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Part I

Introduction

Researching everyday accounting practice

Epistemological debate

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Introduction

A major challenge confronting accounting researchers engaging in the methodological field is deciding which research method is most apt for gathering and analysing empirical data on a research topic (Hoque, 2006). The research methodology literature generally advocates both traditional (i.e., well acknowledged) and emergent research methods for studying accounting phenomena and practice in society, institutions and organizations. Both traditional and emergent research methods offer differing insights into organizational phenomena and have their unique foci, scope and limitations. Together they provide the potential to increase our knowledge and understanding about a phenomenon or phenomena.

The aim of this edited collection of chapters is to provide an informative reference work on qualitative research methods in accounting that offers students and researchers a critical overview of current and emerging scholarship in this methodological field. To this end, the book focuses on the following aspects: 1) worldviews and paradigms, 2) methodologies and strategies, 3) data collection and analysis, and 4) reflections on qualitative field research.

In this introductory chapter, we aim to synthesize the issues addressed in this edited collection. The intention of this book is to provide a comprehensive guide to the methodological choice and execution of qualitative research approaches to studying an organizational phenomenon such as accounting. At present there are very few research texts on the state of accounting research methods that offer such a comprehensive guide to research students and academics on the subject of qualitative accounting research methodology, and none that primarily focus on the qualitative tradition. The book will assist a wide range of readers: a) students and researchers in a wide range of accounting, auditing, corporate governance, management control and allied disciplines; b) emerging scholars and students seeking convenient access to qualitative methodologies; and c) established researchers seeking a single repository on the current state of knowledge, current debates and relevant methodological literature.

The remainder of this chapter summarizes the key issues addressed in each chapter under the four broader themes as outlined above. The final section of this chapter provides some

concluding comments to embark the reader upon their voyage through the rich collection of readings that follow.

Theme 1: Worldviews and paradigms

The chapters appearing under this theme cover worldviews and paradigms that display fundamental ideas about life and society and important aspects that merit exploration. This collection examines how a host of worldviews and paradigms have been deployed in understanding everyday accounting practice in broader socio-economic and political contexts and in suggesting directions for future accounting research. This theme contains eight topics (Chapters 2–8), each offering unique perspectives in understanding accounting practice.

Chapter 2 initiates the presentation of how alternative worldviews inform our understanding of research topics in accounting when Covalesski, Dirsmith and Samuel review the theoretical principles and assumptions underpinning our social constructionist research programme pertaining to the accounting profession. Reflecting upon much of their prior research they argue that social reality is constituted through social interactions. The authors argue that their research agenda has been informed through the examination of the accounting profession as reflected in the perceptions of individuals and formed by their interactions with each other in the formulation of structural and social change. More specifically, their three-decade social constructionist research programme pertaining to the accounting profession was motivated from a diverse set of organizational and social theories enabling critical insight to three social dynamics within the accounting profession: 1) the role of non-formalized, non-bureaucratic, non-rule oriented approaches employed in public accounting firms to effect control; 2) the roles of MBO and mentoring in the exercise of control in professional organizations; and 3) the dramaturgy of exchange relations among the Big Five public accounting firms, the American Institute of Certified Public Accountants (AICPA), the Institute of Internal Auditors (IIA), and the Securities Exchange Commission (SEC) with respect to the outsourcing of internal audit services to international external audit firms. Critical to informing these crucial dynamics within the accounting profession were the research methods chosen. Their research was informed primarily by conducting analyses in a largely inductive, descriptive manner. Their reliance on a social construction approach and broad spectrum of qualitative methods guided them through the execution of such research efforts to observe divergent opinions, contested positions, and complex social dynamics at play around the accounting profession.

Lukka and Model address a related topic in Chapter 3 when they seek to track the development of the interpretive paradigm in accounting research by reviewing its evolution over time, and the central debates and likely future directions of research within this paradigm. This chapter maps out central ideas and debates evolving since the emergence of this paradigm in the 1970s to the present day by adopting an essentially chronological approach. Here the authors argue that the emphasis has been placed on issues of ontology and epistemology and their implications for theoretical and methodological choices within this paradigm. The authors also pay some attention to the positioning of this paradigm in relation to other genres of accounting research, both opposing and related ones, especially the functionalist paradigm and research informed by various critical theories.

