the conversion that we have been calling a paradigm shift. Just because it is a transition between incommensurables, the transition between competing paradigms cannot be made a step at a time, forced by logic and neutral experience. (p. 150)

In a way, Burrell and Morgan (1979, p. 24)’s epistemological analysis of the field of organization studies reinforces the incommensurability thesis as they maintain the following: “Our research suggests that whilst the activity within the context of each paradigm is often considerable, inter-paradigmatic ‘journeys’ are much rarer.”

Drawing on those insights, one can reasonably conclude that communication and mutual understanding are widely constrained and infrequent across different paradigms. This reasoning is supported by researchers’ tendency to cite only sporadically works produced outside their own paradigm (Bonner et al. 2012). Could it be, though, that Kuhn’s incommensurability thesis understates the case for meaningful relationships to develop across paradigms (Canning et al. 2018)? Despite communicative difficulties, could it be that
researchers manage to collaborate across paradigms and create joint studies that succeed in convincing journal editors and reviewers regarding the appropriateness of publishing their work?

Some hope on the matter was expressed in the accounting literature, for instance by Lukka (2010). Concluding that contemporary accounting research is increasingly narrowed and less and less innovative, Lukka (2010) advocates for rediscovering “true scholarly enthusiasm” through the cultivation of open-mindedness toward paradigmatic heterogeneity. For him, open-mindedness could lead to innovative research questions and groundbreaking research agendas – which are deeply needed in today’s ever-changing world impacted by convoluted and wicked problems. Concerned about paradigmatic divides in the accounting research domain, Modell (2010) highlights that much work and thought are needed to experiment with the conduct of inter-paradigmatic studies. Accordingly, our essay may be viewed as a reflexive piece on epistemological experimentations through which three researchers from very different research traditions managed to collaborate meaningfully, in undertaking a series of inter-paradigmatic studies and in leading them to publication. Our essay is not in the spirit of an “arm-chair” paper; instead, we rely on our recurrent involvement in practicing inter-paradigmatic studies to ponder some potentially unknown or unrecognized aspects of inter-paradigmatic research in action. Importantly, our essay may be conceived of as a meaningful endeavor to break what Modell (2010, p. 126) denounces as the “prevailing silence [in the accounting research literature] about the potential of mixed methods research in stimulating inter-paradigmatic dialogue and what premises need to be filled for this to materialize”.

Our essay also resonates to some extent with Kakkuri-Knuuttila et al. (2008), whose epistemological analysis of a well-recognized interpretive accounting article (Dent 1991) leads them to conclude that the sociological paradigms of research cannot be viewed as necessarily mutually exclusive. For instance, according to them, Dent (1991) used the term “meanings” not only from a “pure” interpretive stance, but also from a viewpoint associated with meaning structures. However, our interest is more pragmatic than philosophical, as we seek to reflect on the practice of inter-paradigmatic studies in action. Our analysis brings to the fore a range of facilitators that fit our practicing-based experience, such as the development of cross-paradigmatic agreement within the authorship to cope with the extent of complexity surrounding the object of study, the crafting of methodological compromises (e.g., regarding the number of documents to analyze), and the strategizing we enacted in dealing with journal gatekeepers.
If we try to formalize a meaningful “contributory statement” arising from our essay, it may be found in the concept of “epistemic mediation,” which we believe characterizes the process through which we came to develop three “sustainable” inter-paradigmatic studies. In the specific context of this essay, sustainability implies that our studies were subjected to the test of comfort, first within the authorship, and subsequently in the eyes of journal reviewers and editors. We view epistemic mediation as a kind of boundary work carried out by a disparate authorship to develop a textual space or agreement, which is credible to all members of the authorship. Arguably, our essay capitalizes on autobiographical data relating to the constitution of three studies that altogether offer a meaningful path to counteract the “increasing narrowness of accounting research in terms of its philosophical assumptions, methodological approaches, and theoretical underpinnings” (Lukka 2010, p. 110).

The cornerstone of our argument is that epistemic mediation can play a key role in the development of a pronounced form of conversation between paradigms, namely inter-paradigmatic research. We bring forward a meaningful link between the latter and calls for academics to engage in out-of-the-box thinking. Fostering out-of-the-box thinking not only involves open-mindedness nurturing toward heterogeneity and a keen interest in the development of innovative ideas (Lukka 2010), but its range can go as far as the conduct of inter-paradigmatic studies, made possible thanks to epistemic mediation between authors coming from different paradigmatic allegiances. “Working with people who are clearly different, in terms of disciplinary background, main references, specialized topics and/or community belongingness” (Alvesson and Sandberg 2014, p. 13) may translate into sustainable inter-paradigmatic studies – and in this essay we examine the processes which have characterized our inter-paradigmatic journey. The point is that collaborating with researchers with different habituses may help to bridge paradigmatic divides (Modell 2010). That being said, we certainly do not want readers to conclude that breaking a prevailing silence through the conduct of inter-paradigmatic research is a straightforward endeavor. As indicated below, the process involved countless discussions within the authorship, the art of compromising in developing arguments that suited all authors, and a strong degree of tenacity to address the perils of the publication process.

Inter-paradigmatic studies are not numerous – as compared with “mixed methods” studies undertaken from the same paradigm. The spread of mixed methods in the field of business studies is palpable through the literature where, for instance, a search for “mixed methods” (as of March 31, 2023) on Business Source Premier indicated 4,184 abstracts in academic (peer-reviewed) articles. In addition, Sage Publications published in 2010 an exhaustively edited
book that comprises a variety of chapters devoted to mixed methods issues, entitled *Handbook of mixed methods in social & behavioral research* (Tashakkori and Teddlie 2010). While they do not develop their stance on the matter in much detail, the two editors reject, in their introduction, the incommensurability of paradigms thesis as they instead advocate for methodological eclecticism (Tashakkori and Teddlie 2010, p. 8-9). In their view, mixed methods are not necessarily constrained to the production of hybrid research within the same paradigm. Inter-paradigmatic research, therefore, may be considered. Our interest is precisely in the development of inter-paradigmatic studies – specifically studies that harbor, intermingle, and commit to two different paradigms in the same research.¹ Our experience in conducting and publishing inter-paradigmatic studies led us to focus on cohabitation involving the positivist and interpretive paradigms of research.²

Through this essay we investigate two main questions. How is inter-paradigmatic research expressed in the accounting research literature? Then, relying on our own experiences, how can we make sense of the process that underlies the development and publication of inter-paradigmatic research?

2. Zooming in on paradigms

A paradigm can be defined as “a set of assumptions, concepts, values, and practices that constitutes a way of viewing reality for the community that shares them, especially in an intellectual discipline” (Anonymous 2021). Kuhn (1970, p. 175), who himself provides several definitions of a “paradigm”, acknowledges in the conclusion of his work that, in a sociological sense, a paradigm “stands for the entire constellation of beliefs, values, techniques, and so on shared by the members of a given community.” Even if paradigms include epistemological, axiological, ontological, and methodological assumptions, paradigms are not equivalent to methods and some confusion between the two is often present (Teddlie and Tashakkori 2010, p. 6).

¹ To clarify, our essay does not relate to the production of mixed methods studies within the same paradigm, such as positivist studies that rely at once on quantitative and (positivist-oriented) qualitative methods. Examples of positivist qualitative studies are mentioned in Power and Gendron (2015, p. 155).
² One of our reviewers pertinently wondered whether “distance” between the different paradigms is homogenous, arguing that it could have been more difficult to achieve a sustainable inter-paradigmatic compromise between positivist and critical scholarship. This concern raises several important questions. What is meant by “paradigmatic distance”? What dimensions are involved in constituting such distance? What are the main dimensions of “distance” between critical and positivist research that resist inter-paradigmatic collaboration – or alternatively, those that may facilitate genuine cohabitation? While we cannot do justice to this line of questioning in the present essay, we nonetheless highlight it as a meaningful area of future epistemological inquiry.
Past research has classified the main research paradigms in the social sciences under several typologies. For example, Gephart Jr (2004, p. 456) distinguishes three “research traditions”: (1) positivism and postpositivism, (2) interpretivism, and (3) critical postmodernism. Smith (2003, p. 5) adopts a similar classification while simplifying the labeling: positivist, interpretive, and critical. The interpretive paradigm is also known as the “constructivist” paradigm (Power and Gendron 2015, p. 153). At this point, we may wonder how different researchers, whose epistemological views regarding research are commonly framed as being at opposites, can manage to overcome paradigmatic barriers through the development and publication of inter-paradigmatic studies. In our own case, we may wonder why the conventional boundaries between positivism and interpretivism did not stop our inter-paradigmatic undertakings.

