

Effectiveness of Qualitative Research in Enhancing Accounting Sciences: A Systematic Review of Accounting Sciences Journals

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ABSTRACT

The study focused on the effectiveness of adopting qualitative research in enhancing accounting sciences knowledge. Literature related to the study was adopted. The grounded theory guided the study by providing a generalization view of conducting research studies. The main objectives of the study were to establish the factors promoting the adoption and implementing of qualitative research strategies in accounting sciences, analyze the benefits and challenges of qualitative research strategies in solving accounting sciences problems and to establish mitigatory measures to overcome challenges adopting and implementing qualitative researches in accounting sciences. The study adopted systematic literature review by adopting bibliometric analysis of journals relating to accounting sciences. Bib excel version 2020 and VOS viewer software were used. Exploratory research design was adopted to explore knowledge on the effectiveness of qualitative research strategies in accounting sciences. The data was analyzed through a number of citations of co-authors and the key words relating to the current topic of study were utilized. The results of the study revealed that, contemporary researchers in the fielding of accounting sciences are appreciating the adoption of qualitative researches than the traditional accounting researchers.

Key Words: Accounting Sciences, Effectiveness, Qualitative, research, qualitative research,

INTRODUCTION

Research in accounting science is of great significance in bringing new ideas in the presentation, computation and analysis of accounting sciences challenges. The contemporary world of accounting is faced with large amount of big data which pose more problems never experienced in past business operations. The study harnessed literature from the researches that were conducted by the previous researchers in the field of accounting science. More specifically the study adopted researches that were conducted through qualitative research in the field of accounting science. The research study is guided by both the theoretical framework.

New changes in technologies characterised by the high business competition ushered by the global village brought about unpredicted business challenges that cannot be predicted by quantitative research methodologies alone (Bashin,2020). Thus, many accounting science researchers shifted to the qualitative researches that provide solution where the scope of business research is not known and the topic of research is a fertile area that was discovered through literature gap (Bernd ,2019).

Research aim

The research aims to establish the effectiveness of qualitative research in enhancing accounting sciences knowledge. Research seeks to in explore the realm of the unknown in order to establish the truth or to prove either the phenomenon is valid or invalid. Research in accounting sciences enable serious scrutiny of a current or future business challenge (Saka, Osademe & Ononokpono, 2023). Thus, qualitative research is fundamental business solution to provide alternatives to solve current and future business challenges (Bryant, 2017). The study also, aims to identify and evaluate the applicability of exploratory research in addressing business

challenges in the fourth industrial revolution. The global world is characterised by a number of business challenges that require a rigorous adoption and implementation of qualitative research to solve contemporary business challenges (Corbin & Strauss, 2015).

Significance of the study

The current research study is of great significance to a number of stakeholders. Firstly, the study shade light on the adoption and implementation of qualitative research study in solving business challenges in the prevailing volatile economies. The study outlines the significance of adopting and implementation of the global world.

Research objectives

The following are the specific research objectives

- Establish the factors promote the adoption and implementation of qualitative research strategies in accounting science.
- Analyse the benefits and challenges of adopting qualitative research in solving accounting sciences problems.
- Establish mitigatory measures to overcome challenges of adopting and implementing qualitative research in accounting sciences.

LITERATURE REVIEW

The contemporary industrial revolution is moving at an exponential rate than other revolutionaries experience in the past (Romney and Steinhart, 2018). The industrial revolution has brought about many business opportunities as well as many business challenges. In the presence of a number of opportunities and challenges. Businesses can thrive by adopting various research methods for them to survive (Lamber, 2021). Accounting science researchers used to rely entirely on quantitate research methodologies since their academic field is characterized by figures. The reliance on one line of research strategy to identify and solve business challenges cannot be reliable upon in the contemporary industrial revolution (Prisecaru, 2020). There are many major challenges that lie ahead of the business in the contemporary industrial revolution. The revolution is yielding greater inequality, particularly in its potential to disrupt labor markets. As a result of automation substitutes for labor across many economies, the net displacement of workers by matchiness might exacerbate the gap between returns to capital and returns to labor. The scarcest and most variable resource in an error driven by digital technology is neither ordinary labor nor ordinary capital, rather it consists of the business leaders who can create new ideas and innovation (Lambert, 2021). The future of the contemporary industrial revolution is more than profits only but rather represent the critical factors of production (Prisecaru, 2020).

