

APPENDICES 1 – 7

Appendix 1: Information on interviews conducted for the research.

Interviewee	Time	Duration
Interviewee 1, experience from ANT and IVR	June 2009	110 min
Interviewee 2, experience from ANT	April 2011	60 min
Interviewee 3, experience from ANT	April 2011	40 min
Interviewee 4, experience from ANT	November 2011	75 min
Interviewee 5, experience from ANT and IVR	June 2012	70 min
Interviewee 6, experience from IVR	August 2012	70 min
Interviewee 7, experience from IVR	August 2012	65 min
Interviewee 8, experience from IVR	May 2014	50 min

Appendix 2: Interview guides

2a: Interview guide for scholars more familiar with actor-network theory (ANT)

Examples of questions pertaining to a selected article authored by the interviewee

- What was your prior relationship to the studied organization? How did you gain access?
- Were you granted access to the organization in the understanding that you would provide advice in relation to the implementation of the [accounting innovation]?
- Regarding participant observation, do you think your participation might have indirectly influenced any interactions?

Examples of general questions

- How do you feel about interventionist research (IVR)?
- In your view, what does it mean for a researcher to be “an insider” in an organization?
- Do you think that ANT research in accounting would benefit from applying IVR? If so, how? What disadvantages could there be?
- Do you think that scholars conducting predominantly IVR would benefit from applying particularly ANT? What disadvantages could there be?

2b. Interview guide for scholars more familiar with interventionist research (examples of question)

- Do you think that IVR research would benefit from the application of theoretical lenses? Which theories do you think could have potential in this sense?
- Do you perceive any common points of interest between IVR and ANT?
- Do you think IVR researchers could benefit from the application of particularly ANT? Do you see any problems in combining them?
- Do you think that there are paradigmatic differences within the qualitative paradigm which would prevent management accounting scholars from combining IVR with 1) theoretical lenses in general 2) ANT in particular?
- How do you think that organizations would benefit from increased understanding of ANT as conveyed by a researcher applying both ANT and IVR?

Appendix 3: ANT and IVR articles in MOS by journal.

Journal	ANT only	IVR only	ANT & IVR	Total
Academy of Management Journal	1	2	1	4
Academy of Management Review	0	0	0	0
Journal of Management Studies	2	0	1	3
Organization	16	5	0	21
Organization Studies	9	6	1	16
Strategic Management Journal	0	0	0	0
British Journal of Management	3	10	0	13
California Management Review	0	0	0	0
Human Relations	5	18	1	24
Journal of Organizational Behavior	0	4	0	4
TOTAL	36	45	4	85

Appendix 4: Distribution of analysed ANT articles in accounting according to timing and degree of intervention.

Interventionist or not? Real-time or not?	Interventionist	Non-interventionist
Real-time	A) Twenty-four articles: Preston et al., 1992 Chua, 1995 Mouritsen, 1999 Briers and Chua, 2001 Mouritsen, Hansen and Hansen, 2001 Lodh and Gaffikin, 2003 McNamara et al., 2004 Dechow and Mouritsen, 2005 Quattrone and Hopper, 2005 Mouritsen and Thrane, 2006 Cuganesan and Lee, 2006 Thrane and Hald, 2006	C) Four articles: Lawrence et al., 1994 Mouritsen, Larsen and Bukh, 2001 Arnaboldi and Azzone, 2010 Skaerbaek and Tryggestad, 2010
Ex post facto	B) Eight articles: Miller, 1991 Jones and Dugdale, 2002 Alcouffe et al., 2008 Revellino and Mouritsen, 2009 Christensen and Skaerbaek, 2010 Arnaboldi and Palermo, 2011 Muniesa and Linhardt, 2011 Becker et al., 2014	D) Not possible for either IVR or ANT
Undecided	G) Three articles: Lowe, 2000; Skaerbaek and Melander, 2004; Pipan and Czarniawska, 2010	

Appendix 5: Distribution of ANT articles in MOS by timing and degree of intervention.

Interventionist or not?	Non-interventionist	Interventionist
Real-time or not?		
Real-time	24	4
Ex post facto	8	n/a
Undecided		4

Appendix 6: Employment of theoretical lenses in interventionist accounting articles.

Author(s)	Theor. lens	ANT (Y/N)
Lawrence et al., 1994*	Yes	Yes
Mouritsen, Larsen and Bukh, 2001*	Yes	Yes
Collier, 2001	No	N/A
Malmi et al., 2004	No	N/A
Holloway, 2004	Yes	No (Peirce's account of social enquiry and Habermas' communicative action rationality)
Adams and McNicholas, 2007	Yes	No (Lewin's (1947) Field Theory, Group Dynamics, 3-Step Model)
Fox, 2008	No	N/A
Wouters and Wilderom, 2008	Yes	No (Adler & Borys, 1996)
Dumay, 2010	Yes	Alvesson and Deetz's (2000) critical management research framework
Sunding and Odenrick, 2010	No	N/A
Suomala et al., 2010	No	N/A
Fried, 2010	Yes	No (organizational learning; Orlikowski's work (2000) on technologies)
Arnaboldi and Azzone, 2010*	Yes	Yes
Skaerbaek and Tryggestad, 2010*	Yes	Yes
Wouters and Roijmans, 2011	Yes	No (Carlile's (2002; 2004) work on knowledge integration and prototypes)
Busco and Scapens, 2011	Yes	No (Schein's work on organisational culture and Giddens' structuration theory)
MacIntosh and Beech, 2011	No	N/A
Woods et al., 2012	No	N/A
Mitchell et al., 2012	Yes	No (organizational learning)
Rowe et al., 2012	Yes	No (applied game theory and social psychology)
Cullen et al., 2013	No	N/A
Campanale et al., 2014	No	N/A

* These four studies are also incorporated in Appendix 4.

Appendix 7: Employment of theoretical lenses in interventionist MOS articles.

None	ANT	Other than ANT
37 studies	4 studies	18 studies