3. Expressing inter-paradigmatic research

To investigate how inter-paradigmatic research is expressed in the accounting research literature, we focus on two inter-paradigmatic articles: Greenwood et al. (2002), published in Academy of Management Journal (AMJ) and Paugam et al. (2021), published in Contemporary Accounting Research (CAR). Our aim is to analyze how the positivist and interpretive paradigms are mobilized to cohabit in a single study – in ways that went through the ordeal of editor and reviewer evaluation in established journals. Before undertaking our essay, we already knew that the two paradigms coexisted in some way in each of these two articles. One of us previously exchanged on the matter with one of the coauthors of Greenwood et al. (2002). The three of us wrote the second article. For analytic purposes, it is important to note that we initially had the idea of developing the present essay in December 2020, when Paugam et al. (2021) had already been accepted for publication (November 9, 2020). Although it was not entirely clear to us before undertaking the present essay, we suspected the two studies differed markedly in terms of their respective cohabitation arrangements.

Relying on existing categorizing schemes contrasting the positivist and interpretive paradigms (Chua 1986; Palys 1992; Gephart Jr 2004; Power and Gendron 2015) and the experience that one of us had in teaching an epistemology course (each year since 2008), we analyzed the two studies to make sense of how the two paradigms express themselves and

3 To respect anonymity in the review process, the references to the three articles Stolowy et al. (2019), Paugam et al. (2021) and Stolowy et al. (2022) were initially replaced by Authors (2019), Authors (2021) and Authors (2022) in the first versions of the essay we sent to the Journal and to reviewers. In a later stage, after a conditional acceptance and with the approval of the Editor, the actual references were inserted.
cohabit together, as seen on the formal front of the published articles (Boxenbaum and Rouleau 2011). We read meticulously the abstract and introduction, being alert to any indication of paradigmatic influence. Also, given the relative brevity (543 words) of the introduction in Greenwood et al. (2002), we extended our examination to other parts of the article. Given the complexities involved in this kind of epistemological examination (Chalmers 1999), we do not claim our identification exercise is exhaustive – but we are confident of its informativeness.

We present in Appendix 1 the outcome of our epistemological analysis. One of the most significant expressive features we found is that each article showcases a dominant paradigm – whereas the role of the other paradigm is represented as secondary; that is, complementing and enriching the dominant paradigm. A musical metaphor may help to visualize this staging. Assume that each paradigm is expressed through a different musical instrument. One instrument is more dominant (e.g., the violin) while another (e.g., a piano) is used to reinforce the strength of the dominant instrument by constructing a more powerful assemblage, like in Mozart or Beethoven sonatas. The objective is to develop a representation (a musical piece) which is not tinged by cacophony but rather by a feeling of harmony between (musical) instruments of very different sonority.

Thus, one of our major observations is that in the two cases under study, inter-paradigmatic relationships did not result in the production of a pure “hybrid” where each paradigm is represented as exerting equal influence. Greenwood et al.’s (2002) prevailing logic is positivism as the study is positioned, in the frontend of the paper, according to a model of non-isomorphic change that the authors developed themselves, through a synthesis of the neoinstitutional literature. The model is characterized with a degree of empirical generalizability. The study’s specific ambition is to better understand one stage of the model, namely, how institutional change is theorized within the field. The model’s components are represented as being related to one another through a relatively strong form of determinism. Yet determinism is to some extent moderated by the influence of the secondary paradigm (interpretivism), where change is sometimes represented as gradual and complex as it involves shared meanings being reconstructed in a given community. Positivism is also sustained in Greenwood et al. (2002) through the way in which documentation analysis prevails over field

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4 Given the magnitude and complexity of the task involved in our epistemological examination of the two articles, we only report in Appendix 1 the paradigmatic indications that caught our eyes when we first read the articles (in the context of the current essay).

5 Seeing the positivist paradigm dominating in Greenwood et al. (2002) is coherent with a significant paradigmatic trend in AMJ regarding the kind of qualitative research it was publishing at that time (Gephart Jr 2004).
interviews. However, the voice of the interpretive paradigm is not weak in the paper as we found several indications of paradigmatic cohabitation. Some sentences are characterized with sensitivity toward meaning construction complexities and argumentative nuances. Actors are sometimes presumed to have some agency, contrasting with strong forms of determinism. Inductive analysis is reportedly performed to seek latent meaning. Some paragraphs even mix both paradigms with the use of language reflecting each approach (e.g., “no doubt” immediately followed by “if so”; “focusing upon the language used”, which suggests interpretivism, followed by a study of “with what effect”, which implies a strong form of causality).

Note that most of the case analysis section is quite “generally” oriented, paradigmatically, as it seems to us that many paragraphs could have been written either by a positivist or an interpretivist. Importantly, our epistemological examination of Greenwood et al. (2002) points to some areas of paradigmatic contention. For instance, in Appendix 1, the excerpt from p. 72 and the first excerpt from p. 73 belong to the same paragraph, where the authors went straightforwardly from one paradigm to the next. Also, the strong deterministic tone that surrounds the presentation of the model in the frontend of the paper (p. 60) is softened significantly, around the end of the paper (p. 74), through words such as may and might. As maintained by Alvesson and Spicer (2019), some key contradictions characterize the neoinstitutional literature; our essay suggests that paradigmatic coherence in neoinstitutionalism is not always evident, even within the same paper. However, this did not prevent Greenwood et al. (2002) from becoming a widely cited article (4,345 citations on Google Scholar as of April 19, 2023) and a key reference point not only in management but also in the accounting research literature.

In Paugam et al. (2021), the main emphasis is interpretive. Several key sentences express interest in developing a better understanding of meaning production and circulation. Strong forms of determinism do not prevail – although softer types of causality characterize the authors’ discourse. One of the key theoretical foundations of the article, Shiller’s (2019) book which is originally centered on narrative economics from a positivist perspective, is reinterpreted by the authors through an interpretive “twist” where the notion of narrative economics is translated via a softer causality approach, where reports (produced by activist short sellers) are viewed as “seeking to persuade”. The authors often seek to distance themselves from inclinations toward outside and tangible reality. Methodologically, the activist short sellers’ reports are analyzed in ways that recognize the role of the researchers’ subjectivity in making sense of sentences/paragraphs.
Yet, we found many indications of paradigmatic cohabitation in Paugam et al. (2021). The number of documents analyzed (383 short sellers’ research reports and 3,665 press articles, to be examined interpretively through Aristotle’s rhetoric categories) goes far beyond interpretive conventions. In addition, ancillary analyses focusing on archival data are carried out with positivist approaches – and the description of these analyses’ findings is articulated invoking what we see as a moderate form of determinism. We found several instances of hybrid methodological orientation. For example, the article views the press as a powerful institution whose influence is nonetheless not purely deterministic. The article also refers to a positivist statement (the activist short sellers’ reports impact financial markets) to justify a research question posed in interpretive terms.

In short, we found that cohabitation involves a dominant paradigm and a complementing paradigm, whose role is not marginal. The role of the complementing paradigm is to “enrich” the main argument, assuming the existence of a common ground or space where the two paradigms can productively meet and engage.

