

Blog 1:

Evaluating the research approach of “the role of Accountant in Township businesses”

1. 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 businesses.

2. 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. According to this, accountants are, without doubt, doing fatal jobs that can affect firms' life, in theory.

However, in reality, accountants in private practice are normally less valued, especially in the decision-making processes of an organization. Accountancy in private firms is a comprehensive system. 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 (), a lot shorter than this in western countries. There are studies show that the accountant involvement in the decision-making can affect the management (), level of financial risks () of firms, which directly impact the survival of businesses ().

To evaluate and choose 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 mentions 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 town business 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 (), 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.

3. 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.

4. 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.

5. Viability of quantitative approaches

As this research aims to investigate the accountants who works 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 area. Therefore, helping the local businesses developing 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 terms 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 standardize 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.

References:

Holmes, E., (2014) 'Chapter 20: Accountancy', in *What Next After School? : All You Need to Know About Work, Travel and Study*. 11th edition edn. London: Kogan Page Ltd.