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## Some thoughts on research design for pragmatic constructivism and language games

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### 1 Introduction

This short essay takes the development of pragmatic constructivism over the last decade, from conceptual framework to coherent empirical methodology, and asks how much deeper we can go, designing research that takes our understanding of management and accounting beyond being spectators of constructed reality. Being part of the group of researchers delving into actor reality construction has made me see other possibilities for doing research, and of understanding the philosophy underpinning that research. In particular, in looking for a philosophy of accounting communication that builds on but is wider than pragmatic constructivism. Language games have come to the foreground, but how do you research a language game and understand how it shapes a topos, in across a particular time and place? These are some thoughts on how we might proceed, and follows quite a straightforward line of thought: who are we as pragmatic constructivists; what are we looking for; how are we going to go about looking for evidence and data; and what are we going to do with the data when we have it?

### 2 Who are we?

Originally, we are drawn into the world of actor reality perception or PC through a convincing model of factual bases, possibilities, values and communications being integrated into a topos, what works in a time and place to fulfil a goal, mission, task; and why such a positive integration might or might not be evident (Jakobsen, Johansson and H. Nørreklit, 2011). Maybe an illusion or invalid fiction, rather than something that is a factual basis or a future as fiction that has now become fact, something that works. We are looking, as a pragmatist has put it, at the 'viability of reality constructions and their practical consequences' (Hickman, Neubert and Reich, 2010: 42), at the 'process of discovery that honours the experimental and creative aspects of human experience' (ibid.). Pragmatic truth that is constructed as 'a by-product of solving problems' (Ibid., 14; L. Nørreklit, 1978). But what does that mean to the jobbing empirical researcher?

If we follow much critical-interpretive work in both management, accounting and indeed, most social sciences, we will probably end up with a series of case studies that mirror reality and provide a faithful case study. Baert and Da Silva (2010: 291) criticises this as a spectator approach to social research, one that maps out social reality accurately but which ultimately leads to a representational model of research that 'leads to intellectual ossification because empirical research is no longer employed to challenge the theoretical framework that is being used'. Instead, he proposes a hermeneutics-inspired pragmatism that takes a self-referential knowledge acquisition as its central strategy, based on four steps.

Conceptualisation	Reflect on and articulate previously unquestioned assumptions
Critique	Question unquestioned presuppositions
Edification	Confrontation with ethnocentricity and locality of views, expectations and perceptions
Imagination	What if?.....

This is pragmatic inquiry and it challenges even the taken-for-granted assumptions we hold ourselves through our choice of research position (Jack, 2017). We could look at the subjective construction of reality and interpret it, represent it the best we can, give a portrait of that time and place, those actors and how they perceive their reality. We would be looking on, in and through to give a faithful representation of the social construction of reality that has taken place. Following Charmaz(2006) we would be carrying out a study that is social constructionist, offering an interpretation of what our subjects do:

**Social constructionism** 'what subjects do' – "a theoretical perspective that assumes that people create social reality(ies) through individual and collective actions. Rather than seeing the world as given, constructionists ask, how is it accomplished? Thus, instead of assuming realities in an external world – including global structures and local cultures – social constructionists study what people at a particular time and place take as real, how they construct their views and actions, when different constructions arise, whose constructions become taken as definitive, and how that process ensues." (Charmaz 2006: 189)

But importantly, and subtly different to the above, we are constructivists and carrying out an inquiry, an investigation in which we are necessarily not only onlookers and interpreters:

**Constructivism** 'what researchers do' – "a social scientific perspective that addresses how realities are made. This perspective assumes that people, including researchers, construct the realities in which they participate. Constructivist inquiry starts with the experience and asks how members construct it. To the best of their ability, constructivists enter the phenomenon, gain multiple views of it, and locate it in its web of connections and constraints. Constructivists acknowledge that their interpretation of the studied phenomenon is itself a construction" (Charmaz 2006: 187).

As Reich (2010), Baert (2005) and others have shown, pragmatism and constructivism are very close, and can be united in an approach to communication. We could simply enter ourselves into the definition above and say that our inquiry is looking for the pragmatic truth woven into that construction of reality in which they are now participating. How do we come to find out what works for those people, in that time and in that place (the topos), and is it a work in progress, or somewhat complete? Even further, are we prepared to ask the questions that one of the early pragmatist philosophers, William James, proposed, such as: 'What differences would arise if this line of action as opposed to this or that alternative were invoked?' (Prus, 1996 in Jack, 2019).