4. Developing inter-paradigmatic research

In this section, we reflect on the process that underlies the development of inter-paradigmatic research, relying on our own involvement as coauthors of inter-paradigmatic studies (Stolowy et al. 2019; Paugam et al. 2021; Stolowy et al. 2022). The latter’s development raised our awareness that in contrast to the incommensurability thesis, we were able to accommodate our paradigmatic differences and produce articles which we considered coherent – that none of us would have been able to produce individually. Our introspection especially brings to the fore the role of what we call epistemic mediation in producing inter-paradigmatic studies.

Goldstein (2010, p. 543-544) views epistemic mediation as a “border practice, poised between bridging different ways of knowing […] and satisfying a commitment to objectivity and detachment”. The aim is to produce a credible and legitimate agreement, “navigating the tension between persistent epistemic differences” (p. 544). Adapting Goldstein’s (2010) views to the context of inter-paradigmatic research, we define epistemic mediation as work carried out by a disparate authorship to construct a textual space or agreement that is credible both

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6 A fourth coauthor joined later in the process of developing Stolowy et al. (2019). She played a significant role not least in elaborating the notion of legitimacy and tying it to the surrounding literature.

7 Section 4 relates to the three studies we carried out and published together, where the dominant paradigm is interpretivism. For sure, a distinct epistemological analysis is warranted on how inter-paradigmatic research is practiced in action when the dominant paradigm is positivism.
internally and externally. Internally in the sense that all coauthors, in spite of their respective paradigmatic allegiances, are comfortable with the nature of the textual space they produced. Externally because the textual space needs to be sufficiently stable and enticing to sustain the test of academic evaluation and publication in a journal that is appealing to all members of the authorship. In short, epistemic mediation is a kind of boundary work (Gieryn 1983) where authors from different epistemological origins seek to collaborate in producing a study at the crossroads of different paradigms – which they hope will be credible.

Our introspections led us to believe that epistemic mediation is eased through the influence of several facilitators. From the onset, we need to recognize that our respective ontological views meet at the level of the notion of causality. Two of us are recognized as positivist researchers while the third author has been involved in the interpretive/critical research paradigm. Positivism is centered on analyzing relations of cause and effect in the human world (Power and Gendron 2015). The third researcher primarily belongs to a school of thought informed especially by the writings of Michel Foucault and cultural studies literature (Hall 1997). From this perspective, one overarching assumption is that conditions of possibility surround the development of complex phenomena (Foucault 1969). Although this worldview does not presume direct influence, it recognizes the role of indirect relationships between antecedent conditions and the phenomenon of interest. As maintained by Lukka (2014, p. 565),

Typically, interpretive research profoundly investigates how associations between phenomena occur and explores the processes and mechanisms that generate outcomes from particular conditions, thereby shedding light on the “arrows” between variables.

In retrospect, it seems to us our respective ontological views were able to enter in conversation with one another in the context of the question of “causality”. We believe that agreeing on “causality” has played a central role in providing us with a meaningful and pragmatic conduit to engage with one another and reach agreement on key decisions regarding the trajectory of our inter-paradigmatic studies in-the-making. That is, our respective paradigmatic allegiances share to some extent some beliefs about causality – therefore providing a space to engage meaningfully with one another in elaborating joint research and in reaching paradigmatic compromises.

A second facilitator consists of another meeting point where dissimilar paradigms may converge and enter in relationship; this is a methodological meeting point on “complexity”. Contemporary understandings of the positivist and interpretive paradigms tend to agree on the important challenges involved in investigating rich and complex empirical material (Yin 1989; Palys 1992). In the rest of this paragraph and in the following one, we elaborate further on the
complexity meeting point by focusing on quantitative methods (most of them being subsumed under positivism). Current quantitative methods (even the most sophisticated) face important challenges in exploiting meaningfully complex empirical material (Patton 1990; Palys 1992). To be satisfied with a quantitative approach, researchers can waste the wealth of empirical data. Quantification, by definition, oversimplifies (to a greater or lesser extent, depending on the setting) the complexity of the empirical material, for instance in the case of a dataset based on narratives. A case in point being how investors form beliefs about whether certain investments are worthy opportunities. Investors’ mental process is far more complex than suggested by some quantitative models testing statistical associations between stock returns and certain corporate performance measures such as earnings. In contrast, qualitative methods tend to be recognized for allowing the researcher, at least in principle, to engage meaningfully with the analysis of rich data collected on some complex phenomenon (Patton 1990). Some observers could invoke that new natural language processing methodologies or the latest advances in artificial intelligence could analyze this rich and complex material. While such quantitative approaches may certainly be deployed in analyzing complex data – their deployment will inevitably be constrained as computer programs and programmers cannot know in advance the meanderings of complexity and unpredictability that surround social dynamics. The symbolic meaning of words (and images) is frequently unrelated to the common definition of a term that an algorithm can easily identify. It takes time for humans to develop a sense of understanding of certain symbols and meanings (e.g., semiotic for images – see Bujaki et al. (2021)). Besides, importantly, the understanding of symbols is not absolute and depends on context, social norms, and culture. Symbolic meanings vary over space and time, which limits the ability of artificial intelligence to reproduce how humans associate various meanings for complex discourses.8

As eloquently maintained by Bourdieu (1988, p. 7) intuition may be the key source of indispensable creativity in empirical research: “when we act without entirely knowing what we are doing, we make it possible to discover in what we have done something of which we were previously unaware.” In sum, our point is that current quantitative techniques are far from being able to exploit narratives and stories meaningfully. Dehaene (2021) is very instructive in this respect as he emphasizes that the brain constitutes an extraordinary learning machine. For instance, one dimension is that the brain is (at least currently) much more efficient at learning

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8 This paragraph was written before the launch of ChatGPT version 3.5. The extent to which this kind of generative intelligence can help in mitigating some of the above-mentioned constraints constitutes an empirical question.
than computers, in the sense that the brain requires smaller datasets compared to computers which require vast amounts of data to achieve similar objectives. This is noticeable among very young children, who can understand what “a cat” is with very few images. In sum, the methodological challenges in analyzing and making sense of rich data on complex phenomena provide a “meeting point” where interpretive and positivist researchers may come to agree on an inter-paradigmatic research agenda.

Another facilitator is the coauthors’ previous exposure to differences between varied styles of research. A number of doctoral programs expose students to a single paradigm, thereby preventing these students from opportunities to make sense of epistemological differences and recognize paradigmatic variety as an inescapable feature of the social sciences (Panozzo 1997). Working in an eclectic academic department may also provide opportunities for being exposed to different ways of doing research, through attending research seminars and informal “hallway” conversations. Our point is that having been previously exposed to different paradigms of research may allow one to develop not only an understanding of but also an interest in various kinds of work whose scope goes beyond a single paradigm.

Partially related to exposure, academic empathy shared by all members of the authorship may facilitate epistemic mediation. Alvesson and Sandberg (2014) stress that the field of management studies is increasingly characterized by boxed-in research, where researchers’ work, ideas, and imagination are constrained to a single, usual “box” or circumscribed area. Boxed-in researchers may come to consider work situated outside of their usual scope of activity as being strange, even lower in quality (Gabriel 2010; Chowdhury 2017). However, one-track thinking and epistemological dictatorship have been vehemently denounced, through the argument that the social world is too complex and multifaceted to be understood with a unique perspective (Flyvbjerg 2001; Russell 2004; Gendron and Rodrigue 2021). From this standpoint, academic empathy (Michelon 2021) is deeply warranted in the academic domain – where empathy may be defined as one’s respectful attitude toward others’ work or one’s ability to recognize the perspective of another researcher. As stated explicitly by Michelon (2021, p. 7), “academic empathy can help scholars cross bridges that connect different centers within disciplines, and across disciplines.”

