The uses and usefulness of reflexive accounts in strategic performance management research

The case of UK regulated public utilities

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Abstract

Purpose – The purpose of this paper is to discuss the role of reflexivity in ensuring quality in the conduct of qualitative organizational and management (especially case study based) strategic performance management research. It argues the importance of research reports to include a reflexive account of the comings and goings about the circumstances that may have impacted upon the research to justify its validity. A project on UK-regulated public utilities is used to illustrate the benefit of such an account and how it may be presented.

Design/methodology/approach – The paper draws on a two-year longitudinal research project, which used longitudinal case studies to examine the impact of regulatory policy incentives on the strategic management of UK monopoly network utilities, to present a developed approach for presenting reflexive accounts in qualitative research. It focuses on the longitudinal tracer methodology that allows a close examination of detailed yet holistic operational activities, which is particularly good for strategic performance management research.

Findings – The paper suggests that the more explicit the reflexive appreciation during the conduct of the research, the better it satisfies the conditions of reliability and validity which are themselves well-known prerequisites for ensuring quality in qualitative research.

Practical implications – Strategic performance management research is characterised by a need to examine closely detailed internal decision-making processes. Such an approach is supported by the emerging activity-based view of management, known as strategy-as-practice, that concerns understanding micro-activities of the organization. The provision of a reflexive account in research reports alerts the reader to these equivocal conditions under which the findings were derived.

Originality/value – The paper concludes that an appreciation of the epistemological and ontological positions of the tracer methodology has an impact upon the way in which a reflexive account of organizational research should appropriately be presented. It suggests some potential issues to include in the presentation of reflexive accounts.

Keywords Tracer methods, Research methods, Qualitative research, Public sector organizations, United Kingdom

Paper type Research paper

1. Introduction

The paper examines the role of reflexivity in establishing quality in qualitative management case study research. In particular, it considers a longitudinal research methodology known as “tracer studies” for strategic performance management projects. The paper draws on a two-year longitudinal research project which used case studies to understand the strategic control implications of regulatory policy incentives...
for the strategic management of UK monopoly network utilities (Chau and Witcher, 2005a) – that is, the public utility services that are not open to public choice or competition. The importance of reflexivity in conducting management research, and guidance on how to appreciate it, has recently emerged prominently in the management literature (Alvesson et al., 2008). However, the grounds are still murky in respect of how exactly to present such accounts of reflexivity, especially in strategic performance management research. The contribution of this paper is the explication of the uses and usefulness of reflexive accounts, and the development of a framework for presenting reflexive accounts for outlining a project’s shortfalls and limitations as well as how the researcher has attempted to overcome these.

2. Strategic performance management and the meaning of quality
The subject area of strategic performance management relates to any contributing enabler for “the steering of the organization […] through the systematic definition of mission, strategy and objectives […] in order to be able to take corrective actions to keep the organization on track” (de Waal, 2007, p. 19). It therefore concerns the detailed and important processes involved in relating mission to strategy, and to objectives, as well as the detailed monitoring of these during general and daily management activities. This subject area has recently become a centre of attention, with a number of journal special issues focusing on its latest breakthroughs (Lawrie, 2004; Bourne et al., 2003; Micheli et al., 2008). In these, issues of strategic performance management have been researched using a range of methodological approaches. However, if de Waal’s (2007) view is about understanding the exact interaction of such important decision-making obstacles as mission, strategy and objectives, then the need to employ exploratory (qualitative case study) approaches for this kind of research is not only appropriate, but also paramount.

In this way, we argue that strategic performance management concerns a particular discourse that necessitates detailed scrutiny of the way in which processes are managed and how they relate to the general management of the competitive advantage of the organization. Such a view is supported by the emerging view of strategy-as-practice (or an activity-based view of management), which considers the micro-practices of the daily activities of the organization (Johnson et al., 2003) – that is, understanding how strategy is practised (in the form of “strategising”) at the operational, especially middle management, levels (Jarzabkowski, 2003; Chia, 2004). The view is considered important because:

[... ] managers manage activities. If we are to aid management and the managing of organizations we need to achieve a higher degree of reflexivity amongst those actors about what they are doing at that level and its effects. Much of the influential literature on strategy, important as it is, has left the manager bereft of insights, let alone guidelines for action, at this micro-level (Johnson et al., 2003, p. 5, emphasis added).

This view focuses on processes and practices that constitute daily activities of organizational life that relate to strategic outcomes, and their link to events and behaviours of the firm to more macro-organizational outcomes (Jarzabkowski, 2005). This detailed type of activity normally involves strategising outcomes and interactions through time, and research concerning this longitudinal nature would benefit from in-depth qualitative techniques. Hence, the reflexive nature of the interaction between
the researcher and researched subject can play an important influential factor on the research outcomes. Thus:

[...] what it does [...] is encourage reflexivity by both academics and managers on the role and effect of managers within the more inclusive notion of organizational activity; and in doing so avoids breaking out the concept of strategy as somehow separate and distinct from that world (Johnson et al., 2003, p. 15).

