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The account of teaching qualitative research method in accounting program in Brazil

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This study investigates the reflexive relationship between the challenges encountered during the development and teaching of the qualitative research method (QARM) program and the stories of PhD students about their experiences with the course. The study is based on a number of pedagogical issues drawn from postgraduate students combined with an auto-ethnographic account of parallel experiences of teaching qualitative research methods, which form the basis of our methodology and analysis. The findings show that the main aching issue in surmounting the development of qualitative research is resilience, because breeding interpretive research becomes difficult in a conservative environment. Findings also show that innovative hands-on methods need to be used to teach QARM since kick-starting data building, exercising the interviewing process, and data analysis are the cornerstones of the methodology. Teaching QARM to students who have been brought up in a conservative accounting program may be pleasing since their discoveries attract enthusiasm. Overall, the complementarity of quantitative and qualitative methods in the findings suggests a continuous debate to strengthen the relationship in further studies.

Key words: Qualitative research, qualitative research method, accounting program, auto-ethnography.

INTRODUCTION

The story of accounting programs that embrace qualitative research methods is scarce, even in this era where mainstream information produced for external users is being critiqued for a lack of interpretive reflexivity and positioning.

Mainstream accounting scholarship has been generally described as embracing predominantly quantitative methods (de Villiers et al., 2019). Perhaps it is due to the accounting's umbilical connection to investment decision-making, as well as the relationships with disclosure and standards. As a result, contributions to the literature based on qualitative research and teaching experiences from a conservative program are becoming increasingly

important. In this regard, an argument that surfaces is: how are the faculties facing the task of implementing and teaching qualitative research methods in a purely conservative environment? This is partially an unanswered question that kindles the development of a qualitative course that mainly draws on the interpretivist paradigm in the accounting program that is traditionally positivist, toeing auto-ethnographic approach.

In the same line of thought, accounting research has been questioned for their narrow approach for primarily emphasizing the capital market and later the rest. Accounting research has for a long time emphasized positivism, valuing empirical observation and quantitative

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research (Jack L et al 2013). This type of research was prevalent in accounting journals; however, it is unable to address complex social ramifications of accounting (Baker and Bettner, 1997). Until 1988, the accounting research standard evoked the idea of describing “something as it is”, and “looking at the facts” in a neutral way (Jack L et al 2013).

This epistemological conception excludes a range of perceptions of accounting from human understanding. This, therefore, concludes for the gap created by the mainstream research. Accounting history has avoided engaging this wider literature and maintained a methodological naivety by excessive internal self-referencing, an over-dependence on influential editorial oracles, and a revivalist preoccupation with “The Great men” of accounting (Sy and Tinker, 2005: 3).

We have moved a long way from the position where students were only taught quantitative research techniques (Humphreys, 2006). This implies that people must seek new ways of approaching teaching and learning that are not only economically viable and educationally efficient, but also interactive and engaging for both students and teachers (Case and Selvester, 2000).

In all, augmenting for additional studies Steccolini (2022) observed that it may be useful to provide full accounts on the practical ways in which qualitative accounting scholars prove and assess research quality, to complement the conceptual debate with experiences from the field, to further raise awareness in our communities on everyday practices of research and further identify possible areas of improvement.

This study has a political strategy aimed to stimulate improvement within the pedagogical spectrum, policymakers, and academic debates. This is not a one-day change, but a rethinking of the paradigm of accounting information for either internal or external users based on an interpretive perspective which is especially important in this era of big data and artificial intelligence.

In fact, at this moment, the contribution of the paper does not just spell the concerns of the constructivist researchers and the critical perspective researchers, there is a wave of knowing the „so what“ of the prior studies based on proper reflexivity. Therefore, this ties to the extensive literature on differences between qualitative and quantitative accounting research and on „political“ tensions between these perspectives.

As a result, it is expected that the findings of this study will aid in the development of qualitative course content as well as contributions to qualitative research schemes and new and expanding theories.

The context

After barely four decades in academia and as an associate professor, in order to choose to teach a new

course, it has to be pleasing, palatable and add relevant impact to the community at large, and as human being also contribute to the sustenance of ego. After all, as a professor your presence needs to be felt in the upbringing of your disciples. In effect, there is the intention of increasing repertoire of research methods after developing research in mainstream for more than three decades. This eventually led to the choosing of Qualitative Research Methods (QARM) in accounting.

