

Applied Qualitative Business Research

Assignment 1

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Blog 1:

Evaluating the research approach of "The Role of Accountant in Township SMEs' Decision-making Processes"

Introduction

To clarify the different characteristics of qualitative research approaches from a quantitative ones in a particular topic, this blog will evaluate the advantages and disadvantages of qualitative approaches in studying the role of accountant in township SMEs' decision-making processes.

1. Clarifying the scope of the research

The role of accountant is a very general concept. For a better evaluation result, the scope of this research should be identified first.

The role of accountant that appears in textbooks are, obviously, very important (Holmes, 2014, p. 273). The reasons are also obvious, the job description of accountant in a firm can normally categorized into two aspects, which includes recording business transactions happened everyday, making decisions or helping decision-makers make decisions basing on these records (Christensen, 2010; Florin 2014). According to Financial Accounting Standard Board (FASB) and International Accounting Standard Board (IASB), accounting should provide information that useful to users (2006, 2008).

However, in reality, accountants in private practice are normally less valued, especially in the decision-making processes of an organization (Culp, 2016). Accountancy in private firms is a comprehensive information system that is hard to evaluate with a universal standard (Christensen and Demski, 2003). However, the setting of accounting/finance department are vary in different businesses. Limited by

the size of the business and lack of professional advises, the accounting department structures of township businesses are even simpler, they normally composed with several bookkeepers and a department manager who is normally a relative of or someone trusted by the business owner. Because of this traditional accounting system setting, the average life of township businesses is 2.9 years (2018, Yi), a lot shorter than this in developed countries. Moreover, in the perception of many owners, accounting is just a process that is used to ‘fulfill tax obligations’ (Filzen and Peterson, 2015).

There are studies show that the accountant involvement in the decision-making can affect the management (Schwartz, 2016), level of financial risks (Akhtar and Liu, 2018) of firms, which directly impact the survival of businesses (Amoako, 2013).

The evaluation and choice of a better research approach is closely related with the nature of the research.

Therefore, firstly, it is important to identify the objects of the research:

The accountants are mentioned in this study, are private accountants, those who are working in accounting firm are not include in this research;

As the job dimension of accounting department in SMEs in town are not clear, thus this study a evaluating accountants’ job as a team.

As there are researches show that the role of accountants are being less valued in reality (Jackling, 2007; Nge and Soo, 2012), therefore, this research is aiming to investigate the “accountants’ job” in township business, to find out how is it different from the accountants “in books”. Finally, will these differences affect the performance of the business.

2. Strengths of using qualitative research

To understand the advantages of using a qualitative approach, is based on the compatibility between the nature of this study and the core characteristics of

qualitative approaches (Creswell, 2013 and 2014; Hatch, 2002; and Marshall and Rossman, 2011).

Firstly, the natural setting of qualitative methods allows researchers have better chances to approach to the reality of participants. Also, a qualitative approach is focusing on participants' meanings other than researchers'. Because of this study is eager to investigate the working situation of accountants, and how they are involved in the decision-making process, this natural setting and participants focusing would be helpful on getting evidence that closer to the truth.

Moreover, compare to quantitative approaches, a qualitative one have multiple sources of data as evidence. And it will go through a inductive and a deductive processes. Logically, the result would be more "make sense" than it of a quantitative research.

Finanly, a qualitative research aims to present a "complex picture of the problem or issue under study" (Creswell, 2014). As for the research of this blog, other than finding out the appearance of accountants' work, it also need to observe the relationships between accountants and their managers and bosses. Using a qualitative approach would assist the researcher and readers to have more comprehensive understanding to accountants' role in township businesses.

3. Weaknesses of using qualitative approaches

Same with strengths, the weaknesses of qualitative approaches are also embedding in the nature of the approach.

Firstly, one of core characteristic of qualitative approaches is that the key instrument of qualitative methods are researchers themselves. In other words, besides of the data the researchers collected, the observation and interviews he/she had, the result of the study also depends on the way the researchers analyse. Therefore, it would raise questions about the objectivity of the research.