Qualitative research is more important to be adopted and implement to solve the accounting sciences challenges in the contemporary industrial revolution characterized by big data and complex challenges brought about by the global village (Shaheen, Pradhan and Ranajee, 2021). The world economic events and the need to the crush of 2008 have caused business leaders and academics to re-examine the existing economics of their business institutions (Lopez and Whitehead, 2016). The crush of world economies was ushered by the changes in the technology and resources utilization. Thus, the academic leaders have led to the need to reassess the relevance research strategies that are capable of rescuing business challenges (Anol, 2020). These events where as a result of the transformational phases such as the bursting of the popular dot.com bubble, also the "solution" to the Y2K challenge and the subsequent decline of "tech stock" bull market that led to scarcity of resources and efficiency centred for both business and the institutions of academic (Akhtar, 2018).

Qualitative research is usually conducted where the scope of the research is not known (Camargo & Scarpin, 2020). Exploratory research is a research design that is conducted on issues that are fertile to the organisation

and the researcher discovered a literature gap on the area to be explored (Chiarini, Belvedere & Grando, 2020). Qualitative theories are linked to Grounded theory are applicable in most social sciences and the humanities where some phenomena are not heteristic for example, an accountant who is faced by multiple business challenges such as hyper-inflation, economic sanctions, changes in technologies changing business operations and so on.

Theoretical Framework

The study is guided by the Grounded Theory. The theory was developed by Glaser and Strauss, 1967. Grounded theory is more concerned with the generalisation of conducting the research study rather than the testing of the hypothesis (Romney & Steinhart, 2018). The theory that is generated through the adoption and implementation of the self-correcting which means that as variety forms of data are gathered, adjustments are made to the theory to provide the opportunity for the interpretation of new data obtained by the researchers (Richard, 2018). The theory is relevant to this current study as it provides the guide on which to build and support the study (Camargo & Scarpin, 2020). Also, Grounded theory is important in guiding the researchers to start by collecting data from the outset in order to obtain a deeper understanding of real-life business problems and enabling the researchers to proceed with a more detailed literature review as well as to be able to identify relevant research questions (Chiarini, Belvedere & Grando, 2020). Grounded approach enabled the researchers to develop statements about the researchers in accounting sciences interpret the financial reality of their businesses (Elman & Mahoney, 2020).

Also, Grounded approach provide opportunities for researcher in accounting sciences to adopt and implement both quantitative and qualitative data for the success of their researches (Fonseca & Domingues, 2018). Grounded theory exposes the researchers to have opportunities to “see” the research problem through the eyes of the experts, rather than through a gap- spotting. It analyses the available literature so as to provide more practical and targeted alternatives to solve existing business challenges (Gounder, 2019). It is mostly advised that grounded theorists should endeavour to focus on results arise from the available data only. The basis of the grounded theory is the gathering a number of related literature review relating to the study (Kei & Abdulla, 2020).

In addition to that, the adoption of Grounded approach for this study enabled the researchers to collect and analyse the available data. When adequate data is available a theory is developed that is grounded in the data (Clana & Vince, 2019). The use of the Grounded approach enabled the constant comparison of the available data and the current data gathered so as to develop a theory that is relevant to solve the current challenges that need to be addressed by the research (Corbin & Strauss, 2015).

Moreso, the adoption of the grounded approach enabled the researcher to be part of what is being observed (Elman & Mahoney, 2020). The general knowledge of the situation is gained as human interests are considered to be the main drivers of science. Thus, the gathering of rich data from which the valued facts are induced is being necessitated (Bryant, 2017). The concepts of the stakeholders of the businesses under study incorporate stakeholder perceptions (Corbin & Strauss, 2015). Samples for the adoption of the grounded approach are small number of cases chosen for specific purpose of the research study that is carried at a given time and place (Clan & Vince, 2019). Most authors agree that Grounded theory has the ability to introduce new concepts, as they emerge directly from the available data without forcing the leads nor to show any bias (Richard, 2018, Romney & Steinhart, 2018, Goundar, 2019, Clancy & Vince, 2019).

