

Qualitative Accounting Research in the Time of Covid-19 - changes, challenges and opportunities

Matteo Molinari
University of Siena, and LUISS University

Charl de Villiers
The University of Auckland, and University of Pretoria

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ABSTRACT

Purpose – Covid-19 restrictions have severely impacted access to the traditional data and data sources used by qualitative researchers. This paper discusses the changes brought on by the Covid-19 pandemic, and the corresponding challenges and opportunities of conducting qualitative research in accounting.

Design/methodology/approach – This study highlights the opportunities opened up by the way the Covid-19 pandemic is affecting qualitative accounting research, discussing the most common qualitative accounting research methods, practices and techniques used during the different phases of research.

Findings – The Covid-19 pandemic is reshaping some of the traditional research methods, practices and techniques in qualitative accounting research. Particularly, academic researchers who are reluctant to use the new technologies need to adapt their research approach, deal with the new challenges, and exploit the opportunities to conduct research in a Covid-19 environment. Some changes in research methods, practices and techniques will affect accounting research in the long term.

Originality/value – This paper is one of the first to focus on the changes, challenges and opportunities for conducting qualitative accounting research in a Covid-19 setting. As such, this paper could be a valuable resource for different types of qualitative accounting researchers, specifically the discussion of ways to deal with the changes and challenges, as well as the opportunities, as summarised in the table.

Key words – *COVID-19; Qualitative accounting research; Research opportunities*

Paper type – *Research paper*

1. INTRODUCTION AND BACKGROUND

The COVID-19 pandemic is a global health crisis of unprecedented proportions, which has severely affected health, the economy and well-being (OECD, 2020). The pandemic has influenced every aspect of life and has led to uncertainty about the future, involving people, businesses, and governments worldwide (Rinaldi et al., 2020). It has also had a major impact on internet user research. Indeed, “internet users are currently growing at an annualised rate of more than 7 percent, equating to an average of roughly 875,000 new users each day” (DataReportal, 2021, p.13). Individual, organisations and institutions have had to find ways to adapt and some have found new opportunities opening up (Bapuji et al., 2020).

Researchers have not been immune to the changes and challenges imposed by the Covid-19 lockdowns and travel restrictions, as well as the reduction in available research funding (Carnegie et al., 2020; Kandri, 2020; Spraakman, 2020). Furthermore, the economic downturn generated by the current Covid-19 outbreak has significantly impacted gender equality (Alon et al., 2020). Amano-Patino et al. (2020) highlight how lockdowns adversely affect the division of labour at home, detrimentally impacting the research activities of early and mid-career researchers who are parents, especially women. Indeed, Adams-Prassl et al. (2020) find evidence that since lockdown measures started, women are spending more time on active childcare and home schooling than men. The effects of the crisis on working mothers are likely to be persistent, “due to high returns to experience in the labor market” (Alon et al., 2020, p. 1).

Qualitative researchers often rely on face-to-face interviews as a traditional source of data, something which is now subject to severe restrictions. However, there are also opportunities for accounting researchers, such as the ability to submit papers to Covid-19 related special issues (e.g. *Accounting & Finance*, *Accounting Forum*, *Accounting, Auditing and Accountability Journal*, *Critical Perspective on Accounting*, and *Pacific Accounting Review*), or to attend online conferences at minimal cost (such as the 2020 AFAANZ conference). In addition, less time spent on conference travel can enhance the ability to attend more on-line conferences. Moreover, not all academics value the old-style conferences, and therefore the increased emancipation could represent an opportunity to engage in other ways. Consequently, these Covid-19 inspired activities have provided new stimulus for research and represent opportunities opened up by the pandemic. Accordingly, while the pandemic have imposed changes to researchers’ work-life, it has also unlocked new opportunities for research into its effects on accounting and on research.

Qualitative accounting research is suitable to exploring complex interconnections and relationships and contributes to the investigation of a range of research questions, especially related to managers’ and researchers’ views on the pandemic and how it is influencing accounting (De Villiers et al., 2019). In this way, qualitative research is able to examine particular issues before extensive numerical data is available in databases, providing new understandings and theory advancement, developing recommendations, and extending the boundaries of accounting research and practice (De Villiers et al., 2019). Therefore, the purpose of this paper is to highlight the changes and challenges brought on by Covid-19, as well as the new opportunities for conducting qualitative accounting research, by focusing on the most commonly used research methods, practices and techniques.

