

# The potential, usefulness and challenges of using qualitative interviews to study accountants' behaviors

## Potencjał, przydatność i wyzwania związane z wykorzystaniem wywiadów jakościowych do badania zachowań księgowych

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### Abstract


**Purpose:** The aim of this paper is to explore the potential and usefulness of qualitative research in studying accountants' behaviors, specifically utilizing individual semi-structured interviews and focus group interviews. The paper also indicates challenges to overcome when conducting research using those research techniques.


**Methodology/approach:** The article is based on an analysis of the literature on qualitative research in behavioral accounting, but also on the authors' experiences of conducting qualitative interviews with members of this professional group.

**Findings:** The advantages of qualitative interviews are pointed out, including an opportunity to observe respondents' reactions and obtain information related to their attitudes, motivations and needs. Potential challenges were identified relating to interviewing accountants, including those that arise from the researcher's skills or participant selection process. The proposed areas where interviews could be particularly useful include professional judgments of accountants, their ethical dilemmas, the application of new technologies, or the impact of accounting systems on organizations.

**Practical implications:** The paper encourages researchers to explore accounting behaviors through qualitative interviews (direct implications), especially in the areas mentioned. It inspires them to seek other research topics using these techniques, which, in the long run, may help improve accountants' qualifications and shape the identity of this professional group (further implications).

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**Originality/value:** The article introduces researchers to the benefits and challenges of using qualitative interviews to study accounting behavior. It reveals the limited use of qualitative research in this field to date and points out areas where it may significantly enrich findings about how accountants function professionally.

**Keywords:** qualitative methods, interviews, accountants, behavioral accounting

## Streszczenie

**Cel:** Celem artykułu jest ukazanie potencjału i przydatności badań jakościowych w badaniu zachowań księgowych, w szczególności z wykorzystaniem indywidualnych częściowo ustrukturyzowanych wywiadów i wywiadów grupowych, oraz wskazanie pewnych wyzwań, które należy pokonać, prowadząc badania przy użyciu tych technik badawczych.

**Metodyka/podejście badawcze:** Artykuł oparto na analizie literatury dotyczącej badań jakościowych w rachunkowości behawioralnej, ale także na doświadczeniu autorów w przeprowadzaniu wywiadów jakościowych z przedstawicielami tej grupy zawodowej.

**Wyniki:** Wskazano na zalety wywiadów jakościowych, które obejmują m.in. możliwość obserwacji reakcji respondentów oraz dotarcia do informacji związanych z ich postawami, motywacjami czy potrzebami. Zidentyfikowano potencjalne wyzwania odnoszące się do prowadzenia wywiadów z księgowymi, w tym te wynikające z umiejętności badacza czy procesu doboru uczestników. Wśród proponowanych obszarów, w których wywiady mogłyby być szczególnie przydatne, znalazły się m.in.: profesjonalny osąd księgowych, ich dylematy etyczne, zastosowanie nowych technologii czy wpływ systemów księgowych na organizacje.

**Praktyczne implikacje:** Zachęcenie badaczy do eksplorowania zachowań księgowych za pomocą wywiadów jakościowych (bezpośrednie implikacje), szczególnie we wskazanych obszarach i zainspirowanie ich do poszukiwania innych tematów badań z zastosowaniem tych technik, co w dalszej perspektywie służyć może doskonaleniu kwalifikacji księgowych i budowaniu tożsamości tej grupy zawodowej (dalsze implikacje)

**Originalność/wartość:** Przybliżenie badaczom zalet i wyzwań związanych z wykorzystaniem wywiadów jakościowych do badania zachowań księgowych; ukazanie niewielkiego dotychczasowego wykorzystania badań jakościowych w tej dziedzinie i wskazanie obszarów, w których ich zastosowanie wiązać się może z istotnym wzbogaceniem ustaleń na temat funkcjonowania zawodowego księgowych.

