Asking the Right Question – The Craft of Formulating a Purpose and an Aim for a Research Paper

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Abstract

All research is more or less clearly based on a research question, an aim and/or a purpose. This research note tries to identify what characteristics research intention in papers that have a high citation have in common. The 25 most cited papers published in Accounting, Organization and Society from 2007 until spring 2012 were selected and analysed. The result shows that if one concept was studied it was from a more descriptive perspective while if two or more concepts were studied their relations was in focus. It also showed that specific words were used to signal ambition and intention. As a conclusion, in this paper basic questions with a normative character have been formulated with a purpose of helping authors in their initial struggle with the research problem. It was also recognized that in the majority of the studied papers there were no clear research question but rather a focus on arguing for an aim or a purpose.

Keywords: formulating research intention, research question, arguments, signalling knowledge interest, aim, purpose

1. Introduction

How to formulate an interesting research question is a struggle that begins with undergraduate papers and continues all the way to advanced senior research papers. A common way of doing this is through a search for gaps in existing literature, a method that during some time have been challenged (Alvesson & Sandberg, 2011; Sandberg & Alvesson, 2011). An alternative method suggested is instead to question different assumptions that the research area is based on, in order to be able to develop more interesting questions. Through the words used a researcher also positions herself within a research community (Bredmar, 2012). By using specific words the author signals intention and an ambition to belong to a research paradigm. In the same way words signal research ambition and knowledge interest (Berger & Luckmann, 1967). Since the research questions in itself carries and signals so much of the authors ambition it becomes interesting to study the structure and words used by authors who have been cited successfully.

The 25 most cited papers, in a high ranked journal such as Accounting, Organizations and Society, forms the empirical material for this paper. From simple classifications, there is plenty to learn about dos and don'ts when it comes to understanding the structure of their research focus. The aim of this paper is to offer guidelines for researchers for setting their research questions, aims and/or purpose. The next section of the paper describes different theoretical angles to the understanding of research questions and aims. Then, these are used to classify the studied papers, followed by a brief content analysis of the different aims and purposes in the papers. In the closing section, some general conclusions are drawn.

2. Categories describing research interest

A research proposal is usually focused around an area, theme or concept that in its simplest form ends a sentence like "I am studying …" (Booth, Colomb, & Williams, 1995). This also implies that you are working with at least one concept, which in a first phase is defined just by naming it. In the next step, several other concepts could be added or defined, which then are used to support or explain the first concept.

An easy way of understanding a research question or purpose is then to decide if it is one or two or several concepts that is the aim of the paper (Rosengren & Arvidson, 1992). After naming the concept, it is important to decide what meaning you give the word in order to be able to develop the understanding of the concept within a research field (Bredmar, 2011). This is increasingly important the further down the research career you come. By naming and defining a concept or an area, you make the first important choice in working with the research purpose.

If one concept is studied at a time, the ambition is usually to describe the concept, maybe in a context. When studying two or more concepts,a causal relation in one form or another is usually studied (Rosengren & Arvidson, 1992). One important, possible distinction is that when one concept is studied the characteristics of the concept is in focus, but when two or more concepts are studied their relation or connection is more important (Denscombe, 2004). Another way of understanding how to work with one concept is that the context that the concept is used in explains, defines and describes the concept(Widerberg, 2003). It is common though that even if several concepts and their relations are studied, a first step is to describe each concept, for example in its context. By making the simple choice of studying one or several concepts,you also make a choice of focusing on a context or the relations between concepts.

A slightly harder question to answer is if the question is relevant or not. Seen from one perspective, the beauty is in the eye of the beholder, but most importantly a research question or purpose must come from, or at least connect to a research context to be of interest to a research community. There must be some sort of theoretical or empirical discussion among researchers within the discipline to which the concept belongs (Bredmar, 2011). Once again, the context of the concepts comes into focus, and its theoretical or empirical relevance is of importance (Widerberg, 2003). Another way of understanding the relevance of a question is through the cost of ignorance, i.e.what understanding we lose for not knowing the answer to the research question (Booth et al., 1995). But, this is actually an even harder way of defining and understanding the relevance of a question, because how do we measure such a cost? Maybe the easiest way is to try to understand why the concept was thought of from the beginning, and then look at it in a context.If it was interestingfrom the start, you thought of it as relevant, there is research and theories about it, and other researchers thought of it as relevant, then it probably is interesting and relevant.