This paper contributes to the accounting research literature by articulating the changes, challenges and opportunities for qualitative research methods, practices and techniques during Covid-19 times, which could be useful for researchers. Academic researchers who do not shape

their research approach, deal with the new challenges, and exploit new opportunities to conduct research may be overwhelmed by the Covid-19 related conditions.

2. RESEARCH METHODS, PRACTICES AND TECHNIQUES

Qualitative research is able to explore complex causal relationships and subjective issues, investigating various interactions among variables with limited prior research, understanding how social actors use and react to accounting, and examining social change and organisational behaviours developments. It plays a key role in developing better understandings and advancing new theories on how accounting develops, functions and influences behaviour (De Villiers et al., 2019). Qualitative method studies are usually embedded within the critical or interpretive research paradigms. Some of the interpretive methods have been adjusted from the human sciences for use by accounting researchers (De Villiers et al., 2019). During Covid-19 times, the use of qualitative methods may be more challenging than quantitative research methods, because the databases that quantitative researchers rely on for their data continue to be available, whereas qualitative researchers may be unable to visit case sites and conduct face-to-face interviews due to lockdowns, travel restrictions and new budgetary constraints. Accordingly, qualitative researchers have been affected disproportionately, given their most commonly used research methods, practices and techniques. Consequently, qualitative researchers are in need of responding to the new challenges of working remotely by adapting their research approach (Carnegie et al., 2020; Spraakman, 2020).

Table 1 compares the use of the most common research methods, practices and techniques between pre-Covid-19 and Covid-19 times. The main changes, challenges and opportunities are highlighted in each of the phases of research, namely (1) research idea development and research purpose identification; (2) theoretical background development; (3) data collection; (4) data analysis; and (5) dissemination. Table 1 is not intended to be exhaustive; rather, it is indicative of the key methods in qualitative accounting research, which are mainly adopted for exploratory studies with the aim of collecting detailed information and enquiry to challenge the status quo. These methods also take into account the significance of the research setting, given the importance of context in most qualitative studies.

The research idea development and research purpose identification phase encompasses first meetings and discussions among the co-authors, collaborators, supervisors, and mentors involved in the research project. During pre-Covid-19 times, researchers mostly discussed research ideas and methods in in-person meetings at their place of work (universities, research institutes, etc.). In some cases, these meetings made use of Skype, Zoom, WebEx, Google Meet, etc. While researchers used these platforms for meetings, and city universities located in areas with expensive real estate often forced employees to work from home long before Covid-19, these video-based technologies have now become pervasive. Accounting researchers, and especially technology-reluctant researchers have adapted or need to adapt by building a “work-from-home” environment, leveraging technology use, and embracing the challenge of video meetings. The challenges of not being able to meet in-person, can also be seen as unlocking new opportunities of collaborating with individuals in remote geographical locations. This is particularly beneficial for younger researchers. Because we are all more familiar with the use of video meetings, the world has become smaller and we can now collaborate more widely. Research can also be conducted in comfortable and familiar environments, involving less travel-induced pressure and stress.

The theoretical background phase involves the review of prior accounting literature and theory/theoretical framework development. Literature reviews summarise previous key research findings, and are essential to position the research within a particular stream of literature (De Villiers et al., 2019). Theory/theoretical development draws the theoretical underpinnings of the accounting research study at a conceptual level (Hopwood, 2009). Researchers often use databases, such as Google Scholar, Scopus, and Business Source Premier, to search for relevant published articles. This phase has always been conducted both within working and research environments and from home, but given that these sources are available online and can be accessed from home, Covid-19 times present few problems. The main challenge for accounting researchers during this phase is related to personal circumstances and attitude towards working from home. Particularly, researchers in crowded and/or multi-generational households may find it challenging to avoid distractions. On the other hand, the fact that Covid-19 lockdowns and restrictions often involve staying at home and being unable to take part in outdoor activities may allow more time to focus to this phase of research. Moreover, researchers may benefit from less travel time to go to work, and less pressure and stress caused by the work environment.