**Słowa kluczowe:** metody jakościowe, wywiady, księgowi, rachunkowość behawioralna.

## Introduction

Qualitative research, despite a number of advantages, is still treated with suspicion by mainstream accounting researchers. Thus, it is not undertaken as readily or as frequently as quantitative research (the exception being case studies). Perhaps this is because accounting is associated with numbers, and numbers, according to Chua, 2019, p. 16), “represent the desire for objectivity and rationality”. Hence, the use of quantitative methods to study accounting phenomena is ubiquitous. Qualitative research studies have been criticized in the literature for reasons such as (Tucker, 2021; de Villiers et al., 2019; Chua, 2019; Parker, 2012, 2014):

- The inability to statistically generalize.
- The difficulty in meeting the quantitative standards of evidence required to demonstrate validity and credibility, and thus discipline.

- The inherently subjective rather than objective approach.
- The use of unstructured data collection and analytics.

However, many researchers (e.g., Chua, 2019; de Villiers et al., 2019; Tucker, 2021) point out that the focus on quantitative research methods related to the positivist strand of accounting research may limit research diversity (Chapman, 2018). As a result, certain issues may be overlooked or misrepresented. Chua (2019, p. 16) even states that “... quantification is always partial. Numbers are always blurred and are partial representations of a complex, interacting world; they can never ‘hold’ the socio-technical world in its entirety”. Therefore, the answer to the question “How much?” is not always sufficient; it is also important to get answers to the questions “How?” “Why?” and “In what way?”.

The shift toward qualitative research in accounting brings new research topics, perspectives, and insights to the literature (Himick et al., 2022; Parker, 2012). As Himick et al. (2022, p. 379) noted, “the production of numbers involves necessary interactions among diverse groups, actors and organizations, and there is much to learn from studying them *in situ*”. Researchers’ interest is therefore increasingly focused on how the world works in practice and in specific contexts (de Villiers et al., 2019) to reflect the complexity and dynamics of changing practice, address ethical issues, and understand the complexity of social and organizational life (Hall, Messner, 2017). It also translates into an increase in the interest of accounting journals in the subject of qualitative research.<sup>1</sup> Another argument for the growing importance of qualitative research in accounting is the appearance in 2017 of *The Routledge Companion to Qualitative Accounting Research Methods*. It is a textbook that brings together the paradigms, methodologies, strategies, and methods of qualitative data collection and analysis necessary to conduct this type of research in the accounting field.

Qualitative methodology is particularly advisable if the researcher undertakes the discovery of new, hitherto little-explored phenomena (Patton, 2002). It is then possible to identify their nature more effectively and then later facilitate the operationalization of quantitative variables. If, on the other hand, some quantitative information has already been gathered, qualitative data is a valuable complement or extension.

These features of qualitative methods could also be useful in the research area of behavioral accounting, which seems to be dominated by experimental or quantitative methods (Breiley, 2014; Kutluk, Ersoy, 2010; Korzeniowska, 2019).

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<sup>1</sup> Journals that publish works in the field of qualitative scientific research include “Qualitative Research in Accounting & Management”, “Accounting, Auditing and Accountability Journal”; “Accounting, Organizations and Society”; “Critical Perspectives on Accounting”; “The Accounting Review”, “Contemporary Accounting Research”. So far, there is little interest in qualitative research in accounting in Poland. Papers on this subject have been published in, among others, “Zeszyty Teoretyczne Rachunkowości” (“The Theoretical Journal of Accounting”), e.g., about: interviews with accountants, a professional reference group, and “Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu” (“Scientific Papers of the University of Economics in Wrocław”) – on content analysis in corporate reporting.

By behavioral accounting, we mean an interdisciplinary branch of accounting and social behavioral sciences that examines the actual behaviors of individuals in accounting-related processes, i.e., specifically how psychological and sociological variables impact decision-making within these processes (Artienwicz, 2018, p. 45). The main subjects of interest within behavioral accounting have so far been auditors, controllers, or managers (and frequently students as surrogates). Financial accountants have rarely appeared as a subject of research in this field. Even if they have, the focus was on strictly “accounting” aspects rather than psychological ones (Artienwicz et al., 2022). Still, it is the behavior of accountants that has a direct impact on the methods and solutions applied in the accounting process and accounting treatment of business transactions. This, in turn, directly affects the quality of financial statements and reports. Although it is the directors of a company who are legally responsible for the information in the financial statements, it is the accountants who prepare it “behind the scenes” of the financial world. In this sense, it can be said that the behavior of accountants is still an under-recognized area, so according to the recommendations of research methodology, the use of qualitative methods would, in this case, be an advisable way to explore the “uncharted waters”.