Sometimes simple models of analysing a research problem or question can be used. One example of such a model was developed by Vennix(1994). The model consists of four steps where each step contributes with a new dimension in a problem analysis. In the first step, a problem variable is identified, which is more or less the practical purpose of studying the concept at all. In the second step, some causal circumstancesand their interrelations are identified, which form the basis for the problems. In the next step, different consequences that are the effects of the problem are identified and added.Finally, in the last step, there is a feedback loop to the original causes of the problem. In this way, a structured analysis that covers the cause and effect of a certain, usually practical problemcan be done.

Writing a research paper, it is important to distinguish between a practical problem and a research problem (Booth et al., 1995). One simple but not comprehensive way of distinguishing between them is to think about who the major beneficiary is. If theanswer to the questionis purely practical, then it probably is a practical problem, but if the answer mainly is of value to a theoretical research community, then it is more of a research question. Another alternative, which is quite common in management research, is that a research question is motivated by a practical problem. The answer to the research question then solves, or at least contributes to solve the practical problem. Working with the background to the research problem, there are several different helpful ways to think about the origins of the problem (Booth et al., 1995). Does the concept have a history and has it developed over time? Can different parts and a whole be identified? Does the concept have any specific characteristics or categories, which make it interesting? Answers to questions like these help to think and then write the background.

The purpose of writing a good research question or motivating an aim is to be able to argue for a specific view or perspective throughout the text. One of the first stands that form the base for an initial claim is the research question. Then, the answer at the end of the paper becomes the final claim. A commonly used structure for thinking about an argument is Toulmin's argument (Booth et al., 1995; Toulmin, Rieke, & Janik, 1984; Williams & Colomb, 2001). It is constructed from four parts: the claim, evidence, warrant and qualifications. The actual claim comes from the evidence reported in the study.

The connection between the claim and the evidence is guaranteed by some principles or commonly known previous understanding that applies to the studied area. The claim is also defined by the circumstances in which the concept was studied, i.e. its qualifications. In this way, a simple model can be used to help the formulation of strong claims. In addition, different words which signal a stand can be used. It can be words that signal conclusion, e.g. "therefore … hence … which proves that", or reason, e.g. "because … since … for" (Fisher, 1988). Then, these words are used in the end of a paper, to communicate a specific argument which points back to the research questionfor example.

Working with a research paper always means working with a research question, aim and/or purpose. With the help of previously successful authors' ways of structuring their research focus, this paper tries to find simple characteristics of how research interest is formulated. Some basic insights described in the paper so far form the basis for classifying the studied papers:i.e. [1] number of concepts used, [2] descriptive or relational focus, [3] new theoretical and/or empirical angles or [4] keywords signalling question, aim or purpose. In the following section, a more general presentation of the classification is presented, followed by some content comments.

3. Method

This study is based on the 25 most cited articles published in Accounting, Organizations and Society between 2007 until spring 2012. These were written by Clarkson, Li, Richardson, and Vasvari (2008), MacKenzie (2009), Lounsbury (2008), Cho and Patten (2007), Ahrens and Chapman (2007), Hall (2008), Laux and Leuz (2009), Cooper and Owen (2007), Widener (2007), Suddaby, Cooper, and Greenwood (2007), Lohmann (2009), Hopwood (2009), Callon (2009), Knechel (2007), Bisbe, Batista-Foguet, and Chenhall (2007), Wouters and Wilderom (2008), Miller and O´Leary (2007), Robson, Humphrey, Khalifa, and Jones (2007), Miller, Kurunmäki, and O´Leary (2008), Peecher, Schwartz, and Solomon (2007), Haynes (2008), Chapman and Kihn (2009), Wong-On-Wing, Guo, Li, and Yang (2007) ,Gray (2010) and Caglio and Ditillo (2008). The journal was chosen because of its high ranking, and the articles were selected based on SciVerse Scopus ranking. In each article, the introduction, or the first section, was thoroughly studied in order to find a] a research question, b] a research aim or c] a research purpose. After deciding what part of the initial text that was closest to a, b or c, that section was selected forming the empirical material in this paper. Theresults from the first classification are presentedin the table below.

