Introduction to Qualitative Accounting and Management Research
– PhD Workshop – Summer Term 2015 –

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Course description
Research on accounting and management is characterized by different approaches, methodologies or even “traditions” to investigate relevant phenomena. One can generally distinguish between quantitative and qualitative methodologies, each of which is associated with a specific way of studying empirical phenomena. While quantitative approaches basically allow researchers to, for instance, explore broader societal patterns and answer what questions, qualitative approaches very much focus on answering how actors act and think as well as why they do so. Because qualitative research offers in-depth insights into organizational processes and helps to better understand the associated social dynamics it also allows for refining existing theories or developing new ones. In this sense, it is also valuable for doing research in rather unexplored areas where “strong theories” that would allow for developing and testing hypotheses do not yet exist.

In light of the above-mentioned, the aim of this seminar is to enhance PhD students’ knowledge about qualitative research in accounting and management. The seminar covers topics like:

- Methodological foundations of qualitative research
- Relevance of qualitative research
- The role of theory in qualitative research
- Qualitative data gathering & analysis
- Quality criteria in qualitative research
- Writing down qualitative research

Assessment
Students will give presentations and write essays about pre-defined topics. Course grade: pass or fail. Course parts: Mandatory attendance and active participation during all seminars, reading the course literature, delivering course paper (5 ETCS)

Application
Deadline is February, 25th. Please register with Marianne Merten (marianne.merten@uni-siegen.de). Slots will be allocated on a “first come, first served” basis (about 15 participants).
Preliminary course structure and time schedule

26 February 2015 (Day 1 – Time & Room tba)

9 April 2015 (Day 2 – Room tba)

09.30 – 10.00 Introduction
10.00 – 12.00 Methodological foundations of qualitative research
12.00 – 13.00 Lunch
13.00 – 15.00 Case study research
15.15 – 15.30 Coffee break
15.30 – 16.30 Ethnographic research and observations
16.30 – 17.15 Action/interventionist research

10 April 2015 (Day 3 – Room tba)

09.00 – 11.30 Preparing and conducting interviews
11.30 – 12.00 Using documents
12.00 – 13.00 Lunch
13.00 – 15.00 Analysing qualitative data
15.00 – 15.15 Coffee break
15.15 – 16.30 Writing up qualitative research and assessing its quality
16.30 Conclusion

Student presentations
Students are expected to prepare and give a group seminar presentation (30 – 45 min.) on one of the topics listed below. The topics for the presentations will be assigned (via email) on a first come, first serve basis. The student groups (2 – 3 students) are expected to prepare PowerPoint slides that should be submitted via Email on or before the 6th of April 2015 (10am) to Lukas.Goretzki(at)uibk.ac.at.

Topics for student presentations:
1. Methodological foundations of qualitative management research: Contrasting positivism with interpretivism and critical research (2-3 students)
   ▪ What does ‘methodology’ mean?
   ▪ Why is it important for accounting and management researchers to reflect upon methodological issues?
   ▪ What are the methodological foundations of qualitative accounting and management research and how does it differ from quantitative research?

Readings


2. The role of case studies in researching accounting and management practices (2-3 students)

- What is case study research and what can we learn from it (especially from single case studies)?
- What different forms of case studies do exist and what different purposes do they have?
- How can we build theory from case study research?
- What does a persuasive case study look like?
- (How) can case studies support quantitative research?

Readings


3. What is organisational ethnography? (2-3 students)

- What is organisational ethnography and why is it relevant for accounting and management research?
- How to design, conduct and assess ethnographic organisational research?
- What challenges might organisational ethnographers face?

Readings

4. What is action/interventionist research? (2-3 students)
   - What does ‘engaged scholarship’ mean and what role does it play in the relevance vs. rigor debate in academia?
   - What is action/interventionist research?
   - How to design and conduct action/interventionist research?
   - How to differentiate between consulting and action/interventionist research?

Readings

5. What is ‘grounded theory’? (2-3 students)
   - What does ‘grounded theory’ mean and is it really a ‘theory’?
   - What are the main ideas underlying the grounded theory approach?
   - How can the grounded theory approach be used in accounting and management research?
   - What role does existing theory / do existing theories play in the grounded theory approach?
   - What does the grounded theory analysis process look like?

Readings

In addition to papers published in academic journals students can also use standard textbooks for qualitative research (e.g.: Bryman/Bell, Business Research Methods, 3e, Oxford University Press, 2011).

**Seminar paper**
Students are expected to write an individual essay about the role and relevance of qualitative research (i.e. both qualitative methodologies and methods) in their respective research area. The essay must be prepared in line with the standards of academic work (clear structure, citation of sources, etc.). Essays should be between 3,000 and 4,000 words long (1.5 line spacing, Times New Roman, 12pt) and have to be submitted via email on or before the 1st of June 2015 (10am) to Lukas.Goretzki(at)uibk.ac.at. Essays have to be written in English.

**Background readings**
All students are expected to read the following papers/book chapters before the workshop: