

UNDERSTANDING ACCOUNTING PRACTICES IN CULINARY MSMEs IN THE TANJUNG BUNGA METRO AREA, MAKASSAR CITY

Andi Mulia Saleh¹, Alimuddin², Darwis Said³

¹ STIE Tridharma Nusantara, Makassar, Indonesia

^{2,3} Universitas Hasanuddin, Makassar, Indonesia

E-mail: ¹⁾ andimuliasaleh@stie-tdn.ac.id, ²⁾ alimuddin@fe.unhas.ac.id, ³⁾ darwissaid@fe.unhas.ac.id

Submitted: 16 November 2025	Revised: 29 November 2025	Accepted: 15 December 2025
--------------------------------	------------------------------	-------------------------------

Abstract

The focus of research shifts from the dominance of positivism to a non-positivistic approach that places meaning, interpretation, and social construction at the center of analysis. One of the main approaches within this paradigm is Grounded Theory Research (GTR), a qualitative method developed by Glaser and Strauss (1967) to build empirically data-based theory through a rigorous inductive process. In the accounting context, GTR becomes increasingly relevant because reporting practices, accountability, and financial decision-making cannot be understood solely through objective measurements, but rather through social interactions, organizational values, and the interpretations of the actors involved (Ahrens & Chapman, 2006). This article aims to examine the role and relevance of GTR in modern accounting research by highlighting its philosophical foundations, methodological procedures, and contributions to the development of practice-based accounting theory. Through a systematic literature review, it is found that GTR has the ability to uncover the social dynamics that shape accounting practices such as accountability, ethics, managerial control, and institutional legitimacy that have previously been overlooked by positivistic approaches (Charmaz, 2006; Bryant & Charmaz, 2007). GTR has also proven relevant in the context of changing reporting systems, accounting digitalization, and the integration of sustainability principles such as ESG, where meaning, professional identity, and interpretive processes are dominant elements (Adams & Larrinaga, 2019). The study's findings confirm that GTR not only offers a systematic method for data collection and analysis, but also provides a more reflective, context-sensitive epistemological framework capable of generating substantive theory that is truly rooted in organizational reality. Thus, GTR is a powerful methodological alternative in enriching accounting knowledge, while providing a deeper understanding of how accounting practices are executed, negotiated, and interpreted in everyday organizational life.

Keywords: *Grounded theory, Non-positivistic accounting, Social construction, Qualitative methodology*

1. INTRODUCTION

Contemporary accounting science has experienced a significant shift from the dominance of the positivistic paradigm to an interpretive approach that emphasizes meaning, experience, and social construction in everyday accounting practices. The positivistic paradigm, rooted in Comte's thought and reinforced in the natural science tradition, emphasizes objectivity, measurement, and statistical verification as the basis for the search for scientific truth (Neuman, 2014). In accounting research, this paradigm is widely used in financial and auditing research, oriented toward hypothesis testing and generalizing findings (Lukka & Modell, 2010). However, this approach is often criticized for being overly technical, reductionist, and incapable of capturing the social dynamics, values, and everyday interactions that actually shape accounting practices in the field.

This criticism becomes even more relevant when considering the context of culinary MSMEs, particularly in the Tanjung Bunga Metro area of Makassar City—a developing area filled with small and medium-scale culinary businesses such as cafes, snack stalls, food stalls, and home-based businesses. In this area, accounting practices do not always follow formal standards such as the Indonesian Accounting Standards for MSMEs (SAK EMKM), but are instead influenced by the owner's experience, social norms, survival strategies, and relationships with suppliers and customers. This means that accounting in culinary MSMEs is not simply "financial record-keeping," but a social practice full of meaning, value, and adaptation to the business environment.