The aim of this paper is to explore the potential and usefulness of qualitative research in studying accountants’ behaviors, specifically utilizing individual semi-structured interviews and focus group interviews. It also indicates challenges that must be overcome while conducting research using those research techniques. The article is based on an analysis of the literature on qualitative research in accounting, but also on the authors’ experiences in conducting qualitative interviews with members of this professional group.

This paper contributes to the field of accounting by highlighting the value of qualitative research methods in studying the behaviors of accountants (in other words, the minds and souls of accounting professionals). By employing qualitative approaches such as individual interviews and focus groups, a deeper understanding of the complex and nuanced behaviors exhibited by accountants can be gained. This provides insights into the decision-making, ethical considerations, and social dynamics that shape accounting practices. The article aims to bridge the gap in the literature by advocating for the incorporation of interviews to enrich the understanding of accounting behaviors.

What sets this article apart from existing research is its focus on using individual interviews and focus groups to investigate behavioral aspects within the accounting profession. By shifting the research lens towards the behaviors of accountants and adopting qualitative approaches, the article offers a fresh perspective and provides novel insights into the factors that influence accounting behaviors. It fills a gap in the literature by emphasizing the need for a multidimensional and contextual understanding of accounting practices, thereby contributing to a more comprehensive and socially responsible orientation within the field.

## 1. Qualitative versus quantitative interviews – methodological considerations

Qualitative interviews can be useful research techniques for studying accountants' behaviors. They allow in-depth research, covering a wide range of issues in a fairly straightforward manner, as well as the collection of primary data through direct contact with the research subjects. In addition, qualitative interviews provide greater freedom in choosing interesting research topics because they are free from limitations such as (Yin, 2011):

- The unique and “unnatural” research conditions (as in an experiment) – accountants may be skeptical of this type of research, may feel scrutinized or fear revealing some of their inclinations that they consider inappropriate.
- There is virtually no statistical data to cover the necessary variables (as in an econometric study).
- There are problems obtaining a representative sample (as in a survey) – these problems stem from the lack of a clear definition of who an accountant actually is and the lack of formal records of those who practice this profession.

Although interviews are commonly associated with qualitative research designs in accounting studies, they are not exclusive to such approaches. Interviews have also been utilized as a component of quantitative research. However, there is a significant distinction between the use of interviews in qualitative and quantitative research in terms of their investigative objectives. In quantitative research, interviews primarily serve to (a) clarify the manifestation of an objective reality and/or (b) collect data to validate or challenge the existence of said reality (Ahrens, Chapman, 2006; Mahama, Khalifa, 2017). Therefore, although an individual interview is always a conversation (one-to-one) between the researcher and the respondent on a topic given by the interviewer, it may be constructed and conducted in a more or less planned and formalized manner, depending on the qualitative vs quantitative perspective. The researcher may utilize a pre-prepared script, which is then followed to varying degrees, or the researcher can roughly outline the topic of interest (Konecki, 2018) while retaining a fair amount of control over the course of the conversation. Hence, there are three main types of individual interviews: structured, semi-structured and unstructured.

Structured interviews involve asking a series of standardized, closed-ended questions, and the content is designed to achieve the objectives set by the researcher. The choice of topics covered is rigorously defined and predetermined and is intended to elicit specific information. This type of interview is typical of quantitative research, so it is not in the area of interest of this paper. At the other end of the continuum is the unstructured interview, which is rooted in grounded theory (Alberti-Alhtaybat, Al-Htaybat, 2010). The interviewer has only a general scope of interest that the interview should focus on. The questions are open-ended to induce the respondent to produce longer, multi-layered statements. This type of interview is used extensively in, e.g., ethnographic research.

