Discipline: Qualitative Research/Accounting

1. Language
   English

2. Title
   Qualitative Empirical Accounting Research

3. Lecturers
   Professor Martin Messner (University of Innsbruck)
   https://www.uibk.ac.at/iol/controlling/team/messner/martin-messner.html
   Professor Christoph Pelger (University of Innsbruck)
   https://www.uibk.ac.at/accounting-auditing/staff/christoph-pelger.html

4. Date and Location
   10 - 13 September 2019
   University of Innsbruck, SoWi building, Universitätsstr. 15, 6020 Innsbruck, Austria

5. Course Description / Kursbeschreibung
   5.1 Abstract and Learning Objectives
   This course offers advanced insights into the use and usefulness of qualitative research approaches in the field of accounting. Using published work in the areas of financial accounting, auditing and management accounting, we will discuss (1) the main rationales for choosing a qualitative research approach; (2) differences between different qualitative research designs, such as single case studies or cross-sectional studies; (3) guidelines for applying qualitative research methods such as interviews and observation; (4) the role of theory in qualitative work; (5) the process of doing qualitative research, from the start of a project to its publication; (6) quality criteria that editors and reviewers apply when evaluating qualitative work. In addition, participating students who carry out qualitative PhD projects will have an opportunity to present their work/ideas and get feedback from fellow students and the lecturers.
5.2 Content

The course covers the following topics:
- General introduction to qualitative research
- Overview of strands of qualitative research in financial accounting, auditing and management accounting
- Role of theory in qualitative accounting research
- Research methods (interviews, observations, document analysis)
- Writing of qualitative research papers
- Publication and review process

5.3 Schedule (including start and end time)

Day 1: Tuesday (10 September, 9 am – 5 pm)
- Introduction to qualitative research
- Landscape of qualitative research in accounting
- Student presentations

Day 2: Wednesday (11 September, 9 am – 5 pm)
- Role of theory in qualitative accounting research
- Group work: Using alternative paradigms and theorizing a domain
- Student presentations

Day 3: Thursday (12 September, 9 am – 5 pm)
- Using interviews (collecting and analyzing interview data)
- Group work: Using alternative methods (interviews, observations, document analysis)
- Student presentations

Day 4: Friday (13 September, 9 am – 4 pm)
- Group work: Writing up qualitative research
- Publishing qualitative research papers
- Wrap-up

5.4 Course format

The course consists of a combination of interactive lectures on general and specific issues, group works, presentations and discussions and student presentations. Students will have to prepare for this course through reading a set of core articles. We expect active participation of all students throughout the course.
6. Preparation and Literature

6.1 Prerequisites
There are no particular prerequisites for this course. All PhD students interested in qualitative research in accounting can participate in the course.

6.2 Essential Reading Material
Essential readings will be communicated to students in due time before the course.

6.3 Additional Reading Material


6.4 To prepare
All participants are required to read the papers on the reading list prior to the course. Additionally, every student has to submit a research proposal (or a summary of a current working paper) by 2 September 2019. The proposal/summary should have a maximum of 2,000 words. Each participant will present his or her proposal in class (20 minutes presentation time, not including discussion).
7. Administration

7.1 Max. number of participants
The maximum number of participants is 20.

7.2 Assignments
Students have to prepare for the course by reading relevant texts. They also have to submit a research proposal and to present it during the course.

7.3 Exam
The grade will be based on the research proposal and its presentation (50%) and the participation during the course (50%).

7.4 Credits
The course is worth 6 ECTS credits.

8. Working hours

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<thead>
<tr>
<th>Working Hours</th>
<th>Stunden</th>
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<tbody>
<tr>
<td>Preparations (Essential reading material, Paper, Presentation)</td>
<td>120 h</td>
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<tr>
<td>Presence</td>
<td>35 h</td>
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<tr>
<td>Follow-up</td>
<td>25 h</td>
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<tr>
<td>SUMME</td>
<td>180 h</td>
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<tr>
<td>ECTS: 6</td>
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