An interpretive approach is relevant for understanding this phenomenon. Denzin and Lincoln (2011) emphasize that qualitative research seeks to interpret phenomena within their natural context, including how business actors construct meaning around their business actions and financial decisions. For MSMEs, decisions regarding pricing, raw material costs, daily cash flow records, and cash flow management often arise not from formal accounting analysis, but from experience, intuition, business culture, and environmental pressures. Therefore, understanding accountability, financial control, and business legitimacy in the culinary MSME context cannot be reduced to numbers alone, but must be explored through the social dynamics they experience.

One of the most relevant methods for exploring experience-based accounting practices is Grounded Theory Research (GTR). Glaser and Strauss (1967) introduced GTR as an inductive method that builds theory directly from empirical data. In the context of culinary MSMEs, this approach allows researchers to uncover how business owners interpret financial records, how they establish simple control practices, how cost decisions are made, and why they choose certain recording methods over formal standards. Ahrens and Chapman (2006) point out that accounting practices are often the result of social interactions and adaptation processes, not simply the application of technical rules. GTR, with its stages of open coding, axial coding, and selective coding (Corbin & Strauss, 2008), allows these patterns to emerge naturally from the experiences of business actors.

Charmaz's (2006) constructivist approach further enriches GTR by positioning the researcher as part of the interpretation process. In the context of Tanjung Bunga's culinary MSMEs, this is crucial because researchers must understand how accounting meaning is shaped through experience, limited capital, family relationships, marketing strategies, and competitive pressures. Bryant and Charmaz (2007) demonstrated that grounded theory can generate substantive theory capable of explaining contemporary accounting practices, including the construction of control, business legitimacy, and decision-making in the small business context. This relevance is further strengthened amidst the phenomenon of payment digitization, the use of simple POS applications, and demands for operational transparency in modern MSMEs (Adams & Larrinaga, 2019).

Thus, the use of grounded theory in this research is not only methodologically sound but also empirically strategic. The dynamic Tanjung Bunga Metro area, filled with culinary MSMEs with modern business styles but highly diverse accounting practices, becomes a rich social space to explore how accounting is practiced, negotiated, and interpreted by business actors. This approach makes a significant contribution to understanding accounting as a social practice—not just a technical system—and helps explain how accounting practices in MSMEs are shaped through interpretive, ethical, and institutional processes in a complex and constantly changing environment.

LITERATURE REVIEW

Grounded Theory as an Inductive Approach in Accounting Research

Grounded theory emerged as a response to the weaknesses of the deductive-positivistic approach that has dominated accounting research, where theory is seen as a starting point to be tested through numerical data. This approach has been widely criticized for its tendency to ignore the social context, meanings, and practices underlying accounting numbers (Lukka & Modell, 2010). Glaser and Strauss (1967), pioneers of grounded theory, rejected this approach, emphasizing that theory should be built inductively from field data through a direct interaction between researchers and empirical reality. In the accounting context, this means that theories of accountability, control, or reporting cannot be sufficiently tested statistically but must be understood as the result of practices and meanings constructed by organizational actors (Ahrens & Chapman, 2006).

Corbin and Strauss (2008) developed a systematic grounded theory procedure through three main stages: open coding, axial coding, and selective coding. This process ensures that emerging categories and concepts are derived from empirical data, not imposed from existing theories. This approach is highly relevant in interpretive accounting research because it allows researchers to capture the social logic behind financial recording, reporting, and decision-making practices. Charmaz (2006) then introduced constructivist grounded theory, emphasizing that theory is not simply "discovered" but co-constructed by researchers and participants through a process of social interpretation—for example, in understanding

how auditors construct perceptions of independence or how managers interpret the concept of financial performance in the context of ethical and institutional pressures.

Bryant and Charmaz (2007) demonstrated that grounded theory not only produces contextual substantive theory but also formal theory that can be applied across organizations. In accounting research, this is evident in studies highlighting the formation of managerial control cultures, sustainability reporting practices, and even organizational social legitimacy (Adams & Larrinaga, 2019). Mills, Bonner, and Francis (2006) asserted that constructivist grounded theory is effective for understanding the dynamics of meaning within organizations, including how values, symbols, and communication influence reporting practices and financial decisions. Thus, grounded theory provides a methodological alternative that allows accounting to be understood not merely as a technical system but as a social practice imbued with values, power, and interpretation.

