

A Decade of Qualitative Research in Iranian Accounting Journals¹

Mohammad Arabmazar Yazdi², Zahra Joudaki Chegeni³, Parastoo Dehpour Atash Beik⁴, Benyamin Azizi⁵

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INTRODUCTION

There has been considerable debate about the legitimacy of different research approaches in accounting, the type of articles, journals, and more broadly, the role of accounting research in contemporary society. Positivist, interpretive, and critical paradigms are considered as a continuous extension of various forms of academic research. Each offers an alternative perspective and focuses on different aspects of accounting.

However, many journals published at home and abroad still insist on the positivist paradigm and the use of quantitative methods, and the most common articles in these journals are archival research based on financial, economic, and other theories. And use experimental research projects. While positivist research plays a key role in increasing our understanding of accounting phenomena, it is also important to note that some quantitative research questions cannot be addressed using quantitative methods answered.

Qualitative research plays an important role in the field of accounting and auditing. Unlike quantitative research, which has become the mainstream of research in many accounting and auditing journals, qualitative research responds to research questions and explores

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2. Associate Professor, Department of Accounting, Faculty of Management and Accounting, Shahid Beheshti University, Tehran, Iran. (Corresponding Author). (marabmazar@sbu.ac.ir).

3. Ph.D. Student, Department of Accounting, Faculty of Management and Accounting, Shahid Beheshti University, Tehran, Iran. (z_joudakichegeni@sbu.ac.ir).

4. Ph.D. Student, Department of Accounting, Faculty of Management and Accounting, Shahid Beheshti University, Tehran, Iran. (p_dehpour@sbu.ac.ir).

5. Ph.D. Student, Department of Accounting, Faculty of Management and Accounting, Shahid Beheshti University, Tehran, Iran. (Benyaminazizi90@gmail.com).

<https://jera.alzahra.ac.ir>

accounting and auditing issues in ways that are not available to quantitative research methods. They play an important role. Reflect on how qualitative research can enhance our understanding of accounting phenomena and answer many questions that cannot be answered using quantitative methods; it's too important. This research is different from previous research that has examined accounting journals in several aspects. First, the present study seeks to review qualitative articles in all journals under the supervision of the Ministry of Science.

Second, in this research, several areas of analysis methods, data collection tools and research scope have been examined. Third, the present study was conducted in the period 1390 to 1400. According to these materials, the purpose of this study is to investigate the importance of using qualitative methods in accounting and auditing research, responding to criticisms of qualitative research, and the process of publishing quality articles in journals published in Iran in the past decade. Therefore, in this study, the statistical study of the publication process of these articles is performed.

MATERIALS AND METHODS

The present study is a descriptive study. This article examines qualitative articles in the period 1390 to 1400. The research method is quantitative using a content analysis technique. Content analysis is one of the most important and widely used research methods. This method is superior to other methods in that it does not require the production of information, but the information is available and must be analyzed and the necessary conclusions reached. In fact, content analysis is a standard method that is used to study and identify the characteristics of recorded information and enables the researcher to easily organize a large amount of information. The statistical population of this research consists of journals under the supervision of the Ministry of Science. Based on journal selection criteria 15 journals including accounting and auditing reviews, empirical financial accounting studies, empirical accounting research, accounting advances, value and behavioral accounting, accounting knowledge, financial accounting knowledge, financial accounting research, financial accounting quarterly, accounting and auditing studies, Management Accounting, Auditing Knowledge, Accounting and Auditing Research, Applied Research in Financial Reporting, Government Accounting were reviewed. In the data analysis, descriptive statistical methods such as data

classification according to frequency distribution, frequency percentage and table drawing have been used to analyze the areas of qualitative articles, type of analysis method, data collection tools and research scope.

RESULTS AND DISCUSSION

Based on this, the results of the review of quality articles indicate that more quality articles have been published in recent years. However, the number of quality articles versus quantitative articles is very small. Lack of reliance on qualitative research and deep understanding of the subject and conducting high-yield research will slow down the progress and reform of the status quo. Over time, it can be seen that understanding the hidden aspects and functions of some issues requires in-depth analysis of individuals. Therefore, for conducting human-centered research and in-depth study of phenomena, there is no escape from conducting qualitative research.

In qualitative articles, the methods of theme analysis, content analysis, grounded theory and Delphi are often used. Therefore, it can be argued that often domestic researchers have been satisfied with a few specific methods among the various methods of analysis in the research method. One of the reasons for not using different qualitative methods can be the lack of knowledge and understanding of researchers. Therefore, adequate training in various qualitative methods and leading the researcher to qualitative research and critical thinking can be a victory in this field. In addition, the articles under review are mostly in the field of financial accounting and auditing, and in most of them, interviews have been used as a data collection tool.

CONCLUSION

What is felt at first glance is the lack of a quality magazine in Iran. Therefore, it is suggested that according to the review of qualitative articles, it can be acknowledged that most researchers have not mentioned the reasons for using the analysis method used. Therefore, it is suggested that future researchers help improve the quality of articles in conducting qualitative research by stating sound and relevant reasons in relation to the method used. In addition, the results showed that researchers have used limited analysis methods. Therefore, universities should adopt appropriate mechanisms in order to adequately educate researchers and familiarize them with various methods. It should be noted that one of the limitations

of the present study is that the articles published in some journals are limited to periods shorter than the desired time period.

Keywords: Frequency of Qualitative Articles, Quantitative Content Analysis, Qualitative Method.

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