Finally, as a result of one’s interest in causality and complexity, as well as her/his involvement in boundary work through exposure and empathy, a researcher is then arguably well positioned to develop what we view as mediation skills, that is to say abilities allowing the researcher to navigate the tension between research paradigms (Goldstein 2010). The tension always threatens to engender misunderstanding and conflict within the authorship. A
compromising attitude (or “skill”) is warranted, for instance, as it may avoid one being rigidly bound by taken-for-granted ideas and the continuous and profound fight between opposing paradigms (Kuhn 1970; Gulati 2007). Instead, openness toward box-breaking research is required (Alvesson and Sandberg 2014). Coming back to our earlier point on causality meeting points, mediation skills may allow an interpretive researcher to see that a regression analysis, as proposed by his positivist collaborators, strengthens the persuasiveness of an interpretive point advanced in the paper.

While we see epistemic mediation as not exclusively circumscribed to the domain of conscious behavior, we rely on the notion of mediation (conscious) strategies to make sense of epistemic mediation and bring life to it. Further, in the remaining part of this section, we refer to Paugam et al. (2021) whose paradigmatic expressions were analyzed in the previous section. First, at the time of writing the original paper, we deliberately chose to produce inter-paradigmatic research which is more in line with interpretivism. We felt that broader coherence was needed if we were to survive the perils of academic publishing and peer review (Moizer 2009; Grey 2010; Becker and Lukka Forthcoming), where significant paradigmatic discrepancies and impressions of disorganization do not tend to be appreciated by reviewers (Daft 1995). Our interpretive emphasis was meant to send a clear signal regarding the paper’s main paradigmatic inclination, in the hope of increasing the likelihood of having the paper evaluated by reviewers involved in the same paradigm and accustomed to its evaluation criteria.

Our interpretive proclivity also allowed us to make an important strategic move in terms of articulating our study’s significance and sense of distinctiveness (Golden-Biddle and Locke 2007). That is, to justify our emphasis on analyzing narratives surrounding “research reports” issued by activist short sellers (produced in the hope of making investors revise downward their profit expectations regarding a given company), we relied on a then-recent book written by Robert Shiller (2019) (he was awarded in 2013 the Sveriges Riksbank Prize in Economic Sciences in Memory of Alfred Nobel), which basically argued, from a positivist perspective, that the field of economics studies has consistently neglected to consider the key role played by narratives in economic behavior. We then connect Shiller’s thesis to the world of interpretivism by arguing that our analytical focus on rhetorical strategies (surrounding short sellers’ reports) resonates with the way in which he defines the notion of narrative.

Further, for the sake of coherence, we presented in an online appendix, as complementary empirics, the event-study regression analyses we carried out (to examine the impact of short sellers’ research reports on the stock price of the target companies). Our intent was to rely on
the quantitative results to support a point we make in our argumentation (i.e., that stock sellers’ research reports are influential in financial markets).

We also strategically sought to make some features of our interpretive examination of the “research reports” palatable to a positivist audience, in that we analyzed an unusually (from an interpretive perspective) large number of documents (e.g., we analyzed the rhetorical strategies in 383 “research reports” produced by six activist short seller entities). We also produced a coding tree structure (see Paugam et al. 2021, Figure 1) to clarify the relationship between first-order coding categories, second-order themes, and the main rhetorical strategies we analyzed. This structure may help readers navigate through the empirical data as they are provided with a kind of compass allowing them to see how subthemes relate to themes and broader strategies. Further, we elaborated a “model” (Paugam et al. 2021, Figure 2) to synthesize, visually, our theoretical storyline – as we felt the model would be generally helpful for readers to see the main concepts and relationships that emerge from our analysis. In particular, we thought that the model would facilitate reading from the viewpoint of positivist readers, preventing them from feeling overwhelmed and lost as a result of the field complexities we unveiled.

Ultimately, the outcome of the epistemic mediation we carried out is an inter-paradigmatic study that we view as a sustainable inter-paradigmatic compromise. Whereas the interpretive paradigm is dominant, positivistic analyses play an ancillary role in providing complementary empirical results (Everett et al. 2015). We have also sought to make our rhetorical analysis palatable to a broader audience, for instance by clarifying through figures certain aspects of our investigation. We believe the “sustainability” of the inter-paradigmatic compromise we built ensues, first, from the shared feeling of comfort, across the authorship team, regarding the nature of the study we produced. To our own astonishment, working together has constituted a pleasing and rewarding experience – each of us considering that alone, within the confines of a single paradigm, he could not have produced this kind of work which, in a sense, may be viewed as an attempt to break paradigmatic boundaries (Alvesson and Sandberg 2014). The feeling of sustainability also results from the ability to publish the study in a recognized journal (Contemporary Accounting Research) – mainly positivist but increasingly open to certain forms of interpretive research – see Endenich and Trapp (2018).

The above reflection led us to develop Figure 1, which provides a tentative template to make sense of the process by which inter-paradigmatic research takes place, as we experienced it. As such, in elaborating Figure 1 we drew significantly on our own experiences (as editors, reviewers, authors, and former PhD students – also, as mentioned above, one of us teaches epistemology at the doctoral level) as well as our disciplined imagination (Weick 1989).
Therefore, our template is inevitably constrained in terms of its ability to be transposed to, or to inform the understanding of, other inter-paradigmatic situations (Lincoln and Guba 1985). However, it has the advantage of providing some insight into an epistemic mystery (Alvesson and Kärreman 2011) not often discussed in the accounting research literature.

[Insert Figure 1 about here]

5. Publishing inter-paradigmatic research

Significant perils characterize an authorship’s journey in the domain of academic publishing (Gabriel 2010; Argento and van Helden Forthcoming). One risk to which authorships are exposed is to have their submission evaluated with criteria that belong to a different paradigm than the one in which their research falls (Moizer 2009). Paradigmatic cohabitation may not take place harmoniously in the reviewing arena, as illustrated by the difficulties the founder of Accounting, Organizations and Society, Anthony Hopwood, reportedly went through as he experimented, for a while, with cross-stream reviews where each submission was reviewed by one interpretive researcher and one behavioral researcher (Gendron and Baker 2005). He eventually reverted to same-stream reviews.

One relevant question, then, is what kind of experience did we go through when we submitted our inter-paradigmatic work to journals? To complete our analytical journey relating to the production and evaluation of inter-paradigmatic studies, we focus on Paugam et al. (2021), given we provided above some information on it.

Paugam et al. (2021) was a lengthy submission, which is not surprising for an inter-paradigmatic study that mixes a qualitative approach involving the reproduction of numerous verbatims, and an empirical archival section containing several tables of statistical results. The first-round versions (we first submitted to Journal Z where we were rejected on round 1; we then submitted to Contemporary Accounting Research) comprised more than 20,000 words, plus a distinct “online appendices” file of more than 8,000 words. However, the editor and the reviewers involved on the first round at Journal Z did not bring the manuscript’s length to the fore. Nevertheless, at Contemporary Accounting Research, reviewer 1, in her first-round report, mentioned that the paper was extremely long, which could make it hard for the reader to get a clear handle on the focus of the paper. In our response letter, which we sent along with our second-round submission to Contemporary Accounting Research, we pointed out that the

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9 For more or less explicit reasons, including budgetary ones, a growing number of journals are preoccupied with the length of the submissions they receive and that of the articles they publish (Guénin et al. 2022).
length of our submission reflected the empirical richness of the material we gathered. We did not allude explicitly to the concept of “inter-paradigmatic study,” but it was clear to us that the length was a consequence of our approach.

Paugam et al. (2021) was rejected on the first round by Journal Z, as the reviewers were not impressed by our theoretical approach, which centered on Aristotle’s rhetoric to analyze the reports issued by activist short sellers. However, one reviewer acknowledged our skill in mobilizing qualitative and quantitative data. Interestingly, one reviewer at Journal Z criticized the quantitative analyses we use in section five (i.e., the extent to which the rhetorical strategies of the activist short sellers resonated in press articles), but s/he did not challenge the paper’s paradigmatic coherence. This section addressed the “impact” issue of the activist short sellers’ reports.