Annisette and Cooper in their critical studies in accounting (Chapter 4) extend the social construction and interpretive paradigm by examining how power within an organization is exercised. The authors cleverly use their two previously published works (Annisette 2000; and Cooper 2015) to illustrate two methods used in critical accounting research that are

concerned with capitalism. This chapter shows how their respective studies and related rationalities position theory differently in the research process and employ different research methods. Annisette's inductive study is concerned with how capitalism's rationalities are diffused through global accounting bodies, and to this end, they focus on how interviews are used to develop the article's main arguments. Cooper's deductive approach illustrates the continued relevance of Marx's theorizing in explaining the significant failures of accounting in the recent banking crisis. While contrasted in terms of their respective inductive and deductive approaches, the authors come together in this chapter and focus on the core message – that through desk-based research, a wealth of secondary data was obtained to illustrate how the globally diffused rationalities and technologies of accounting alter and shape our worlds in both a material and an ideological way.

Chapter 5 by Carnegie and Napier explore historiography as a paradigm in the writing of history. Historiography, as the authors define it, is generally understood to relate to the analysis of bodies of historical writing, often on common themes. Historiography addresses issues such as the explicit or implicit theories of historians, the methods they use, and their ontological and epistemological assumptions. The question 'how can we know the past?' is fundamental not only to historiography but to accounting, which claims to report in a true and fair manner the past transactions of individuals and organizations. In this chapter Carnegie and Napier address the extent to which historical research and research grounded in the social sciences are similar and yet different. In particular, the chapter explores the roles of theory in historical accounting research. Principal theories, in particular those grounded in neo-classical economics (such as agency theory and transaction cost theory), and those based in socio-political thought (such as institutional theory, governmentality and labour process) are examined and exemplified. The epistemological presuppositions of these theories are also discussed and the research methods appropriate to specific epistemologies identified.

Consistent with the notion of the importance of a host of worldviews and paradigms being used in everyday accounting practice within broader socio-economic and political contexts, Goddard provides an illuminating discussion in Chapter 6 on how grounded theory (GT) provides a coherent set of methods to develop theories from data when studying accounting in its social context. The chapter commences with an outline of the various approaches taken to GT by researchers in other disciplines. This is followed by a practical example of the use of GT in an accounting research project to illustrate the methods used. The author also presents a discussion of some issues and debates which are emerging from GT approach using his own personal experiences of GT in the field.

In Chapter 7, Davison and Warren introduce visual methodologies for accounting research. This novel chapter covers interpretive approaches based in the humanities, such as visual rhetoric, visual semiotics and drama theory; mixed approaches based in sociology, such as impression management, actor–network theory, visual elicitation; and experimental content analysis methods from psychology. The chapter also provides a rich bibliography together with text boxes of key resources: visual-related papers from the field of accounting; foundational writers in the area; general visual handbook references; and suggestions for further reading and research.

Hoque provides the closing discussion in Chapter 8 on the theme of the importance of a host of worldviews and paradigms when he introduces a fresh, new idea, *Appreciative Inquiry (AI)*, to accounting research. Hoque argues that an AI approach has the potential to construct useful knowledge in our everyday accounting practice that may not normally be gained through focusing only on 'negative' issues surrounding accounting/organizational

processes. Inspired by Reed's (2007) work, Hoque reinforces the essential message of an AI study – 'it is useful in everyday life to focus on understanding what works well in a particular setting'. Through this chapter, the author invites accounting researchers to engage in this approach as it involves a different mode of engagement from other traditional methods.

In summary, Theme 1: Worldviews and paradigms presents seven topics that offer unique perspectives in understanding accounting practice. The first two topics in this section will make the case for the insights and benefits derived in accounting research from a social constructionist research programme in examining the accounting profession (Covaleski, Dirmsmith and Samuel) as well as from an interpretive paradigm and the central debates and directions of research within this paradigm (Lukka and Model). Annisette and Cooper then shift the worldview to more historical and critical accounting research in examining how power is exercised within an organization. Carnegie and Napier extend the theme of the importance of historical research in accounting in the following chapter. We will then be reminded of the importance of grounded theory in the development of theories from data when studying accounting in its social context (Goddard). The final two chapters in this section offer novel worldviews and paradigms to consider in their respective presentations of visual methodology in accounting research (Davison and Warren) and appreciative inquiry as a social construction approach to accounting research (Hoque).