In practice, grounded theory enables accounting research to generate new theories based on empirical data, such as models of auditor ethical behavior, the formation of accountants' professional identities, or social accountability mechanisms in public institutions. This approach broadens the function of accounting research—not only testing existing theories but also building theories rooted in real-world, contextualized experiences and reflective of organizational realities.

Philosophical Differences with Positivism in Accounting Research

Grounded theory and action research are rooted in a non-positivistic paradigm that rejects the assumption of absolute objectivity in accounting practice. Lincoln and Guba (1985) explain that social reality—including organizational and reporting realities—is plural, dynamic, and constructed through social interaction. In the accounting context, this means that financial statements are not simply objective representations of performance but the result of social negotiations between various actors such as management, auditors, regulators, and stakeholders (Hopwood, 1983).

The positivistic approach to accounting, dominated by empirical models and hypothesis testing, seeks to discover universal laws through quantitative data (Neuman, 2014). However, this view has been criticized for ignoring the meaning, values, and ethical dimensions inherent in accounting practices (Chua, 1986). Non-positivistic approaches instead view accounting as a human activity involving interpretation, symbols, and social legitimacy. Charmaz (2006) asserts that social theory—including accounting theory—is not discovered objectively but rather constructed through dialogue between researchers and organizational actors.

Thus, grounded theory and action research complement the accounting research tradition by offering a reflective and participatory framework. Grounded theory focuses on meaning and theory rooted in accounting experience, while action research encourages practice change through authentic collaboration. Both reject the view that accounting is a

purely technocratic activity and emphasize that values, ethics, and social context are integral elements of contemporary accounting practice.

Relevance in Contemporary Accounting Research

The modern accounting phenomenon is inextricably linked to the dynamics of globalization, digitalization, sustainability, and demands for social accountability. This complexity demands an adaptive and reflective research approach to the organizational context. Creswell (2018) emphasizes the importance of qualitative methods such as grounded theory and action research for understanding the experiences, meanings, and social practices behind financial data. Charmaz (2006) adds that constructivist grounded theory can produce a "living" theory that explains how organizational actors shape their understanding of their responsibilities, values, and financial decisions.

Mills, Bonner, and Francis (2006) demonstrated that grounded theory is effective in exploring the formation of professional identity and organizational culture in the context of changing accounting regulations. Action research, on the other hand, contributes significantly to the development of sustainable, participatory, and ethical accounting practices. Reason and Bradbury (2008) describe it as a democratic process for developing practical knowing—practical knowledge that is directly applied to organizational decision-making.

Within the framework of accounting research, grounded theory helps build substantive theories about auditor behavior, the construction of ESG reporting legitimacy, or the dynamics of communication between management and shareholders. Meanwhile, action research is used to design transparent reporting systems, improve public accountability, or develop values-based governance (Adams & Larrinaga, 2019). Thus, these two approaches are not only academically relevant but also practically relevant in shaping a more humane, ethical, and sustainable accounting paradigm.

2. RESEARCH METHOD

This research uses a non-positivistic qualitative approach with the Grounded Theory Research (GTR) methodology as developed by Glaser and Strauss (1967). This approach was chosen because it can deeply explore how accounting practices in culinary MSMEs are formed through experience, social interactions, business intuition, and values that develop in daily business activities. In the context of culinary MSMEs in the Tanjung Bunga Metro area, financial records often do not follow formal standards, but rather grow from the practical needs, habits, and adaptive strategies of business owners in managing revenue, costs, and cash flow. Therefore, a grounded theory approach is considered appropriate for building an understanding that is truly rooted in empirical reality in the field, rather than simply explaining phenomena through existing theories.