We became further sensitive to the elaboration of studies that deal with both the production of documents (that aim to persuade a targeted audience) and the audience’s reaction, when we received the first-round review comments regarding Stolowy et al. (2019), which we had initially submitted to Journal W. Focusing on well-publicized stories surrounding whistleblower cases, Stolowy et al. (2019) examines how the whistleblower role is promoted in order to gain legitimacy. One of the reviewers incited us to address the question of the impact ensuing from the publication of the whistleblowers’ stories. From the reviewer’s report, two points are worth emphasizing. First, the reviewer was clearly aware of the paradigm concept. Second, the reviewer showed an attitude of respectfulness (Michelon 2021) toward paradigmatic differences as she explicitly specified that she did not expect us to engage in a form of impact analysis involving a strong sense of determinism. As a result, we believe it is not far-fetched to suggest that this reviewer engaged in “epistemic mediation”. Epistemic mediation is not the exclusive prerogative of authors; reviewers and editors are involved in the process as well. When developing our second-round submission to Journal W, we took on board the reviewer’s comment through an approach we felt was coherent with a soft form of causality that all coauthors were comfortable with. Our second-round submission at Journal W was ultimately rejected. We then submitted to Contemporary Accounting Research. We adopted the notion of “resonance” to qualify our “impact” analysis when we developed our second-round submission at Contemporary Accounting Research.

In sum, although Paugam et al. (2021) was rejected by Journal Z, one relevant feature of the reviews is that none of the reviewers explicitly questioned the inter-paradigmatic nature of our submission – the reviewers did not bring to the fore issues of paradigmatic incoherence.
We then submitted the revised version to Contemporary Accounting Research, where the reception was much more favorable than in Journal Z. One reviewer reportedly appreciated the extent of coherence that sustains our dataset, concluding that our analysis converged in addressing our primary research question. She even emphasized the very strong richness of the data (research reports, in-depth interviews, press articles) and the paper argument’s overall coherence.

Interestingly, one reviewer was very positive about the role of our Figure 2 (see Paugam et al. 2021, Figure 2), which offers a graphical synthesis of our empirical analysis. Her reaction is coherent with Bruno Latour’s (1987) characterization of the visual display, which he views as a powerful rhetorical device. How could a graphical synthesis, though, come to take on the role of a cross-paradigmatic rallying point, where researchers with positivist inclinations and those with interpretive leanings both agree on the significance of this visual device? Arguably, both strands of researchers may see in Figure 2 (in Paugam et al. 2021) a useful pedagogical representation of the article’s storyline, which may be more likely to facilitate understanding than relying only on a conventional, detailed narrative. In retrospect, when looking at Figure 2 (in Paugam et al. 2021), it seems to us that one of its key features in building inter-paradigmatic comfort lies in the prominence it gives to a soft form of causality which, as we mentioned above in section 3, constitutes one of the foundations for our inter-paradigmatic collaboration. Clearly, what we wrote on the importance of visual displays in bringing together researchers (and readers) from different paradigms is speculative; more research and thought on the matter are needed.

Figure 2 was already included in the submission to Journal Z. Again, the idea to develop this kind of figure originates from the publication process regarding Stolowy et al. (2019). Stolowy et al. (2019) was initially submitted to a US journal (Journal W), where one of the reviewers (on round one) suggested the development of a model that could help to make sense of our complex argument. We developed such a model in the revision. Even though Stolowy et al. (2019) was rejected by Journal W on round two, we were convinced that this kind of synthesis figure could be well appreciated by readers from all paradigms – but we ensured (in Stolowy et al. (2019) and in Paugam et al. (2021)) to frame it along the interpretive paradigm, for the sake of paradigmatic coherence (given that the leading paradigm in both papers was interpretive).

In short, our publication experience with inter-paradigmatic studies has been a learning process, as we sought to implement suggestions offered by the reviewers (even in rejection letters) that made sense to us. Importantly, perhaps because of our interpretive paradigmatic
emphasis, all reviewers who were involved in evaluating our work (Stolowy et al. 2019; Paugam et al. 2021; Stolowy et al. 2022) did not manifest any significant (explicit) concern regarding paradigmatic inconsistency.

6. Conclusion: benefits and limits of inter-paradigmatic research

When undertaking the writing of this essay, we wanted to demystify some important aspects surrounding the conduct of inter-paradigmatic research, which is often perceived as an impossible or highly challenging venture. Our analysis brings to the fore the role of epistemic mediation in the development of sustainable epistemological compromises, where one paradigm plays a leading role while another takes on a complementing role. Each compromise requires significant work, going through a substantive elaboration process not only during the development of the first versions of the manuscript within the authorship, but also as significant adjustments are made during the ebb-and-flow of the publication process. Accordingly, regarding Stolowy et al. (2019), Paugam et al. (2021) and Stolowy et al. (2022), we made various adjustments as we went back and forth between our successive versions and the reviewers’ comments. Whereas our emphasis on “epistemic mediation” ensues from our own reflexivity being retrospectively brought to bear on the three articles we published together, we surmise that epistemic mediation may have played a significant role in the crafting of Greenwood et al. (2002) – which, in contrast to our articles, showcases positivism as dominant paradigm. We feel time is ripe for experimenting on a larger scale with interdisciplinary studies, and report on the processes that facilitate, or not, the conduct of such research and its sustainability.

We are convinced that carrying out inter-paradigmatic research has several important advantages. First, an article’s bibliometric references become richer and more varied, generating a welcomed phenomenon of cross-paradigmatic citations – which are not only symbolic as each constitutes, in a way, a testimony that ideas travel (Czarniawska and Joerges 1996) across borders. In the longer run, as readers may be inclined to read references that they find compelling, inter-paradigmatic bibliographies may facilitate learning from previous studies and improve communication with colleagues trained in different paradigms of research.

Second, the authorship can develop their theoretical framework from a wider selection of theories. A greater number of arguments can also be put forward. Third, a synergistic relationship may develop between coauthors holding different perspectives as the crafting of the argument benefits from different perspectives being expressed in the process. In other words, inter-paradigmatic studies may create synergies within the authorship by building on
the strengths of each author to produce a paper that none of the coauthors could have produced on her/his own. Fourth, the qualitative dimension of a research project (e.g., discourse or content analysis from texts or interviews) typically translates into more subtle and granular interpretations of empirical material (Stolowy et al. 2019; Paugam et al. 2021). Qualitative analyses are often recognized for their potential to develop a finer understanding of textual data, as compared to regressions based on archival data. For instance, current quantitative methodologies to analyze textual data (Loughran and McDonald 2011; Loughran and McDonald 2015; Loughran and McDonald 2016) cannot (at least at the time we wrote the first version of this essay) capture subtle forms of human expressions such as symbols, humor, or irony. Fifth, interpretive analyses tend to be characterized by a greater consideration of context surrounding the phenomenon under study (Patton 1990). For instance, in Stolowy et al. (2022), mobilizing interviews with relevant practitioners (i.e., financial analysts and activist short sellers) allowed us to make sense of an intriguing phenomenon we observed in the quantified data we produced – which is the absence of significant revision of stock recommendations by financial analysts following short sellers’ attacks.

In our own studies, we believe that three strategies were particularly useful in facilitating inter-paradigmatic work. First, favoring interpretivism as a dominant influence was helpful. This allowed us to anchor the research in a main methodology, which was particularly relevant to an area of interest such as the influence of narratives and disclosures on corporate stakeholders. Second, using quantitative methods allowed us to reinforce and complement interpretive research. Third, we were attentive to the desirability of making interpretive features palatable to positivist researchers. Interpretive research is based on the assumption that social reality is not objective but constructed by social actors and is best studied by examining how actors make interpretations (i.e., how the actors give sense to objects or artifacts). Interestingly, through various presentations of our inter-paradigmatic papers, it appeared to us that scholars traditionally working in the positivist research paradigm can also accept that such notions are socially constructed. Then, it becomes more acceptable to explain the usefulness of relying on examining actors’ interpretations to study these concepts.

