

Qualitative accounting research: special issue introduction

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Abstract

This special issue dedicated to qualitative accounting research shows the commitment of *Accounting & Finance* to support and publish qualitative research. This introductory piece explains the rationale behind this commitment and recount the process followed with this special issue, before introducing the papers published in it. The first paper in the special issue, co-authored by De Villiers, Dumay and Maroun, will be of interest to a large cross-section of accounting researchers, even those with a quantitative bent, because it dispels some myths around qualitative research, and it sets an research agenda that others may pursue.

Introduction

This special issue on qualitative research was conceived shortly after the current Editor, Tom Smith, began his tenure. Both Tom and the AFAANZ Board felt that *Accounting & Finance* needed to cater to the needs of all AFAANZ members, including those with a qualitative research focus.

We issued our call for papers in May 2017, just in time for the forthcoming July AFAANZ Conference in Adelaide (See Appendix A – Call for papers). Needless to say, the Qualitative Research in Accounting Special Interest Group (QualRAN SIG) members appreciated the news of the forthcoming special issue, as they had previously felt excluded and had previously asked editors of *Accounting & Finance* to take qualitative research seriously by appointing associate editors known for qualitative research. The answer was always that qualitative research did not get published, because it was not submitted, and when submitted, it was the reviewers that rejected the work. Thus the announcement of this special issue came as a surprise and was good news to the QualRAN SIG members, and members of other qualitative research groups within Accounting History, Education and Management Accounting. They felt the special issue could be the catalyst to break the former chicken and egg situation where editors felt they could not publish qualitative work, because the quality of the submissions wasn't up to

scratch, but authors did not submit their work, because the journal wasn't (by and large) publishing qualitative research.

The AFAANZ community turned out to be very supportive of this initiative and we received numerous submissions in response to our call for papers by the submission deadline of 31 January 2018. . The quality of the submissions were generally very high, which meant that many papers passing the initial desk review. We now had to deal with the problem of finding willing reviewers for all these papers. However, as problems go, this was a good one to have. And we were very well supported by the reviewers we approached. We thank everyone who reviewed (a) paper(s) for this special issue. We realise that, while an author gets a good pat on the back from their university for publishing in *Accounting & Finance*, there is no equal accolade for reviewing a paper. However, the review system cannot be maintained without willing reviewers, and in all fairness, we should all be prepared to review two papers for each one we ourselves submit, because our own submission will, most often, require two willing reviewers from among our peer group. Apart from fairness, there are some indirect benefits to reviewing, such as learning from the papers you review and cultivating a positive impression of your own academic standing with editors, often the same editors who will be dealing with your own future submissions.

Of course, we also thank all the authors and co-authors of the submitted papers, including those whose work did not end up in the special issue. As authors, we know all too well what it feels like to get your paper rejected by a journal, but this is unfortunately an unavoidable part of the review system. A major purpose of the process is actually for the reviewers to highlight how papers can be improved so that it is the best it can be, rather than just classifying papers into accept/reject categories. It is also interesting to see the process from an editor's perspective, where you are often cast in the role of champion of the authors in an effort to negotiate positive outcomes through the review process. Most of the papers in the special issue have significantly benefitted from the input of

the reviewers and the editors, as some authors note in their acknowledgements, which demonstrates how the peer review process benefits scholarship and this special issue.

Although the length of the review process can be frustrating for all of us, reviewers need time to come up with suggestions for improvement and authors need time to fully digest and respond to these suggestions. Publishing in a rush would result in the publication of premature, underdeveloped research.

This now brings us to the final list of papers included in the special issue. While it took some time for all the papers to work their way through the review process, we have now reached the special issue's birth. We have decided to revert to traditional publishing methods and prepare a printed version of the special issue for distribution. We have decided on a printed copy to mark this important historic occasion where AFAANZ and the Editorial Board of *Accounting & Finance* confirm their commitment to all AFAANZ members to support and build a qualitative research community while maintaining the support for quantitative research. The board feels that AFAANZ members have diverse research interests and an academic journal associated with AFAANZ needs to represent that diversity.