Theme 2: Methodologies and strategies

The second major theme of this text covers nine specific methodologies and strategies (Chapters 9–17). For each, their definition, orientation and scope are examined, as is their manner of implementation in the research process. This array of chapters on research methodologies and strategies should provide stimulating and informative insights to the research of everyday accounting practice.

Chapter 9 provides Dey the platform to focus on three widely used methodologies in social science research: anthropology, ethnography and ethnomethodology. The author stresses the importance of recognizing a variety of other related qualitative field study approaches, such as grounded theory, auto-ethnography, and action research, in the context of interpretive accounting research. Consistent with the author's call for recognizing the importance of these alternative methodologies, these approaches are examined in detail elsewhere in this book. The focus of Dey's chapter is to highlight the intellectual roots and essential defining characteristics of anthropology, ethnography and ethnomethodology. Here he reviews the key features of a number of seminal early field studies and explains the various difficulties that confound any attempt to systematically delineate or review the application of these approaches within the accounting literature. Then he examines the subsequent emergence of a number of supporting theoretical perspectives within qualitative field research studies in accounting, with a particular emphasis on the presence (or absence) of criticality within these studies, and the potential for what is termed 'critical ethnography'. This is developed in the context of social and environmental accounting practice, where its potential to help democratize organizational accountability has been mooted. His final section concludes with a reflection on the past contribution and on the future health of ethnographic studies in accounting.

In Chapter 10, Humphrey and Lee use the 1996 conference, *Beneath the Numbers; Reflections on the Use of Qualitative Methods in Accounting Research* and their subsequent edited book (Humphrey and Lee, 2004), *The Real Life Guide to Accounting Research: A Behind-the-*

Scenes View of Using Qualitative Research Methods to provide ‘behind the scenes’ views or ‘insider accounts’ of what it is like to actually conduct qualitative accounting research. This behind-the-scenes perspective offer the types of lessons that people providing the accounts gained from that experience, rather than offering prescriptive, ‘textbook’ accounts of how to do qualitative research. This chapter allows the authors to provide a reflective, joint account about the development and use of case studies up to 1996, through the intervening years and their potential in the future.

Related to this theme of the richness of perspective gained from experience, Czarniawska (Chapter 11) critically discusses the application of a narrative approach to accounting in a number of possibilities. First, there are narratives about accounting, where the images of accounts and accounting in popular culture are especially worth attention. Second, there are attempts to apply narratological tools in accounting research. Third, there are attempts to exploit the knowledge about narratives in academic reports. Fourth, there are efforts to launch a narrative approach in the practice of accounting. Czarniawska makes a compelling case that it is likely that these various attempts to apply a narrative approach to accounting research will multiply in the future.

Using her past twenty-five years of experiences, Hammond in Chapter 12 discusses the contribution of oral history in accounting research. Here Hammond argues that in the 1990s, as the use of qualitative research methods in accounting gained momentum, several researchers made the case for incorporating oral history research into the accounting literature (e.g. Collins and Bloom, 1991; Hammond and Sikka, 1996). Her chapter draws on literature in oral history and accounting as well as her experiences conducting some projects with her co-authors. This chapter includes discussions of the history and purpose of oral history, methodological issues, a literature review of oral history research in accounting, and a brief conclusion. Consistent with other chapters in this *Companion*, Hammond stresses the critical need to recognize that accounting is not an objective, quantifiable area of study and that – to truly advance our understanding – one must look at its social implications.

In Chapter 13 Haynes introduces the notion of autoethnography (which is prominent in qualitative social science research) to accounting research. Autoethnography enables researchers themselves to form a subject of lived inquiry within the social context of accounting and its environs. This chapter outlines what autoethnography is, as both a research process and a product of research. As such the chapter explores the ontological, epistemological and methodological issues arising from such an approach. Furthermore, Haynes offers a rich discussion of the various forms that autoethnography takes, outlines ways of writing autoethnography, and illustrates how it has been used in contemporary accounting research. Importantly, the chapter closes with a discussion of some of the dilemmas and tensions involved, and evaluates its future possibilities in accounting research.