Secondly, the emergent design of qualitative research indicates that there might be changes in any part as the study goes along. These uncertainties make the research less manageable.

Last but not the least, as qualitative researches pursue a deep and thorough discussion with participants, thus, the limited number of participants might hurt the adaptability of the theory.

4. Viability of quantitative approaches

As this research aims to investigate the accountants who work in township businesses. Basing on the background that China has just had a huge success on fighting poverty in less developed areas, the whole country is trying to boost the economy and speed the construction in those areas. Therefore, helping the local businesses develop is vital. As a crucial part of business management, how the accounting or finance department is structured and managed; how the accountants contribute to the business daily management and survival can not be neglected.

Because of this big environment in China, there are needs and proper field to do quantitative researches on the role of accountants in township businesses. As it mentioned before, small firms in town have shorter business lives, and they lack of professional finance management. Why are they happening, and are these two facts related to each other? These are two questions will be answered in the quantitative research.

To address the topic “the role of accountant in township businesses”, the recent situation and working environment of accountants need to be investigated. However, this would be harder to achieve by questionnaires and surveys. For example, to answer the question “how deep are they involved in business decision-making processes” cannot be easily done by ticking a box. This requires a long term observation on their working, reporting and decision-making procedure, and moreover, a deep understanding on the relationship between participants and the management of the business. These processes are difficult to be standardized designed into

questionnaires. Even it can be done, it might lose meanings from participants.

In conclusion, according to the analysis above, considering the nature of the research topic, it would be more compatible with a qualitative approach. It would be viable to pursue a quantitative approach under two condition: first, there are enough township firms willing to cooperate; second, if the questionnaire design can reflect the essence of the accountants' role in firms. Even though, the second condition is harder to achieve, to start with a qualitative research to capture the themes in firms, it would be still feasible to develop a suitable questionnaire.

Blog 2:

Various Qualitative Methods in Studying “the Role of Accountant in Township SMEs’ Decision-making Processes”

Introduction

Getting an acceptable result to answer the research question, the choice of research strategy needs to make in the designing phase. Other than the nature of the research, choosing a proper research method is highly related to the philosophy of the researcher (Denzin and Lincoln, 2011). As there have been confusions caused the the choice qualitative research methods, Denzin and Lincoln suggested that these confusions can be justified by the clarify the differences among these strategies and the ‘blurred genres’ within.

Analysis of different qualitative methods

As it has been discussed in the first blog, according to the nature of this research, the compatibility of the five main qualitative methods are vary.

Ethnography

As an oldest method which have a long history, even though ethnography had used and favored by many researchers, because it’s focusing on the detailed culture accounts (cunliffe, 2010) with identifiable features (Lofland and Snow, 2005), this method might not be a proper one for this research. The main reason is that the working environment of accountant in township firms have less culture identity especially in recent decades. Also this method requires sufficient time, people and details recording to get a “right result” (Delamont,2007).

Narrative approach

Pursuing to provide chronological connections between events through narrators' "thick" and detailed description is the main feature of a narrative strategy. Therefore one of the strength of this method is that this would provide the researcher a comprehensive understanding to the participants experience which assists the later analyzing process (Chase, 2011). However, considering this study is focusing on finding out that if accountants are involved in the decision process in general, the excruciating details of their life experiences (Maitlis, 2012) might be helpful on understanding that why or why not they are involved from their personal perspective (Gabriel and Griffiths, 2004), this will not be helpful on finding out how firms treat them in general (an organizational aspect).

Grounded theory

As an "extreme positivism" in social science research (Suddaby, 2006), grounded theory approach was developed and used to gradually generate theories to interpret interactions in different fields in society (Glaser and Strauss, 1967). Comparing to some approaches, Grounded theory provides a systematic process in collecting and analyzing data, in order to have a more logical interpretation on participants' experiences under certain circumstances (Charmaz, 2006).