My area is accounting and accounting is communication, dealing with the use, misuse and abuse of accounting information in ways that effect social relationships (Jack, 2017). Accounting is understood best when we realise that it is constructed on a pragmatic basis – a consensus of what works for a particular span of time and space (Rutherford, 2016). Taylor (2014, 1187) pointed out that writings on accounting communication show:

*...how far accounting has not come in its ability to communicate clearly; we have not even been able to identify what is and is not possible to communicate, let alone acknowledge the challenges of communicating that are possible. ...[accounting research has] jumped ahead to analyzing the solution or products of accounting communication without first carefully considering what accounting communication could and should be.*

If communication is what is needed as part of the integration of factual bases, possibilities and values, then we need to understand the nature of those communications. Jack (2019) explores the need for a philosophy of accounting communication, drawn from a pragmatic tradition. Arneson (2007, 8) provides the working definition:

*Ultimately, philosophy of communication looks at the temporal co-ordinates that 'hold together' a given view of the world. The task of philosophy of communication is to articulate the significance of those co-ordinates for communications with self, other, and society; philosophy of communication 'works' to help us enhance our understanding of how communication shapes society and social issues within society.*

To engage in this, for a few years now PC has adopted language games as a way of understanding the communications side of actor reality perception or construction. We could think of the actors, factual bases, values and possibilities as being temporal co-ordinates. Not necessarily 'points' or 'things' but a spread of ideas or constructs across a time and place. There have been others who have picked up the notion of language games in accounting. Rincón (2016) uses 'communication as transmission' as a basis for showing how language games are present in standard setting and the writing of financial reports. Others have concentrated on symbolic interactions (Haynes, 2013); speech acts (Vollmer, 2014) or promoted the necessity of language games when thinking of the actor's role, rather than

the structural role of accounting (Munro, 1993). Pragmatic constructivists are taking the idea into a much more considered and detailed application of Wittgenstein's philosophy (for example, Kure, Nørreklit and Raffnsøe-Møller, 2017; Baldvinsdóttir, 2021)

But pragmatic constructivism requires more than just recognising and labelling language games, and dangerous effects that can prevent healthy topoi from being constructed. There is dialogue, and dialectic, but also, for me, a recognition that conversations are taking place (Jack, 2019) in the way that Radford (2005) explains:

*To engage in the nature of communication as conversation requires us to do something that seems contradictory. We need to engage in conversation about the nature of conversation. We need to communicate to each other about our ability to communicate to each other.... We must come to realise that the practice of conversation supersedes all of the discourses in which our realities are constituted.*  
(179, emphasis in the original)

When we design research, we should be interested in conversations that take place and we observe. But we should be equally, or even more so, interested in the conversations that we take part in as the researcher. We are looking for language games that construct pragmatic truths – or which masquerade as pragmatic truth – and to do that, we must construct with others what is going on, how it is manifest and whether or not a healthy topos is perceived to have been constructed.

We are, then, researchers who co-(re)construct (create, author) reality through multiple views the language games used by actors in a time and a place (topoi), and how those language games came about, became embedded, and why they might or might not change, or should or should not change. We recognise, too, that a research method is itself a language game (Venturini, 2018).

### 3 What are we looking for?

The basis of our pragmatic inquiry or investigation is a working out together with how a reality was/is being/could be created – and the extent to which pragmatic truth emerges from that situation. In management accounting, we work from the foundations laid by Nørreklit, Nørreklit and Israelsen (2006) and others (Jakobsen, Johansson and Nørreklit, 2011) to inquire into the factual bases, values, possibilities and communications at play. We look for evidence of integration, illusion and fiction (valid and invalid), as does Baldvinsdóttir (2017). As constructivists, we insert ourselves into the conversation, even daring to work with our co-authors (or 'subjects') to articulate then challenge unquestioned assumptions and pre-suppositions; to confront embedded issues drawing on our own experience and reasoning, and to ask 'what if?' something had been or could be done differently.

That is, as people say, 'a big ask'. Approaching this via language games and the conversations in which language games are at play, building the evidence of language games in play or in action and questioning, is perhaps more practical. It should provide insight into the creativity and obstacles, for example, that are part of the actor construction of reality.

But what might an accounting language game be, and what are we looking for, beyond labelling it as such? One fairly clear but limited example might be the monthly budget reporting routine. A trained accountant and their supporting staff will be familiar with the process and use terms like 'variance analysis', 'spreadsheet colour coding' or whatever with no need for explanation each time. It's a language game doing a job of work within a team who all know how the game of producing a report goes.

However, monthly budget reports are not contained within that team. They are designed to go to managers, and from them, to their own teams. The interest here is the cohesion of this topos, which may be the whole company, or a division or section, say. Have the conversations been ones in which the managers have learned to use the same language game, or one in which a variation has emerged that is used when the accountants and managers are conversing together, or are the conversations always at odds as both sides refuse to modify or adapt to the language games of the other? We need to pay close attention to the words in use: the utterances, speech acts, patterns, repetitions, schemes, logics, grammar and emphasis. What are the games being played with language here?

