

SI Editorial: How qualitative research can infuse teaching in accounting.

Lisa Jack Professor of Accounting, Faculty of Business and Law, University of Portsmouth, Richmond Building, Portland Street, Portsmouth PO1 3DE United Kingdom.

Olivier Saulpic Professor of Management Control, ESCP Europe, 79 av.de la Republique, 75011 Paris, France.

Email address of Corresponding author: Lisa.Jack@port.ac.uk

Abstract

Purpose: To present our understanding of what it means to infuse teaching with qualitative research and to introduce the papers in the special issue.

Design/methodology/approach: This is an introductory essay that provides a brief overview and analysis of the ideas to be found in the issue.

Findings (mandatory): The special issue contributes to our understanding of the integration of teaching and research by showing how we as actors, as teacher-researchers, bring not just our findings but our reflexivity into the classroom and take knowledge out into both research and teaching. The papers in this issue all consider the agency of teachers in bringing an epistemology into the classroom, and in developing that epistemology.

Originality/value (mandatory): The papers in this issue go beyond concepts of research-led teaching and the research-teaching nexus towards reflective pieces that develop understanding of epistemology rather than more conventional reports of classroom interventions.

Several authors have written about their concerns that qualitative research is not sufficiently infused into classroom teaching, particularly in management accounting. (Ahrens et al. 2008; Boër; 2000; Day et al. 2003; Dupuy et al. 2007; Kaidonis 2004; Kaplan 1998; Maher 2000; Merchant; Saulpic & Zarlowski 2015). Bourguignon's review in this special issue shows that not much has been done since Mitchell observed that "little is known about the process by which accounting research findings are disseminated beyond the academic world", both in general and, more particularly, in teaching and textbooks (Mitchell, 2002, p. 287). This relative absence of clear debate is an issue since it is not obvious that teaching in our field is always research informed. Indeed, numerous questions approached in teaching are marginal in research, such as that of management control system design (Fabre & Bessire, 2006). Other authors highlight numerous textbooks that are dominated by a normative stance (Bourguignon 2009; Ferguson et al, 2006), which means that much accounting research in the field is not reflected in these textbooks. There are accounting textbooks that attempt to redress the balance, by including discussions of critical-interpretive theory and cases derived from qualitative management research but the extent to which these textbooks are used particularly by those who are teachers rather than researchers is probably less than standard, more technical books.

The word infuse is used in the title of this special issue in the sense of causing teaching to be filled with a quality or condition of mind, a flavour that particularly comes when teachers are themselves

qualitative researchers. How they teach can be influenced by their research position as well as what they teach. Is the aim for students leave the class having been infused, if only in part, by a qualitative mindset or way of thinking about a problem? Do teachers infuse their research reflexively from thinking in qualitative ways about what happened in the classroom and does the content of what is taught or the style in which it is taught change because the teaching itself is seen by the teachers as form of qualitative research?

The ideas for the issue then, went beyond research-led teaching (Healey, 2005) and the research-teaching nexus towards looking for reflective pieces that developed understanding of epistemology rather than more conventional reports of classroom interventions. In other words, authors were invited to reflect on the quality or nature of knowledge in the classroom. They examine how teacher-researchers create knowledge for themselves and others of their discipline, and knowledge of what it means to teach accounting. Three workshops held each year from 2015 to 2017 led to a number of ideas and papers being developed, that have found their way into this special issue. In the workshops, emerging ideas about why qualitative researchers teach in the way that they do, the barriers they find and insights and inspirations they get from the act of teaching that in turn influences their research, their understanding of teaching and of knowledge suggested that there is something more here than a mechanical application of research findings to teaching.

In the field of educational research, the term personal epistemologies is emerging to explain how we think about knowledge and knowing at an individual level (Brownlee, Chraw and Bethelsen, 2011; Hofer, 2010). This is a field that draws on the psychology of knowing and knowledge for its conceptualisations. Hofer (2010) looks at how students develop cognition of how we know something and the nature of knowledge, Brownlee et al (2011) present several accounts in teacher education of how teachers develop their own personal epistemologies and apply them. They point out that “personal epistemologies are considered to be activated during the process of learning and influence the extent to which we make meaning and engage in complex problem solving” (ibid: 7). While this literature is not cited explicitly in this special issue, the papers have all developed in ways that contribute to our understanding of personal epistemology in accounting teaching and research. The authors here contribute to the small number of papers in accounting that also look at the way we teach rather than what and how we teach (McPhail, 2004 for example). Lucas (2008) drew on concepts of personal epistemology (one of the few accounting researchers to do so) in looking at moments of surprise in teaching, being ‘pulled up short’ as a teacher and made to rethink students knowledge and ability to think critically, with the starting point of ‘the ways in which students’ epistemological beliefs may frame, and potentially limit, their ability to fully engage in a dialogical approach to education’ (Lucas, 2008 : 383). Like Lucas (2008), the papers in this issue are reflective accounts of personal experience as teacher-researchers. The authors in this issue are thinking about the status of knowledge in the classroom, and their own changing understandings of what and how we teach. They show that the classroom is a fruitful starting point to question knowledge in accounting and complements the more traditional path that relies on the research side of academic work only. A methodology based on reflexive accounts of personal experience makes sense if we consider, for example, that it is not easy for someone outside the field to research issues that relate to MA accounting teaching but are not pedagogical. However, the type of journals in which such a conversation can develop are rare.

