



July 14 – 15, 2015 – University of Verona, Italy

## The First European Colloquium on Qualitative Research Methods in Business and Accounting



**Lee Parker** is a Professor in Accounting in the School of Accounting at RMIT University, Melbourne, Australia, and visiting Professor at the University of Glasgow, Scotland. Previous academic posts include the Universities of Glasgow, Dundee, Monash, Griffith, Flinders, Adelaide, South Australia, St Andrews, and London (Royal Holloway) as well as visiting professorships in the USA, UK, Australasia, Asia and the Middle East. His research has been published in over 200 articles and books on management and accounting internationally. Professor Parker is joint founding editor of the internationally prominent ISI listed interdisciplinary research journal [Accounting Auditing & Accountability Journal](#) and serves on over 20 journal editorial boards internationally. His academic leadership roles have included President of the Academy of Accounting Historians (USA), the American Accounting Association Public Interest section and Vice-President International of the American Accounting Association. Professor Parker is a specialist qualitative, interdisciplinary researcher in:

- Strategic Management and Corporate Governance
- Accounting and Management History
- Social and Environmental Accountability
- Public/Nonprofit Sector
- Qualitative and Historical Research Methodology

### The Qualitative Tradition in Accounting: A Critical Overview

This presentation articulates the focus and range of methods available in the qualitative research tradition that distinguish it from the positivist approach to accounting issues. Both the potential deliverables and the challenges entailed in qualitative research will be discussed, with particular reference to the researcher's direct engagement in the field. Questions of theorising, reflexivity, and rigour will be critically re-assessed, while in addition the role of the qualitative researcher and their unique offerings to the world of research, policy and practice will be reviewed.

### Interview Methods: The Craft and its Practice

Interview method is a fundamental data gathering approach employed by qualitative researchers. This presentation unpacks its characteristics, advantages and limitations, as well as the situations for which it is best suited. Also discussed are the different forms and styles of interviewing, the approach to interview question design and structure, and approaches to setting up interviews. Key on-site interviewer strategies, managing questions and answers, and recording techniques will be outlined. Other approaches to interviewing and the task of interviewer self-reflection and critique will also be addressed.



**Lisa Evans** is Professor of Accounting in the Division of Accounting and Finance of Stirling Management School, at the University of Stirling. She is a graduate of the University of Edinburgh and holds a PhD from the University of Reading. Professor Evans was previously employed as lecturer at Napier University, Edinburgh (1993-1999) and as lecturer (1999-2003) and senior lecturer (2003-2006) at the University of Edinburgh. She has held visiting positions in Germany and France and is currently visiting professor at NHH Bergen (Norwegian School of Economics). She is a member of the Institute of Chartered Accountants of Scotland and a member of the ICAS Research Committee, served two terms as a member of the European Accounting Association's Financial Reporting Standards Committee (2004-2010) and is a former editor of *Accounting in Europe*. She is a member of the editorial advisory boards of *Accounting*, *Auditing and Accountability Journal*, *Accounting History*, *Accounting History Review* and *Accounting in Europe*. The research interests of Professor Evans include international accounting and audit regulation, and interdisciplinary accounting research, in particular accounting history, the accounting profession and the interfaces between accounting and law and accounting and language.

**Telling Tales:  
Narratives and  
Fiction in  
Accounting and  
Business  
Research**

In this presentation we examine qualitative research methods and opportunities relating to narratives. We explore narrative disclosures in annual reports, the use of narratives *in* organisations, the use of narratives *by* organisation, and narratives *about* organisations. We discuss how narratives can be used in negotiation/decision making, fundraising, discharging accountability, promoting an organisation's objectives and impression/reputation management. We further critically examine the fact-fiction dichotomy and explore the use of fiction as source material for researchers. Finally, we examine examples of the portrayal of accounting and accountants in fiction.

**Mind your  
Language:  
Language Change  
and Translation**

This presentation explores the importance of language, language change and translation in accounting and business research. In the first half of the presentation we examine language change and discuss the importance of interpreting terms in their historical contexts. In the second part we explore perception, ambiguity and interpretation (i) within a single language, and (ii) translation from one language to another. We examine the consequences of translation errors and of the limits of translatability with reference to more general examples, before turning to examples from accounting and law. We will discuss implications of translation for research, as well as research opportunities.



**Garry Carnegie** is a Professor of Accounting and Head, School of Accounting at RMIT University. Prior to joining academe, he gained experience in the IT industry, professional accounting services and in the financial services industry. Professor Carnegie has been employed in Australian higher education institutions since 1985 and, prior to joining RMIT University in 2010, he held full-time professorial posts at Deakin University, Melbourne University Private/The University of Melbourne, and at the University of Ballarat (now Federation University Australia). His published research appears in books and monographs as well as in articles in respected journals in the fields of accounting, accounting history, archaeology, economic history, companies and securities law, museum management and public administration. Professor Carnegie's current research is broadly concerned with governance and accountability from both contemporary and historical perspectives. Between 1996 to 2007 he was the editor of *Accounting History* and, since 2008, he has been the journal's joint editor. Professor Carnegie was the Convenor of the inaugural *Accounting History* International Conference and the 9<sup>th</sup> World Congress of Accounting History that were held in Melbourne in 1999 and 2002 respectively. He is also the convenor of 8<sup>th</sup> Asia Pacific Interdisciplinary Research in Accounting (APIRA) conference being held at RMIT, Melbourne in July 2016.

**Doing Accounting History: Why? When?**

This presentation addresses various roles played by the study of accounting history comprising 1) the past as a status symbol; 2) the utility of accounting history, and 3) critical decision-making theories. The unifying power of accounting history is considered. The notion of accounting as social practice rather than mere technical practice is addressed. Apart from addressing the “why” study accounting history question, the “when” question is also explored.

**Doing Accounting History: How? Where?**

The “how” to undertake historical accounting research question is addressed by references to various research methods. The discussion is extended to how to make accounting history matter more, which is followed by an outline of the notion of “comparative international accounting history” (CIAH), including an analysis of the “seven Ps” of such studies. Apart from addressing the “how” to study accounting history question, the “where” question is also considered.