Because the subject of strategic (performance) management is multi-perspective, in which many of the schools are constituted of competing perspectives (in fact, “strategy” is subject to controversy to an extent probably not felt in other managerial disciplines), it is necessary for the research process to be understood in terms of how its nature conditions the findings and interpretations of that research. Hence, in teaching:

[...] the portrayal of strategy as simplistic and prescriptive is a grave disservice to students’ intellectual and professional development. The inclusion of a diverse array of perspectives, if presented well, should serve to encourage students to think about the perspectives, how they fit together and their respective areas of applicability and limitations (Schneider and Lieb, 2004, p. 184).

Similarly, in research, it must be made clear how the exact nature of a theoretical perspective is being used, and what the implications are for the inferences drawn from the field settings. These must first be established, before the researcher concerned can recommend further (types of) new research. In the qualitative sense, one would give an explanation of the nature of the internal validity of the inferences (insights) and how these insights may assist research from other (say, quantitative) perspectives. There is not a simple link between qualitative and quantitative approaches. The theoretical grounding must be known to understand such a link. We hold to a view that reflexivity should clarify how a particular perspective influences the research process and that it should qualify any assertion a researcher makes. It is not enough to state simply that “such and such conditions exist”, without also stating how a particular perspective may qualify the utility of such a statement. Hence:

Because the nature of strategy problems cannot easily be framed within a fixed paradigm, strategic management is necessarily a multi-paradigmatic discipline, requiring theoretical perspectives and methodologies [...] As a result, because of the practical nature of the field, strategic management is likely to continue to flourish by using a wide variety of theoretical perspectives and methodologies in order to help explain firm performance (Hoskisson et al., 1999, p. 444).

What does this mean for ascertaining quality in qualitative strategic performance management research? For years, management research has been dominated by the use of quantitative techniques from a rigid positivist or neo-positivist epistemological stance. Many great attempts have been made to emphasise the equal importance of qualitative research (Cassell et al., 2006). Despite the increasing recognition of the appropriate uses of qualitative research methods, comparatively smaller amounts of qualitative research are accepted for publication than their quantitative counterparts (Buehring et al., 2003) and it seems that the criteria on which to assess paper submissions to journals vary somewhat (Cassell et al., 2004). One of the contributing factors may come from the way in which reliability and validity are determined (positivistly) in quantitative research, such as through the long established calculations of $R^2$, $R_{adj}^2$. 
Cronbach’s, exploratory factor loadings, etc. for which there is no direct equivalent in qualitative research, despite some attempts to propose some techniques, such as through triangulation as a way to cross-check sensitive and subjective variables (Campbell and Fiske, 1959).

The use of qualitative research began with the work of Thucydides on the Peloponnesian Wars around about 460 BC and became popularised in the present recognisable form through Glaser and Strauss’ (1967) grounded theory; but despite this and the recent influx of writers on establishing validity in qualitative research (Lincoln, 1995), there is still no clear set of verification strategies for ensuring reliability and validity with which qualitative researchers show explicit agreement. Indeed, much of the literature sees reliability and validity as the overriding criteria for ensuring “quality” in qualitative research (see Seale, 1999, for a review). So, what does this mean in practice? Lincoln and Guba (1985) add to the criteria the importance of trustworthiness, which is made up of such meritorious components as true value, applicability, consistency and neutrality. But really these are a list of criteria covering the same things in different contexts with no real guidelines for their general applicability. Bergman and Coxon (2005), for instance, argue that such breakdowns in the meanings of reliability and validity are meaningless and no same list of criteria can be applicable for the four distinct parts of research:

1. elaboration of a research question;
2. data collection;
3. data analysis; and
4. interpretation.

Instead, perhaps what is more plausible is to be admissive of the shortfalls in the way quality is defined in qualitative research and to provide a reflexive account as an integral component of the research report of how limitations and biases were managed during the research.

Thus, the quality of qualitative research is dependent upon how the research recognises the importance of reflexivity (Nadin and Cassell, 2006; Bryman and Cassell, 2006). It is also much argued that reliability and validity of qualitative research may be strengthened through the presentation of a reflexive account of the comings and goings surrounding how the project was conducted (Symon et al., 2001; Chau and Witcher, 2005b). In this way, reflexivity is not so much about removing biases but more about rendering them visible so that the reader can take them into account (Hardy et al., 2001). Three obvious criticisms stand in the way of this: first, trust is required on the part of the reader to decide on the level of bias; second, objectivity cannot be achieved simply by revealing researcher subjectivity; and third, the researcher is led to believe that bias does not matter by revealing it when in fact it does (Linstead, 1994). We do not argue against these valid observations, but as little is written about how reflexive accounts should be presented appropriately, despite a recent explosion of interest in it (Donaldson, 2007; Johnston, 2007; Llewellyn, 2007), and that few research that claim to be “reflexive” actually give reflexive accounts at the end of the report, we believe that our development of a framework for reflexive appreciation in organizational and strategic performance management research is contributory to extant understanding on the uses and
usefulness of reflexive accounts. We use one specific methodological approach we argue is particularly beneficial of a reflexive account: longitudinal tracer studies.

3. Longitudinal tracer studies
The methodological approach we describe here, known as longitudinal tracer studies, takes into careful consideration the detailed aspects of day-to-day management issues. For this reason, its use is especially appropriate for organizational and strategic performance management research and provides a convenient opportunity to explore further the meaning of “quality” in this context of qualitative case study research.