Bourguignon (2019) is interested in ‘Integrating Research in Accounting Teaching’, and shows that Boyce et al (2012) provide the only other concrete account of how this is done, where the authors infused the ideas of Gramsci in the teaching of social and critical perspectives in accounting through frameworks and exercises. In this special issue, others consider how to tackle more overtly technical financial and management accounting courses (Jakobsen et al, 2019; de Groot and van de Ven, 2019; Giraud and Saulpic, 2019). For Bourguignon (2019), bringing constructivist qualitative research in teaching requires a constructivist teaching approach. In her examples, research is used primarily for its benefits in terms of teaching process and only secondarily for its content. She also highlights the

work that academics need to do to make research papers usable in teaching. She insists on the need to align teaching epistemology to the epistemology of the research on which teaching relies. And although Bourguignon does not present this as such, adapting the teaching epistemology to the epistemology of the papers used can be difficult.

In common with Jakobsen et al, and in common with Boyce et al, Bourguignon shows that it is vital to let students have ownership of the research within the course.

My ambition in developing this course has been to educate responsible and ethical managers who are aware of the complexities of the social world in its various levels (from the societal to the individual), including its ineluctable processes of domination, and of the singularity and history of each management situation. I believe that this cannot be done without appealing to learners' values and emotions – which necessitates an anchoring in personal experience (2019, tbc).

The different articles show that the links between research and teaching are diverse and are not limited to the use of research papers in teaching or to teaching research results. As de Groot and van de Ven (2019) show, qualitative research can be used as a starting point to justify the discussion complex issues like fair value and fair representation, and the problems they raise. But they also show that teaching can be a site for qualitative research. The financial managers in the classroom are asked to discuss why and how they made decisions about the accounting policy choices for the financial reports that they prepared. The initial lecturing element of the workshop drew on qualitative research and the workshop itself was part of the research. More importantly, though, the participants themselves were carrying out qualitative research for themselves in becoming, albeit temporarily, a community of interpretation, de Groot and van de Ven (2019) also show that qualitative research is a source of inspiration when creating a teaching process. It shows that financial reporting practices are more complex than the underlying assumptions of mainstream earnings management literature suggest, and this reality should be incorporated in teaching content.

Based on these results they design a teaching process that focuses on the practices of assessing 'true and fair view', (non) intentionality and (non) neutrality of the reporting process in a classroom setting. In other words, practising accountants make accounting policy choices for the disclosures in financial statements based on qualitative and subjective discussions as much as objective fact in the form of calculations. This needs to come through in teaching as more than just statement of this observation. Re-enacting the decision-making process in a classroom setting is qualitative research by the students as well as by the teacher. The students obtain knowledge through in-class research which policy decisions might be construed as earnings management rather than ethical reporting. The teacher gains knowledge about how such decisions are made in practice. This in turn informs future classes, future research and accounting practice.

Jakobsen, Nørreklit, Mitchell and Trenca (2019), like Bourguignon (2019), also show that teaching and research are linked by epistemological and theoretical issues. They argue that preparing students to become business partners requires a theoretical framework and propose pragmatic constructivism. Like de Groot and van de Ven (2019), they get the students to engage in guided qualitative thought whilst tackling an essentially technical subject. In this case, it is management accounting rather than financial accounting that is being taught. Through having to consider the situational aspects of what might seem, say, a technical budgeting question and the long-term effects of decisions on the cohesion of the work group, potential business partners are invited to explore the communications, facts, values and possibilities at play. As a result,

the students' perceptions of accounting are gradually extended from merely the technical to encompass the discretionary judgement about relevant facts at the stages of design or modification and the possibilities for action that they possess, the values that permit choice of action and the need for effective communication with others.