Factors influencing the adoption and implementation of qualitative research

There are a number of factors influencing the adoption and implementation of qualitative research study. The field in which the researcher is researching is the major determinant of adopting and implementing qualitative research study. Researchers who belong to the field of social sciences are the ones that rely on qualitative research strategy. Also, researchers who are engaged in business researches adopt and implement the qualitative research strategy. Some researchers have stereotype beliefs believing that qualitative research strategies are for those who are conducting researches in the field of social sciences only (Bryant, 2017).

The contemporary world characterised by big data and a number of complex business changes, researchers and their participants who are now unified in a global village requires the adoption and implementation of qualitative researches in any field of research. Qualitative research can be adopted by social scientists, natural scientists and business scientists. What matters is the level of knowledge of the researchers in adopting and implementing it to the researches being carried out (Bashin, 2020).

Many business researchers require a lot of rigorous analysis as well as to be able to formulate new theories and new ideas in solving existing and future business challenges. Therefore, the adoption and implementation of qualitative researches in finding business solution is relevant (Camargo & Scarpin, 2020). The reliance on one methodology in conducting contemporary researches is not effective than adopting multiplicity of methodologies in solving and finding solutions to existing challenges (Richards, 2018).

Benefits of qualitative research in accounting sciences

The adoption and implementation of qualitative research has brought a number of merits in the field of accounting sciences and the business world at large. The most notable benefit of adopting and implementing qualitative research in accounting sciences is that it contributes to valuable and insightful business information to a study being carried out, it is also, critical to the success of the study being carried out at any place any time (Akhtar, 2018). In addition to that, the adoption of exploratory research enables the accounting experts to be able to be more creative in many aspects of the business finance systems so as to gain more knowledge in the management of finances (Bernd, 2019).

In addition to that, the adoption of qualitative research enables researchers in accounting sciences to develop a better understanding of what a research team's objectives should look like. Thus, anyone outside the business organisation is able to get more insights about the problem being studied (Bashin, 2020). The researchers in accounting sciences are able to apply qualitative research designs to any branch of accounting be it auditing, taxation, financial reporting, cost and management accounting and many others. Thus, qualitative research strategies are more flexible to be applicable to solve contemporary business problems (Camargo & Scarpin, 2020, Bernd, 2019).

The adoption of exploratory research is instrumental to compare and contrast different techniques, such as secondary sources analysis, qualitative research through focus groups, discussions and many others (Shaheen, Pradhan & Ranajee, 2021). Also, qualitative research strategies provide the researchers with a lot of flexibility to adapt to changes that are existing in the contemporary businesses (Lopez & Whitehead, 2016). Qualitative research is cost effective to adopt and implement in accounting sciences researches. Thus, the business organisation cannot be deprived of its finances by conducting their researches through qualitative research strategies.

Moreso, the adoption and implementation of qualitative research helps to lay a foundation of a research, that can lead to further researches in business world (Romney & Steinhart, 2018). Also, the researcher is able to understand at an early stage, if the research topic being studied is worth investing the time and resources and if the research is worth pursuing (Fonseca & Doming, 2018, Gounder, 2019). In addition to that, the adoption of qualitative research in accounting sciences can assist other researchers to be able to find out possible factors contributing to business problems. This can be further studied in detail to find out, which factor is more detrimental to the future business operations (Kei & Abdulla, 2020, Elman & Mahoney, 2020).

Challenges of exploratory research in accounting science

Despite a number of merits that are enjoyed by accounting science researchers in conducting their researches, there are also a number of drawbacks that are incurred as a result of adopting it in their researches. The major drawback of exploratory research in accounting science is that the results are qualitative in nature posing high risk of biased and judgemental information. Biased information may be misleading since it may be based on opinions that cannot be proven by past and future evidence (Richards, 2018). In many cases the results of exploratory research are not conclusive such that the researchers in accounting science cannot be aware whether they do justice to their current researches they are carrying out at any given time and place (Romney & Steinhart, 2018).

In addition to that, in many situations that require qualitative research involves a smaller sample, therefore, the results provided cannot be accurately interpreted by the financial managers responsible for implementing the results of the research study (Kei & Abdulla, 2020).