Tracer studies were first used for longitudinal research in organizational studies during the 1960s at Imperial College, University of London, by Joan Woodward to explore and clarify the nature of management control systems (Woodward, 1970). Management control was a largely unknown area of management studies at the time. The tracer approach was developed during this work as a response to data overload problems normally associated with large-scale projects. Researchers had found themselves bogged down by the broad scope and detail of the collected data. The data were not just difficult to conceptualise, but were also difficult to translate onto paper as a coherent account of what had actually happened. A more practice-focused approach was therefore adopted which was based on the “actual as much as the perceived character of the work of the people interviewed” (Woodward, 1970, p. 251) that allowed a set of theoretical categories to emerge. A definition of this approach was outlined:

[...] [a tracer study involves] the isolation of a particular order or batch of products, central to and representative of the firm’s [...] activity, and by following its progress through the planning, execution and feedback stages of the control system, observing the way in which people become involved in plans, decisions and tasks relating to it (Kynaston Reeves and Woodward, 1970, p. 40, emphasis added).

The following of the progress of an organizational phenomenon defines quintessentially a longitudinal tracer study. It is the flow of an observed path of organizational activity rather than theory that primarily influences the selection of interviews and sets the boundary for the extent of field observations. An extensive review of tracer studies is given by Hornby and Symon (1994, p. 167) who introduced explicitly the process of “tagging”:

Tracer studies are a method of identifying and describing organizational processes (such as decision making and communication) across time and stakeholder group by the use of tags [...] [for] following the unfolding process through the organization; prompting the discussion of the process with organizational members; and identifying further important sources of information.

A tag can be anything of importance to the research; it is identified at the initial stages of the research and it serves as a focal point around which other organizational phenomena revolves both in terms of how the organization is managed and how the research is conducted. It enables a researcher to focus more narrowly on those aspects that are primarily centred on the specific element that the surrounding organizational process is there to support. This serves to focus data to make them more manageable at the time when interview data are being transcribed and analysed. It also helps to focus the research task of how to identify relevant documents and people who are important to key events and critical management activities.
The use of tags enables the research process to follow a specific and uniquely appropriate path; in a way, this is very similar to the snowball sampling technique, and participant observation and semi-ethnographic research approaches. The tagging informs how a management intervention, such as a management control system, operates as an ongoing activity. The real-time nature of the research allows researchers to identify and respond to emergent issues during the research process. These can be quickly followed up to be examined with the people involved and with others who might be affected. The speed of response and the role of a tag as an involving point of focus for a respondent during interview help to resolve potential problems associated with time lapse and memory. It also enables researchers to verify constantly prior information and to capture detailed changes in the processes. When new considerations are raised at an interview, these can be reflected upon immediately afterwards by the researcher, and then be presented as an issue to the respondent in the follow up interview. This iterative mode of data collection has been recognised as a way of checking for validity and reliability more generally in longitudinal (Huberman, 1990) and qualitative (Morse et al., 2002) research. More importantly, the detailed nature of the research approach is in line with the activity-based view of management which requires essentially detailed understanding at the micro-level of daily operations. However, the highly collaborative nature of this methodology is open to much potential bias and is incidentally subject to much reflexivity. Thus, accounts of reflexivity for this kind of organizational research should always be provided where possible, particularly in qualitative research (Symon et al., 2000).

Tracer studies can operate a number of data collection instruments, such as questionnaires or more general surveys, and can be highly quantitative or entirely qualitative. The tracer study is therefore flexible and specific to the research setting examined. However, it is primarily interested in the unfolding process of difficult-to-find aspects of the organization, and so its main interest is in the examination of people through the use of open-ended in-depth interviews. The data collection period is not predetermined; the natural tracer progression will determine when sufficient amounts of valuable information have been collected and completion of the project will soon follow. Data collection and analysis take place simultaneously, beginning with large volumes of data collection and comparatively smaller amounts of data analysis, leading to vice-versa at completion, immediately following when the saturation point is reached. This technique is therefore quite similar to grounded theory (Glaser and Strauss, 1967), where the concern of informational saturation is also important, although the two should not be mistaken for each other.

The main difference between grounded theory and tracer studies is the way raw data are handled and how data overload is managed. In the approach of grounded theory, findings are based on what is grounded in the empirical data, whereas the approach of tracer studies uses tags to follow through organizational activities, and theory development is not derived completely from the empirical data. Instead, it is a half-way house between inductive and deductive stances because it utilises an existing framework as prior theory to guide the research (deductively in the form of some propositions) while allowing abstraction (inductively) from the empirical context, so that the prior theory, which serves as a skeletal framework, becomes fleshed out by the empirical data periodically so that a more thorough understanding of the researched context is gradually obtained. In this way, it is considered as a middle-range
methodological approach, and theories that conceive of it, theories of the middle range (Chau and Witcher, 2005b).