For accounting purposes, this technique can be risky as it is easy to deviate from the research focus by asking misguided questions that might produce irrelevant data (Doody, Noonan, 2013). For this reason, it is most advisable to use a semi-structured interview, which is, in fact, the most popular interviewing technique in accounting research (Mahama, Khalifa, 2017). On the one hand, it allows a fair amount of flexibility in terms of the scope, structure, and degree of exploration of the topics that may arise in the course of the interview. On the other, it imposes a certain order and precision in data collection.

Regarding group interviews, focus group interviews (FGI) are the most commonly employed technique in qualitative research. It has gained a special interest in marketing research (Maison, 2023). This method consists of a targeted, focused conversation among the subjects on specific problems. It is research through discussion, in which participants can express their opinions and emotions or outline their attitudes. Although the literature differentiates between group interviews and FGIs, the former are not of interest in this paper, as they actually mean collecting several individual interviews at the same time (Lisek-Michalska, 2013). The greatest advantage of FGIs is the induced interaction between the participants and the active role of the moderator. For the above reasons, semi-structured interviews and FGIs seem to have the greatest potential when researching accounting behavior.

## **2. The existing use of qualitative interviews in the field of behavioral accounting**

Qualitative research methods, which include case studies, interviews, participant observations, and content analysis of various documents or reports, are no strangers to the behavioral accounting domain, although they were not the most commonly used methods for research in this field (Meyer, Rigsby, 2001). In the existing literature reviews (which were published several years ago), experimental methods clearly stand out, while surveys and interviews are in the minority. Additionally, their marginal importance was indicated by grouping them together in the summaries. Thus, it is difficult to say unambiguously a) what the actual proportion between them was, and b) whether under the name “interview” there were only questionnaire interviews (i.e., quantitative), only qualitative interviews, or both (Kutluk, Ersoy, 2010). An analysis of current publications indicates a continuation of the predominance of experimental over other methods in the field.

In general, qualitative methodology in behavioral accounting is primarily used in the area of managerial accounting (Humphrey, 2014) and auditing. These studies consider the perspective of controllers, managers, and auditors of various levels from the point of view of the creator of information, as well as participants in processes and interactions. Qualitative research in financial accounting, on the

other hand, focuses on the social and organizational aspects of the development of regulations and standards or on financial reporting. However, it mainly relates to the user perspective. There are numerous studies in which the perspective of financial statement preparers is the main focus (Himick et al., 2022).

In recent years, there has been an increase in the general number of this type of empirical research studies. They mainly concern auditing, management control systems, cost systems, and budgeting (Salterio, Gondowijoyo, 2017; Kenno et al., 2017). Qualitative methods are also used to study the emotional states of people professionally involved in accounting (Reppening et al., 2022), including auditors (Guénin-Paracini et al., 2014), management accountants, and managers (Hall, 2016; Cushen, 2013; Busco et al., 2006). Quite often, qualitative research is used only to supplement the information collected by other methods (Slapnicar et al., 2021). Less has been done to promote the issue of affect and feelings in accounting research (Boedker, Chua, 2013). Nevertheless, the number of studies on how the emotions of readers of non-financial reports are impacted is dynamically growing, especially in the context of visual corporate impression management, in which the content analysis method is most often used (e.g., Chong et al., 2022).

Research utilizing interviews as the primary research technique remains a relatively infrequent approach among behavioral accounting researchers for the collection of qualitative data. When interviews are conducted, they are most often done with auditors (e.g., Beau, Jerman, 2022; Aschauer et al., 2017; Boedker, Chua, 2013) and controllers (Clune et al., 2019), sometimes with managers (e.g., Gendron et al., 2021; Jordan, Messner, 2012), and occasionally with tax specialists (e.g., Andiola et al., 2018). The issues explored include the auditor–client relationship in terms of understanding key concepts such as professional trust and skepticism (Aschauer et al., 2017), how managers, directors and auditors understand the true and fair view concept, and how they perceive its role in the preparation of financial statements (Egan, Yanxi, 2020). They also include managers' feelings of (dis)comfort induced by risk exposure, as well as comfort-seeking behaviors to mitigate and maintain risk at an acceptable level (Gendron et al., 2021).