Thus, qualitative researches are not suitable to solve research challenges that involve large amount of data. Also, qualitative research usually utilise data from secondary sources which may be out dated and not relevant to address current challenges faced by the contemporary businesses in the fourth industrial revolutionary (Bryant, 2017, Clancy & Vince, 2019).

Mitigatory measures on the challenges of adopting qualitative research

Despite a number of challenges face d by the researchers in the accounting field in adopting and implementing qualitative research. There are a number of the solutions that can be adopted and implemented by the researchers so as to overcome these challenges. The major drawback of adopting exploratory research is that there is high risk of bias that emanate from the side of the researcher. There is need to establish high level of credibility in adopting exploratory research (Eman & Mahoney, 2020, Kei & Abdulla, 2020). High level of credibility can be best achieved through extended involvement of the researchers in eliciting data, persistent observation by the researchers. Persistent observation can be best achieved through comprehensive and detailed explanation. Also, the researchers need to attain high level of dependability through rigorous documentation and the creation of audit trail in executing the research study (Richard, 2018, Romney & Steinhart, 2018, Elman & Mahoney, 2020). Also, exploratory researchers need to achieve high level of confirmability through peer debriefing, member checking, and through a rigorous reflexive journaling (Bashin, 2020).

Establishing high level of reliability is very important for qualitative researchers so as to influence future research paths and advancing cumulative exploratory research knowledge (Fonseca & Domingues, 2018, Goundar, 2019). There is also need for qualitative researchers to gather a large and reasonable sample size in conducting their researches so as to overcome the challenges of biased results to the use of small samples in conducting analysis of data using qualitative researches (Kei & Abdulla, 2020, Kei & Abdulla, 2020). Also, qualitative researchers need to make use of current secondary sources and endeavour to avoid old secondary sources in conducting their research work. The use of current secondary sources enables the researchers to come up with relevant current information to address the current problems being addressed (Akhtar, 2018, Anol, 2020).

RESEARCH METHODS

The study adopted bibliometric methodology to explore the effectiveness of exploratory research in enhancing accounting sciences studies (Zupic & Cater, 2015). Bibliometric methodology was adopted by the current study to identify current research trends and interesting accounting sciences topics for the future (Zhang, Zhang & Managi, 2019). The adoption of bibliometrics involves citation analysis from different authors who contributed immensely in the field of accounting sciences (Warren, Moffitt & Bymes, 2015). Bibliometric methodology is relevant to the current study as it enables the researchers to explore the intricate information on the effectiveness of exploratory research in enhancing accounting sciences studies. Trustworthiness was highly considered in adopting and implementing qualitative research in this study. Also, elements such as credibility, dependability, transferability and confirmability were maintained in order to come up with valid and reliable results of the current study (Richard, 2018, Fonseca & Domingues, 2018, Elman & Mahoney, 2020).

Research design

Exploratory research design was adopted by the study so as to explore knowledge on the effectiveness of qualitative research in enhancing accounting science studies. Exploratory research design was of significance to this current research for the discovery of new ideas and insights. New ideas and insights were generated through a rigorous analysis of secondary data sources relating to accounting science researches (Gounder, 2019, Romney & Steinhartc, 2018). In addition to that, exploratory research design was very important for this research study to provide insights and more understanding on the extent in which exploratory researches are important in accounting science. (Kei & Abdulla, 2020). The adoption of exploratory research design for this

study resulted in flexible research process. Also, the information needed for this research was defined loosely. Thus, exploratory research design is very flexible, versatile. The designed enabled the outcome of this research to be followed by further exploratory research (Anol, 2020, Bashin, 2020, Camargro & Scarpin, 2020).

Data Collection

The study utilised secondary data from accounting sciences journals. Accounting sciences journals that adopted qualitative research as the methodology were selected. Google Scholar was used to select journal that conducted qualitative accounting related research from the period of 2013 to 2023. Qualitative research was rarely used by traditional accounting researchers (Saka, Osademe & Ononokpono, 2023).

The study focused on conducting a bibliometric analysis of journals in accounting science that utilized qualitative research methods from 2013 to 2023. The primary objectives were to discern publication trends, identify key authors, highlight impactful papers, and understand thematic evolutions in qualitative research within the field of accounting.

Data Sources

The bibliometric data was sourced from Google Scholar. This database was chosen for its comprehensive coverage of academic journals and qualitative research articles.