Seale (1999, p. 470), in his review of quality in qualitative research, identifies that “although we always perceive the world from a particular viewpoint, the world acts back on us to constrain the points of view that are possible […] so knowledge is always mediated by pre-existing ideas and values”. If this is so, then organizational research should:

[...] move toward theories of the middle range [...] [that is] theories that are solutions to problems that constrain a limited number of assumptions and considerable accuracy and detail in the problem specification. The scope of the problem is also of manageable size. To look for theories of the middle range is to prefigure problems in such a way that the number of opportunities to discover solutions is increased without becoming infinite (Weick, 1989, p. 521).

Middle range theories (Merton, 1957) lie between what is at one end of the epistemological spectrum, structured such as questionnaire research (testing predetermined constructs), and at the other, unstructured and ill-defined such as case studies, for deriving entirely new theories (Laughlin, 1995, 2004).

The tracer methodology is also a rigorous approach for closing the theory-practice relevance gap that resides predominantly in management research (Chau and Witcher, 2005b). The issue of practitioner significance in academic research has become an increasingly recognised concern (Tranfield and Starkey, 1998); for a discussion, see Hodgkinson (2001). Hodgkinson et al. (2001, p. S42) argue that, by a two-by-two matrix of high and low positions of theoretical/methodological rigour and practical relevance, to close the relevance gap a position of high in both dimensions is required – that is, pragmatic science – regarding “research that is simultaneously academically rigorous and engaging with the concerns of wider stakeholder groups”. Merton (1957) had also emphasised the importance of pragmatism in the context of middle range thinking. The tracer methodological approach achieves the position of pragmatism by the propinquity of relationships formed between the researchers and the researched subjects during the course of the research. This is also an essential attribute of successful longitudinal research collaboration (Leonard-Barton, 1990) as well as one reason why a reflexive account in the research must identify any matters relating to this relationship.

4. Reflexivity and (strategic performance) management research

Reflexivity has arisen from an early proposition in sociology on the possible influence of the researcher on the researched subject (Woolgar, 1988), dating as far back as Garfinkel (1967) on the use of ethnography or even Kuhn (1962) on objectivity, or perhaps even earlier, to a buzzword of the twenty-first century (Åvesson and Skoldberg, 2000). Reflexivity concerns the act of bending back on a subject to understand the relationship between the researcher and the researched; it is the explicit recognition of how the researcher has impacted on the research situation and the consequences of this impact. Siegle (1986, p. 2) notes that something that is reflexive “must turn back on itself, and then turn back on its turning”. Two core implications for the researcher arise out of this: first, the necessity for the researcher to monitor continuously and to reflect on the research to avoid misinterpretation(s); and second, it explicates how findings are derived in the research report and qualifies the sufficiency of the methodological approach undertaken as a possible verification strategy for ensuring validity and reliability of the
findings (Delamont, 2004) and rigour (Davies and Dodd, 2002) in the methodological approach used.

Reflexivity is recognised by Lincoln and Guba (2000, p. 183) as:

[...] the process of reflecting critically on the self as researcher, the human as instrument [...] [and] experiencing of the self both as inquirer and respondent, as teacher and learner, as the one coming to know the self within the processes of research itself.

Hence, it concerns researchers giving accounts of their research activities (Chia, 1996), or in a more sophisticated sense, it concerns questions about the neutrality of the researcher and dialectical immersion and distancing with regard to the objects being studied (Hatch, 1996; Lalle, 2003).

Johnson and Duberley (2000) identify two forms of reflexivity: epistemic reflexivity and methodological reflexivity (others have identified more, for example, Lynch, 2000). The former refers to the beliefs system, some form of preconceived theory in mind leading to an overall direction of the research; the latter concerns the monitoring of the impact on the research subject. The epistemological implications which underlie the conduct of longitudinal tracer studies concern both these forms of reflexivity. It is the use of the preconceived theory that provides guidance on the research and research direction, and the degree to which the researcher's bias or subjectivity may affect the course of that research direction. These are similar to the earlier work of Mezirow (1991) who views reflexivity as three forms of reflection: content reflection (the thinking of what is happening and the exact issues which comprise that); process reflection (the thinking behind how things are happening and done); and premise reflection (the critique of the underlying assumptions behind each happening). Putting these perspectives together, reflexivity and reflection are different things, although reflection that appreciates reflexivity (Johnson and Duberley, 2000) may possibly follow those three criteria (Mezirow, 1991). Reflection alone is not enough to constitute reflexivity: Hibbert et al. (2008) add that reflexivity should be a combination of reflection and recursion, so that the research and the researcher are, respectively, corrected, and we are in agreement with this view.