Rather than repeat the abstracts and introductions for each paper, we will present the rationale behind how the papers are presented in the special issue in three distinct groups being Methodological; Accounting, accountability and reporting; and Strategy and management control.

Methodology

The first three papers we classify as methodology papers because their primary focus is to reflect on how to conduct qualitative research (Table 1). The first paper by De Villiers, Dumay, and Maroun (2019) is designed to lead the special issue as it focusses on the big picture of qualitative research as a methodology, and dispels some myths about qualitative versus quantitative (positivist) research. One of the central reasons behind the special issue was the perception that quantitative research, based on positivist traditions, was preferred in *Accounting & Finance*. This preference is in some ways

institutional because of pressure from Universities to publish in top accounting and finance journals, of which many use American positivist research as its basis.

Table 1: Methodology papers

Reference	Title
De Villiers, Dumay, and Maroun (2019)	Qualitative accounting research: dispelling myths and developing a new research agenda
Tucker and Parker (2019)	Researcher perceptions and choices of interview media: the case of accounting research
Wei et al. (2019)	Discovering bank risk factors from financial statements based on a new semi-supervised text mining algorithm

Accordingly, many Universities use the Australian Business Dean’s Council (ABDC) journal ranking list as a litmus test for research quality (de Villiers and Hsiao 2018; Guthrie et al. 2019). As a result, the ABDC list is seen to be one of the most biased lists towards recognising qualitative research of quantitative research (Vogel, Hattke, and Petersen 2017). Hence, while there is institutional pressure to publish in the top journals, and those journals mainly use quantitative methodologies, then there is no surprise that this has been reflected previously in journals aspiring to increase their performance and recognition as outlets for quality accounting and finance research.

The second paper by Tucker and Parker (2019) helps progress the research methodology on conducting qualitative research interviews. The paper is progressive because it addresses the use of new technologies and the internet when conducting interviews. Traditionally, face-to-face interviews and the telephone were the normal methods used for conducting interviews. However, we now have Skype and other methods for videoconferencing that may change the way we interact with our interviewees, and they with us as the interviewer. The paper is a must read for PhD students, supervisors and established researcher before embarking on their next round of qualitative research interviews.

The third paper by Wei et al. (2019) is equally as important because it demonstrates how new computer based research methods are useful in developing insights into qualitative data that was not previously possible. For example, qualitative data analysis software such as NVivo, has been around for many years, but relies on hours of coding and reading based upon the subjective analysis of the researcher (Bazeley and Jackson 2013). While it is still possible to develop metrics for reliability and validity such as Krippendorff's alpha, this type of analysis is based on comparing the results of human analysis, on relatively small amounts of data (Krippendorff 2013; Hayes and Krippendorff 2007). What Wei et al. (2019) demonstrate that it is possible to use software to analyse considerably large amounts of data and produce insights not previously possible.

Accounting, accountability and reporting

The next six papers represent what we identify as those concerned with accounting, accountability and reporting. On the accounting front, we have three papers all looking at different aspects of accounting in Vietnam, with each looking at a different issue. The three papers are all interesting and related as they examine how accounting is transitioning in Vietnam as the move from totalitarianism to capitalism. Each paper looks at a different aspect from an accountant's identity (Nguyen 2019) , responses to audit law reforms (Kend and Nguyen 2019), and IFRS adoption (Nguyen and Rahman 2019).