Chapter 14 by Fogarty offers an insightful presentation of the potentials of action research in accounting. In this chapter, Fogarty has eschewed much in the way of philosophic background and theoretical grounding. Here Fogarty argues that if action research is anything, it is eminently practical. His chapter leans heavily upon his appreciation for the accounting literature. The first part of this chapter offers a set of propositions that collectively triangulate the meaning of action research. The second section continues the vexing effort to nail action research down with a set of questions that were not directly asked in the first section, but were implicitly suggested. A third section gravitates toward accounting by considering the case for action research in this discipline, and on an a priori basis, evaluating its potential

contribution. The fourth section of Fogarty's chapter adds a more inductive inquiry as he takes a closer look at what has been published in accounting.

Chapter 15 allows Khalifa and Mahama to provide an overview of discourse analysis in the social sciences and the accounting literature and discusses key considerations for users of discourse analysis. The authors argue that accounting research has mainly used discourse analysis to question the role and logic of accounting, trace the historical emergence of accounting discourses, study some of the ways in which accounting discourses can facilitate particular programmes of action, and explore particular interfaces between accounting and other disciplines. A key practical implication of the authors' analysis of the use of discourse analysis in accounting research is that the particular methods and approaches chosen within discourse analysis depend on the particular research questions and the research context.

Chapter 16 by Dumay and Baard introduces interventionist research (IVR) and its peculiarities to accounting researchers (who may not be familiar with this research approach) by presenting reflections and examples from the authors' interventionist research projects and IVR in accounting literature. From these reflections and examples, the authors outline the future of IVR for accounting by addressing skills development for a new generation of accounting academics. Furthermore, Dumay and Baard make the important point that the use of theory is an essential component of IVR that separates it from consultancy. Finally, the authors offer insights to publishing IVR project results, and how IVR can help bridge the gap between research and practice.

The theme of research methodologies and strategies is aptly closed in Chapter 17 by Haynes, where she introduces the concept of reflexivity, which has been widely used in social science qualitative research methods for a number of decades. She states that broadly, reflexivity refers to the process in which the researcher reflects on data collection and its interpretation. This can occur at a number of levels and from a number of perspectives, as discussed in this chapter, in an active process. Reflexivity relates to all research, whether qualitative or quantitative, since all researchers should arguably adopt a reflexive approach to their data. However, despite qualitative methods becoming more prominent and more accepted within accounting research, Haynes argues that they still operate in a context 'dominated by hypothetico-deductive quantitative methodologies that essentially are reified as "hard", factual and objective, consonant with the accounting world of numbers' (Parker, 2012, p. 59), where reflexivity is less often applied. This suggests that the significance of reflexivity as a concept is all the more relevant to contemporary qualitative accounting research, since it is central to consideration of the nature of knowledge. Questions about reflexivity are part of debates about ontology, epistemology and methodology. Ontology represents the researcher's way of being in the world or their worldview on the nature of reality; epistemology represents the philosophical underpinnings about the nature or theory of knowledge and what counts as knowledge in various research traditions; and methodology represents the overarching research strategy and processes of knowledge production, concerned with methods of data collection and forms of analysis used to generate knowledge. Haynes seeks to reflect on those debates, the meaning and application of reflexivity, strategies for reflexive awareness and processes of reflexivity, reflexive research in accounting, and future possibilities for reflexive accounting research.