Nonetheless, the purpose of this paper is not to provide an exhaustive review of issues relating to the contemporary excitement in the role of reflexivity; see Brannick and Coghlan (2004) for a more thorough general review of reflexivity, Coghlan and Brannick (2005) specifically in action research, Holland (1999) who explores philosophically the meaning of reflexivity and traces its roots to argue for different levels of reflexivity and Lynch (2000) who regards reflexivity as a negativity. Instead, the intention is to address its importance in the context of organizational and strategic performance management research. The diverse views on the role of reflexivity differ from one that sees reflexivity as an experiential learning cycle (Brannick and Coghlan, 2004) to ways of responding to the insights of the researcher from the socially and textually constructed nature of the research (Alvesson and Skoldberg, 2000). Reflexivity is also fundamental to the appreciative manager, as “managers who cultivate an appreciative spirit are aware of the reflexive effects of their talk and how it constructs particular identities and forms of power within organizational life” (Barge and Oliver, 2003, p. 134). For this reason:

[...] we [the researcher and responding manager] play an active part in constructing and making sense of our social realities in our conversations and our dialogical exchanges are a central constitutive feature in our daily and theoretical sense making (Cunliffe, 2001, p. 353).
Tracer studies are a real-time methodological approach whose success is dependent upon the relationships established during the research between the researcher (or the research group) and the respondent (or entire organization collaboration). This gives rise to many implications. The function of tracer studies that is most subject to reflexive bias is the data analysis at each stage of the research process. Data analysis in tracer studies is performed immediately after each phase of data collection (predominantly through interviews) and before the next phase of data collection recommences; this is based heavily on the human judgement of the specific research group (or individual), and dependent significantly upon how the data have just been analysed, thus making it subject to a high degree of researcher bias/subjectivity.

In relation to Mezirow’s notion of “content reflection”, tracer studies are useful for understanding what is happening in the real life context. The repetitive approach to data abstraction, which verifies constantly the abstracted information against the prior theoretical framework, by the strong propinquity relationship between researcher and practitioner, ensures a sufficient coverage of the management activities of the organization. But still, there may be crucial activities which take place at times which may be omitted in the research, or for reasons of extreme commercial sensitivity, these are deliberatively kept at bay from the attention of the researcher.

Tracer studies concern a high degree of “process reflection”. Qualitative research is premised on understanding the how aspect of practical reality. Reflexivity, in this sense, concerns two things – how exactly is management executed in companies, and how the methodological approach catches insights in an unbiased way. This is normally based not on the skeletal framework used as prior theory to guide the research, but on the grouping of the data which eventually lead to the fleshing out of the skeleton; hence, the flesh concerns the details of how the theoretical aspects work in the organization.

Tracer studies are excellent at addressing issues raised in the form of “premise reflection” – that is, they question at each stage of the research the epistemological and underlying assumptions about what is happening inside the companies and why. This enhances the level of sufficiency in the process of abstraction. Following the middle-range argument (Laughlin, 1995, 2004), that a mid-position of positivism and social constructionism allows for high academic rigour and practitioner relevance, into which tracer studies fit (Chau and Witcher, 2005b), the derivation of findings are neither too structured like some studies that test scientifically data against predetermined hypotheses, nor too unstructured in the way some case studies may group superficially surfacing commentary. The repetitive nature of the research approach provides a verification process that ensures both a degree of openness, in the (normally) semi-structured interviews used for tracer study research, and rigidness, through the guidance of a prior skeletal framework.

5. The public utilities research project
The two-year longitudinal research project, from which the paper draws its experience, explored the implications of regulation policy incentives for strategic control in the management of UK-regulated monopoly network utilities (Chau, 2006, 2009; Chau and Witcher, 2005a; Witcher and Chau, 2008). This involved understanding how specific incidents of regulatory policy incentives affected the organization-wide management of its strategy and daily activities, from the strategic performance management perspective.
As “the distinctive need for case studies arises out of the desire to understand complex social phenomena [. . .] [and] retain the holistic and meaningful characteristics of real-life events” (Yin, 1989, p. 14), the research involved three case studies in companies of electricity distribution, gas transportation and water services. The principal contribution of the project was the provision of an internal management understanding of the organization that complemented existing and longstanding views of institutional relationships.

The economic regulation of UK household utilities is characterised by a unique RPI-X price-capping form of control, which limits real price increases charged to consumers by the rate of inflation retail price index (RPI), less its perceived (in)efficiency percentage denoted by X. This acts as an efficiency incentive for the firm by allowing it to retain the profit it makes above the price cap until the next price control review (or by improved quality at the time) to deliver higher levels of service standards to customers or improve the network. However, there stands the possibility that the firm chooses not to reinvest profits back into the network and instead satisfies shareholders through higher dividend payments, at the expense of deteriorating levels of quality. Despite the opening up of the utilities market to competition in electricity supply and gas supply in 1998, electricity distribution, gas transportation and water services remained network monopolies (where for economic reasons it is impractical for consumers to choose network providers), and firms in these industries are most able to abuse their monopoly status with respect to prices and standards of service quality.

Economic regulators have attempted to set direct, fixed-rate, compulsory penalties for the breach of specific and compulsory customer service standards, but doubts have been raised as to their effectiveness in practice and their use as reliable performance measures (Chau, 2002; Waddams Price et al., 2008). In 2002, three specific composite regulatory policy innovations in the form of organization incentives were introduced (or consolidated) by the energy economic regulator – Office of Gas and Electricity Markets – targeting specifically to prevent the deterioration of quality in essential customer service standards, such as safety standards and responding to emergency calls. These schemes were the information and incentives project for electricity, the guaranteed and overall, standards of performance for gas and the overall, performance assessment for water. The extant literature, particularly in economics and principal-agency theory (Jensen and Meckling, 1976), has fallen short of understanding the detailed impact of policy incentives on daily management at the operational and micro-decisional levels. A more transparent view, from the strategic performance management perspective, is more likely to lead to greater effectiveness of the entire regulatory policy-making process by extending beyond traditional agency thinking (Parker, 1995). This view was the contribution of the research project.

