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The Case Study Method and the Nomothetic Approach Hand in Hand

There is a long tradition of discussion on re-search approaches in the Finnish accounting literature and in the Finnish doctoral dissertation guidance. The case study method and the nomothetic approach are occasionally deemed opposing schools of thought. The purpose of this paper is to present how the case study method and the nomothetic approach can be seen as parts of the same research process with the same common scientific principles.

In general terms, the purpose of scientific research is to accumulate knowledge in an organized and verifiable manner, whatever the approach chosen to conduct the actual research work. Theories, observations, understanding, analysis and application are the central concepts in describing this process.

In the nomothetic approach typically a theory is confirmed, or subjected to doubt, based on a (considerable) number of statistical observations. Case studies can be seen as a compatible intersection with the nomothetic approach. One, or few observations are analyzed, often in terms of several theories and sources of evidence. Neither the general goals of scientific research nor the existing base of theories and doctrines are changed by the choice of the approach.

Deduction, hypotheses, models and empirical testing play a key role in the nomothetic approach. New theories and hypotheses are typically sought by induction. Here the case study method can play a crucial role as an avenue of organized induction. The nomothetic approach has long traditions for the theory model empiricism chain. The principles of the case study method are more preliminary and would benefit from developments towards generally acceptable, common research principles. Seeing the two approaches as parts of the same process will greatly enhance such a development.

The final parts of the paper also take up some details by considering the special nature in obtaining and analyzing the case observations