Research data was collected through a combination of in-depth interviews, direct observation, and review of business documents. Semi-structured interviews were conducted with MSME owners, finance staff or cashiers, and other parties deemed relevant to the financial recording process. Observations were conducted to directly observe how transactions occur, how recording is done—whether manually, digitally, or through memory—and how financial decisions are made in real-world situations. Documents such as daily cash books, sales records, or simple reports were used as supplementary materials to strengthen understanding of the recording patterns used by business actors. This entire process enabled researchers to capture accounting practices not merely as technical procedures, but as part of the social and cultural dynamics of businesses.

The data analysis process was carried out following the stages of open coding, axial coding, and selective coding as suggested by Strauss and Corbin (1998). In the open coding stage, researchers identified initial concepts from the raw data emerging from interviews and observations, such as recording habits, cost considerations, the use of intuition, or simple control strategies. In the axial coding stage, these concepts were then connected into larger categories such as experience-based control mechanisms, trust-based recording, or daily business logic. In the selective coding stage, researchers determined the core categories that best represented the dynamics of culinary MSME accounting practices and became the basis for the formation of substantive theory. The entire analysis process was carried out simultaneously with data collection using the constant comparative method, namely comparing new findings with existing categories so that the analysis progressed gradually until theoretical saturation was achieved.

Data validity was maintained through the trustworthiness principles as outlined by Lincoln and Guba (1985), which encompass credibility, transferability, dependability, and confirmability. Credibility was strengthened through method triangulation (interviews, observations, and documents) and member checking with informants to ensure that the researcher's interpretations align with the understanding of business actors. Transferability was achieved by providing adequate contextual descriptions of the characteristics of culinary MSMEs in Tanjung Bunga so that the findings can be understood in similar contexts. Dependability was maintained through systematic documentation of the data collection and analysis process. Confirmability was achieved through reflective note-taking to minimize researcher bias in the interpretation process.

Using grounded theory methodology, this research is expected to produce a substantive theory explaining how accounting practices are interpreted, implemented, and negotiated by culinary MSMEs within their socioeconomic context. This method not only provides a technical understanding of financial recording but also provides insights into the values, perceptions, and social processes that shape how entrepreneurs interact with accounting in their daily business lives.

3. RESULTS AND DISCUSSION

Research result

The research results were obtained through in-depth interviews, field observations, and simple document searches of several culinary MSMEs in the Tanjung Bunga Metro area. Through open coding, axial coding, and selective coding, several main categories were identified that illustrate how MSMEs interpret and implement accounting practices in their business activities. The following findings summarize the patterns that consistently emerged from the field data.

Accounting Practices Based on Habits and Personal Experiences

Most MSMEs don't use formal recording standards, instead relying on experience and habits that develop naturally. Recording practices are more geared toward understanding daily cash flow, rather than formal reporting purposes. One coffee shop owner said: "I usually just record it at night, using a small book. The important thing is that I know how much capital went out and how much came in today. I don't use a format like that, the important thing is that I understand it." (Interview, Cafe Owner A, January 12, 2025) This quote indicates that accounting is interpreted as a personal control tool, not a formal system. Open coding of this statement yielded codes such as: "simple recording," "based on personal understanding," "no standard format."

Trust as an Internal Control Mechanism

Interpersonal relationships between owners and employees play a significant role in financial management. Rather than implementing formal control mechanisms, owners rely heavily on trust and closeness. One fast food stall owner stated: "My cashier has been with me for a long time, so I just trust her. She handles the money, and it's handed over later in the afternoon. If there's a small discrepancy, that's normal; the important thing is to be honest." (Interview, Stand B Owner, January 14, 2025) From the axial coding analysis, this theme developed into the category of "trust-based control." Control is not exercised through formal audits or reconciliations, but through strong social relationships.

