

## 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, 25<sup>th</sup>. Please register with Marianne Merten ([marianne.merten@uni-siegen.de](mailto: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	<i>Lunch</i>
13.00 – 15.00	Case study research
15.15 – 15.30	<i>Coffee break</i>
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	<i>Preparing and conducting interviews</i>
11.30 – 12.00	<i>Using documents</i>
12.00 – 13.00	<i>Lunch</i>
13.00 – 15.00	<i>Analysing qualitative data</i>
15.00 – 15.15	<i>Coffee break</i>
15.15 – 16.30	<i>Writing up qualitative research and assessing its quality</i>
16.30	<i>Conclusion</i>

### **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 6<sup>th</sup> 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

- Gummesson, E. (2003). All research is interpretive! *Journal of business & industrial marketing*, 18(6/7), 482-492.
- Hammersley, M. (2013). *What is qualitative research?* London: Bloomsbury Academic, 21-45.

- Lincoln, Y. S., Lynham, S. A., & Guba, E. G. (2011). Paradigmatic controversies, contradictions, and emerging confluences revisited. In Denzin, N. K. & Lincoln, Y. S. (Eds.), *The Sage Handbook of Qualitative Research* (Vol. 4). Thousand Oaks: Sage, 97-128.
- Morgan, G., & Smircich, L. (1980). The case for qualitative research. *Academy of management review*, 491-500.
- Neuman, W. L. (2000). The meanings of methodology. In Neuman, W. L. (Ed.), *Social research methods: Qualitative and quantitative approaches* (Vol. 4). Boston: Allyn and Bacon, 63-88.

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

- Eisenhardt, K. M. (1989). Building theories from case study research. *Academy of management review*, 14(4), 532-550.
- Eisenhardt, K. M. (1991). Better stories and better constructs: The case for rigor and comparative logic. *Academy of Management review*, 16(3), 620-627.
- Eisenhardt, K. M., & Graebner, M. E. (2007). Theory building from cases: Opportunities and challenges. *Academy of management journal*, 50(1), 25-32.
- Flyvbjerg, B. (2006). Five misunderstandings about case-study research. *Qualitative inquiry*, 12(2), 219-245.
- Flyvbjerg, B. (2011). Case Study. In Denzin, N.K. & Lincoln, Y.S. (Eds.), *The Sage Handbook of Qualitative Research* (Vol. 4). Thousand Oaks: Sage, 301-316.
- Siggelkow, N. (2007). Persuasion with case studies. *The Academy of Management Journal*, 50(1), 20-24.

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

- Eberle, T. S., & Maeder, C. (2011). Organizational ethnography. In Silverman, D. (Ed.), *Qualitative research* (Vol. 3). London: Sage, 53-73.
- Golden-Biddle, K., & Locke, K. (1993). Appealing work: An investigation of how ethnographic texts convince. *Organization science*, 4(4), 595-616.
- Kunda, G. (2013). Reflections on becoming an ethnographer. *Journal of Organizational Ethnography*, 2(1), 4-22.
- Van Maanen, J. (1979). The fact of fiction in organizational ethnography. *Administrative Science Quarterly*, 539-550.
- Van Maanen, J. (2011). Ethnography as work: Some rules of engagement. *Journal of Management Studies*, 48(1), 218-234.



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

- Eden, C., & Huxham, C. (1996). Action research for management research. *British Journal of Management*, 7(1), 75-86.
- Hult, M., & Lennung, S. Å. (1980). Towards a definition of action research: a note and bibliography. *Journal of Management Studies*, 17(2), 241-250.
- Jönsson, S. (2010). Interventionism - an approach for the future? *Qualitative Research in Accounting & Management*, 7(1), 124-134.
- Jönsson, S., & Lukka, K. (2005). Doing interventionist research in management accounting: University of Gothenburg, Gothenburg Research Institute GRI.
- Lukka, K., & Suomala, P. (2014). Relevant interventionist research: balancing three intellectual virtues. *Accounting and Business Research*, 44(2), 204-220.

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

- Corbin, J. M., & Strauss, A. (1990). Grounded theory research: Procedures, canons, and evaluative criteria. *Qualitative sociology*, 13(1), 3-21.
- Locke, K. (1996). Rewriting the discovery of grounded theory after 25 years? *Journal of Management Inquiry*, 5, 239-245.
- Martin, P. Y., & Turner, B. A. (1986). Grounded theory and organizational research. *The Journal of Applied Behavioral Science*, 22(2), 141-157.
- Suddaby, R. (2006). From the editors: What grounded theory is not. *Academy of management journal*, 49(4), 633-642.

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 1<sup>st</sup> 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:

- Corbin, J. M., & Strauss, A. (1990). Grounded theory research: Procedures, canons, and evaluative criteria. *Qualitative sociology*, 13(1), 3-21.
- Eberle, T. S., & Maeder, C. (2011). Organizational ethnography. In Silverman, D. (Ed.), *Qualitative research* (Vol. 3). London: Sage, 53-73.
- Flyvbjerg, B. (2011). Case Study. In Denzin, N.K. & Lincoln, Y.S. (Eds.), *The Sage Handbook of Qualitative Research* (Vol. 4). Thousand Oaks: Sage, 301-316.
- Lukka, K., & Suomala, P. (2014). Relevant interventionist research: balancing three intellectual virtues. *Accounting and Business Research*, 44(2), 204-220.
- Morales, J., & Lambert, C. (2013). Dirty work and the construction of identity. An ethnographic study of management accounting practices. *Accounting, Organizations and Society*, 38(3), 228-244.
- Morgan, G., & Smircich, L. (1980). The case for qualitative research. *Academy of management review*, 491-500.
- Norris, G. (2002). Chalk and cheese: grounded theory case studies of the introduction and usage of activity-based information in two British banks. *The British accounting review*, 34(3), 223-255.