Gendron et al. (2021) used interviews to help create an engaging conversation and an atmosphere of trust that encouraged the participants to be more honest and detailed in their responses. Through interaction during the interview, it was possible to ask thought-provoking questions or further explore participants' answers. They were thus able to capture the feelings of (dis)comfort expressed by participants, as well as whether/how they acknowledged and responded to these feelings. A noteworthy aspect of the study is the fact that the state of comfort or discomfort was not always expressed explicitly by participants. It was often inferred from more implicit conversations, and encompassed worries, sleep problems, a sense of confidence, or a lack of self-assurance. These more subtle clues provided precisely the information that such sensations existed in the situations studied. Thus, the interviews offered insight into the risk management process to better understand how feelings of (dis)comfort may have influenced how participants perceived their roles, their risk management goals, and the usefulness and effectiveness of the risk management tools they used.

Accountants were seldom featured as subjects in such studies. The limited research that involved interviews with accountants included those devoted to factors that influence or hinder innovations and alterations in annual reports, considering the perspectives of all stakeholders in this process (i.e., preparers, financial analysts, auditors, and enforcement staff), as well as their interactions (Johansen, Plenborg, 2018). Studies have also explored the roles played by chartered accountants (client) and auditors during negotiations over the final shape of financial statements (McCracken et al., 2008), as well as personal identity issues that arise from the behavioral choices of professional accountants who were convicted of defrauding money entrusted to them by their clients (Dellaportas et al., 2019).

One more example of a research project that focused on accountants' behaviors and utilized the interview technique is the study in which the authors of this paper actively participated. The results are available in Artienwicz et al. (2021, 2022) and in Korzeniowska et al. (2022), which explore accountants' attitudes and viewpoints regarding psychological (cognitive, emotional, motivational, stress) and social influences, and their effects on the tasks related to preparing financial statement. Our aim was not only to reveal accountants' general subjective views on the factors that influence their decision-making in financial reporting but also to explore the occurrence and contemplation of specific determinants. Consequently, it became imperative to employ not solely traditional, open-ended questions, but also concise descriptions of situations accountants might encounter in their everyday work. We were equally keen to discover whether the respondents had ever thought about the issues raised. To ascertain this, the observation of non-verbal cues like speaking pace, intonation, and facial expressions was crucial; this would not have been possible had we chosen an alternative research method, e.g. CAWI (computer-assisted web interview) or CATI (computer-assisted telephone interview). Giving the respondents the freedom to speak their minds brought forth opinions that were both pleasantly surprising and highly inspiring to us. For example, our interviewees noticed that their experience of stress intensified the longer they worked for a company and the more expertise they had.

Accountants remain an under-exploited group of respondents when it comes to qualitative interviews. Therefore, the following sections outline the advantages and areas of accountants' behavior that are worth further exploring with these techniques, as well as some of the adversities that face researchers who use them in their empirical ventures.

### **3. Individual and focus group interviews – benefits and potential areas when studying accountants' behaviors**

As described above, although the mainstream of behavioral accounting research is based on experimental or quantitative methods, and qualitative studies are rare, only qualitative research can provide an in-depth understanding of individual experiences, perspectives, and motivations in a way that quantitative methods



may not capture. This is particularly valuable when studying subjective phenomena such as personal attitudes, beliefs, and components of decision-making.

Qualitative interviews can be used to understand respondents' attitudes and the reasons for these attitudes, considering their opinions on a topic, as well as their interpretations and assessments of a phenomenon (Jordan, Messner, 2012). They make it possible to share the respondents' personal experiences to illustrate how they experience emotions or other aspects related to the phenomenon (Guénin-Paracini et al., 2014). Qualitative interviews help gain access to the knowledge of people from within a company regarding a specific field (Carter, Spence, 2014). They also make it possible to understand events and activities, i.e., to trace the "facts" that took place there (cf. Ahrens, Chapman, 2006).