For dissertation students in a programme that continues the application of the paradigm,

The integrative and interactive insistence of pragmatic constructivism helps the students to include in their analysis the coalition of organisational actors' values, communication and linking of facts to possibilities, whereby they often reach management accounting solutions that seem to be in sync with the organisation that serves as case in the students' theses.

The authors are part of a network of researchers developing theoretical and empirical facets of pragmatic constructivism. The classroom applications also build understanding and knowledge of what more still needs to be explored in these concepts. And the course itself becomes one of reflexive activity, as the communications, facts, values and possibilities are explored through not only the reflections of the teaching team but also the student panels and company panels that the institution has in place for course evaluation. The teaching of how narratives and topoi are co-authored are mirrored in the reality construction of the course itself. The students themselves become co-authors in the companies in which they have placements and on which they base their projects – the qualitative research in action thus infuses workplaces as well as the institution and the classroom. This is the pro-active truth that becomes refined but not quite becomes pragmatic truth – the institution is hard to convince, and the experiences of interaction and co-authoring by students and companies are probably partial at this stage. Still, the conclusion that teaching, research and practice are all needed for the infusion of qualitative research to be effective is also in another paper in this issue, by Giraud and Saulpic (2019).

Lemaire and Paquin (2019) explore the characteristics and nature of the teacher-researchers themselves, and what they bring into the classroom. This is a useful research note, that sets out three approaches open to teacher-researchers. The content of qualitative research can be infused, or the methods/techniques, or the philosophy. Some teacher-researchers might combine these approaches, others move from one to the other or evolve over time through growing confidence and reflective practice as both teachers and researchers. Lemaire and Paquin (2019) also provide a different viewpoint, in that they are early career researchers teaching introductory courses rather than established teacher-researchers with the scope to create elective courses and with a significant body of research behind them along with students with some technical knowledge. They address the early career question of 'how do you do research-led teaching?'. In their small sample, there is evidence of ingenuity in how to make their teaching indicative of the critical accounting research that they read and use.

For Giraud & Saulpic (2019), some processes linked to teaching like the definition of a course content can be considered as a kind of research in the sense that they lead to knowledge creation. They use Dewey's pragmatic inquiry as a framework to understand their experiences as part of a team in writing a textbook for management control that is drawn from their experiences as teachers and as researchers. The act of writing the book and of teaching the course is itself an act of qualitative research. It enables them to explore how teaching can infuse research, as well as research infuse teaching. Knowledge is created, they argue, when teaching is infused with a mindset of inquiry, but also with the openness that research as pragmatic philosophy – questioning assumptions, imagining new possibilities – brings. A *virtuous circle* of teaching to research, and research to teaching emerges because this knowledge can be used in research or inspire research orientation. They confirm the lack of research on some of the topic they teach already observed in the literature. They show that teaching is a site for creating knowledge leading to epistemological questions on this knowledge. As a result, analysing teaching is one means to question research and knowledge in MA. Building on this, research on textbooks content, in particular how it is constructed, could be useful to provide insights on the debates regarding the scientific interest or practical relevance of knowledge in management accounting.

The special issue contributes to our understanding of the integration of teaching and research by showing how we as actors, as teacher-researchers, bring not just our findings but our reflexivity into the classroom and take knowledge out into both research and teaching. The papers in this issue all consider the agency of teachers in bringing an epistemology into the classroom, and in developing that epistemology. This may be through explicit content, but more here it about giving students implicit or explicit frameworks in which they are themselves thinking and speaking qualitatively in the tasks they undertake, in their reading and in what they hear. There are difficulties in getting the time for such endeavours and there is a risk that it is confined to optional courses rather than core teaching. This could be an issue, since it would lead to epistemological discontinuities between core and advanced courses. To mitigate this issue, it is important to also develop core courses coherent with the epistemologies that will be introduced in advanced courses. This would mean departing from core course being limited to what is usually called a technical approach to accounting. The first step is to build up our knowledge of what qualitative research in the classroom could feel like, to understand that if you are talking and suggesting and guiding students, then the infusion is taking place regardless if it is evident in measurable outcomes. Early career teachers coming in from doctoral studies and being told that their teaching should be research led, or worse, that teaching is subordinate to research and therefore, not worth the time on developing reflective teaching practice, could learn from this special issue that teaching itself is a form of qualitative research, that builds knowledge of your subject and which you can bring the mindset you use in your research into the classroom. It can find its way into classroom practice, into textbooks and out into the professional world where students might at the very least have learned that the first response to every accounting question should be 'it depends....'

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