Table 2: Accounting, accountability and reporting papers

Reference	Title
Nguyen (2019)	The dynamic construction of accountant identity in a transitioning economy: The case of Vietnam
Kend and Nguyen (2019)	An examination of the Vietnamese emerging market economy: Understanding how and why auditors have responded to the audit law reforms
Nguyen and Rahman (2019)	From Totalitarianism to Capitalism – the case of IFRS adoption in Vietnam
Yang and Northcott (2019)	How can the public trust charities? The role of performance accountability reporting
Abhayawansa, Elijido-Ten, and Dumay (2019)	A practice theoretical analysis of the irrelevance of integrated reporting to mainstream sell-side analysts
Rentschler, Subramaniam, and Martin (2019)	A longitudinal study of Aboriginal images in annual reports: Evidence from an arts council

The next paper by Yang and Northcott (2019) deals with an increasingly interesting subject of trust in accounting and who the accounting is being done for, in this case charities. As with the other pillars of society being the government, media, and business, there is lessening trust even in non-government organisations, many of whom are charities (Ries et al. 2018). As Yang and Northcott (2019) highlight, it is essential that charities need “public trust to sustain their activities.’ The same can be said for all businesses so there are some lessons we can learn from this paper for all organisations, not just charities.

Trust in reporting is also an issue explored in Abhayawansa, Elijido-Ten, and Dumay (2019) in relation to integrated reporting (<IR>) and sell-side analysts. One finding is that the analysts do not look at integrated reports as a primary information source because much of their role centres on finding information that companies do not tell them. As such, there is a lack of trust in what many companies report, and it seems that <IR> does not fill the gap.

Last, the paper by Rentschler, Subramaniam, and Martin (2019) is interesting because it at accounting for the visual, which has been the subject of at least on special issue of AAAJ and several other prominent papers in accounting research (e.g., Davison 2010, 2009). The authors use a mix of content analysis of images and texts to understand how the Australia Council for the Arts was accountable to response to portraying and shaping the identity of Aboriginal artists, and its impact on its organisational legitimacy. The paper further adds to accounting research examine how reports are used to go beyond providing accounting information the communicating their accountability.

Strategy and management control

The last five paper are in the related topics of strategy and management control. In accounting research, the two areas are related because each is dependent on affects the other. As Kober, Ng, and Paul (2007, 425) point out “The traditional view is that the MCS is shaped by organisational strategy”, however, the more contemporary view is that management control systems “shapes, and is shaped by, strategy”.

Table 3: Strategy and management control papers

Reference	Title
Ozdil and Hoque (2019)	Accounting as an engine for the (re)creation of strategy at a university
Tekathen, Bui, and Wang (2019)	Strategising in the midst of management controls: a case study on the relationship between management controls and promises on strategies
Kober, Akroyd, and Li (2019)	The emergence of management controls in an entrepreneurial company
Wang (2019)	Management Controls and their links with fairness and performance in interorganisational relationships
Islam (2019)	Business models and the managerial sensemaking process

The first paper by Ozdil and Hoque (2019) looks at an important topic in Universities, especially in Australia, as they deal with funding that has led to what they call the financialisation of universities and their strategies. The performance culture of Australian universities is becoming less and less based

on scholarship, but on how they can raise funds to deal with reduced government funding. Accounting is important because it becomes the base by which funding cuts are justified and the way university performance is measured. Thus, we make a contribution to understanding relationships and workings between universities' strategic and accounting practices.

Tekathen, Bui, and Wang (2019) investigate the direct link between strategy and management controls in their historical case study of a New Zealand electricity firm. In their paper they trace how strategy and management controls are used to memorise, forget and forgive strategic promises made. Their study is important because it takes a longitudinal examination of how strategy and management controls evolved while the firm experienced a turbulent external environment (Kloot 1997).

The next paper by Kober, Akroyd, and Li (2019) is interesting because it addresses management controls within a small entrepreneurial company. Accounting research on small and medium enterprises (SMEs) is most often qualitative because sourcing large amounts of quantitative data. As such papers like these offer valuable insights into how SMEs work and because SMEs represent an important contribution to developed economies, especially since the global financial crisis (Massaro et al. 2016). More importantly, Kober et al.'s (2019) findings, contrast the contemporary theory of how management controls develop in entrepreneurial firm, and should be of interest to all management control scholars and practitioners. Next, Wang (2019) continues the management control theme by investigating another interesting topic of how management controls impact interorganisational relationships (see Meira et al. 2010).