Search Strategy

A precise search strategy was employed, incorporating specific keywords such as “qualitative research,” in conjunction with “accounting sciences.” Key accounting science journals, including Accounting, Organizations and Society, Accounting, Auditing & Accountability Journal, and Journal of Accounting sciences and Public Policy, was targeted. Advanced search features in the databases were utilized to refine and filter search results.

Data Collection

The search results were downloaded, including metadata such as titles, authors, abstracts, publication years, journals, and citation counts. This data encompassed articles published between 2013 and 2023 that meet the criteria of using qualitative research methods in accounting science.

Data Cleaning and Preparation

The collected data went thorough cleaning process to remove duplicates and standardize author names. Articles were categorized to ensure they fit the defined criteria. This step was crucial for maintaining the integrity and accuracy of the analysis.

Data Analysis

Various analytical methods were applied to the cleaned data:

- **Descriptive Statistics:** Calculate the total number of articles, annual publication counts, and citation counts.
- **Authorship Analysis:** Identify leading authors and their affiliations.
- **Journal Analysis:** Determine the most prolific journals in publishing qualitative research in accounting.
- **Citation Analysis:** Highlight the most cited articles and influential papers.

- **Network Analysis:** Create co-authorship and citation networks to visualize collaboration patterns and influential studies.

Interpretation of Results

The results were interpreted to uncover insights into publication trends, influential works, and evolving research themes within qualitative accounting research. The analysis provided a comprehensive overview of the field's development over the specified period in which the researches were conducted.

Visualization and Reporting

The findings were presented through various visualizations:

- **Graphs and Charts:** Created using Microsoft Excel and python publication trends, top authors, and most cited articles were selected for this research study.

This systematic approach ensured a thorough and insightful bibliometric analysis of qualitative research in accounting science from 2013 to 2023, offering valuable contributions to the field.

Summary Statistics:

- **Total Documents:** 200
- **Average Citations:** 414.39
- **Total Authors:** 196
- **Timespan:** 2013 to 2023

Insights:

The dataset comprises 200 documents spanning from 2013 to 2023. On average, each document has been cited 414.39 times, indicating a high level of influence or interest. There are 196 unique authors contributing to these documents, suggesting a diverse group of researchers. The visualizations highlight trends in document publication over the years, key terms in document titles, and collaboration patterns among authors. Fig1 shows the top ten high impact journals that have published accounting journal articles that adopted qualitative research methodologies.