Methodologically, the project involved following through key elements of the new regulation schemes to explore how the three companies responded to them and to assess the extent of this impact, specifically in the light of the management of their mission, strategy and objectives, in the way de Waal (2007) defines strategic performance management. In other words, key aspects of the policies were used as vehicles to guide the research and to examine the strategic management of the daily activities of the companies. The selection of these key policy factors was dependent upon their importance from the points of view of regulators and the companies (as either competencies or weaknesses). These key elements served the role of “tags”, to use the

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proper tracer study terminology (Hornby and Symon, 1994), and were guided by a skeletal theoretical framework (Laughlin, 1995), which over time became gradually fleshed out by the empirical details abstracted from the researched setting. The guiding framework used was Simons’ (1995) model of strategic control levers, and the data were grouped within its original sub-categories, and extended where necessary to avoid forcible fit, and subsequently content analysed.

The data were collected predominantly through a series of semi-structured, open-ended interviews with senior and middle managers who were most involved with managing those regulatory standards. The interview transcriptions were compared against additional published regulator reports and internal company documentation. These materials formed the pool of data that was entered onto a simple self-maintained database of raw narrative and interviewer commentary. Data analysis followed the broad guidelines of Huberman and Miles (1994) on three distinct stages: data display, reduction and conclusion drawing (for an explanation, see Chau and Witcher, 2004). This consisted of using the in vivo form of content coding, to borrow a term from grounded theory, where “parent” and “child” categories and relationships were distinguished by decimals in the codes, as defined by their corresponding coding tree; these codes were tabulated, summarised and displayed graphically in close synchrony with the Simons (1995) model. Thus, conclusions were ably drawn from the analysis about the content to which the codes related.

The research yielded a number of outcomes, mainly in the form of detailed understanding of organizational issues in relation to the management of regulated utilities. Further, by not forcing all the organizational phenomena which surfaced during the research into the Simons framework, and by extending it where necessary (Laughlin, 2004), additional insights for more effective management of strategic control were concluded (for such insights, see Chau and Witcher, 2005a).

The present paper unfortunately cannot afford scope for a thorough explication of the substantive findings of the project per se. However, for details of how the following findings were derived, see their associated sources of reference:

- Regulation is both a strategic concern and a positive force for utility companies (Chau and Witcher, 2005a).
- An advanced version of the balanced scorecard can be used to manage a multiplicity of often conflicting organizational and regulatory objectives (Chau and Witcher, 2005a).
- A strategic control perspective of the internal management mechanisms of the organization is quintessentially complementary to the economics principal-agency treatment of the regulator-organization relationship (Chau and Witcher, 2005a).
- Balanced scorecard management can be facilitated by policy management (Witcher and Chau, 2007).
- The effective management of (regulated) objectives requires adequate integration holistically across all the functional parts of the organization (Witcher and Chau, 2007).
- Regulatory objectives have a large, but not overriding, impact upon the way an organization is managed, and that culture is more a dominating factor (Chau, 2009).
Translating regulatory objectives across the organizational departments, especially the “hard-core” targets, can be facilitated by “soft” organizational activities (Chau, 2009).

The overriding RPI-X price-capping formula for regulation has a greater impact than the new specific policy targets (Chau, 2009).

The new policy targets, as a performance management system, can be adequately benchmarked across the key household utilities (Chau, 2009).

Strategic management scorecards differ from performance management scorecards, as the former relate to higher-level critical success factor concerns (such as long-term profitability) and the latter relate to key performance indicators (such as regulatory customer quality targets); (Witcher and Chau, 2008).

Regulators tended not to take into account the how of managing within organizations, and the project did just that. Thus, these findings were based on a qualitative inquiry and the form of probing utilised as part of the tracer investigative procedure was heavily subjective; this underlines the paramount importance of reflexive appreciation.

The nature of the research was that it involved a propinquity of the researcher to the subject organizations and the practitioners involved, which is the problematic area of potential bias that required addressing (to ensure validity). A framework for reflexive appreciation was therefore necessitated (Chau, 2006), and is presented as follows.

6. A framework for reflexive appreciation

Johnson and Duberley (2003, p. 1292) outline that “different understandings of reflexivity and associated research practices arise according to particular combinations of constitutive assumptions about ontology and epistemology”. In terms of presenting a reflexive account, Dupuis (1999) offers four components in appreciating reflexivity. Based on the ontological and epistemological stances of the research project – interpretivist and exploratory – which underlie the possible impact of the conduct of tracer studies, these components seem pertinent and adequate for replication in general strategic performance management research. These form the basis of a reflexive framework.

6.1 A reflexive framework

The four categories of Dupuis’ (1999) guidelines concern: first, the need to conduct a pre- and post-data collection self-assessment; second, the direct incorporation of the researcher’s own feelings and emotions into the analysis; third, recognition of the collaborative role between researcher and respondent and that potential influence; and fourth, the detailed explanation of how research decisions are made over time and the potential impacts during that process (this is key in tracer studies, where identification of tracer paths is dependent on the interim research analysis).