Financial Record Keeping Is Understood as a Survival Tool, Not an Administrative Obligation

For MSMEs, financial record-keeping is seen as part of a business maintenance strategy, particularly for managing daily capital, monitoring expenses, and ensuring the business remains stable. One informant said: "If I don't record it, I'll forget how much I spent. I have to calculate it so I can reinvest the capital tomorrow. So, the records are for running the business, not for reports like that." (Interview, Trader C, January 17, 2025) Through open coding, concepts such as "records as a survival tool," "capital turnover," and "practical functions of accounting" emerged. In the selective coding stage, the core category that emerged was "accounting as a survival practice."

Accounting Practices Are Influenced by Technology, But Still Partial

Some MSMEs have begun using POS or digital bookkeeping applications, but their utilization is not yet fully realized. MSMEs only use features deemed essential and easy, while others are ignored. A barista who also serves as a cashier said: "We use the cashier application, but only to record transactions. We don't use it for inventory and weekly reports, it's too complicated." (Interview, Cafe D Employee, January 18, 2025) The categories that emerged were "partial technology adoption" and "minimal function utilization."

Financial Decisions Are More Intuitive Than Analytical

Most decisions regarding pricing, promotions, raw material purchases, and salary arrangements are based on intuition and experience, rather than financial statement analysis. One noodle shop owner said: "I raise prices if I feel like it's not enough. Usually, I only look at daily expenses, not calculating net profit." (Interview, Shop Owner E, January 20, 2025) This finding suggests that accounting practices in MSMEs are more intuitive than data-driven or report-analyzed.

Recording and Control Influenced by Social and Family Factors

Some MSMEs involve family members in business management, so accounting practices often blend with family dynamics. "Sometimes my sister takes care of the house, so the money is recorded at home. If I'm busy, she's the one who gathers around." (Interview, Business Owner F, January 21, 2025) From axial coding, this theme points to the category of "family-based accounting," indicating that social structures influence how accounting is conducted.

Core Category (Selective Coding): Accounting as a Socio-Practical Practice

Through the selective coding process, all the categories above are integrated into one big theme, namely: "Accounting in culinary MSMEs is practiced as a socio-practical activity that functions to maintain business continuity, not as a formal system that follows technical standards." This core category explains that accounting is not just a recording process, but rather part of how business actors understand, interpret, and run their business in their social and economic context.

Discussion

This research aims to deeply interpret how accounting practices are implemented and interpreted by culinary MSMEs in the Tanjung Bunga Metro Area, Makassar City. Through a grounded theory approach, accounting practices are positioned as a social phenomenon that cannot be separated from the context of experience, values, relationship structures, and the dynamics of the business environment faced by business actors. The findings obtained from the open coding, axial coding, and selective coding processes indicate that accounting in MSMEs does not only function as a financial recording tool, but is an integral part of how business actors understand, organize, and navigate their businesses practically. This

discussion explains the five main categories formed and how these categories build a substantive theory regarding accounting practices in culinary MSMEs.

The findings indicate that MSMEs implement accounting practices not through formal standards such as the Indonesian Accounting Standards for MSMEs (SAK EMKM), but based on habits and experiences formed from daily business activities. Financial record-keeping is simple, flexible, and highly situational. Accounting is understood as a process embedded in daily routines, not as an administrative activity separate from operations. Businesses tend to record transactions manually, using small notebooks, mobile phone notes, or even relying on memory. This practice arises not from mere ignorance, but rather because business actors prioritize speed, simplicity, and ease of access. Within a grounded theory framework, this pattern indicates that accounting in MSMEs is a personal construct shaped by operational demands, not by formal norms. During the axial coding stage, this pattern developed into the category of "daily practice-based recording," which emphasizes that accounting is carried out to facilitate business activities, maintain transaction flow, and is not intended to fulfill administrative compliance. Thus, accounting in culinary MSMEs is a form of practical knowledge that is contextual and dynamic.

