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The Research Onion Applied: A Layered Methodology for a Doctoral Case-Study Program

Summary

This article presents a hands-on use of the Research Onion and argues that it is more than a pedagogical sketch: it is a decision grammar for research design. I first condense the Onion's layers – research philosophy, theory-building approach, method choice, strategy, time horizon, and techniques – into an actionable map. I then show, step by step, how these choices were implemented in a doctoral study that examines recurring management-control patterns in firms located in Adizes' Prime lifecycle stage. Throughout, the emphasis is on coherence: each layer must make sense on its own and, crucially, align with the others. The contribution is twofold. Substantively, the paper documents a replicable decision pathway that yields a defensible qualitative multi-case design with abductive reasoning, cross-sectional timing and interview/document-based. Methodologically, the article demonstrates how explicit assumptions and quality safeguards (credibility, transferability, dependability, confirmability) can be integrated as design features rather than after-the-fact justifications. The result is a transparent blueprint that other scholars can adapt to related management and accounting questions while preserving sensitivity to context and use-in-practice.

Keywords: research onion; research design; methodology; case study; abduction

JEL codes: M10, M41

Introduction

Methodological decisions in management research are rarely independent: choices about epistemology constrain how theory and data will interact; strategy and time horizon delimit what techniques are practical and what quality threats must be addressed. The Research Onion (Saunders, et. al., 2016) is a layered scaffold that makes these dependencies explicit. Its value lies in alignment: inner-layer procedures should make sense given outer-layer assumptions, and vice versa.

As a concrete backdrop for this demonstration, I refer to my dissertation topic only at a high level. The study explores management-control practice in organizations positioned in Adizes' Prime lifecycle stage, using a 3×4 segmentation by sector (primary/secondary/tertiary) and cultural context (European–German/Anglo-Saxon/Japanese/Hungarian), one firm per cell (N=12). This context is used here purely to clarify design motivations—no empirical patterns or results are reported in this article.

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Table 1. Case selection

	European (German)	Anglo-Saxon	Japanese	Hungarian
Primary	EP	AP	JP	HP
Secondary	ESZ	ASZ	JSZ	HSZ
Tertiary	ET	AT	JT	HT

Source: own edition:

Method

This paper is a methodological exposition. Its goal is to make the path of decisions easy to see and evaluate. The Results section first gives a practical map of the Research Onion. After that it explains how each layer was applied in the dissertation as a set of design choices. To make this easier to follow, the Results section begins with a short synopsis of the dissertation. It states the topic, the structure of the sample and the three by four segmentation, so the reasons for each choice are clear. The scope is limited to design and alignment. I explain the philosophical stance, the relation between theory and data, the choice of methods, the strategy, the time horizon and the techniques. I also describe the safeguards for quality and ethics. The aim is clarity and the ability to audit the work, not the reporting of findings. Each choice is motivated by the research problem and by real constraints. Each choice is connected to the surrounding layers to keep the design coherent. The record is written in a way that supports replication, teaching and review.

Results

Background

At the outset of the Results, I briefly sketch the dissertation that furnishes the methodological illustration. The study explores management-control practice in organizations positioned in Adizes' Prime lifecycle stage. The empirical frame is a structured multiple-case design with N = 12 firms, selected to populate a 3×4 matrix that crosses sector (primary/secondary/tertiary) with cultural context (European-German/Anglo-Saxon/Japanese/Hungarian), one company per cell. The matrix provides controlled contrast for cross-case reasoning and clarifies access, anonymity and commensurability of case write-ups; it also anchors the purposive sampling and the replication logic behind the strategy. Within this frame, the dissertation pursues five aims:

– to identify and conceptually fix the configuration of management-control typical of the Prime stage (as a descriptive model)

– to deliver a practitioner-oriented diagnostic that controllers and executives can use as a structured evaluation tool
– to examine the enabling role of IT and digitalization in supporting definitions, cadence, and feedback without replacing managerial dialogue.

A literature-grounded map of the Research Onion

The Onion arranges design choices into six interlocking layers. Research philosophy anchors ontological and epistemological commitments – typically spanning positivism, post-positivism/ critical realism, realism, interpretivism, and pragmatism. The theory-building approach clarifies how theory and data converse: deduction tests hypotheses derived from prior theory; induction builds theory from observation; abduction iterates between the two to formulate the 'best explanation' for surprising facts. Method choice distinguishes mono-method, multi-method, and mixed-methods designs. Research strategy provides the backbone – experiments, surveys, single or multiple case studies with replication logic, action research, grounded theory, ethnography, or archival/documentary analysis. Time horizon separates cross-sectional snapshots from longitudinal tracking. Finally, techniques and procedures operationalize the plan: sampling, instrument design, data collection, analysis, quality safeguards and ethics, and data management. The central principle is alignment: inner-layer decisions must cohere with outer-layer commitments so that the design is logically defensible.