The university where the program was developed is arguably one of the topmost in Brazil and Latin America as many ranking institutions would construe it. This invariably portrays the extension of the adoption of this methodology in as much as this institution sets the pace in various ways.

Importantly, the discipline has been an academic dream of the mentor since the partial shift from just positivist research. So, as soon as he joined the school, he saw the opportunity for its implementation. The sooner the proposal was submitted for credentialing at the Graduate Program Committee, the later the rejection came, much to one’s amazement. The baseline for the project being overruled was that the offering professor had not taught the course before in previous programs. Therefore, the committee required a collaborator for a joint offering from other institutions with prior experience in order to authorize such a proposal. This has never happened before in the history of the department for the credentialing of normal positivist approach courses.

Therefore, in order to satisfy this *sine qua non* condition, a collaborator (JNTB) from another topmost private institution was approached and readily accepted and volunteered to offer the course as a visiting professor. Apart from this contributor, another collaborator from the host institution (SPCC) embraced this challenge and decided to assist in implementing the course. This is the first ever course on Qualitative Methods in the program handled by her faculty member. Noteworthy, this program is the pioneering program of PhD course in accounting for the whole country which in fact monopolized the breed for more than three decades. As a result, it has always set the pace for the whole nation.

For me, teaching the course was not a problem in as much as it is an optional module which is seen as a complimentary course for those who so want to invest in it. My particular problem was the teaching of a compulsory module on qualitative research methods (Humphreys, 2006).

LITERATURE REVIEW

Over dimensioning the positivist perspective in relationship to interpretive perspective

For decades, we have witnessed the over dimensioning of the positivist perspective in relationship to interpretive perspective. This is because, the quantitative method has

been the only way of investigating accounting research questions, and this has given it the autonomy it bears. The qualitative research questions which need a second look at the interpretive or critical perspective had been relegated. Mainstream history has carried-on regardless behind a defunct methodological shield (Sy and Tinker, 2005).

Time has passed and pressure now obliges researchers to choose between different dimensions of societal needs therefore requiring interpretation of accounting questions in a diversified format. The way in which the quest for research orientation makes researchers more likely to adopt some variants of research rather than others is a pressing concern shared by many academics in Continental Europe these days (Messner, 2015). De facto, the new breed in academia now has the choice of the alternative in majoring in critical perspectives. Focusing on the area of critical research, two trajectories emerge in the future of critical doctoral education in business schools: i) reconstituting the role of senior professors in the field whose ontology and scholarship are inflected by a critical orientation, and ii) pursuing concerted efforts to disengage with the mainstream (Prasad, 2015).

Resilience in program development

Getting abreast of the conceptions of resilience, one might say in a general perspective: being resistant, being a neutralizer, being full of annulment ego, perseverance, sacrificing, being thick skinned to mention just a few, aiming at attaining an objective. But is this welcoming for anyone in our current environment? How is this perceived? Pinel wrote about the psychiatric risks associated with unexpected reverses or adverse circumstances, and it is reported that his initial question to newly admitted psychiatric patients was: "Have you suffered vexation, grief or reverse of fortune (Rutter, 1985). The mothers' bivariate correlations indicate that self-esteem, optimism, religiousness, and cultural interdependency were significantly correlated with resilience (Lee et al., 2008).

Humans have been fascinated since ancient times with stories of people who overcome diversity to succeed in life (Masten, et al, 2009). However, telling one is probably the bone of contention of letting loose the experience worthy of sharing.

The idea of individual resilience in the face of adversity has been around for a very long time, evident in myths, fairy tales, art, and literature that portray heroes and heroines who surmount great obstacles (Campbell, 1970). In effect, it is the act of disentangling the node of adversities in the day to day activities of human lives. Masten et al. (2009) posit as positive adaptation in the context of significant variously referring to the capacity for, processes of, an outcome of successful life- course development following exposure to potential life altering

experiences.

The increasing interest in resilience in educational context has in part stemmed from an increased societal attention to issues of wellbeing (Beltman and Mansfield, 2018). Similarly, in the course program under analysis, it raises the necessity to think from outside the box of positivist perspective. Attempting to reculture and persuade researchers of the obvious need for change.