The following discussion shows that internal control mechanisms in MSMEs do not operate through a structured system, but through social relationships between owners, employees, and family members. Supervision is often based on trust, emotional closeness, and the history of existing relationships within the business environment. Trust replaces formal control functions such as reconciliation, segregation of financial duties, or internal audits. This aligns with the concept of grounded theory, which emphasizes that social practices are shaped by relationships between individuals within a specific context. In culinary MSMEs, these social relationships create a unique framework for how finances are managed and accounted for. The category of "trust-based control" emerged to explain this pattern. Family relationships and emotional closeness play a crucial role in determining who is authorized to record or manage finances, so accounting in MSMEs reflects not only financial practices but also the social dynamics, moral values, and trust norms that develop within the business. Therefore, accounting in MSMEs cannot be understood as a purely technical activity but is part of the structure of social relationships that shape the process of recording and managing finances.

Field findings indicate that accounting is understood as a crucial tool for maintaining business continuity, particularly in daily capital management and monitoring short-term financial conditions. Business owners utilize financial record-keeping as a means to manage capital turnover, avoid spending errors, and control costs. Accounting is not geared toward long-term evaluation, but rather to ensure day-to-day business survival. During the open coding stage, concepts such as "managing daily capital," "avoiding daily losses," and "record-keeping for business continuity" emerged. During the axial coding stage, these

concepts converged to form the category "accounting as a survival tool." This category indicates that accounting practices serve as a strategic tool for MSMEs in dealing with operational pressures such as fluctuating raw material prices, demand uncertainty, and increasingly fierce competition in the culinary business. This demonstrates that accounting in MSMEs is not formalistic, but rather part of the adaptive capabilities of business owners in maintaining their business viability.

In the context of digitalization, some MSMEs have adopted accounting applications such as POS (Point of Sale), but their utilization tends to be partial. Business owners only use the features that are easiest to understand and provide immediate benefits, such as recording daily transactions. Other features, such as stock recording, financial reports, or sales analysis, are often overlooked as they are perceived as complex or time-consuming. Through grounded theory, the category of "partial technology adoption" was developed to describe this phenomenon. Technology integration does not necessarily improve the quality of financial records, as the decision to adopt technology is heavily influenced by the business owner's capacity, operational burden, digital literacy, and perceived benefits. This reinforces the view that technology is not the primary determinant of accounting practices, but rather simply one tool used to the extent that it aligns with the practical needs of business owners. Accounting practices remain driven by experience and established habits.

The final category discussed shows that decisions related to pricing, material purchasing, profit evaluation, and operating expense management are generally intuitive. MSMEs rarely use formal financial reports or financial analysis as a basis for decision-making, instead relying more on personal experience, estimates, and instant judgments based on daily conditions.

The "intuitive decision" category was formed during the analysis phase, illustrating that the decision-making process in culinary MSMEs is an internal dialogue between experience, risk perception, and the market conditions faced. This reinforces the understanding that accounting for MSMEs is not a formal analytical instrument, but rather part of a practical knowledge framework gained from direct experience. From a grounded theory perspective, this shows that business actors build financial logic based on what they experience, not through academic conceptual structures or technical procedures. Thus, accounting for them is part of an exploratory process that develops according to business needs and situations. Synthesis (Selective Coding): Accounting as a Socio-Practical Practice After all categories were analyzed, the findings of this study converged on one core category that describes the essence of culinary MSME accounting practices in the Tanjung Bunga Metro Area, namely: Accounting is practiced as a socio-practical activity that functions to maintain business continuity, maintain social relations, and manage finances adaptively based on the experiences of business actors, rather than as a formal system that follows technical standards.

This core category emphasizes that accounting in MSMEs is a social phenomenon shaped by the small business context, personal experiences, values, and resource constraints. Therefore, MSME accounting practices cannot be understood through a positivistic lens that emphasizes objectivity and formal structures, but rather through an interpretive approach that reflects the social realities that exist within their business practices.