4. Results

There are some more or less obvious observations that form an initial presentation of the results. 15 papers study one concept and have chosen a descriptive path. In addition, 9 papers have chosen two or more concepts and work with the relations between the concepts. The majority focuses on one concept, and if two or more concepts are chosen there is an interest in their relation. Not many of the papers add new theories or empirical material;5 use new theories (Ahrens & Chapman, 2007; Laux & Leuz, 2009; Lohmann, 2009; Lounsbury, 2008; Suddaby et al., 2007) and 2 use a new empirical context (MacKenzie, 2009; Miller et al., 2008). Also, two of the papers have a special interest in methodological questions (Bisbe et al., 2007; Clarkson et al., 2008), and one is a literature review (Gray, 2010). Based on this initial classification, some preliminary conclusions can be made.If one concept at a time is studied then the focus is on describing its context, and if two or more concepts are studied their relations is of greater interest.

Article	No of concepts	Descriptive/ relational	New theo/emp perspective	Signalling keywords	Comment
Clarkson et al. (2008)	2	Rel.	No	Seeks to	Method
MacKenzie (2009)	1	Desc.	Empirical	Aim	
Lounsbury (2008)	1	Desc.	Theoretical	Discuss	
Cho and Patten (2007)	2	Rel.	No	Argue	
Ahrens and Chapman (2007)	1	Desc.	Theoretical	Draw on	
Hall (2008)	1	Desc.	No	Draw on	
Laux and Leuz (2009)	1	Desc.	Theoretical	Discuss	
Cooper and Owen (2007)	1	Desc.	No	Aim	
Widener (2007)	1/3	Rel.	No	Purpose	
Suddaby et al. (2007)	1	Desc.	Theoretical	Seeks to	
Lohmann (2009)	2	Desc.	Theoretical	Considers	
Hopwood (2009)	1	Desc.	No	A case can therefore be made	
Callon (2009)	1	Desc.	No	Reflection	
Knechel (2007)	1	Desc.	No	Examine, addresses	
Bisbe et al. (2007)	1	Desc.	No	Claim	Method
Wouters and Wilderom (2008)	1	Desc.	No	Investigates	
Miller and O´Leary (2007)	3?	Rel.	No	Explore	
Robson et al. (2007)	1	Desc.	No	Addresses	
Miller et al. (2008)	1	Desc.	Empirical	Suggest	
Peecher et al. (2007)	2	Rel.	No	Discuss	
Haynes (2008)	4	Rel.	No	Analyse	
Chapman and Kihn (2009)	2	Rel.	No	Posits	
Wong-On-Wing et al. (2007)	1	Desc.	No	Question	Res.question
Gray (2010)	-	Desc.	No	Purpose	Litt review
Caglio and Ditillo (2008)	2	Rel.	No	Analyse	

Table 1: Classification of research papers

Another interesting observation is how the authors use key words to signal their ambition or focus, how they use words to construct and articulate their research interest. Even though it is not crystal clear, there are some words that reoccur. Several authors use *discuss*(Laux & Leuz, 2009; Lounsbury, 2008; Peecher et al., 2007)as a key word to communicate their intention.Other words used in similar frequency are*seek to*(Clarkson et al., 2008; Suddaby et al., 2007), *aim*(Cooper & Owen, 2007; MacKenzie, 2009),*draw on*(Ahrens & Chapman, 2007; Hall, 2008),*purpose*(Gray, 2010; Widener, 2007),*address*(Knechel, 2007; Robson et al., 2007)and *analyse*(Caglio & Ditillo, 2008; Haynes, 2008). There is only one paper that works with a clearly formulated research question, not presented as an indirect question or as a statement; *"This brings us to the principal thrust of this essay: To what extent, if at all, can we account for sustainability at the organisational level? More especially, what is this sustainability that we wish to account for and why would we wish to undertake such an accounting? Should we, in fact, seek tot construct accounts about it (whatever it turns out to be)?"*(Wong-On-Wing et al., 2007). Some of the key words used are more of an attempt to make strong early claims, like *a case can therefore be made*(Hopwood, 2009),*claim*(Bisbe et al., 2007),*argue*(Bisbe et al., 2007; Cho & Patten, 2007)and *suggest*(Miller et al., 2008).The words are used to signal some important stand, direction or focus, which in itself shapes and constructs a research focus.