Misconception of differences between qualitative and quantitative research methods

The shallow thoughts about the differences between quantitative and qualitative methods have always created a division. Eventually, for some, this serves as a rationale to measure the degree of dominations. Hence, for this same group, the wheels of equality in expressing opinions in another manner will continue to grind slowly. Rather than supporting the divisions between qualitative and quantitative research, graduate reform should promote a learner-centered systemic approach to formative improvements, thus strengthening cohesion among all (Kelly and Kaczynski, 2006).

Similarly, it is long believed that qualitative analysis throws more light into the results of quantitative analysis, so the use of these methodologies complements one another to the benefit of the user of information derived therein.

Thus, to avoid faulty thinking, it is quintessential not to undermine the necessities to appropriately evaluate the usage of every methodology for the sake of validity of the results; save the ironical misconception that it is the only mainstream statistical tests that empirically support findings.

METHODOLOGY

A number of pedagogical issues combined with an auto-ethnographic account of parallel experiences of teaching qualitative research methods and some critical perspectives constitute the basis of our methodology and analysis.

This approach is coupled with content analysis of the course materials of the first round offering of the Qualitative Method Course as applied to accounting in traditionally mainstream programs. This was a course offered in the first semester of 2018 to predominantly the PhD students. The content analysis was drawn on the learning objectives as they were viewed by the students, perceptions of the students while experiencing some of the hands-on procedures and interpretation of some of their conceptions. Others are significances subtracted from the student confessions on their ignorance.

When we do auto-ethnography, we study and write culture from the perspective of the self (Adams et al., 2015). Also, inner-self is looked into to draw from identities be it individual or grouped questioning thoughts, feelings and experiences in our relationships, communities, and cultures. De facto, an auto-ethnographic study is a critical analysis of one's trajectory in a course of action in a relationship between phenomena.

If one critiques that it is not this storytelling that matters, an answer could be that this is new, not preselected, and also because

no one has ever told this story. Ellis et al. (2011) observed that it allows the readers to determine if the story is honest and if it rings true to their experiences. Berger and Ellis (2007) auto-ethnography shows the readers the manner they are similar to and different from others in the world. In effect, it is not the validation that matters in as much as emotion, fear and vulnerability surpass the need to tell the real truly lived story and after all, what a good story worth (Boje, 2001).

Data corpus

Data corpus consists of (a) Auto-ethnography of the professors, (b) History of the 20 first round students narrating their aims and why offering the course, (c) Course assessment at the end of the course, and (d) Wrap-up comments.

Data were the narratives conducted at the end of the course which lasted approximately 50 min. No ethical implications were considered here in as much as the students freely presented their views after the course and grading's had been presented, so answers could not be biased with students wanting to please the professor. Noteworthy also that the students did not feel pressurized to participate in the study.

In effect, data were obtained from 20 students consisting of 15 from the USP- Accounting program (2 from off campus), 2 from USP-Management program, 1 from USP- School of arts and communication, 1 from graduate program of Federal University of Minas Gerais from middle belt of Brazil and lastly, 1 special student.

RESULTS

Data analysis and results

Based on auto-ethnography and content analysis of the learning notes of the students, the following categories sorted in a relational thematic format, were carved out of self- reflexivity analyzed therein. Noteworthy, that saturation is considered as some aspects were presented repeatedly by the students in their notes.

Challenges of qualitative research methods

To one of the faculty members:

"A colleague said that, for me, results from qualitative research are an inexplicable bunch of rubbish. This could not be more encouraging to start a course".

Having heard this from a colleague, one gets astonished on the support expected to develop a first ever qualitative research course.

Prior image of qualitative research methods

The notes on the impressions after the first course from the assessment of the students show that the first round of the course ignited a series of doubts, knowledge, and approaches to rethink their skills on qualitative research methods.

"Janus the academic system shows that I still had 7 credits left and I was determined to take a course that was of interest to me, which would add knowledge to the thesis or for life, and definitely, I wasn't willing to get those credits in a hard way so, I wanted to learn, to be happy on the way through" (ELIB). So, considering the knowledge students have about the qualitative research methods, ELIB would say, "I think at best to just do the categorization of the interviews and write the final discussion about the data gathered". This is probably one of the issues that might have contributed to undermine the qualitative studies in the past and as it is common to speak about the unknown without substances. As put forth by JOPA, "I believe the highlight was the paradigm break I had from the case study as something simple and trivial".