Inter-paradigmatic research does have limitations. Journal editors may have difficulty finding reviewers able (and sufficiently open?) to analyze a paper using different paradigms. Confronted with this, an editor may solicit two reviewers, each specialized in one paradigm. While this arrangement may sound compelling, it may be quite challenging for the authors to address the review comments if the latter are not significantly coherent with one another. In addition, papers relying on inter-paradigmatic approaches tend to be longer as they often have
to explain and present the results of more than one mode of inquiry. This may be a challenge for authors confronted with journal editors who succumb to the diktat of brevity – not least through the institutionalization of a strict word count policy (Guénin et al. 2022).

Despite these limitations, we maintain that important benefits may ensue from the elaboration of inter-paradigmatic research and the development of inter-paradigmatic relationships. The latter may be essential if we want to prevent the ascendancy of one-track thinking in ways of doing research. Tribalism is unlikely to pay off when researchers’ key social role is to investigate complex real-life phenomena (Burawoy 2005). We would like to express a positive note and state that as Guba (1990), cited in Teddlie and Tashakkori (2010, p. 11), we believe that “paths for fruitful dialog between and across paradigms need to be explored”.

Despite the plausibility of the incommensurability thesis and its strong network of support maintaining that paradigmatic barriers are impassable (for a criticism of those barriers, see Modell 2010), our essay will hopefully contribute to fragilize, to some extent, the allegedly stiff (socially constructed) boundaries that unfortunately have played a chief role in preventing meaningful dialogue and interactions from taking place between researchers from different “tribes” (Gulati 2007). Are these “boundaries” more permeable than assumed by Thomas Kuhn? Instead of mobilizing the concept of “boundaries” to make sense of points of contact between two paradigms, should we instead think of inter-paradigmatic “relationships”? We feel it is warranted to finish our essay by citing one of our QRAM reviewers:

Where novel and wicked problems are facing the world, such as in the area of climate change or acute and structural poverty, such inter-paradigmatic research can be of tremendous value for the assumptions it calls in to question.
References


Argento, D. and J. van Helden (Forthcoming), "Are public sector accounting researchers going through an identity shift due to the increasing importance of journal rankings?", *Critical Perspectives on Accounting*, pp. 102537.

Becker, A. and K. Lukka (Forthcoming), "Instrumentalism and the publish-or-perish regime", *Critical Perspectives on Accounting*, pp. 102436.


Guénin, H., Y. Gendron and J. Morales, 'Count every word and make every word count: A critique of the diktat of concision imposed by academic journals, and its effects on the production of scientific knowledge', Working paper, Université Laval, 2022.


Figure 1. Role of epistemic mediation in producing inter-paradigmatic research

**Facilitators**
- Ontological meeting point on “causality”
- Methodological meeting point on “complexity”
- Exposure to epistemological differences
- Academic empathy
- Mediation skills

**Mediation strategies**
- Favoring interpretivism as dominant influence
- Using quantitative analysis as a way of reinforcing and complementing interpretive research
- Seeking to make interpretive features palatable to positivist researchers

**Inter-paradigmatic study**
- Producing a sustainable inter-paradigmatic compromise
Appendix 1

Indications of positivism and interpretivism in Greenwood et al. (2002) and Paugam et al. (2021)

The first column of Panels A and B reproduces all excerpts we found, in each article, indicative of one (or both) paradigms – as specified in the second column. The third column develops a justification for each categorized excerpt. The last two excerpts below are of a different nature: they specifically express a position on how the two paradigms relate to each other in the article. Our examination of Paugam et al. (2021) focuses on the abstract and introduction. Given the brevity of the introduction in Greenwood et al. (2002), we examined all sections of the article.

Panel A: Greenwood et al. (2002)

<table>
<thead>
<tr>
<th>Excerpt</th>
<th>Paradigm: Positivist (P), Interpretive (I)</th>
<th>Justificatory comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>“A model of institutional change is outlined, of which a key stage is ‘theorization,’ the process whereby organizational failings are conceptualized and linked to potential solutions.” (p. 58)</td>
<td>P</td>
<td>The “model” is presented as having a general scope, applying to different situations.</td>
</tr>
<tr>
<td>“Most accounts focus on the effects of field dynamics, showing how communities of organizations respond in similar fashion to institutional norms.” (p. 58)</td>
<td>P</td>
<td>The surrounding literature is presented via a positivist prism. “Respond in similar fashion” may be likened to the law of gravity, which implies strong determinism.</td>
</tr>
<tr>
<td>“Much less attention has been given to understanding how the effects of isomorphism are brought about.” (p. 58)</td>
<td>P</td>
<td>In trying to distinguish their study from the literature, the authors instead frame their study through the same paradigm, as they show great interest in understanding causality in a way that does not deny determinism.</td>
</tr>
<tr>
<td>“The case study is thus an account of how the boundaries of one community of organizations (the accounting profession) within a field (professional business services) changed.” (p. 58)</td>
<td>P</td>
<td>One feels a desire to interpret the findings beyond the empirical context examined. A form of generalizability seems to be involved in this excerpt.</td>
</tr>
<tr>
<td>“We suggest that at those moments, associations can legitimate change by hosting a process of discourse through which change is debated and endorsed: first by negotiating and managing debate within the profession; and, second, by reframing professional identities as they are presented to others outside the profession.” (p. 59)</td>
<td>I</td>
<td>Attention to details. Actors are presumed to have some agency, therefore contrasting with strong forms of determinism.</td>
</tr>
<tr>
<td>“It is possible to distill from the literature the outlines of a model of nonisomorphic change, which is summarized in Figure 1. According to this model, stage I occurs when events, or ‘jolts’ […] destabilize established practices.” (p. 59)</td>
<td>P</td>
<td>Like a law of nature, the model is implicitly represented as having a wide scope, applying to the world of organizations.</td>
</tr>
<tr>
<td>“These changes precipitate (stage II) the entry of new players […]” (p. 60)</td>
<td>P</td>
<td>The verb “to precipitate” implies a strong form of determinism.</td>
</tr>
<tr>
<td>“Their effect is to disturb the socially constructed field-level consensus by introducing new ideas and thus the possibility of change.” (p. 60)</td>
<td>I</td>
<td>This sentence touches on the system of meanings, a core aspect of interpretivism.</td>
</tr>
</tbody>
</table>
“Successful theorization (stage IV) of the model is followed by diffusion.” (p. 60)  

P  
This implies a sense of mechanized chronology, where the completion of one stage leads (deterministically) to the next.

“Rather less attention has been given to the logically prior issue of how jurisdictional claims come to be framed and accepted within the professions themselves.” (p. 61)  

I  
This sentence relates to the system of meanings within a profession. Professional discourse is not viewed as being deterministically absorbed by the audiences, given that the notion of “jurisdictional claims” is used.

“Social constructionist accounts of how organizational actors develop typifications to guide social interaction imply the importance of venues where interactions can occur. Professional associations are one such venue. They allow organizations within the same community to interact, and it is from these interactions that understandings of reasonable conduct and the behavioral dues of membership emerge.” (p. 61)  

I  
Authors refer to the profession’s system of meanings. A strong form of determinism is not involved as words such as “to guide” and “emerge” are used.

“Professions are not necessarily homogeneous communities. […] An important role of the professional association is thus the construction and maintenance of intraprofessional agreement over boundaries, membership, and behavior. Second, shared typifications develop not solely as a result of interaction within a community, but also as a product of interactions with other communities.” (p. 62)  

I  
Sensitivity to nuance, complexity, and construction of meaning.

“Annual reports and committee reports represented, in one sense, the official record. Whenever possible, we complemented these ‘official’ transcripts through examination of less obvious artifacts of the debate, such as examination syllabi, professional development materials, and catalogues of publications.” (p. 65)  

P  
Documentary sources of evidence are privileged, possibly because of their greater reliability.

“Interviews were used for three purposes. First, respondents were asked to think of additional materials that might be available and, on occasion, did indicate new archival sources. […] Second, those interviewed were asked to discuss the contexts of the committees on which they served and of the reports they authored. In this sense, informants were being used to suggest or clarify interpretations of textual materials. Thirdly, informants were used to validate our chronology of events. […] Twenty-five people were interviewed.” (p. 66)  

P  
Marginalization of interview data, which is constrained to a quite peripheral role. Interviewees are designated as “respondents”, as in survey research.