Considering the questions that this study trying to answer, the strength of using a grounded theory approach would be this might develop into a particular theory that how an organization should treat accountants. However, this might be too "wasted", as the research question can be answered by a series of proper in-depth inquiry and sufficient time of observation. The time consuming processes of constant comparison and self-memo to reach theoretical/conceptual saturation (Strauss and Corbin, 1998; Strauss and Corbin, 2008) would not be so vital to achieve an acceptable result. Moreover, the abductive approach (Charmaz, 2011) that use to obtain creative insight requires the researchers to have strong sensibility and understanding the relevant literature and theories (Suddaby, 2006), and this would be less doable for a DBA student.

Phenomenological Analysis

If this study is pursuing a phenomenological analysis approach, there is one thing need to be clarified, which is the phenomenological philosophy that this strategy engaging with, i.e. the reality that the study trying to uncover is highly related with one's consciousness (SAGE, 2017). To get to the reality, besides of focusing on participants' life experiences, this approach is also interested in the situations and conditions that related to these experiences. Therefore, from this aspect, the reality role of accountants in township businesses might be uncovered by using a phenomenology approach.

However, there are still some limitations that phenomenology would not be a perfect match to this research. First, the procedures of this approach are not clearly distinct from other approaches. Moreover, the subcategories of this method are more distinguishing from each other in a philosophical matter rather than methodological level. This would put the research in a weaker position in justifying the validity of this study.

Case study

A case of a case study can be in different forms. Therefore, to identify what is studied in this case and what is the boundary is a vital foundation (Flyvberg, 2011), because the whole understanding to the case is based on its latitude and the clear boundary (Eisenhardt, 1989). Thus, according to Yin (2018), a case study is used when the boundary between the phenomenon and its setting is not clear. One of the strengths of conducting a case study research is that it is able to develop insights from a in-depth study on a phenomenon, and develop them into empirical interpretation, and even a theory (Dubois and Gadde, 2002; Eisenhardt and Graebner, 2007; Ridder *et al.*, 2014). Which in this 'case', the study is focusing on the involvement of accountants in decision-making process (phenomenon) and the firms' finance management tone (context).

Nevertheless, despite of the compatibility of case study approach to this research, there were some criticisms about the sample size of case study might hurt the reliability and generalizability of the research (Buchanan, 2012; Flyvberg, 2011). however, as the recognition that qualitative and mixed methods have their own irreplaceable strengths spreads widely, there are less supporters of those criticisms these years (Bansal and Corley, 2011; Denzin and Lincoln, 2011). In contrast, some of the researchers like Yin (2009) suggested that larger theories can be developed by the generalizability of this strategy.

Conclusion

After evaluating five common qualitative research approaches, there are different strengths and limitations in each one of them. Considering the nature of this study, and the research questions that it aiming to answer, a case study approach might be more appropriate to achieve a result which can fulfill the research purpose better.

Blog 3:

Viable Approach to Research 'the Role of Accountant in Township Businesses'

After explaining the research background and discussing on the possible different qualitative research approaches in Blog 1 and 2, the research question 'how are accountants involved in the decision-making process?' could be better answered by a case study approach.

An Overall Research Design

To meet the research objectives, this study will select two private firms which are founded and based in a small town in China. To ensure the diversity of the sample, one firm is in traditional manufacturing business, and the other is mainly in trading and has online business on going at the same time. The purpose of the sampling is trying to see that will the situation in two very different firm be any similar.

1. Data collection

Form of data collection will include:

- a. Interviews with both accountants and their supervisors, even the owner of the firm when it is necessary and possible;
- b. Observation on participants;
- c. Secondary data.

1.1 Interviews

As the key element in the research, the role of accountants, is a concept that has is

ambiguities in practices in different companies. because of this, the questions in the interview cannot be entirely standardized, and the interview would be mainly semi-structured in-depth interviews (Creswell, 2014).

The participants involve in the interview would mainly be the accountants who works in the companies. However, to understand how these accountants are treated in the work, the supervisors and the members from higher decision-making team of two firms also need to be interviewed to get a more objective result.