Importantly, this must have been drawn after the student observed theory building arisen from the study of cases from organizations worked on in the QARM course.

Thus, based on Strauss and Corbin (2008), the data analyzed were categorized in first and second order, which brings significance as follows:

Primary objective of QARM

The qualitative research method involves an in-depth investigation of a phenomenon in a particular reality.

"After the first lecture, I concluded that the objective QARM is to study deeply the reality of a particular social group and, subsequently, serve as a basis for other social groups to appropriately reflect on their own" (RAIZ).

Even though QARM does not initially focus on replicability, when using this methodology, all the rituals of validity are respected in order to assure its scientism. For instance, recapitulating on interviewing posit by Lupu and Empson (2015).

"Means, drawing upon the differentiated writing, which makes it clear exactly how the study proceeded, as well as the triangulation between theories, the researcher's perception, and the observed interview" (RAIZ).

Also, the qualitative research is much more concerned with what one is really assessing the phenomenon for, the research questions, so there would not be any strangeness.

"As my personal characteristic is to look at the world initially in parts, to gradually build the whole, tools that segregate the contents into categories, and then be able to analyze the whole, the qualitative strategies, was as fine for me as econometrics tools" (BNGO).

At last, what are not inbuilt in QARM procedures are the

resources to enhance a ready-made analysis for the researcher.

"The MAXQDA software was adored by the students, at least in my views. It really seemed quite useful, but it was pointed out that the biggest work still lies within the efforts from the researcher and thinking is the task of the researcher" (VITR).

Learning objective and strategy for teaching QARM

When teaching qualitative research methods, professors should assume that all students are novices in qualitative methods. The belief that the master's and PhD candidates have the idea of qualitative methods is unreal; this will enhance the drilling down. In case under analysis, none of the students new that the qualitative method research can adopt strategies ranging from, Basic Qualitative analysis, Ethnography analysis, Case Study analysis, Life History, and Phenomenographic Analysis. Others not known to them were Grounded Theory, Critical Discourse Analysis just to mention but a few. In fact, students have a scanty knowledge of qualitative approaches and what underpins the methodology.

"Wow! I had never thought that self-biographies and life stories could be treated as academic research methods. What ignorance is mine" (VITR).

Alias, rather would they imagine as put forth by Humphreys (2006) many methods and approaches that fall under the category of qualitative research, such as case study participatory inquiry, interviewing, participant observation, visual methods and interpretive analysis. In the same vein, the teaching adopted various experts since no one could perfectly dominate all the QARM strategies. It involved researchers who either taught the subject or writer who publishes studies on the qualitative strategy. They were invited to collaborate in the course. As put forth by VITR:

"The use of various professors enhanced in-depth treatment of every qualitative strategy thereby avoiding a superficial approach and also being boring. For me, this was very interesting".

Lack of QARM course in other programs

"I chose this course for lack of such a discipline in my home unit of the university and also needed to develop the skills with QARM in order to develop future work" (JOPA). Yet by JOPA, "for the first class of the discipline, I confess that I was apprehensive since I did not know two professors, who were not from my institution, however, at the end of the class, I realized that the apprehension was

unnecessary because the mood of the class was very pleasant and proved to be a safe environment for discussion".

ELIB cite some difficulties in taking the course off-station, *"I reflected for a few moments; after all, it was a whole semester, every Friday (God was generous to us and in the holidays we could take a deep breath at times of greatest fatigue), 660km, with our own budget, heat, cold, rain, traffic, etc., and we could pass several hours listing the difficulties to travel down to Sao Paulo".*

Umbrella of qualitative research methods

The qualitative research method encapsulates a good range of research strategies, sometimes grouped under an umbrella. Under the umbrella of Figure 1, the qualitative research methods embrace basic qualitative analysis, ethnography, auto-ethnography, oral history, narratives, and phenomenographic analysis. Others are critical discourse analysis, case study analysis, and grounded theory. In other words:

Basic qualitative analysis examines the basic tenets and analyzes them using the basic notions, which mostly involve categorization.

Ethnography examines classic and contemporary discussions involving ethnographic practice in anthropology.

Autoethnography examines one's trajectory critically, examining differences in relationships with others while focusing on a phenomenon.

Oral history investigates a collection of historical and lived experiences narrated through interviews.

Narrative describes a story from head to toe, allowing one to understand how research participants construct stories from their own lived experiences.