“We sought to interpret the materials, using a process Gephart labeled ‘expansion analysis,’ describing it as ‘conceptual interpretation of the hidden meanings and features of texts’ […] In effect, we were asking ourselves, What response in the reader is the phrase seeking (or likely) to elicit? The assumption was that the wording of a document was deliberate and carefully constructed, not casual.” (p. 66)  

I  
Prevalence of inductive analysis in seeking latent meaning. Attention to detail regarding how official sentences are constructed.
“The committee was initiated in 1980 by the president of the ICAA, who was an influential partner in one of the (then) ‘Big Eight’ firms (and later became head of the firm in Canada). He was personally interested in the vague idea of multidisciplinary practice and its possible implications.” (p. 67)

P

It is as if the partner was really, factually, undeniably interested in the idea.

“In the face of worsening market conditions, the profession began to review its situation. In doing so, the profession had to take account of the moves being made by its larger firms.” (p. 68)

P

Worsening conditions are assumed as factual. Determinism is implied in the verb “had to”.

“In other words, outside of the large firms, there was only modest sympathy for the multidisciplinary practice concept. It would be incorrect, however, to represent the profession as riven with conflict.” (p. 69)

I

Sensitivity to nuance.

“No noticeably, it took almost two decades for the need for change to be endorsed. Theorizing is thus not a momentary act but, at least in the present case, one that requires sustained repetition to elicit a shared understanding of the problem.” (p. 72)

I

This excerpt showcases sensitivity to nuance and finesse in interpreting the findings.

“In the present case, both conditions were apparent--the large firms initiated the discourse and one solution was articulated—which makes the length of the period required to develop the shared understanding especially noteworthy. The robustness of prevailing institutionalized scripts and the difficulty of dislodging them are, of course, consistent with the primary theme of institutionalization.” (p. 73)

P

Use of the words “conditions” and “robustness” seems consistent with positivism.

“This is to be expected, for three reasons. First, as noted earlier, these firms were less captured by the prevailing routines. Second, they were attuned to the emerging opportunities involved in serving global clients. Third, they had the political resources to resist traditional practices, much as predicted by DiMaggio […] Together, these reasons enabled the large firms to act as institutional entrepreneurs.” (p. 73)

P

A logic of prediction seems to be involved in these sentences.

“Our case was marked by increasing market pressures and technological shifts that contributed to the press for change. The ICAA and CICA were no doubt influenced by these pressures. If so, it suggests that professional associations may play more conservative roles when market pressures are supportive or stable. In the present case, the increasing press of market forces over the 20-year period altered the balance between institutional and market influences in favor of the latter, thus reducing the force of the institutes’ reproductive routines.” (p. 74)

P/I

We view this excerpt as a hybrid indication. “No doubt influenced” is reflective of determinism, yet the next sentence introduces a doubt through “If so”. The last sentence associates market influence to a structural “force” yet the influence is claimed to have taken place gradually over two decades, which suggests a “soft” viewpoint on causality.
“The very occurrence of highly articulated arenas of social construction (such as professional associations) may make change easier to achieve despite the highly institutionalized setting. The collective structures of professional communities, in other words, might ease change because they enable theorization.” (p. 74)

I

Use of words such as “may” and especially “might” deviates from deterministic thinking.

“Current understanding of theorization is sketchy because little empirical work exists. Future research might explore how theorization occurs in different contexts, focusing upon the language used, by whom, and how and with what effect.” (p. 75)

P/I

Focusing on language suggests interpretivism, yet the word “effect” is typically associated with positivism (strong form of causality).

Panel B: Paugam et al. (2021)