The data collection phase relies on multiple sources of data aimed at enhancing research validity and reliability (Yin, 2014). It often involves direct engagement with human subjects (De Villiers et al., 2019). Traditionally, data collection requires meeting people in-person for discussion, interaction, and interviews. Although the lockdowns restrict the ability to meet in-person, both researchers and managers/interviewees are now more familiar with, and therefore open to, the use of video technology for meetings. Interviews, questionnaire/surveys, ethnographies, interventionist research, and secondary documents are the most common methods and techniques used to collect data for qualitative accounting researches (De Villiers et al., 2019). Whether interviews are unstructured, semi-structured, or structured, video technology can be used. Interviews can be conducted independently over a sample or focus on definite groups of individuals based on the research purpose. Interviews are commonly used in single case studies, multiple case studies, and field research and they are often conducted by meeting the research participants at the case site. During Covid-19 times, researchers can interview participants using the telephone (Farooq and De Villiers, 2017), WhatsApp, Skype, Zoom, Google Meet and other technologies. Of course, questionnaires and surveys, used to solicit larger groups of respondents, which may include open-ended questions, can still be used during Covid-19 times, because they do not rely on face-to-face contact and can be collected using online methods. However, younger researchers – more comfortable with the use of new technologies – may tutor reluctant older researchers. Therefore, Covid-19 times may trigger higher levels of collaboration between early career and established researchers.

Ethnographies provide interesting internal data of particular research settings and organisations. This method is also known as participant observation, as the researcher has the unique opportunity to directly observe accounting mechanisms, practices and procedures, and to explore interactions, experiences and employees behaviours within organisations (De Villiers et al., 2019). Interventionist research is “*based on case study research whereby researchers involve themselves in working directly with managers in organisations to solve real-world problems by deploying theory for designing and implementing solutions through interventions, and analysing the results from both a theoretical and practice perspective*” (Dumay and Baard, 2017, p. 267). During pre-Covid-19 times, ethnographies and interventionist research were mainly conducted in-situ. Covid-19 restrictions have created

significant practical issues for these methods, which cannot easily be overcome. However, Covid-19 has created an opportunity for ethnographies and interventionist studies in the very settings where organisations have responded to the Covid-19 pandemic by continuing their working activities from home. These new settings can potentially be examined through ethnographies and interventionist research, because the participants are themselves not bound to a particular physical work environment. Research questions related to the overall question, “How is accounting used differently and how is accounting influenced by these different remote-work settings?”, can now be explored using video technology. During this research phase, researchers that are more confident and enthusiastic with the new technologies may play a pivotal role in motivating reluctant researchers to adopt new research approaches.

Qualitative accounting research also relies on secondary data sources, i.e. data that are generally available. Examples of secondary sources are annual reports, formal press releases, web-site communications, and all other publicly available documents. Cross-referencing of these data sources is essential to the investigation of complex accounting mechanisms, procedures, and practices within and outside organisations. Pre-Covid-19, the collection of secondary documents could happen in work/research environments and/or from home, as permitted by online availability. During Covid-19, secondary documents have to be collected from home and researchers need to focus on data sources that are available online. During interviews, researchers need to spend significant effort to interact and engage with research participants effectively. Communication and interpersonal skills, such as the ability to build rapport, are essential to solicit full engagement from participants during online interviews. These challenges mainly affect research that are not used to engage people online. Furthermore, technology-reluctant researchers need to sharpen their enquiry skills to ensure the online interviews provide the level of in-depth insight required for a deep understanding of the phenomenon involved. Creative problem-solving skills are also essential to deal with issues related to the unsuitability of ethnographies and interventionist research, i.e. researcher may have to adjust their research questions to suit video interview mode of data collection. Research collaborations between early career and established researchers are beneficial. Indeed, Covid-19 have caused increased familiarity and levels of comfort with the use of communication technologies, such Zoom, Teams, Google Meet, WhatsApp, Skype, and the telephone. This has created new research opportunities to interview individuals in geographically dispersed locations. For instance, Pacific accounting researchers can interview participants worldwide, overcoming geographical distance issues. Moreover, the use of technology can decrease the time needed for data collection, as well as the expense involved. While Covid-19 has created challenges for traditional ethnographers and interventionists, established researchers can now experiment with new ways of conducting ethnographies and interventionist research by leveraging technology, especially in the new remote work environments created by the pandemic. Such studies represent opportunities for different kinds of qualitative researchers with the potential of extending the boundaries of accounting research.