Phenomenographic analysis examines a phenomenon, aiming to identify the main aspects of its conceptions which are translated into personal and concrete meanings of phenomenological and human attitudes.

Critical discourse analysis is a distinct theoretical and methodological investigation of studies of how social power, abuse, and dominance are expressed in communication through social language.

Case study analysis investigates a situation, event, place, business problem, or process with a view to proposing the most effective solution and theories.

Grounded theory investigates social processes that are grounded in data that has been systematically collected to draw out theories that emanate from social relationships and the behaviors of groups.

"This ample coverage of qualitative research methods gave me certain comfort for choices for research in my PhD project" (LIED). The student

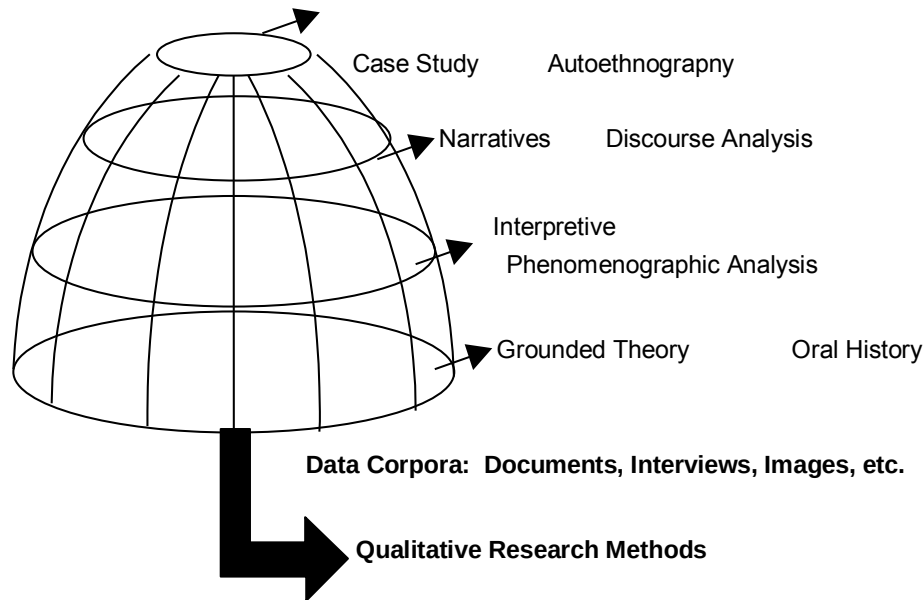


Figure 1. The umbrella of qualitative research methods.
Source: Author

continued, “I found myself in a dilemma on how to choose the appropriate method in the mist of diversities of qualitative research methods, thus, leaving me to decide between oral history and narratives” (LIED).

“For me, it was a good experience to know that theory building emanates from Grounded Theory that makes the application of case study approach more complete” (LIED). “I had the sweet illusion that my master’s study required me to cover everything about methodology, but I was wrong” (WILO).

Interpretive lens as complement and alternative for positivist perspectives

“I knew of the existence of qualitative method but, with alternative lenses for positivist perspectives” (BNGO).

“I need to convince my supervisor to allow me to offer the qualitative research method course as a last discipline for my credits” (DIAN).

“I have always been a defender of methods, be it qualitative or quantitative and think it should be a compulsory course to all graduate students” (DIAN). Importantly, analyzing both sides of the coin develop the critical thinking skills of the students, after all diversity in academia is more than needed. As observed by SAEL,

“Despite my positivist bias, I need to stress that my contact with an interpretive researcher was great for my critical development”.

Any scientism in qualitative research methods

“Doubted any scientism in QARM particularly when I observe the analysis of groups of people such as Brazilian primitive Indians through ethnography, I could not see any science in it” (BNGO). “At the beginning, I did not understand how possible it is to validate research in say ethnography in accounting” (LIED).

In the same line of thought, SAEL: “perceived a stream of qualitative methodologies that lunged me into more mental confusion that I did not imagine. This is not negative either, being the contact with the new obviously causes strangeness”.

Meanings derived from conceptions

Imoniana (2021) observed that deriving a meaning from an assembled conception creates a basis for the understanding of people’s actions. This could be understood the other way round when actions are thought off first before the conceptions people do have about things. Interpretative phenomenological method following the basics of discussion of some precursors such as Husserl (1859-1938), on transcendental phenomenology Heidegger (1889-1976) and Sartre (1905-1980) on existential phenomenology to mention just a few (Kerhert et al., 2019).