Philosophy

The dissertation adopts pragmatism combined with an interpretive epistemology. Pragmatism keeps the research anchored to usefulness in solving the research problem – here, constructing a defensible map of management-control practice in Prime-stage firms – while interpretivism acknowledges that such practices are enacted through meanings, roles, and forums. This pairing frames subsequent choices: it encourages methods that capture use-in-practice and protects the study against stripping away context in pursuit of prematurely precise measurement.

Theory–data logic

Abduction guides the interplay between prior frames and field material. Existing literature on lifecycles and management-control systems supplies initial anchors; interviews and documents may challenge, refine or re-specify those anchors. Abduction institutionalizes this iteration without committing to early closure: conjectures are articulated, confronted with evidence, and revised, then confronted again. The point is disciplined openness, not unconstrained exploration.

Method choice

A qualitative mono-method design was selected to privilege depth and use-in-practice. The aim is to understand how control elements are enacted, not merely to confirm whether they exist. A mixed-methods extension remains possible in later phases (e.g., survey validation), but the foundational mapping is best served by qualitative depth.

Research strategy

A multiple-case study strategy with replication logic operationalizes analytic generalization. The sample is structured via a 3×4 matrix (sector × cultural context), one case per cell, to enable contrastive reasoning while keeping the workload tractable. The strategy clarifies access plans, anonymity protocols, and how case write-ups will be made commensurable for cross-case comparison.

Time horizon

A cross-sectional design fits the objective of capturing the contemporary configuration of management-control practice in the Prime stage. The timing aligns with organizations' monthly/quarterly cycles so that a well-defined snapshot is meaningful; a longitudinal extension is reserved for future work concerned with transitions between lifecycle stages.

Techniques and procedures

Sampling follows a purposive, stratified logic anchored in the 3×4 segmentation and predefined Prime eligibility criteria. Data collection centers on semi-structured interviews with executives and controllers, complemented by organizational documents (policies, procedures, KPI definitions) and selected ERP/BI extracts. Instrument design emphasizes shared definitions and piloting to stabilize question flow. Analysis proceeds through open, axial and selective coding, followed by templated cross-case comparison. Quality safeguards include source/ method/informant triangulation, member checking of key interpretations, saturation checks, and careful handling of access and impression-management risks. Ethics cover informed consent, anonymization, controlled access and secure storage; a traceable audit trail documents decisions, codebook evolution and template revisions.

Commensurability and template discipline

To ensure that cross-case comparisons reflect substance rather than reporting idiosyncrasies, the dissertation employs a compact case write-up template tied to the research questions and the Onion's inner layers. The template standardizes core descriptors (e.g., governance forums, planning cadence, KPI architecture, threshold regimes) while leaving room for narrative detail. This discipline is essential for analytic generalization grounded in replication logic.

Reflexivity and positionality

As the researcher is an experienced practitioner, reflexive notes are used to separate prior beliefs from emergent interpretations. The Onion helps here as well: by declaring assumptions at the outer layers and documenting procedural choices at the inner layers, it becomes easier to detect when practitioner tacit knowledge risks overriding the data.

Limitations recognized ex ante

The matrix design implies cell-wise small-N and cross-sectional constraints; access biases and self-selection are possible; translation issues can arise in multi-cultural contexts. These are addressed proactively via anonymization, back-translation, triangulation and member checks, and by documenting what would be needed for a longitudinal follow-up. The Onion's layered record makes these trade-offs explicit rather than latent.

Conclusions

Used as a scaffold, the Research Onion turns a collection of local choices into a coherent design. In the dissertation, each layer – from philosophical stance through abductive logic, qualitative mono-method and multiple-case strategy, to cross-sectional timing and practical techniques – was explicitly chosen and aligned. This article documented that pathway without reporting empirical results. The broader lesson is that the Onion is neither a straitjacket nor a decorative diagram: it is a decision grammar that couples transparency with adaptability.

For future projects, three habits appear especially portable:
– declare outer-layer assumptions up front
– preserve disciplined openness via abduction and templated cross-case comparison
– treat quality safeguards and ethics as design features rather than after-the-fact checks

Together these make designs auditable, teachable and replicable across contexts.

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