Qualitative accounting researchers use many data analysis techniques (Yin, 2014; De Villiers et al., 2019), such as content analysis, thematic analysis, and longitudinal analysis (see Table 1). Content analysis involves “*codifying qualitative and quantitative information into predefined categories to derive patterns in the presentation and reporting of information. Content analysis seeks to analyse published information systematically, objectively and reliably*” (Guthrie et al., 2004, p. 287). Content analysis can also be used with all data sources and data collection explained above. Data are analysed using a detailed coding process that is

informed by theory, prior research findings, and the researchers' professional judgment. Thematic analysis is one of qualitative research methods that focus on identifying patterned meaning across a dataset, or themes (Braun and Clarke, 2019). Patterns are identified through a rigorous process of data familiarisation, data coding, and theme development and revision. One of the advantages of this technique is its theoretical flexibility, as it can be used within different frameworks, and to answer different research question. Longitudinal analysis helps to understand how dynamic contexts affect the subject matter at hand. A common longitudinal analysis strategy relies on undertaking first rounds of interviews, and subsequently conducting follow-up interviews in order to provide sound longitudinal perspective on the same, or different, research questions (De Villiers et al., 2019). Pursuing a longitudinal study requires prudently managing and maintaining the researcher's network of possible participants (Dumay, 2010). During pre-Covid-19 times, data analysis phase can be conducted within work/research environments and/or from home, as the access of the most common software is also remotely guaranteed. During Covid-19, early career researchers, given their familiarity with technology, could excel, and established researchers have to shape their research approach, to take advantage of all the conditions to undertake qualitative data analysis from home. If researchers of all demographics, including early career and established researchers, embrace Covid-19 lockdown as opportunity, they may invest more time and effort to this research phase, and significantly increase their analytical skills.

Table 1: Commonly used qualitative methods in accounting research: changes, challenges and opportunities due to Covid-19

<i>Phases of research</i>	<i>Research methods, practices and techniques</i>	<i>Pre-Covid-19 times</i>	<i>Covid-19 Changes</i>	<i>Covid-19 Challenges</i>	<i>Covid-19 Opportunities</i>
<i>Research idea development and research purpose identification</i>	<ul style="list-style-type: none"> • First meetings and discussions between researchers, collaborators, supervisors, and mentors involved in the research project 	<ul style="list-style-type: none"> • Predominantly in-person meetings • Rarely in-remote meetings 	<ul style="list-style-type: none"> • In-remote meetings by using Skype, Zoom, WebEx, Google meet etc. 	<ul style="list-style-type: none"> • Building a “work-from-home” environment • Leveraging technology use • Embracing positively in-remote meetings 	<ul style="list-style-type: none"> • E-meeting cross-national opportunities • More comfortable “work-from-home” environments
<i>Theoretical background development</i>	<ul style="list-style-type: none"> • Review of prior research • Theory development 	<ul style="list-style-type: none"> • Key literature databases (Scopus, Google Scholar, Business Source Premier etc.) use both within working environments and from home 	<ul style="list-style-type: none"> • Key literature databases (Scopus, Google Scholar, Business Source Premier etc.) use exclusively from home 	<ul style="list-style-type: none"> • Personal attitude to work from home: researchers that use to work predominantly within research institutions need to adapt their from-home work approach 	<ul style="list-style-type: none"> • More time and focus to theoretical background development • More comfortable “work-from-home” environments
<i>Data collection</i>	<ul style="list-style-type: none"> • Interviews • Questionnaires/surveys • Ethnographies • Interventionist research • Secondary documents 	<ul style="list-style-type: none"> • Mainly in-situ interviews • Online forms for questionnaires and surveys • Predominantly in-situ ethnographies and interventionist research • Secondary data sources collection both within working environments and from home 	<ul style="list-style-type: none"> • Solely in-remote interviews by using telephone, WhatsApp, Skype, Zoom, WebEx, Google meet • Exclusively online questionnaires and surveys • Within particular research settings, in-remote ethnographies and interventionist research • Exclusively in-remote secondary documents collection 	<ul style="list-style-type: none"> • Research approach adaptability • Significant effort to engage with interviewees • High communication skills • Enquiry skills development • Creative problem-solving 	<ul style="list-style-type: none"> • More research feasibility and extensiveness • Data collection time and expenses reduction • Ethnographies and interventionist research rethinking