Mezirow’s (1991) three dimensions of reflexivity and the important role they play in the conduct of tracer studies, as discussed earlier, also cannot be ignored. The following presents a useful framework for reflexive appreciation; it is structured in congruence with the four considerations of Dupuis (1999), and under each consideration, how (and if) each relates roughly to the three perspectives stipulated by Mezirow on content, process and premise reflections. The public utilities project, as earlier described, is used to explicate the framework.
6.2 Reflexivity and the public utilities project

A reflexive account of the researcher-organization relationship was considered in the project as follows.

6.2.1 Data collection assessment (pre- and post data). Reflexivity in relation to data collection assessment, at both the pre- and post-data levels, concerns primarily the overall application of the tracer methodological approach. It questions how the study was conducted, and so it is an issue of “process reflection”. This involved the selection of particular research objectives and areas of strategic control to investigate, given the extant wealth of possibilities concerning the policy concerns of regulated utilities and their impact upon daily management. Given also the dynamically changing nature of the external environment, keeping the research within these domains was difficult. The research took advantage of this and remained exploratory in nature as an additional driver for understanding further how changes in the organization were the outcome of these external changes. Nonetheless, understanding the content of management (in relation to “content reflection”) during the research became difficult because the exact cause-and-effect aspects were difficult to identify during the dynamic organizational change, let alone to interpret and make meaningful sense of.

The choice of which phenomena to use as “tags” (as a key feature of the tracer approach), based on them being incidents of regulatory and organizational significance, was an iterative process, and depended upon the initial research objectives as well as the issues that emerged during the research. This was indeed ultimately the subjective judgement of the principal researcher and may have been exposed to potential error, and possibly bias. Further, the numerous potential tags, possible interpretations and routes to take in the research, eventually became high in number and could have strayed the researcher away from the most crucial aspects of the organizational phenomena under investigation. The high volume of work was challenging for the researcher in the given research time-span and keeping to it may have resulted in some minor inaccuracies or omissions, despite every care had been taken to prevent this through adequate time planning. This is a matter of “premise reflection” because the substantiality (or possibly integrity) of the research may be questioned.

The way this was prevented was through using of the skeletal framework to contain the key strategic control issues and through constant verification of the data with a wide participation of respondents and triangulation of the sources of data and information. These were also quite different in their formats available – some in explicit formal reports, some as newsletters and briefings, some through emails, and the bulk of which in respondent interview transcriptions. The transcripts also varied somewhat, from one-line sentence (or even one-word) answers to some comments of over 1,000 words in length. Despite this thorough cross-check of information through diverse sources of importance, each source was likely to contain bias of at least a small degree. This is because, for reasons of commercial sensitivity, the companies could not be as open as hoped, and regulators have a reputation to protect from the perspective of customers. Again, if the skeletal framework (Simons, 1995) and the specific regulatory policy incentives were the only assistance to prevent the researcher from straying away from the focus of the research, the onus was therefore put on the adequacy of the framework to represent adequately the organizational phenomena of regulated utilities. Each of these assumptions is questionable and subject to separate inquiry. Being reflexive in all the
above cases to at least the extent that it helps the research be aware of all the circumstances that could have biased the research.

6.2.2 Researcher’s feelings and emotions. The possibility of the researcher’s feelings and emotions having an influence on the research is the most common form of reflexivity being addressed in literature (Breuer et al., 2002; Guillemin and Gillam, 2004). A number of means that attempt to keep a “neutral” real-time account of the situation may be particularly helpful (Pink, 2001). More recently, the use of research diaries has become a popular methodological instrument, as either an active research tool or simply as a passive source of consultation where necessary (Symon, 2004; Nadin and Cassell, 2006; Webb and Lettice, 2008).

It was imperative to have kept notes on the research process as the data were collected longitudinally and in real time. However, no “diary” as such was maintained, and none was used as a main tool with which to conceptualise and to derive substantive findings. Instead, these comprised supplementary commentary made manually on the page margins of the interview schedules and in a separate notebook which helped the formulation of the questions asked during the interviews. These notes were also formalised when they were entered as a separate field onto the database of respondent comments during the data analysis stage. These (researcher) comments were then considered over time in the data analysis process to keep a check on the feasibility of the inferences made. This was most apparent where the respondent used physical gestures or physically pointed to items rather than explained them verbally so they did not show up in the ordinarily transcribed comments.

This form of reflexivity is applicable to “content”, “process” and “premise reflections”, because the emotions and feelings of the researcher can take effect at any part of the research duration. However, the type of researcher awareness is of “premise reflection” as the epistemological position of the role of the researcher in how she or he thinks about “excavating, articulating, evaluating and in some cases transforming the collective unconsciousness she or he deploys in structuring research activities as well as in apprehending and interpreting what is observed” (Johnson and Cassell, 2001, p. 131) is questioned.

6.2.3 Collaborative role between researcher and respondent. One benefit of the tracer methodological approach is the strong propinquity relationship the researcher is likely to have with the practitioner; this enables assured and continued access to the organization for successful longitudinal research. The relationship between the researcher and the respondents was excellent throughout the research project. This may be partly attributable to the resources of the university with which the respondents wanted to be associated. This is perhaps evident in the openness of some of the respondent comments, some of which were even over company lunches. On the other hand, some interviews were conducted under poor conditions where recording was particularly troublesome.