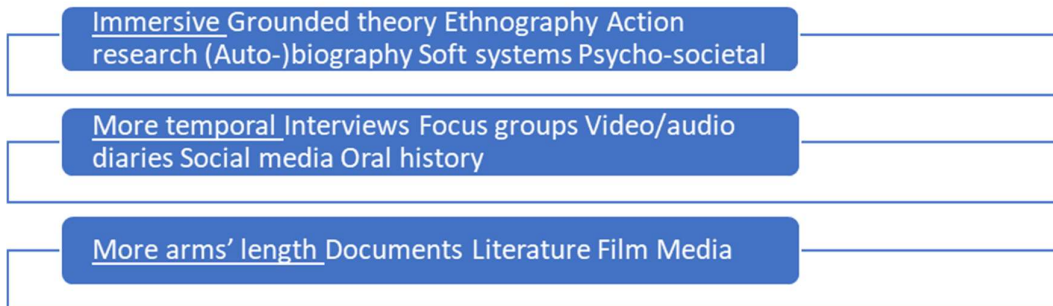
More than the words, we need to look at the effects of words on those people, in that time and in that place, and ask questions about those effects as we co-construct the monthly budget reality. It could be that the way in which variances are designated gives us a way into this conversation. Once in a class of mature, part-time managers, we were discussing how the variances were presented in their staff meetings. 'Positive and negative variances' or 'favourable and unfavourable variances' were common. We discussed how an underspend might be termed 'favourable' but in fact might mean that someone had not done their job properly because problems had later ensued from skimping on parts, rather than a good deal had been struck or an efficiency achieved. Then one student shared that in her workplace, the term 'delinquent' was used. Partly in a jokey way, but always to embarrass someone into explaining themselves. The choice of words in a language game has an effect, and we are perhaps looking to co-construct the meaning and consequences of the effects.

Our inquiry explores the effect of words in use on people (for certain times and places/topoi) – the misunderstandings, connections and constraints, emotions, who is playing on whom from which emerge more about the values, factual bases, possibilities at play through the communications at play.

## 4 How do we find it/methods?

There are no right methods for this process but our guide is the need to obtain multiple views (Charmaz, 2006) of the topos under inquiry. Figure 1 provides one scheme:

**Figure 1: A schemata for research methods using pragmatic constructivism**



## 5 Analysis and writing up

Charmaz (2006) and Highfield and Bisman (2012) would suggest that a grounded theory approach is suitable for constructivist analysis but I suggest that in practice, any method of analysis can be useful, from content to thematic or linguistic methods. The skill is in the writing up, and in acknowledging the co-authorship of participants.

Like ethnographers, constructivists are primarily telling stories or giving a narrative, drawing on multiple sources to co-author the depiction of the constructed reality in the topos that they are inquiring about. If, following the definitions from Charmaz (2006) given in the introduction to this essay, we are taking through choice or through necessity, the path of writing a constructionist case study, then the researcher will be writing with some detachment. If taking a constructivist path, then the question is the extent to which the researcher becomes part of the story-telling or narrative. For the pragmatic constructivist, that story concerns the problem solving the subjects went through before in conversations with other actors, and during conversations with the researcher, and which they may do in the future. And also, the conversations that the researcher has with herself, and others, based on experience, knowledge, reading and listening, to make a fair narrative.

Although it is Rorty, Putnam and other 'new pragmatists' that appear to have most influence on this stream of pragmatic constructivism, the 'classic pragmatists' such as Dewey have echoes in this approach, found in learning as inquiry and the construction of pragmatic truth. We are telling the story of what we learned and how we learned it, including how things emerged in conversations that were part of the research that made the subjects construct the truth of the matter, the reality, in their own minds, clarified their own thinking, in the same way as Dewey saw pragmatic inquiry in teaching as working.

In practice, this could mean setting out our story in a way that is conversational rather than didactic or scientific reporting. The initial part of the paper is a conversation between the writer(s) and the literature, and the theory. This may include an acknowledgement of the extent to which this internal conversation, or conversation between co-authors, coloured the research design, and how it did so. In the 'findings and analysis', constructivists are similar to writers in ethnography and autobiography. They are telling stories or putting forward a narrative, that calls on multiple sources including their own experiences but seems crucially to be built on the conversations that were reported during the data collection, and that took place as part of the data collection. Different methods of analysis may be used to draw out the constructions – thematic coding, grounded theory, close reading for example – and to structure the story or narrative. The key is to finding the appropriate scholarly voice for the story, although there may be an argument also for 'creative non-fiction' to be explored as a way of producing pragmatic constructivist accounts. Discussions and conclusions become conversations with the reader, about the pragmatic truth in play and the questions that arise about the factual

bases, values, possibilities and communications in this actor constructed reality we have been brought into as a researcher.

## 6 Final Thoughts

Pragmatic constructivists in accounting are essentially in tune with the famous words of Chambers (1966) when he formulated his own ideas on accounting as social communication:

*'We are not concerned here with the reasons why people may study in order to become proficient in performing the tasks which go by the general name, accounting. We are concerned with the reasons why those tasks exist and why the specific operations which are or may be carried out are what they are, and why they should or should not be supplanted by others. Why should accounting be studied in this way? The reasons are no different from those which may be given for the study of any part of the environment or the behavior of men'*  
(1966, p.1)

We are only just constructing our own language games of meaningful research design in pragmatic constructivism, and still on the journey for where this methodology takes us as researchers.

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