One way of signalling a research focus is through words that describe a certain knowledge interest. In the papers that form the empirical base for this paper, several different words are used to point at a specific interest, a knowledge interest. In a way they signal an active position that the author takes, but they have different underlying interests. A simple classification of the words shows that the first and largest group of words,indicating analytical, explorative knowledge, includes words like *lack of consistent results*(Cho & Patten, 2007), *undertake a critical evaluation*(Cooper & Owen, 2007), *investigate*(Widener, 2007), *consider what implications*(Lohmann, 2009), *likely to be significant*(Hopwood, 2009), *examines*(Knechel, 2007), *explore*(Miller & O´Leary, 2007), *reinforce our belief*(Peecher et al., 2007) and *analyse*(Caglio & Ditillo, 2008; Haynes, 2008). Another group of words, pointing to more general studies, consists of words like *revisit*(Clarkson et al., 2008), *broaden*(MacKenzie, 2009), *make sense of*(Laux & Leuz, 2009), *seeks to understand*(Suddaby et al., 2007), *reflection on*(Callon, 2009), *point out*(Bisbe et al., 2007) and *addresses*(Robson et al., 2007). A third group of words is in a way more signalling a development, thereby referring to developing studies. These words are *path for thedevelopment*(Lounsbury, 2008), *fill these various gaps*(Ahrens & Chapman, 2007), *develop a definition*(Hall, 2008), *contribute to the literature*(Wouters & Wilderom, 2008), *suggest*(Miller et al., 2008), *it is proposed*(Chapman & Kihn, 2009) and *provide a lens*(Gray, 2010). Even though the categorisation might appear rough, words like these signal an intention and a knowledge interest behind the study. These words could have been grouped differently, but still,the different studies could be understood as more general, analytical or developingin character.

5. Conclusions

Several generalconclusions can be drawn from this study. The more normative ones can be summarized in questions or claims. Are you going to study one concept or several? If studying one, the focus is usually on descriptive and contextual factors, while studying several concepts focus is on relations between the concepts. What words are you going to use to signal your research focus? Common words among the studied papers are discuss, seek to, aim, draw on, purpose, address and analyse. What types of knowledge interests are you interested in achieving with the study? There are at least three groups of studies, the more general, the analytical and the developing studies, which have different words signalling their knowledge interest. Through simple questions like these, an initial direction and path might be identified.

One additional conclusion that can be drawn from studying these articles is that the majority of the authors donot have any clearly formulated research question, but rather work with aims and purposes which are formulated in different ways. Much of this work is done through the words that in themselves signal intention and focus when it comes to isolating a research issue or area. This might be a bit odd because in undergraduate and postgraduate paper writing traditions it is common to start with the formulationof a research question. In the studied papers, the author almost exclusively focuses on the research aim and purpose.

A widely used way of formulating a research question is through theidentification ofgaps in theories, which also seems to be common in the studied papers. One well-recognized paper even says that they attempt to fill gaps; "*… fill these various gaps …"*(Ahrens & Chapman, 2007). An alternative way of developing a research question is through an analysis of underlying assumptions, a method called problematization(Alvesson & Sandberg, 2011; Sandberg & Alvesson, 2011). Through a simple method of *"… identifying and challenging assumptions underlying existing literature* ..."(Alvesson & Sandberg, 2011, p. 247) new, more interesting research questions are likely to lead to more influential theories. This in itself is an interesting thought. Rather than conducting studies that more or less develop theories through adding missing pieces, questions should challenge the bases and assumptions underlying the theories.

Our understanding of how to formulate an interesting research question still needs further development. In an education and research context, this might be the most rewarding knowledge to have because then more focused and more contributing studies could be undertaken. An initial step on this quest could be to ask simple questions that come from what earlier papers, written by well-cited authors, have done. In this sense, it is, as in all communication, very important to choose words that communicate the right signals. The struggle with formulating an interesting research question continues.

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Appendix 1: Selected Quotes

[1] This study seeks to revisit the relation between environmental performance and the level of environmental disclosure using a more rigorous research design. (Clarkson et al., 2008)

[2] The article's main aim is simply to help broaden social-science research on carbon markets, both in terms of its disciplinary base (though their origins lie in economics, carbon markets cannot be understood by the conventional tools of that discipline alone) and in terms of its empirical focus. (MacKenzie, 2009)

[3] In this paper, I discuss these new directions in institutional analysis and suggest how they provide fruitful paths for the development of new insights about accounting, organizations and society. (Lounsbury, 2008)

[4] In this study, we argue that the lack of consistent results for the association between environmental performance and environmental disclosure is largely a function of the failure to consider management's motivation for information disclosure, which in turn leads to a problem with the disclosure metrics used. We believe that while some environmental disclosures are used as a tool of legitimacy, others are not. (Cho & Patten, 2007)