In qualitative interviews, where the researcher meets the participant, a unique interpersonal interaction takes place that brings a whole range of potential benefits; this interaction is neither present nor wanted in quantitative research. Establishing a unique one-to-one relationship with each participant, tailored to their individual characteristics and circumstances, encourages them to share detailed narratives and engage in open, in-depth discussions, fostering a richer understanding of the research topic, and allowing for a deeper exploration of personal experiences, emotions, and perspectives. (Yin, 2011) Such a connection is even more interesting when made with actors behind the scenes of the financial world. On a daily basis and often unnoticed, accountants are the ones behind the accounting processes and financial statements. Personal interaction may, in fact, be the only chance to really and authentically connect with them.

A very important benefit of qualitative interviews derives from the way the questions are phrased. Questions in a qualitative interview are open rather than closed-ended. Not having participants limit their responses to single-word answers allows the researcher to hear participants use their own words and explore the meaning behind those words. What is more, the conversational manner allows for a more organic and dynamic exchange. For subjects used to operating through rules and algorithms, such a conversation can help extract more than what is typically revealed in superficial conversations or structured interviews.

As qualitative interviews can take place between the researcher and a single person (individual interviews) and the researcher and a group of persons (group interviews, focus groups), the researcher can choose a research design that will better suit the research questions. Individual interviews allow for a deeper connection and deeper understanding of participants' perspectives and experiences, where the specific needs of each participant can be addressed. They enable the analysis of nuances, emotions, tone of voice, and other subtle aspects that can provide a deeper understanding of accounting behaviors. Researchers can identify hidden motivations, uncertainties, or non-obvious factors influencing decisions.

Focus groups, as the name implies, involve a focus on a particular area of discussion with a predetermined group of people who participate in an interactive discussion (Hennink, Leavy, 2014). Therefore, in focus groups, the researcher facilitates a dynamic interaction among participants, promoting the exchange of ideas, contrasting viewpoints, and collective sense-making. Group discussions

can stimulate participants' reflection, encouraging them to express opinions, ask questions, and delve into the topic.

This interpersonal nature of qualitative research offers valuable insights that quantitative methods may not capture, contributing to a more holistic understanding of complex social phenomena, which in turn naturally leads to research areas where they can be utilized.

In our view, individual qualitative interviews may be utilized for areas such as:

1. Exploring decision-making – the participants can explain their approaches, strategies, and factors that influence their decisions. During the interview, the researcher considers the space and time to make it possible for the participant to think deeper or broader and not just settle for the first answers that come to mind.
2. Understanding professional judgments – judgments play a crucial role in making accounting estimates. The nature and reliability of information available to support accounting estimates can vary enormously. Therefore, it affects the degree of uncertainty associated with the estimates, which, in turn, affects the risk of material misstatement. By exploring the reasoning, experiences, and knowledge used in making judgments, researchers can gain a deeper understanding of the complexities associated with professional judgment, especially in the context of risk assessment.
3. Exploring work motivation – individual interviews can enable an in-depth examination of accountants' motivations and attitudes, taking into account their individual experiences, values, and professional aspirations.
4. Investigating ethical dilemmas faced by accountants and bookkeepers – researchers can uncover the underlying values, moral considerations, and conflicting factors that come into play when making ethical decisions in accounting practice.
5. Examining work-related stress and job satisfaction – accounting work is burdened with responsibility as there are enormous financial and tax consequences involved. Individual interviews can provide a platform for accountants and bookkeepers to share their feelings, challenges, and sources of work-related stress (burdens), and also coping mechanisms related to stress.
6. Exploring the use of new technologies in accounting – interviews can provide information regarding the perception and acceptance of new technologies in the field of accounting. They allow for an in-depth exploration of the challenges, benefits, and barriers associated with implementing innovative solutions.
7. Uncovering the role of organizational culture – by exploring individual experiences within different organizational contexts, researchers can gain insights into how organizations shape the behaviors, decision-making, and ethical practices of accountants and bookkeepers.
8. Understanding cultural differences in the accounting profession – researchers can delve into the context, social norms, and differences in approaching accounting professional development and the strengths or weaknesses of the accounting profession in a given country.