“How is it difficult to break the umbilical cord or vicious cycle and perceive what is really important to each one of us, being autonomous and

responsible for the dynamics of our routines” (BNGO).

“I kept asking myself a question if there are studies adopting phenomenographic analysis in, accounting as I have never thought of it” (LIED). As put forth by DIAN,

“Students take home becomes relevant in the reflexivity. I confess that until this course I have never heard about such a method as phenomenographic, but as soon as we started this discussion about how the students conceive the learning experience, segregating it within experience (the given class) experiencing (as lived experience) and experienced (turned out for the students”.

“It was very exciting for me to have had the task of conducting interviews, since I have not had the opportunity to interview someone yet, even though the interview by concept has been cited as the most commonly used procedure for data construction in qualitative research” (VITR).

Adjusting expectations of QARM

After the first lecture, students began to tune to the channels of QARM *per se*.

I expected a practical course, direct and objective. I wanted to gain additional knowledge in a methodology to use in my thesis, basically interview skills” (SAEL).

“I remember the lecture on interviewing and my feelings and almost cried, as I have just defended my Master’s dissertation. I imagined a log of wrong procedures covered. If I had had this course before my Masters, I would imagine the interviews differently” (WILO). “Narrative class arrived, though with frustration, as it came after my qualifying exam, expectations were high” (JOPA).

Shallow coverage of QARM topics

Because of the broad coverage of QARM course, one course is not enough to cover the entire subject. Normally, one just professor offering the course may not properly master all the qualitative strategies. For the course under analysis, several different professors with racialization in different strategies have been involved.

“Among the proposed texts. I found Netnography very interesting, because nowadays there are several virtual communities that can be studied. However, I missed addressing both Netnography and Photo-

ethnography during class of Ethnographic analysis” (JOPA).

Uncommon approach to teaching QARM

Unusual approach may be used to teach QARM particularly teaching narratives and storytelling. Students need to exercise the three blocks of narratives involving initial, middle and finalization of narration with texts reading changing from hand to another hand and which has a logic that makes a true sense of a story.

“The narrative class started with group reading, changing the usual dynamics of the subject development, which I found quite interesting, because we are used to reading individually and quietly and not collectively and aloud” (JOPA).

This further makes one to draw on Humphreys (2006) as he stresses his satisfaction observing that is beginning to see the light as he began to teach qualitative research methods.

The Language of QARM

Developing research using qualitative methods require the usage of adequate languages to dialogue input of data for analysis and putting the output in a readable or sellable format to the particular public. For instance, we say data building or construction in as much as data used by qualitative researcher is not stored somewhere like the archival data in databases such as Economatica or Bloomberg and not constituting analysis of variables.

What is my phenomenon and how my phenomenon is behaving in the social placement. The interpretive perspective is always working on self-reflexivity in order to solidify the reflection upon the phenomenon. This means that one does not separate the researcher from the interviewee or the phenomenon in order to stimulate a contributive analysis.

So, this way of thinking always borders on the newcomers to QARM, particularly those who have worked extensively with positivist paradigms. For the PhD students, it is not a surprise as they are taken unaware using the languages wrongly or sometimes interchangeably.

“Building data and not collecting data ... what do you mean? It was slow (a bit of reluctance), but in the end all the concepts made sense. I realized that we try to fit the new knowledge into what we already know, which is not very productive. We need to take off the armor so that “the new can touch us” (SAEL).

QARM time will tell

The methodology generally conquers some adepts as users get used to it as a stimulant for reflexivity. Moreover, expanding with the use of QARM seems a matter of time to help grow in empirical studies and this is gaining ground.

De facto, a sought of institutionalization will help solidify its usage and also help propagate it, thereby gain scientific trust among pairs.

"A recent development is that the School's Senate has accepted the recommendation that QARM be made mandatory for doctoral candidates in the accounting program, which is very satisfying to me as a professor who saw the course emerge from a constructivist perspective" (JOI).