In summary, Theme 2: Methodologies and strategies presents nine topics each differing in definition, orientation and scope, as well as their manner of implementation in the research process of everyday accounting practice. The opening article in this section by Dey focuses on three widely used methodologies in social science research: anthropology, ethnography

and ethnomethodology. A unique ‘behind-the-scenes’ view is then offered to gain insight as to what it is like to actually conduct qualitative accounting research (Humphrey and Lee). Related to this theme of the richness of perspective gained from experience, Czarniawska will then critically discuss the application of a narrative approach to accounting in a number of possibilities. These first three topics are followed by a pair of stimulating and somewhat novel methodological approaches when Hammond discusses the contribution of oral history in accounting research, and then Haynes introduces the notion of autoethnography (which is prominent in qualitative social science research) to accounting research. Fogarty moves the theme of research methodologies and strategies in accounting research into the potentials of action research in accounting. Khalifa and Mahama follow with an overview of discourse analysis in the social sciences and the accounting literature. The final pair of chapters in this section are offered by Dumay and Baard who introduce interventionist research (IVR) and its peculiarities to accounting researchers, and Haynes who makes a compelling case for the relevance of the concept of reflexivity (which has been widely used in social science qualitative research methods for a number of decades) to accounting researchers.

Theme 3: Data collection and analysis

The third theme that binds Chapters 18–25 together has a strong focus upon qualitative data collection and analysis. This collection of readings reflects the diverse approaches to qualitative data collection and analysis that have been deployed in understanding everyday accounting practice in broader socio-economic and political contexts. These diverse approaches to qualitative data collection and analysis are in certain ways consistent with, and a result of, the first two themes of this *Companion*, which addressed the important role of alternative worldviews and paradigms (Theme 1) and the contributions of various methodologies and strategies (Theme 2).

Tucker and Hoque use Chapter 18 as a platform from which to consider the contributions of mixed research methods in accounting in terms of generating a rich set of data to inform the research study. Here they provide rationales for the types of accounting research most predisposed to a mixed methods approach, why mixed methods research is important, the relationship between methodology and methods, and the challenges associated with undertaking mixed methods research. Using six mixed methods studies published in reputable accounting journals, Tucker and Hoque aim to illustrate the ways in which this genre of research may contribute to the accounting research agenda.

In a similar fashion Mahama and Khalifa in Chapter 19 discuss the process and analysis of field interviews. Although the method generally is characterized as qualitative research, it may (and often does) include quantitative dimensions. However, this chapter addresses field interviews from qualitative perspectives. To this end, they draw on the existing qualitative field research methods literature and their own experiences of the field to describe the processes of designing and conducting qualitative field interviews and to provide some guidelines on how to analyse field interview data. Specifically, Mahama and Khalifa examine three main themes: the nature of qualitative field interviews, the processes of preparing and conducting field interviews, and analysing interview data.

In Chapter 20 Parker offers a comprehensive account and evaluation of participant observation and its potential application in accounting research. Set in the historical ethnographic context of the methodology’s development, this chapter explores participant observation’s identity and characteristics, observer role options, field site entry and exit

strategies, the processes of observation and recording, researcher field experiences and relations. The chapter concludes by reflecting on a contemporary sample of accounting research studies employing participant observation. Parker's overriding message is that participant observation offers the researcher the opportunity to live among the actors in the field, accessing otherwise hidden insights into their world and offering an insider view of actors' behaviour, conversations, language, and meanings.

The discussion of diverse approaches to qualitative data collection and analysis certainly necessitates a presentation of content analysis, which is provided by Campbell in Chapter 21. Here Campbell discusses how content analysis has been employed in a number of areas, including in accounting studies. Campbell argues that content analysis is a research method used to identify signals in blocks of text and convert them to numerical values, which can be used to gain replicable findings which enable the understanding of the quality and quantity of reports and other narratives.

Chapter 22 offers a presentation by Gammie, Hamilton and Gilchrist on a particularly novel approach to qualitative data collection and analysis in accounting research. Here the authors provide an insightful and in-depth discussion on the topic of focus group discussion methodology. In doing so, they offer a core definition of focus group discussion methodology as well as the key attributes of this methodology. They then elaborate on the development and use of this method. Finally, Gammie *et al.* provide a helpful and balanced discussion of the strengths of focus group discussions as a research method as well as the drawbacks of the technique whilst also articulating ways to mitigate these challenges and providing practical guidance on convening focus group discussions.