Focus groups can also serve as a tool to explore any of the above-mentioned areas in behavioral accounting research. As they rely on the interaction within the group that is generated from the topics supplied by the researcher (Morgan, 1997), focus groups can provide a valuable means to examine group dynamics, shared experiences, cultural influences, collaboration, and the impact of social norms. By exploring these aspects, researchers can gain a deeper understanding of how behaviors within the accounting profession are shaped by social interactions and contextual factors. According to Ashton and Ashton (1999), many judgments in accounting are made in multipersonal settings. It requires clarification of what views and forces are considered while making accounting judgments in an organization and where the responsibility lies in such groups.

We also see the use of focus groups in researching issues such as the impact of accounting systems on organizations. Focus groups can be utilized to study the influence of different accounting systems on the day-to-day work of accountants. Participants can share their experiences and insights regarding the effectiveness and adaptability of accounting systems to their needs. Another interesting topic to use focus groups would be ethics and accountability in accounting. These groups can be valuable in investigating ethical dilemmas and accountability, and the participants can share their observations, experiences, and viewpoints on ethics in the context of accounting. Within the group situation, it would be possible to observe the group's dynamics and the ways that the shared opinions or joint stances are developed.

## **4. Challenges in researching accountants using qualitative interviews**

The disadvantages (as well as advantages) of qualitative interviews as a research technique have already been widely described in the literature. Hence, this section mainly focuses on the challenges specific to conducting interviews with accountants as research participants from a behavioral perspective drawing on the authors' experiences. We direct our attention towards those issues related specifically to the interviewer's abilities and attitudes towards the conversation and the selection of interviewees. Although this outlook is somewhat subjective, it may be useful to those who would like to conduct research with accountants as participants.

### **4.1. Interviewer's abilities**

Regarding the interviewer, an important competency (regardless of whether an individual or group interview is in question) is the ability to speak the same language as the respondents. Accountants, like every professional group, use jargon that the researcher should know to be able to ask questions in an appropriate way so that they are equally and unambiguously understood by the respondents. This jargon may also vary depending on where the accountant works, i.e., directly

for the business entity or for an outsourcing company. The importance of knowing the jargon may be particularly high when interviewing accountants who work in the SSC (shared services centers), BPO (business process outsourcing) or GBS (global business services) industry, which has developed a number of terms and abbreviations (e.g., T&E – travel and expenses, FP&A – financial planning and analysis, MD – master data, BSAR – balance sheet accounts reconciliation, MEC – month end closing) that are not commonly used by accountants “from the outside”.

Speaking the same language is also important to build a relationship between the researcher and the interviewee(s) that is conducive to obtaining candid statements. Accountants, by virtue of their profession, may be reticent to openly express their opinions for fear of revealing confidential information or facing legal consequences. If the accountant feels that the interviewer is a “good sort”, then he will probably be more inclined to speak freely and confidently. Based on our observations, the assurance provided before the interview began that the questions were solely focused on opinions, experiences, or thoughts regarding specific topics, and that there were no right or wrong answers and no need to disclose any financial information, appeared to alleviate their concerns and create a relaxed atmosphere. A friendly atmosphere is a key success factor in collecting reliable data during the course of FGIs. Without it, group mechanisms can dominate the conversation and negatively affect data quality.

For FGIs, the biggest challenges for the researcher are a) conceptualizing the research problem that aligns with the specifics of this technique, and b) collaborating effectively with professional FGI companies. This will involve tasks ranging from creating the final version of the research scenario to familiarizing the moderator with the necessary professional knowledge to successfully implement the scenario. It ends with preparing a report on the findings. To ensure high quality and reliability, it is necessary to use an FGI company for moderating, despite the potential expense. The moderator must possess the proper skills and experience to prevent the discussion from deviating into unforeseen or unwanted tracks, which is especially easy in a group environment. Accounting researchers often lack such competencies.