The last paper by Islam (2019) addresses business models, which are becoming more important in accounting (Sukhari and de Villiers). More than before accounting research and reporting frameworks such as integrated reporting require business to not only understand their business models but be able to articulate how they create value (International Integrated Reporting Council (IIRC) 2013). However, not all managers understand what their business models are, nor how they work as there is often much ambiguity about the combination of resources (or capitals) responsible for value creation

(Dierickx and Cool 1989). Thus, how managers make sense of their business models' development and use is an important first step into understanding the business model for future accounting research.

Conclusion

As special issue Editors, we are excited to have delivered what has been for us a long time in the making. We are proud of the fact that we are part of an inclusive academic community as members of AFAANZ that has allowed us the opportunity to make what was once, but a dream come true. This special issue is meant to send a clear message that the journal *Accounting & Finance* will support and publish high-quality qualitative research. Therefore, we encourage all qualitative accounting researchers, especially AFAANZ members, to consider this journal as an outlet for your qualitative research. The journal wants to embrace and publish diverse methods, but this dream can only be achieved if we all contribute good quality qualitative research to *Accounting & Finance* and if we are fair and supportive when we are cast in the role of editors and reviewers. Let us stand together as a team to achieve these ambitions.

Appendix A: Call for Papers

The journal *Accounting & Finance* is calling for papers for a special issue dedicated to qualitative accounting research. The aims of this special issue are to:

- Encourage excellence in qualitative research;
- Support qualitative researchers, including those who are AFAANZ members, especially the Qualitative Research in Accounting Network members; and
- Reaffirm that *Accounting & Finance* is ready and committed to assessing and publishing qualitative research.

Qualitative accounting research is important because it removes the abstractness of accounting numbers and demonstrates how accounting impacts on people and society (Robson 1992; Dumay and Rooney 2016). As a social science, qualitative accounting research explores how accounting influences ordinary lives through understanding how accounting can have beneficial, and sometimes harmful outcomes (see Baker and Hayes 2004; Carnegie and Napier 2010). If we are to assure society that accounting also serves the needs of society then we need to advance qualitative accounting research and continue to promote its relevance (Parker 2012). Through understanding how accounting touches our everyday lives we can appreciate how it is a vital technology that serves both the interests of business, other organisations, and the society in which it operates.

There are many challenges facing society today, and many of these challenges call for some form of accounting to help measure, manage and report these important challenges. New accounting technologies are continually evolving in response to these challenges. Accounting for environmental, social and governance (ESG) has a long history and is increasingly relevant today (Bui and de Villiers 2017). Changes and evolutions in frameworks such as the Global Reporting Initiative, the UN Global Compact, Integrated Reporting <IR>, and the upcoming European Union Directive on Non-Financial Disclosure are reshaping the way organisations are being held accountable, and account for their performance. Each of these offers qualitative researchers ample opportunities to investigate how

these and other accounting technologies transcend the boundaries of financial reporting, complement and fill a gap between the numbers and the narrative.

The guest editors of the special issue encourage submissions from diverse perspectives and encourage authors to develop research papers that represent cutting edge state-of-the-art qualitative accounting research of an empirical nature, or introduce new theories, methodologies and research methods that can be applied in qualitative accounting research.

Authors should ensure that their papers comply with the journal's guidelines and submit their papers on the journal's online system (<https://mc.manuscriptcentral.com/acfi>) before the paper deadline. During online submission, authors should choose "Qualitative Accounting SI" as the issue the paper is being submitted for.

Important dates:

Paper submission deadline: 31 January 2018

First round feedback: 31 March 2018 (estimated)

Final copy to the publishers: 30 November 2018

Publication of the special issue: Early 2019

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