Covalleski, Dirsmitz and Samuel (in Chapter 23) review the manner in which qualitative research methods have been mobilized, and how related data has been analysed and interpreted, in three major management accounting research projects undertaken in their careers. In this chapter they explain their choice of qualitative research methods embedded in their research to reflect upon (compare and contrast) their lineage of work and the related issues and debates. More specifically, their research agenda pertaining to the use of management accounting information was applied to three major projects: 1) budgeting and nursing administration to examine the budgeting process as a source and form of power and politics in organizations; 2) the study of budgeting as a symbol, but one used asymmetrically to stimulate various budgetary actors to take wide-ranging actions in a university budgeting setting; and 3) understanding the ways in which institutions may incorporate historical experiences and socio-political-economic pressures into their rules and organizing logics embedded in budgeting and a state welfare programme. A concluding section is then offered to summarize and integrate their research efforts with a particular focus on the importance of the choice of qualitative research methods to derive the insights drawn from their research projects pertaining to the use of budgets in organizations and society.

Chapter 24 by Anderson-Gough, Edgley and Sharma asks the reader to consider the place of Computer Assisted Qualitative Data Analysis software in accounting research. This chapter provides a brief overview of the development of CAQDAS, and a summary of some of the most popular software packages and the functions they offer. This information is set within a review of the reported usage of CAQDAS in recent accounting journals, and a discussion of different experiences of using CAQDAS, its place in mediating the relationship between researcher and data, and the impact on members of research teams.

The closing article in this section on the theme of qualitative data collection and analysis is offered in Chapter 25 by Messner, Moll and Strömsten, who express concern about the

credibility and authenticity of qualitative accounting research. In this chapter, the authors define what these terms (credibility and authenticity) mean. Following these thoughtful and core definitions, they then revisit some of the different strategies that accounting scholars have used to produce credible and authentic accounts of the use of everyday accounting practice.

In summary, Theme 3: Data collection and Analysis presents eight topics that offer a strong yet diverse focus upon qualitative data collection and analysis in the research of everyday accounting practice. Tucker and Hoque first consider the contributions of mixed research methods in accounting in terms of generating a rich set of data to inform the research study. In this spirit of considering diverse research methods, Mahama and Khalifa then discuss the process and analysis of field interviews, and in the following chapter Parker offers a comprehensive account and evaluation of participant observation and its potential application in accounting research. The next pair of chapters provide a robust discussion of how content analysis has been employed in a number of areas, including in accounting studies (Campbell), followed by a presentation of a particularly novel approach to qualitative data collection and analysis in accounting research, i.e., focus group discussion methodology (Gammie *et al.*). The final three chapters on this theme of data collection and analysis focus on the application of qualitative data to inform research analysis. Covalenski *et al.* present the manner in which qualitative research methods mobilized data to inform their management accounting research projects. Anderson-Gough *et al.* then present a novel idea on data collection in their discussion and analysis of Computer Assisted Qualitative Data Analysis software in accounting research. Finally, the closing chapter in this section by Messner *et al.* reflects upon the important issues pertaining to data collection and analysis by raising the issue of credibility and authenticity of qualitative accounting research, and the different strategies that accounting scholars have used to produce credible and authentic accounts of the use of everyday accounting practice.

Theme 4: Experiencing qualitative field research: personal reflections

The final theme (Theme 4) comprises four chapters, focusing on a number of researchers' personal reflections on obstacles and issues in developing and executing particular qualitative research methods in research studies. More specifically, the reflective chapters seek to address the following areas: 1) what the researcher did; 2) how the researcher did it; 3) why the researcher did it that way; 4) what the experience was like; 5) any problems/challenges they faced and how they managed them; 6) reflections on benefits and insights from the methods the researcher used. These chapters provide a unique experiential insight into the inner workings, motivations, emotions and experiences of the qualitative research process, as told by researchers themselves.

The purpose of Ji's Chapter (26) is to provide first-hand reflections on a case study research project from methodological choice through to data collection and analysis. The researcher explicitly reveals 'behind-the-scene' decision-making processes and experiences from the project. These experiences include the identification, explanation, logical justification, and execution of the chosen research methods; the associated challenges; and the management of these challenges. Readers may find that the researcher's experiences reflect the complex and 'no-single-recipe' nature of case study. This chapter also offers comments and recommendations that readers may apply to their own research projects.