To establish quality of the research, there are few things need to to be point out. First, as the interview in mainly semi-structured and in-depth, it might achieve a high level of validity. On the other hand, the reliability of the study, concerns like whether there is any interviewer/interviewee bias, might be questioned by readers (Roller, 2019). Therefore, it is crucial to show the justification on things like how the interviewer is interact with interviewees (Lincoln et al, 2011). Moreover, even though different culture identities in China is not as apparent as before, small differences and similarity in culture would also have influences in the interactions in interviews (Court and Abbas, 2013).

Because of this study only interview the people from two companies in one two, there might be concerns about generalizability (Buchanan, 2012). However, limited by the time and labour, this research pushes its generalizability by selecting two different types of business to find the transferability in the case.

1.2 Observation on participants

Because of the complexity of unveiling the relationship that accountants have with the decision-making teams, data collection only by interviews might not be sufficient. The observation on participants is also needed. A better role for observing might be observer-as-participant, as this would provide an opportunity that leads to an objective view, and raise less ethical issues (Roulet *et al*, 2017).

Progressing the data in this phase requires descriptive observation, note making, and integrate data into a narrative account (Robson and McCartan, 2016).

The data collection in this stage might present good ecological validity (Kihlstrom, 2021), but observer error could occur due to either not familiar or over familiar with the context (Saunders, 2019). Another thing might need to aware of is observer effect. Especially when the culture of the company is less open, the participants' behaviour might be affected by the 'show-up' of the observer (LeCompte and Goetz, 1982; and Spano, 2005; Monahan and Fisher, 2010). However, the observer effect might be resolved by habituation is achieved (Saunders, 2019).

1.3 secondary data collection

Although this research is dedicated to focus on the context of the two companies, there are still needs to research the generate social background. Thus, secondary data like national and local statistics are also required to provide whole picture of what the phenomenon is, and why this is happening.

There are many advantages of using secondary data. For example they are normally more feasible and can provide contextual data; they usually have high-quality (smith, 2006); compare to observation and interviews, they are unobtrusive (Cowton, 1998) and permanent (Denscombe, 2007).

Despite of these advantages, there are also issues might raise for using secondary data. First, as the data were collected by others and for a different purpose that it might not fit, which could lead question about measurement validity (Denscombe, 2007). Moreover, the quality of data cannot be always controlled (Wernicke, 2014). Thus, both the source of secondary data and the way it collected needs to be evaluated before accepted (Stewart and Kamins, 1993).

2. Data analysis

Comparing to quantitative date, the density and richness of qualitative data is very

high. Therefore, before the analyse phase started, the researcher is required to have the ability to recognize and focus on the important part, and ignore the others (Creswell, 2014; Guest, MacQueen, and Namey, 2012). Due to this research is approaching with a case study strategy, a detailed description of the context needed (Stake, 1995; Wolcott, 1994). Which in this case, is the general tone of the firms' finance management setting. After this, the original data would be coded, and then it would be aggregate into several themes (Creswell, 2013).

To ensure the reliability and validity in this stage, it is better for researcher to record his/her analyzing procedure as detailed as he/she can (Yin, 2009). Moreover, cautiously check to make sure there is no definition drift in coding process (Gibbs, 2007).

Conclusion

Regarding that the purpose of this study is to evaluate the practice of decision-usefulness theory in SMEs by investigating the role of accountants, and their involvement in decision-making processes, there are many questions are hard to standardized to developed a survey that answered through online, a better choice would be a qualitative research approach rather than a quantitative one. Moreover, as other qualitative approaches have their own shortcomings in conducting this research, a case study is proposed in this circumstance.

This case study intend to compare the role of accountants and their practice in two SMEs from different industry in a town, and trying to find out their position in the decision-making processes mainly by conduct a series of semi-structured in-depth interview and participant observation, in order to summarize the reasons from a finance management perspective, and to provide some suggestions that can help SMEs to have better survivability.

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