<i>Data analysis</i>	<ul style="list-style-type: none"> • Content analysis • Thematic analysis • Longitudinal analysis 	<ul style="list-style-type: none"> • Content and thematic analysis software use and longitudinal analysis both within working environments and from home 	<ul style="list-style-type: none"> • Exclusively in-remote content and thematic software use, and longitudinal analysis 	<ul style="list-style-type: none"> • Research approach reshape • Flexibility skills 	<ul style="list-style-type: none"> • More time and effort for data analysis • Significantly analytical skills increase
<i>Dissemination</i>	<ul style="list-style-type: none"> • Conferences • Seminars • Workshops 	<ul style="list-style-type: none"> • Predominantly in-presence dissemination events 	<ul style="list-style-type: none"> • In-presence events postponed • Online events by using video-conferencing apps (Zoom, WebEx, Google meet, etc.) 	<ul style="list-style-type: none"> • Presentation and communication skills • Engagement and interactive attitude 	<ul style="list-style-type: none"> • Higher research accessibility and dissemination worldwide • Absence of geographical distance barriers • Cost and registration fees reduction • Less time spent travelling

Source: Authors' own elaboration based on De Villiers et al. (2019) and Smith (2019).

The dissemination phase encompasses conferences, seminars and workshops, which help researchers to share their findings and insights, to obtaining feedback and improve their research, to engage with the research community, to build extensive and long-lasting networks, and to advance accounting knowledge. During conventional times, these events mostly occurred in-person. During Covid-19, some annual conferences, seminars and workshops have been postponed or switched to online mode, using Zoom, WebEx, Google meet, etc. Online conferences allow for the sharing of results, but are less effective in terms of informal feedback and networking, which is a feature of traditional conferences. To be effective in online presentations, both early career and established researchers need to enhance their online presentation and communication skills. On the other hand, Covid-19 has increased the number of online research dissemination events that can be attended at a low cost. This is beneficial in terms of research accessibility and dissemination worldwide, while overcoming the geographical remoteness of the Pacific and the costs involved in travelling to, e.g., Europe and the US.

3. CONCLUDING REMARKS

Covid-19 has posed significant challenges, and at the same time has triggered a learning revolution and created space to reshape the status quo (Kandri, 2020; Holfrod and Morgan, 2020). Covid-19 involves changes and challenges for different types of qualitative accounting researchers, but also bring new opportunities. The pandemic is causing us to challenge deep-rooted notions of when, where, and how we conduct and disseminate research, the opportunities created by video and internet based technologies, and the role of researchers.

In the short term, researchers are adopting quick-fix solutions by switching their research activities from in-person to in-remote. These changes have provided evidence that qualitative accounting research is achievable, even during the lockdowns, and travel and budgetary restrictions brought on by Covid-19. Some of these changes is likely to endure and shape qualitative accounting research in the long-term. More specifically, qualitative accounting research during post-Covid-19 times are likely to employ a mix of face-to-face and internet based research methods, techniques and practices. In line with Carnegie et al. (2020), Kandri (2020), Rinaldi et al. (2020), Spraakman (2020), the significance of the changes emphasized in this paper relate to the shift in predominance of different research methods, techniques, and practices. More specifically, Covid-19 has brought challenges, but also opportunities for future qualitative accounting research, both in terms of research settings and questions, and in terms of new methods and practices. Furthermore, Covid-19 times could trigger higher levels of collaboration between early career and established researchers, given that younger researchers may be more familiar and comfortable with the use of new technologies, while established researchers could pass along their research knowledge and skills.

This paper contributes to the research literature by being one of the first to focus on the changes, challenges and opportunities for conducting qualitative accounting research in a Covid-19 setting. As such, this paper could be a valuable resource for qualitative accounting researchers, specifically the discussion of ways to deal with the changes and challenges, as well as the opportunities, as summarised in the table.

Future research could pragmatically investigate whether and how Covid-19 changes, challenges, and opportunities in qualitative accounting research happen within particular contexts, such as in the Pacific Region. Moreover, future research could explore the impacts of

the Covid-19 pandemic on the research output of female researchers (Amano-Patiño, 2020), or gender equality (Alon et al., 2020) within countries where the pandemic was managed well, e.g. New Zealand.

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