



**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

**BACK TO THE  
FUTURE:  
STRATEGISING  
QUALITATIVE  
RESEARCH AND  
PUBLISHING**

This opening presentation will set the scene for the colloquium, reviewing the global university environment and its impact on research, the diversification of qualitative methodologies, and the growing variety of accounting research specialisms. Future qualitative research and publishing strategies will be addressed in this context.

**QUESTIONS &  
ANSWERS:  
EVERYTHING YOU  
WANTED TO  
KNOW ABOUT  
QUALITATIVE  
RESEARCH**

This session will conclude the colloquium. The panel of all presenters encourage a vibrant dialogue with the audience, addressing a wide range of their questions and concerns.



**Ingrid Jeacle** is Professor of Accounting & Popular Culture at the University of Edinburgh Business School. A graduate of Trinity College Dublin, Ingrid trained as a chartered accountant with KPMG before pursuing an academic career. Ingrid joined the University of Edinburgh in 2000. Since then, she has been an active member of the interdisciplinary accounting community. She is an Associate Editor of *Accounting, Auditing & Accountability Journal* and *Financial Accountability & Management*, and a past Associate Editor of the *European Accounting Review*. She is also a member of the Editorial Boards of *Accounting History*, *Advances in Public Interest Accounting*, *Critical Perspectives on Accounting*, and *Qualitative Research in Accounting & Management*. Ingrid is the founding member of the Accounting & Popular Culture Research Network and a Co-Director of the Centre for Accounting & Society (both based within the University of Edinburgh Business School).

Ingrid's research seeks to broaden the scope of accounting scholarship by recognizing the richness in exploring the inter-linkages between accounting and popular culture. In particular, her research examines the ways and means in which accounting practices and notions of accountability permeate our everyday lives through popular culture. In 2012, Ingrid guest edited a special issue of *Accounting, Auditing & Accountability Journal* on the theme of Accounting & Popular Culture. Ingrid's research interests include:

- Accounting and Cinema
- Accounting and Consumerism
- Accounting and Fashion
- Accounting and Social Media

#### THEORETICAL APPROACHES IN QUALITATIVE RESEARCH

The use of theory has been a defining feature of interdisciplinary accounting research. Theoretical insights have provided a useful framework to more fully understand the role of accounting in organisations and society. Three popular theoretical perspectives will be explored in this session. We will examine Actor Network Theory (ANT), Governmentality, and Goffman. An overview of these three theoretical approaches will be provided followed by a discussion of how each can be deployed within accounting scholarship.

#### NETNOGRAPHY

The virtual world offers the accounting scholar an exciting new research horizon. Indeed, for the social science researcher more generally, the internet provides a rich data set and one which has the advantage of being accessible on a continuous basis. It also offers a novel means by which human behaviour within the virtual world can be observed. In this regard, the study of blogs, online forums, and user review sites constitutes a form of virtual ethnography. The term 'netnography', based on the work of Kozinets (2002), has emerged to capture this new and burgeoning methodological approach. This session will provide an overview of the new methodology and explore its potential within accounting research.



**Ileana Steccolini** is a Professor of Accounting and Finance at Newcastle University London. She is an Adjunct Professor at RMIT, Melbourne and a Fellow, Queen's Centre for Not-for-profit Research, Queen's University, Belfast, UK. Before joining Newcastle University London Campus she was an Associate Professor of Public Budgeting and Performance Measurement at Bocconi University, Milan, a visiting professor at Nottingham Business School, Università della Svizzera Italiana, Lugano, and at the Università de Genève, and a visiting scholar at Edinburgh University, University of Sydney, Macquarie Graduate School of Management.

She has published her work in a number of accounting and public administration journals, including *Accounting, Auditing and Accountability Journal*, *Critical Perspectives on Accounting*, *Financial Accountability and Management*, *Management Accounting Research*, *Public Administration*, *Public Administration Review*, *Public Management Review*, *International Review of Administrative Studies*.