Joannidès, in Chapter 27, sets out to present practical issues at stake when conducting an ethnomethodological accounting research project. Under this purview, he borrows from his own experience, i.e. his PhD dissertation which was on accountability and ethnicity in a church setting, focusing on the case of the Salvation Army. More specifically, he wanted to study and understand how churchgoers practice accountability to God in their day-to-day life through the most basic daily activities. His reflections provide invaluable research practice insights into how such research can be implemented and navigated.

Ozdil, Seneviratne and Xuan Thuy use Chapter 28 to present three separate accounts detailing their personal ethical experiences and reflections during their qualitative study of an Australian, Sri Lankan and Vietnamese University. The authors each showcase the diverse ethical considerations and challenges faced at various phases of their research. They provide overarching ethical principles for future qualitative researchers in the higher education field and conclude by proposing the need to take a holistic approach to ethics in qualitative research. Finally, the authors suggest that ethical guidelines should not be treated merely as mechanical frameworks, since the ability to address certain situations arising in the course of a research project will require the moral judgement of the everyday researcher.

Finally, Chapter 29, on the theme of personal reflections on experiencing qualitative and field research, is presented by Ross who provides a detailed practical example of conducting oral history interviews through the author's experience of conducting an oral history study. After providing some background, the chapter focuses on the 'how to' of the oral history process including keeping a journal, contacting participants, determining equipment, the ethical review, conducting the interviews, transcription and analysis. The chapter concludes with a suggestion on how to evaluate the research. The chapter therefore offers an invaluable practice guide to this methodology.

In summary, Theme 4: Experiencing qualitative field research: personal reflections, presents four chapters that focus on researchers' personal reflections on obstacles and issues in developing and executing qualitative research methods in research studies. The first chapter on this theme (Ji) provides first-hand reflections on a case study research project, from methodological choice to data collection and analysis. Joannidès then presents practical issues at stake when conducting an ethnomethodological accounting research project. Extending this theme of personal reflections on qualitative and field research, Ozdil *et al.* present three separate accounts detailing their personal ethical experiences and reflections and the diverse ethical considerations and challenges they faced at various phases of their research. The closing chapter on this theme (Ross) provides a detailed practical example of conducting oral history interviews through the author's experience of conducting an oral history study.

Conclusions

The intent of this introductory chapter has been to provide a comprehensive guide to the methodological choice and execution of qualitative research approaches to studying an organizational phenomenon such as accounting. The notion of a 'comprehensive guide to the methodological choice and execution of qualitative research approaches' is challenging along several dimensions. As such the goal of this introductory chapter has been to articulate our perception of the multiple and inter-related themes that constitute a meaningful and comprehensive guide to the understanding of methodological choice and execution of qualitative research approaches. The roadmap presented in this introductory chapter is

intended to explain not only the logic behind each of the themes embedded in methodological choice and execution of qualitative research but also to indicate the depth and variety of offerings this guide provides within each theme.

To this end, this chapter has presented the manner in which this book addresses the challenging nature of capturing the diverse set of dimensions associated with offering a comprehensive guide to the methodological choice and execution of qualitative research approaches. It has revealed that our approach to this challenge has been to structure this book across four major themes: 1) worldviews and paradigms, 2) methodologies and strategies, 3) data collection and analysis, and 4) reflections on qualitative field research.

The chapters under the first theme cover worldviews and paradigms that display fundamental ideas about life and society and what aspects merit exploration. This collection examines how a host of worldviews and paradigms have been deployed in understanding everyday accounting practice in broader socio-economic and political contexts and in suggesting directions for future accounting research. The second major theme of this book presents specific methodologies and strategies that have been deployed in addressing these world views and paradigms. For each of the specific methodologies and strategies presented in this section, their definition, orientation and scope are examined, as is their manner of implementation in the research process. The chapters in the third theme of this book have a strong focus upon qualitative data collection and analysis, reflecting the diverse approaches to qualitative data collection and analysis that have been deployed in understanding everyday accounting practice in broader socio-economic and political contexts. Finally, the fourth theme offers some insightful reflections from researchers' personal experiences of issues and challenges in developing and executing particular qualitative research methods in research studies. We are confident that this thematic logic and the rich set of readings within each theme will serve the reader in providing a single repository on the current state of our qualitative methodological knowledge, current debates, and relevant methodological literature.

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