[5] In this paper we will draw on practice theory in order to attempt to fill these various gaps in our understanding of management accounting in practice. (Ahrens & Chapman, 2007)

[6] As such, in this study, I draw on descriptions of PMS from the performance measurement literature to develop a definition of a comprehensive PMS. Based on this definition, I develop an instrument to measure empirically the comprehensive PMS construct. (Hall, 2008)

[7] In this article, we attempt to make sense of the current fair-value debate and discuss whether many of the arguments in this debate hold up to further scrutiny. (Laux & Leuz, 2009)

[8] Our aim in the present paper is to undertake a critical evaluation of the extent of institutional reform accompanying current 'leading edge' reporting initiatives, together with that potentially ensuing from the proposed OFR regulations. (Cooper & Owen, 2007)

[9] The purpose of this paper is to use the LOC framework to investigate the antecedents of control systems (i.e., strategic uncertainty and risk); the associations among the control systems; and the costs and benefits of control systems (management attention, learning, and firm performance). (Widener, 2007)

[10] This paper seeks to understand the implications of the emergence of transnational professional service firms for professional regulation. … We use institutional theory to make sense of these events. (Suddaby et al., 2007)

[11] This paper considers what implications the analytical use of the metaphor might have for the strategies of both defenders and critics of two of the most ambitious attempts of the past half-century to expand accounting's scope in the service of environmental sustainability. (Lohmann, 2009)

[12] A case can therefore be made that calculation, including that of new forms of accounting, is likely to be a significant feature of a world not only conscious of environmental issues and constraints but also committed to achieving a more harmonious relationship between the human and natural worlds. (Hopwood, 2009)

[13] From this point of view, reflection on the place, organizational forms and limits of carbon markets does not only have the practical advantage of examining how the challenge of global warming should be met; it is also a contribution to more general reflection on what civilized as well as civilizing markets could be. (Callon, 2009)

[14] This paper examines how the business risk audit may be viewed as part culprit and part victim of events. … The paper addresses the nature of these obstacles, discusses how they may have undermined the potential success of the business risk audit, and speculates on how the business risk perspective may carry forward to the future. (Knechel, 2007)

[15] In this paper we claim that in conducting theory-based empirical research it is crucial to pay special attention to the conceptual specification of the studied constructs (including MACS constructs) in order to subsequently test theory. Consequently, the main purpose of this paper is to point out the risks of conceptual misspecification of constructs and to suggest guidelines for improving this conceptual specification of constructs in future research, and in particular, research into MACS. (Bisbe et al., 2007)

[16] This study investigates performance-measurement systems in operations, closely connected to the specifics of particular operational processes. … This study aims to contribute to the literature by theoretically and empirically investigating characteristics of a PMS development process that enhance the enabling nature of the PMS. (Wouters & Wilderom, 2008)

[17] We explore in this paper the relays and linkages between these three distinct events dispersed across time. Our focus is on the instruments that mediate between arenas and actors. (Miller & O´Leary, 2007)

[18] This paper addresses the issue of audit change; more specifically, technological change in audit practices and the embedding of audit technologies in professional and institutional structures. (Robson et al., 2007)

[19] We suggest that the vocabulary and practices of risk management, with their hierarchical emphases, remain largely antithetical to the hybrid nature of an increasing number of organisational and inter-organisational practices, which are thereby accorded insufficient attention. (Miller et al., 2008)

[20] As more fully discussed later, these clarifications reinforce our belief that SSA is an important and valuable innovation in public company auditing. (Peecher et al., 2007)

[21] In this study we analyze associations between ISI, enabling budgeting, system success, and business unit performance. (Haynes, 2008)

[22] The present study posits that the above-noted tendency to overlook the validity of the causal links between driver and outcome measures of the BSC is a potential source of conflict between top management and divisional managers. (Chapman & Kihn, 2009)

[23] This brings us to the principal thrust of this essay: To what extent, if at all, can we account for sustainability at the organisational level? More especially, what is this sustainability that we wish to account for and why would we wish to undertake such an accounting? Should we, in fact, seek to construct accounts about it (whatever it turns out to be)? (Wong-On-Wing et al., 2007)

[24] Our specific purpose is to provide a lense through which to analyse such literature, … to point to inconsistent results and limitations that are not obvious … (Gray, 2010)

[25] We analyse the relationship between corporate environmental communication through annual report disclosures and press releases and environmental legitimacy. (Caglio & Ditillo, 2008)