She is the founder of the Accounting and Accountability Special Interest Group within the International Research Society of Public Management, a member of the Standing Scientific Committee of the European Accounting Association, and a member of the editorial board of *Financial Accountability and Management*, *the Journal of Qualitative Research in Accounting and Management*, *the Journal of Public Budgeting, Accounting and Financial Management*, *Accounting, Auditing and Accountability Journal*, *Public Administration Review*.

She is an interdisciplinary researcher whose research develops at the interface among public administration, management and accounting studies and focuses on public sector accounting, performance management and accountability, reform and change processes, and governmental financial resilience.

## MIXED METHODS

Mixed methods involve integrating and blending quantitative and qualitative approaches to research to generate new knowledge. During the seminar the following issues, among others, will be addressed

- Why and when can mixed methods be useful and used (Which are their benefits? And their costs? For which types of research questions may they be suited?)
- How can mixed methods be used in practice (eg., how to sample, to blend and integrate data collection and analysis)?

## DISCOURSE ANALYSIS

Discourse analysis is a type of textual analysis which specifically focuses on discourses and thus looks beyond the mere word or sentence. During the seminar the following issues, among others, will be addressed>

- Diversity of approaches to textual analyses and discourse analyses
- Is discourse analysis a methods or a theory?
- When and how to use (critical) discourse analysis



**Chris Carter** is Professor of Strategy & Organization at the University of Edinburgh Business School. Previously he has held professorships at the Universities of Newcastle and St Andrews, respectively. Chris read for an undergraduate degree in accounting and finance before swapping the delights of accounting for organization theory, which led to a Masters and PhD from Aston Business School. In his late 20s, Chris first became aware of the curiously creative world of interdisciplinary accounting; fascinated, he began writing for accounting journals. Over the last 15 years, Chris has continued to publish in both accounting and organization studies journals.

Chris' current research interests are primarily involved in examining how field-wide change occurs. This, among other things, entails exploring the role that accounting techniques and accounting elites play in bringing about or resisting change. Much of his work draws on work by Pierre Bourdieu and recent developments in field theory by Neil Fligstein & Doug McAdam. His current research projects are:

- Organizational Change in the BBC.
- Strategic Turnaround in STV (Scottish Television).
- Understanding Business Elites.

#### THE GIOIA METHOD

The Gioia method, pioneered by Denny Gioia and colleagues, is a methodological approach that is attracting enormous attention within qualitative circles at the *American Academy of Management*. It is a response to scepticism held by many about the rigour of qualitative research; the Gioia method's ambition is to combine 'qualitative rigour' with the creative, revelatory potential that is a hallmark of inductive research. It is an approach that has a direct relevance for interdisciplinary accounting, especially in light of the on-going hostility from capital markets colleagues. The session will outline the assumptions of the Gioia approach, namely that the world of socially constructed and that social actors are reflexive, knowledgeable agents. The session will then proceed to demonstrate how the approach generates 1<sup>st</sup> order concepts, which are translated into 2<sup>nd</sup> order themes, which are then used to create a data structure. The session will conclude by assessing the Gioia method's capacity for assisting in conceptual development and by discussing its relevance to interdisciplinary accounting.

#### STUDYING ELITES

Following the financial crash, the Euro-zone crisis and BREXIT, there is a resurgence of interest in business elites. This is mirrored in politics and the media; it is also being picked up within the social sciences. Current research shines light on the formation, composition and activities of business elites. While studies of elites drawing on secondary or quantitative data are comparatively straightforward from a methodological standpoint, primary and qualitative studies are more problematic. The central difficulty for interdisciplinary accountants studying elites centres on the issue of access. If elites are perhaps by their very nature secretive and somewhat clandestine, how are we to research them? This session will pick up on studying elites from qualitative perspective. It will conclude with a 'call to arms' for the importance for interdisciplinary accounting to engage with the world of elites.