#### **4.2. Selection of interviewees and their attitudes to the conversation**

Accountants as research subjects can be a challenge for researchers for several reasons. First, accountants are busy. Their work follows a legally imposed calendar, and finding the time to devote to any extra activity, such as being interviewed for at least an hour or even two (which is a usual timeframe for qualitative interviews), might not be tempting enough for them, even in the name of serving the development of academia. For this reason, it is sometimes necessary to use additional (and sometimes costly) incentives. Financial gratification (or an equivalent incentive) is a common practice in FGIs. Without it, it would be almost

impossible to gather several people together in one place at the same time, especially given this method requires respondents to “come” to the researcher and not vice versa. However, if, for some reason, the FGI is organized at the participants’ workplace, there is a risk of “not keeping” them in the room where the interview is taking place. It is easier for them to leave on the pretext that there is something more urgent to do.

The aforementioned difficulties are not the only reasons that make interviewee selection troublesome. Not only is it hard to find accountants who agree to be interviewed, but the researcher also has to make sure that the subjects have the right “parameters”, e.g., the required level of accounting knowledge, experience, and scope of professional responsibilities, or that they work for companies of a required size or in a specific industry, among others. Moreover, the respondents must be selected so that, on the one hand, they constitute a relatively homogeneous group in terms of their characteristics that correspond to the objectives of the study. On the other hand, however, this group must be internally diverse to ensure the broadest possible set of generated opinions, characteristics, and attitudes. In practice, respondent selection is based on the snowball method, filtered by the researcher to meet theoretical sampling requirements. To put it simply, the interviewed accountants recommend their colleagues for further interviews; the researcher then sifts out those who do not meet the inclusion criteria before finally selecting people who differ from those who have already been interviewed.

The subject matter of the study is another aspect that necessitates careful consideration when selecting the research technique. Many issues in the accounting and taxation sphere are “sensitive topics”, so there is a legitimate concern that respondents might not say what they really think, only what they think they should say. When the topic is uncomfortable (e.g., ethical misconduct), the frank disclosure of opinions may be limited by feeling social pressure and a desire to defend their own image. In such cases, the use of FGI is particularly inadvisable. More reliable answers are likely to be obtained through individual interviews, although even in this case, there is still some risk of insincerity.

## Conclusion

As accounting deals with social phenomena, it is categorized in academia and scientific classifications as a social science. Behavioral accounting, which is much more psychosocial, has favored quantitative or experimental methods, neglecting the potential of qualitative research, especially in gathering primary data through unstructured means, such as qualitative interviews.

Qualitative interviews expand the scope of understanding by engaging with live individuals (accountants) from whom valuable insights, which are impossible to obtain through other methods, can be gleaned. For instance, archival research falls short in this regard, as the information collected there is already processed to some extent, lacking the finesse of real-time, firsthand data collection.

Perhaps this lower popularity of qualitative interviews also stems from the fact that conducting research in this manner requires much effort, is tedious, and is time-consuming. In the era of Industry 4.0, the rush to obtain quick results using standardized tools that enable the rapid collection, processing, and analysis of data might also have taken over academia. Despite the availability of software that supports qualitative data analysis (e.g., Computer-Assisted Qualitative Data Analysis Software, CAQDAS), the pace of research and the potential for disseminating its findings are still comparatively low when using interviews.

In mainstream accounting research, including behavioral accounting research, there is a tendency to focus research on auditors, directors, and users of financial information, avoiding the study of regular accountants. It is as if accountants are not regarded as one of the forces behind the financial market, and yet they are such an important human component in creating financial information. In this paper, we proposed many areas where accountants' behavior can be studied (and where using qualitative interviews seems to be of great value). This shows how many behavioral threads there are that shape financial reporting – threads that the accounting profession should be aware of. While any researcher should certainly consider the difficulties when studying accounting behaviors via qualitative interviews, the advantages appear to outweigh these obstacles.

Within the Polish community, an ongoing discussion and initiative to define the accounting profession are taking place. And it is not even clear whether, for example, someone who enters invoices in an SSC is already considered an accountant or not, or where the boundary lies. Qualitative interviews could support endeavors to define the profession while simultaneously helping to identify different dimensions of this group's professional identity.

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