4. CONCLUSION

This study concludes that accounting practices in culinary MSMEs in the Tanjung Bunga Metro area are socio-practical activities shaped by experience, habits, social relationships, and daily operational needs, rather than by formal accounting standards. MSMEs view accounting as a means to maintain business continuity through simple cash flow management, capital monitoring, and cost control. Recording is done flexibly and situationally, using methods deemed most accessible and suited to their work rhythm, both manually and digitally.

This research also shows that financial control mechanisms are not implemented through formal procedures, but through a system of trust built between business owners, employees, and family members. Social relations are central to the division of financial roles and accountability, making accounting practices inseparable from the social context in which the business operates. Furthermore, financial decisions are based more on intuition and experience than on formal report analysis. MSMEs rely on practical judgment to determine prices, manage raw material purchases, and assess business profitability. Although some MSMEs have begun to utilize digital record-keeping technology, their use remains selective and limited to features that are easiest and most directly support operations.

Thus, the substantive theory developed through the grounded theory approach in this study is that accounting in culinary MSMEs is not understood as a technical or administrative system, but rather as an adaptive practice that grows out of social dynamics and the practical needs of business actors. Accounting becomes a tool for MSMEs to survive, navigate uncertainty, and manage their businesses efficiently according to their capacity and social context. These findings enrich the understanding of accounting in small businesses and emphasize the need for a more contextual and humanistic approach to studying accounting practices in the MSME sector.

REFERENCES

- Adams, C. A., & Larrinaga, C. (2019). Progress: Engaging with organizations in pursuit of improved sustainability accounting and performance. *Accounting, Auditing & Accountability Journal*, 32(8), 2367–2394.
- Booth, A., Sutton, A., & Papaioannou, D. (2016). *Systematic approaches to a successful literature review* (2nd ed.). SAGE Publications.
- Bryant, A., & Charmaz, K. (Eds.). (2007). *The SAGE handbook of grounded theory*. SAGE Publications.
- Charmaz, K. (2006). *Constructing grounded theory: A practical guide through qualitative analysis*. SAGE Publications.
- Corbin, J., & Strauss, A. (2008). *Basics of qualitative research: Techniques and procedures for developing grounded theory* (3rd ed.). SAGE Publications.
- Creswell, J. W. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches* (5th ed.). SAGE Publications.
- Denzin, N. K., & Lincoln, Y. S. (2011). *The SAGE handbook of qualitative research* (4th ed.). SAGE Publications.
- Elliot, J. (1991). *Action research for educational change*. Open University Press.
- Glaser, B. G., & Strauss, A. L. (1967). *The discovery of grounded theory: Strategies for qualitative research*. Aldine Publishing.
- Hopwood, A.G. (1983). On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society*, 8(2–3), 287–305.
- Kemmis, S. (2009). Action research as a practice-based practice. *Educational Action Research*, 17(3), 463–474. <https://doi.org/10.1080/09650790903093284>
- Lincoln, Y.S., & Guba, E.G. (1985). *Naturalistic inquiry*. SAGE Publications.
- Lukka, K., & Modell, S. (2010). Validation in interpretive management accounting research. *Accounting, Organizations and Society*, 35(4), 462–477.
- McNiff, J., & Whitehead, J. (2006). *All you need to know about action research*. SAGE Publications.
- Mills, J., Bonner, A., & Francis, K. (2006). The development of constructivist grounded theory. *International Journal of Qualitative Methods*, 5(1), 25–35.
- Morgan, D. L. (2007). Paradigms lost and pragmatism regained: Methodological implications of combining qualitative and quantitative methods. *Journal of Mixed Methods Research*, 1(1), 48–76. <https://doi.org/10.1177/2345678906292462>
- Neuman, W. L. (2014). *Social research methods: Qualitative and quantitative approaches* (7th ed.). Pearson Education.
- Stringer, E.T. (2014). *Action research* (4th ed.). SAGE Publications.