

**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/controllers/team/messner/martin-messner.html>

Professor Christoph Pelger (University of Passau)

<https://www.wiwi.uni-passau.de/accounting-auditing/lehrstuhlteam/lehrstuhlinhaber/>

**4. Date and Location**

25 September – 28 September 2023

University of Innsbruck, SoWi building, Universitätsstraße 15, 6020 Innsbruck, Austria

**5. Course Description**

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 the 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: Monday (25 September, 9 am – 5 pm)**

- Introduction to qualitative research
- Landscape of qualitative research in accounting
- Student presentations

### **Day 2: Tuesday (26 September, 9 am – 5 pm)**

- Group work: Using alternative paradigms and theorizing a domain
- Student presentations

### **Day 3: Wednesday (27 September, 9 am – 5 pm)**

- Using interviews (collecting and analyzing interview data)
- Group work: Using and analyzing different types of data
- Student presentations

### **Day 4: Thursday (28 September, 9 am – 3 pm)**

- Group work: Writing up qualitative research
- Publishing qualitative research
- 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

Participants may also find the following reading materials helpful:

Ahrens, T. & Chapman, C. S. (2006). Doing qualitative field research in management accounting: Positioning data to contribute to theory. *Accounting, Organizations and Society*, 31, 819-841.

Ahrens, T., Becker, A., Burns, J., Chapman, C. S., Granlund, M., Habersam, M., Hansen, A., Khalifa, R., Malmi, T., Mennicken, A., Mikes, A., Panozzo, F., Piber, M., Quattrone, P., Scheytt, T. (2008). The future of interpretive accounting research – a polyphonic debate. *Critical Perspectives on Accounting*, 19, 840-866.

Chapman, C. S. (2012). Framing the issue of research quality in a context of research diversity. *Accounting Horizons*, 26, 821–831.

Cooper, D. J./Morgan, W. (2008). Case study research in accounting. *Accounting Horizons*, 22, 159-178.

Hall, M., & Messner, M. (2018). The Field Research Method as applied to Behavioural Accounting Research: Interviews and Observation. In T. Libby & L. Thorne (Eds.), *The Routledge Companion to Behavioural Accounting Research* (pp. 225-237). London and New York: Routledge.

Himick, D., Johed, G., & Pelger, C. (2022). Qualitative research on financial accounting – an emerging field, *Qualitative Research in Accounting & Management*, 19, 373-385.

Humphrey, C. (2014). Qualitative research: Mixed emotions. *Qualitative Research in Accounting & Management*, 11, 51-70.

Kenno, S. A., McCracken, S. A., Salterio, S. E. (2017). Financial Reporting Interview-Based Research: A Field Research Primer with an Illustrative Example. *Behavioral Research in Accounting*, 29, 77-102.

Malsch, B./Salterio, S. E. (2016). “Doing good field research”: Assessing the quality of audit field research. *Auditing: A Journal of Practice and Theory*, 35, 1–22.

Messner, M., Moll, J., & Strömsten, T. (2017). Credibility and authenticity in qualitative accounting research. In Z. Hoque, L. Parker, M. A. Covaleski, & K. Haynes (Eds.), *The Routledge Companion to Qualitative Accounting Research Methods* (pp. 432-444). London and New York: Routledge.

#### 6.4 To prepare

All participants are required to read the papers on the reading list (“Essential readings”) prior to the course. Additionally, every student has to submit a research proposal (or a summary of a current working paper) by 18 September 2023. 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

Students can obtain a grade for this course. 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 corresponds to a scope of 6 LP/ECTS.

### 8. Working hours

Working Hours	Stunden
<i>Preparations (Essential reading material, Paper, Presentation)</i>	100 h
<i>Presence</i>	35 h
<i>Follow-up</i>	45 h
<b>SUM</b>	<b>180 h</b>