<table>
<thead>
<tr>
<th>Excerpt</th>
<th>Paradigm: Positivist (P), Interpretive (I)</th>
<th>Justificatory comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>“We investigate how activist short sellers (ASHSs) expose publicly listed firms in an increasingly popular form of “research reports” openly denouncing alleged frauds, flawed business models, accounting irregularities, and wrongdoing.” (p. 1809)</td>
<td>I</td>
<td>Attention to detail. Interest in how actors seek to promote meanings. Strong form of determinism is not detectable.</td>
</tr>
<tr>
<td>“We focus on six AShSs [activist short sellers] that issued research reports that often led to a strong negative market reaction.” (p. 1809)</td>
<td>P</td>
<td>Indication of a moderate form of determinism (between content of research reports and market reaction), through the word “often”. We do not normally find this kind of vocabulary in an interpretive article.</td>
</tr>
<tr>
<td>“Our empirical analysis exploits both qualitative and quantitative methods for a comprehensive dataset of 383 research reports targeting 171 unique firms, and three first-hand interviews with AShSs.” (p. 1809)</td>
<td>P/I</td>
<td>Hybrid methodological orientation. The paper mobilizes three in-depth interviews (interpretative) yet it also mobilizes 383 reports (it is rare that such a broad empirical base is reported in interpretive research). Note that the paper uses the word “dataset” and not sample, therefore distancing itself from positivist vocabulary.</td>
</tr>
<tr>
<td>“To assess the impact of these strategies, we examine the extent to which the AShSs’ rhetorical strategies resonate in 3,665 press articles.” (p. 1809)</td>
<td>P/I</td>
<td>Hybrid methodological orientation. The word “resonate” fits interpretive thought, thus avoiding falling into determinism. Yet, mobilizing 3,665 press articles implies an empirical scope which is consistent with positivism. “To assess the impact” implies some determinism.</td>
</tr>
<tr>
<td>“Considering the importance of the press in shaping investors’ opinions, our study points to AShSs’ narratives.” (p. 1809)</td>
<td>I</td>
<td>The findings do not directly refer to an outside and tangible reality. The press shapes opinion (it does not determine opinion). The findings “indicate” (point to) – they do not reveal.</td>
</tr>
<tr>
<td>“Theoretically, we show that AShSs, as dissenting market participants, produce narratives that go beyond the language of formal rationality – as they strive to reveal new information and frame it persuasively, in order to destabilize the extent of trustworthiness surrounding target firms.” (p. 1809)</td>
<td>I</td>
<td>Strong interest in the production and circulation of meaning. The paper does not have a “design” to show that narratives go beyond the language of formal rationality. Instead, the authors’ “disciplined imagination” (Weick 1989) is mobilized to make sense of the findings.</td>
</tr>
<tr>
<td>“Yet in spite of these important efforts, fraud is generally viewed as an enduring problem.” (p. 1810)</td>
<td>I</td>
<td>Denial of outside and tangible reality: “is generally viewed.”</td>
</tr>
<tr>
<td>“Hence our focus on the research reports’ narratives, which constitute the main device through which AShSs strive to persuade other capital market participants of the validity of their denunciating claims.” (p. 1811)</td>
<td>I</td>
<td>The authors do not pretend that AShSs’ reports have a “real” effect – the reports are instead considered as a persuasive device.</td>
</tr>
<tr>
<td>“Narratives and stories are powerful vectors of actions for economic actors.” (p. 1811)</td>
<td>P/I</td>
<td>Hybrid statement. The word “vector” possibly has its origin in the way it is used (positivistically) in physics – as a disembodied “force”. However, there is a surprising element in the sentence: it is rare that positivists are interested in narratives and stories.</td>
</tr>
<tr>
<td>“The recent book by Nobel laureate of economics Robert Shiller, Narrative Economics (Shiller 2019), stresses the key role played by narratives in a range of economic decisions, including investment in fashionable assets (e.g., crypto currencies).” (p. 1811)</td>
<td>P</td>
<td>Reference to a primarily positivist inspired book. We sense in this sentence a certain form of determinism, where the narratives come to affect (really) economic decisions.</td>
</tr>
<tr>
<td>“Accordingly, the main research question we address is how AShSs, through the use of rhetoric in the economic narratives encompassing their research reports (Weick 1995; Power 2013), seek to persuade market participants of exposed firms’ wrongdoings.” (p. 1811)</td>
<td>I</td>
<td>The authors give an interpretative twist to “narrative economics”, by insisting on “seek to persuade”. The authors therefore take distance from Shiller’s quite deterministic inclination.</td>
</tr>
<tr>
<td>“Our main focus is to examine how AShSs’ narratives are constructed to convince market participants.” (p. 1811)</td>
<td>I</td>
<td>Interpretive indication through the use of the word “constructed”.</td>
</tr>
<tr>
<td>“The latter tends to play a major role in shaping public opinion.” (p. 1811)</td>
<td>P/I</td>
<td>We feel here a compromise as the press is viewed as a powerful institution whose influence, nonetheless, is not purely deterministic (“tends to”, “major role”).</td>
</tr>
<tr>
<td>“Their reports have an impact on the target firm’s share price; we estimate a negative average market-adjusted stock return of -11.2% in the three days surrounding the issuance of the first research report, which represents on average a reduction of $416 million of market value for the target.” (p. 1812)</td>
<td>P</td>
<td>In this statement, the authors present one of their ancillary findings. In so doing, the sentence seems to invoke an outside reality – as the reports have a (real) impact on share price. There is an obvious determinism here.</td>
</tr>
<tr>
<td>Source</td>
<td>Approach</td>
<td>Analysis</td>
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<td>&quot;As such, the objective of our paper is not to address the debate regarding whether or not AShSs report true information. What matters to us is that their reports impact markets, which motivates us to understand the rhetorical strategies that underlie the claims they make through their research narratives.&quot; (p. 1812)</td>
<td>P/I</td>
<td>Hybrid approach. The authors first distance themselves from a positivist quest aiming to evaluate the extent to which the reports are truthful. In the next sentence, the authors rely on a truth-based statement (the short sellers’ reports impact markets) to justify a research question posed in interpretative terms: &quot;to understand the rhetorical strategies that underlie the claims they make&quot;. There is no obvious causality in this research question; in contrast, we feel strong interest in meaning production and circulation.</td>
</tr>
<tr>
<td>&quot;We argue that AShSs’ policing of financial markets relies on the use of rhetorical strategies to increase the persuasiveness of allegations conveyed especially in their research reports.&quot; (p. 1812)</td>
<td>I</td>
<td>No obvious determinism in this sentence; in contrast, we feel strong interest in meaning production and circulation.</td>
</tr>
<tr>
<td>&quot;Persuasion is more complex than the procedural disclosure of factual information and figures; subtle forms of persuasion may matter much — such as the use of arguments aiming to establish the credibility of AShSs and arguments aiming at appealing to investors’ emotions.” (p. 1812)</td>
<td>I</td>
<td>Invocations of complexity and subtlety imply a world that denies strong determinism. Authors use a vocabulary in which positivists will find their way.</td>
</tr>
<tr>
<td>&quot;The persuasiveness of AShS rhetorical claims is subject to the judgment of different audiences, among which the press (and ultimately investors), in what may be viewed as trials of rhetoric or tests of claims (Latour 1987; Gendron and Barrett 2004).” (p. 1812)</td>
<td>I</td>
<td>Appeal to a key concept of actor-network theory, which is typically considered as interpretive given its emphasis on actors’ agency.</td>
</tr>
<tr>
<td>&quot;[…] on the other hand is the target firm’s reputation for trustworthiness (Power 2004) which, when impacted, may influence share price.” (p. 1813)</td>
<td>I</td>
<td>Interpretive inclination (we do not find a strong form of determinism here) but the paper refers to a concept often studied by positivists: share price.</td>
</tr>
<tr>
<td>&quot;We analyze the rhetoric used by AShSs in the research report narratives they disseminate.” (p. 1813)</td>
<td>I</td>
<td>By analyzing rhetoric (without using a programmed algorithm and without resorting to quantitative content analysis), the authors are part of a movement that is interpretive: the analysis is done by reading each paragraph and wondering whether there is an indication of ethos, pathos, and logos. In other words, the authors’ subjectivity is mobilized when making sense of the raw data.</td>
</tr>
<tr>
<td>&quot;We use 383 research reports targeting 171 unique firms (175 campaigns as some AShSs targeted the same firm) disseminated by a group of six AShSs.” (p. 1813)</td>
<td>P</td>
<td>Except that the study’s interpretive rhetorical analysis covers a large volume of reports! As if the authors wanted to gain some credibility in the eyes of a positivist readership.</td>
</tr>
<tr>
<td>&quot;We employ Aristotle’s rhetoric (350 B.C.E., 2004) to understand how these actors attempt to persuade investors that target firms are overvalued.” (p. 1813)</td>
<td>I</td>
<td>The sentence fits the interpretive spirit and its social construction orientation – as the focus is on how the actors attempt to persuade.</td>
</tr>
</tbody>
</table>
"We find that AShSs’ rhetorical strategies rely on narratives that particularly seek to establish these entities’ credibility (ethos) […] The narratives also aim to generate strong negative feelings (pathos)." (p. 1813)

| Interpretive | The vocabulary mobilized in these sentences is interpretive, aiming to avoid a strong form of determinism through “seek to” and “aim to”. |

"ASHSs rely on logical arguments (logos) to expose what they claim to be fundamental issues." (p. 1813)

| Interpretive | The authors avoid making reference to an external and obvious reality: “what they claim to be”. |

"One major impression ensuing from our analysis is that [the] arguments, as found in a given ASHS report, form a potentially meaningful platform.” (p. 1813)

| Interpretive | Emphasis on the authors’ subjectivity (“major impression”). The authors avoid referring to an obvious reality: “a potentially meaningful platform”. |

"Our contributory statements are as follows.” (p. 1813)

| Interpretive | The authors do not showcase real, obvious and evident contributions. This implies a form of modesty in making sense of one’s findings. |

"Second, we develop a better understanding of market dynamics by underlining the role of rhetoric in sustaining dissidence.” (p. 1813)

| Interpretive | Interest in the production and circulation of meaning. Avoidance of strong determinism. |

"Dissenting actors perceive their audience differently from that of other claim makers in the marketplace.” (p. 1813)

| Positivist | Positivist inspiration, as if the authors were 100% certain that dissenting actors perceive differently. |

"Third, we extend research.” (p. 1814)

| Positivist | The word “extend” possibly resonates more positively with positivists. As if the authors are adding a brick to a wall of knowledge under construction. |

"Our institutional background involves an empirical setting where the art of persuasion is critical.” (p. 1814)

| Interpretive | Interpretive spirit involved in mobilizing the authors’ subjective interpretation of their findings, which showcases the “art of persuasion”. |

"Aristotle’s rhetoric facilitates the understanding of why these actors tend to be influential as their arguments are disseminated by the press; therefore, we complement past studies that constrained their examination to the stock market impact surrounding the publication of ASHS research report.” (p. 1814)

| Interparadigmatic stance | The authors frame their Aristotelian study (therefore interpretive) as “completing” positivist studies, as if the two paradigms are on the same level and may reciprocally complement one another. Causality offers an overlap between the two paradigms – as a soft form of causality allows the interpretive paradigm to enter in conversation with stronger forms of causality featuring in positivistic studies. |

"On the one hand, qualitative methods allow an understanding of how subtle forms of narratives seek to influence the opinion of an audience. On the other hand, quantitative methods facilitate the analysis of the aggregate impact of events involving complex narratives. In a way, our study illustrates different methods engaging and speaking meaningfully with one another […] when examining a complex phenomenon – which in our case is characterized by important financial market dynamics.” (p. 1814)

| Interparadigmatic stance | The authors’ own rhetoric is at work to convince the reader that their study is inter-paradigmatic: “speaking meaningfully with one another”. This is done by juxtaposing the two voices: “On the one hand” … “On the other hand” … Subtlety and complexity allow the two paradigms to converse with one another. |