In spite of such a close relationship with the companies, various codes of research practice still stood in-between (Guillemin and Gillam, 2004) which may have affected the quality of the research. It seemed that personal assistants to senior board members acted as gatekeepers to initial access. This meant that fewer meetings were arranged than had anticipated in the original research design despite prior agreement. Many meetings were in fact cancelled or rescheduled which distorted both the natural flow of the research process and the continuity of the practitioner-researcher collaboration.
Although the researcher persevered, this nonetheless resulted in many rushed meetings, and planning to synchronise the entire research process with other companies and respondents to fit within similar time-spans was made extremely problematic and posed considerable constraint on the research.

On balance, the respondents were helpful in giving answers and, in most cases, providing freely the requested documentation. However, various matters did remain confidential, and sometimes sensitive documentation was provided to the researcher but was requested to delete specific details or to generalise them. This was particularly the case when dealing with individual staff appraisal and company performance figures. Further, the reality of modern organizations is that they respond quickly to external impacts, and as a consequence staff move positions and even move out of companies. This made it difficult to follow the tagged elements to examine the organizational phenomena concerned when those who were knowledgeable about them were also in transition.

6.2.4 Systematic decision making. Systematic decision making is a key feature of the tracer methodological approach. The suitability of the approach for systematic decision making as a tool for understanding the management of organization work concerns “process” and “premise reflections”. For the research project, a number of possible research directions were made available during the course of following through the tags before these eventually levelled out through thorough researcher understanding of the organization.

Indeed, this understanding was dependent upon how (and how well) the researcher interpreted the organizational issues as they surfaced during the research. Most of the (raw) data were given back to certain representatives of the organizations for vetting and for confirmation before they appeared in any form of preliminary output, such as conference papers (Chau and Witcher, 2003), and for continuation to the next stage of the research (see Barry et al., 1999, for the importance of this step). This is a standard technique for ensuring validity and reliability (Morse et al., 2002), particularly for reflexive longitudinal research (Hall and Callery, 2001). However, where the respondents were delayed in responding and where they responded inaccurately, this could have affected the outcome of the research. While this process may have been in compliance with the organizations’ management policies, much of the details may have become lost or augmented where the respondents felt somewhat inconvenienced. The researcher also did not wish to disappoint the respondents and take the risk of losing continued collaboration.

7. Conclusion
This paper began with a discussion of the meaning of, and criteria for, quality in qualitative organization and strategic performance management (case study) research. It has discussed the importance, the role, uses and usefulness, of reflexivity and reflexive accounts. The longitudinal tracer study methodological research approach involves predominantly detailed understanding of how specific organizational phenomena impact upon the general management of organizational processes. It has used a public utilities project as a case example.

The project itself was novel in respect of how the tracer study was used in the strategic performance management context to explore the impact of specific regulatory policy constraints. The substantive findings about strategic control were premised on
the researcher interpretation of the data obtained, and this interpretation was subject to much personal bias, subjectivity and preference. A reflexive account assists by helping the researcher to record and reflect upon how he or she had “turn[ed] back on him [or her]self and then turned back on its turning” (Siegle, 1986, p. 2), and it also assists to validate the findings. Some have argued for reflexive appreciation as a verification strategy to ensure reliability and validity, which is indeed a hallmark of ascertaining quality particularly in qualitative research. This paper has attempted to develop one.

The subject of reflexivity has increasingly received much attention among scholars particularly of exploratory management research. It is this very nature that warrants the researcher to reflect “reflexively” on his or her way of exploration. The paper is premised on the imperative that “reflexivity is more than merely reflecting on what has taken place: it involves actively considering the implications of what has been observed for the observer’s own practice” (Easterby-Smith and Malina, 1999, p. 77).

To conclude by precluding a potential misunderstanding – the paper has explored issues of quality in qualitative strategic performance management research, and it has drawn on a project to help explicate the salient points. It has not argued that the project is an exemplar of high quality qualitative research; the project was used merely to illustrate how reflexivity was considered, where reflexivity is regarded as just one component of quality. To reiterate a point from Weick (1999, p. 803) on how “reflexiveness becomes disciplined when theorists selectively modify some of [the] components of imagination to see what changes that makes in theoretical understanding”:

It is conceivable that failures to manage reflexivity can serve as a drag on theory development [...] Perception without conception is blind; conception without perception is empty. Theorists who find it difficult to move back and forth between perception and conception may find themselves stuck in reflexive acts and be unable to help us see anything other than doubts as the core of the human condition (Weick, 1999).

With the exception of the findings of the research project briefly documented in this paper, it has not advanced significantly the substantive subject area of strategic performance management per se. It is hoped however that the presentation of a reflexive framework has reviewed an important phenomenon of organizational theory development and introduced something interesting to, or brought to the attention of, our fellow researchers. Nonetheless, the need to be reflexive we argue is an important contribution that is yet to become fully recognised and which we hope will eventually become realised within the wider general research perspective of productivity and performance management.

References


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Further reading


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