DISCUSSION

In order to make a reflexive connection between the hurdles jumped during development and teaching of the qualitative research method (QARM) program, and the stories of the PhD students on their experience of choosing to offer the course, certain significances out of lived experience have been pinpointed. This further generates a reflexivity upon the factors that spurs the choices of the PhD candidates to adopting qualitative strategies. In respect of this, the following significances are identified as follows:

Idolatry upon conservatism

The students being on the weaker edge of the sword are forced to idolatry the mainstream that probably sees change as a threat. This may not be unconnected with the saying that once one is supervised by the higher echelon professor, the student is half passed. However, it is time that we augment the product of such conservative approach of thesis supervision which does not yield a relevant contribution to the main stakeholders or science at large.

In effect, this orientates the choice of positivist approaches as the first choice of the students. Traditionally, the more experienced researchers are the ones who have a lukewarm attitude towards new methodologies and reluctant to embrace drastic changes that follow the new era.

False identity and moral harassment

What people see as normal is students being forced to bear a false identity as they belong to a group, they would like to develop their PhD projects. Students forced to choose a method that does not coincide with their ways of

thought creates a false identity within academia. Similarly, troubled at last to maintain this option after the master's degree program probably lays uncomfortable precedence. This seems to be questioned by the students at last in their PhD programme, in Qualitative Research Course.

In the same vein, students eventually are induced to submission to accept believes of their supervisors as their says would probably be suppressed. Maybe this might have resulted in moral harassment. For women engineers, there is also gender harassment, through explicit situations of discrimination and violence, which tend to negatively affect their higher insertion in construction sites (Silva, 2018).

Inducement of disciples to submission

Without the freedom to choose their faith, students appear to select from a set of positivist perspectives. This limited opportunity subjugates these students to lingering doubts that cultivate unexplored methodological skills. It makes them believe in the same traditional story. One therefore question, in the final analysis, if the students do not suffer moral embarrassments.

As a result, understanding the complementarity of qualitative and quantitative research methods benefits society as a whole; while disagreements among researchers undermine their contributions. Afterall, is the research not out to comply with the objectives of academia, and consequently address the societal problems?

Focus when adopting QARM

The adoption of qualitative research methods requires focusing on and exhaustibly exploring the strategy one has chosen to address the research question and the theory for the basis of analysis. By always having this measure of checks and balances with the research question, Steccolini (2022) observed that qualitative research requires a continuous re-consideration of the research question.

This straightforward pattern shows the uniqueness and validity of the course of the study. De facto, call a spade a spade, for instance: a study might be epistemologically and ontologically control-based, interpretive, or constructivist perspective. Say, this study is ontologically based on a relativist standpoint which is epistemologically backed up with a constructivist perspective (Imoniana et al., 2018). Another could just be a critical perspective.

A critical perspective demands shaking up some variety of wasp and power tussles and if one is afraid of questioning some comfort zones that warrant some reflexivity, then should not engage in qualitative research based on a critical perspective.

Complementarity of qualitative and quantitative research methods

Importantly, as there is normally just a question statement to be clarified in a research project the methods to fetch this response may be just a consequence. In some cases, this could necessitate just a qualitative approach and others quantitative or just both. Therefore, the complementarity of methods becomes evidently in the operationalizing of the constructs.

In this intent, it does mean a need for studies embracing other research approaches such as qualitative. There needs to be more openness to new ideas, new methods, and new approaches (Steccolini, 2022).

Overall, the understanding of the complementarity of qualitative research method wills so far usher in a peace and stability in the long-lasting relationship of undeclared war between mainstream researchers thereby giving rooms for join approached research and knowledge development.

Conclusion

This study makes a reflexive connection between the hurdles jumped during development and teaching of the qualitative research method (QARM) program, and the stories of the PhD students on their experience of choosing to offer the course. Our findings make us argue for resilience in surmounting development of qualitative research course in as much as in a conservative environment breeding interpretive respective research becomes a challenge. Other innovative hands-on methods ought to be used to teach QARM since kick starting data construction and data analysis are the cornerstone of the methodology.

In the light of the above, this study makes us argue for resilience in surmounting development of qualitative research course in as much as in a conservative environment breeding interpretive perspective research becomes a challenge. Above all, teaching QARM to students who have been brought up in a conservative accounting program may be pleasing since their discoveries attract enthusiasm.

Finally, given the limitations imposed on auto ethnography, this study provides food for thought and implications. More research with focus groups or a larger university environment covering subjects other than accounting is likely to be required.

CONFLICT OF INTERESTS

The authors have not declared any conflict of interests.

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