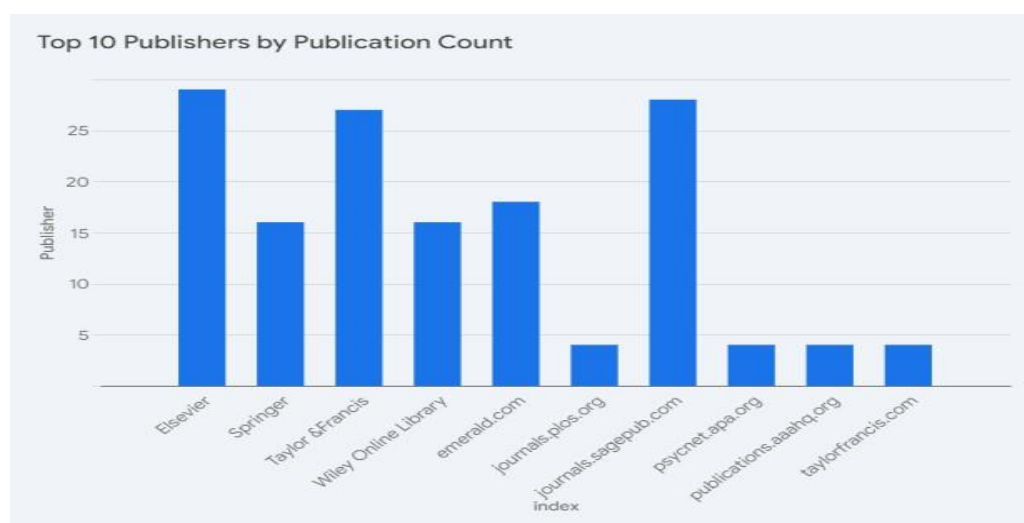
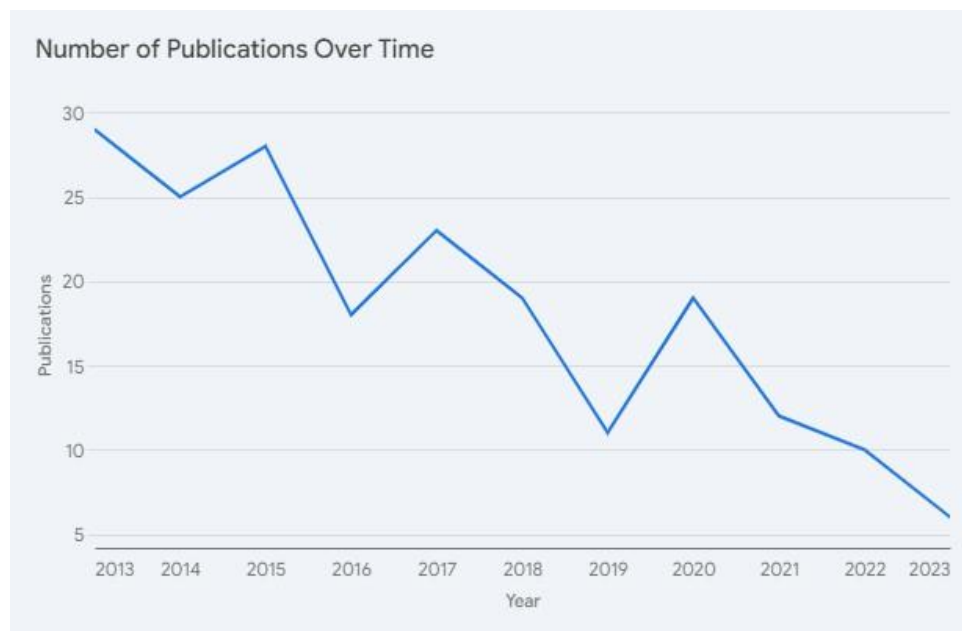


Fig 1: Top Ten Publication Count

Source: Google Scholar

Evidence from Fig 1 shows that amongst the highest publishers of accounting sciences journals that adopted qualitative research methodologies are Elsevier, Taylor and Francis and Journal Sagepub.com



Publication Trend: The number of publications has varied over time, with peaks and troughs throughout the years in the dataset.

Top Publishers: The top 10 publishers in terms of publication frequency are:

- psycnet.apa.org
- emerald.com
- Wiley Online Library
- ceeol.com
- tandfonline.com
- Springer
- Sage Publications
- Elsevier
- MDPI
- Informa UK Limited

Citation Impact: The distribution of citations per year is highly skewed, with most publications receiving a relatively low number of citations per year and a few publications receiving a very high number.

Insights:

- **2013:** 266.31 average citations per document.
- **2014:** 338.08 average citations per document.
- **2015:** 595.50 average citations per document.

- **2016:** 307.67 average citations per document.
- **2017:** 278.00 average citations per document.
- **2018:** 617.89 average citations per document.
- **2019:** 1164.36 average citations per document (highest).
- **2020:** 400.58 average citations per document.
- **2021:** 72.33 average citations per document (lowest).
- **2022:** 425.20 average citations per document.
- **2023:** 136.33 average citations per document.

Observations:

1. **High Citation Impact in 2019:** The year 2019 stands out with the highest average citations per document, suggesting significant publications or highly influential research works were published in that year.
2. **Low Citation Impact in 2021:** The year 2021 shows the lowest average citations per document, which may indicate fewer influential publications or a lag in citation accumulation for recent publications.
3. **Fluctuations Over Time:** The citation impact shows considerable fluctuations over the years, indicating varying levels of research influence and recognition in different years.

This analysis highlights how the citation impact of documents has varied over time, providing insights into the years with the most influential research outputs. If you have any specific queries or need further analysis, please let me know.

Top-Cited Documents in 2017 Related to Both Qualitative and Accounting:

1. **Title:** "Gender in Accounting Research: A Review"
 - o **Authors:** H Khlif, I Achek
 - o **Citations:** 189
2. **Title:** "Reflections and Projections: 30 Years of the Interdisciplinary Accounting Research Network"
 - o **Authors:** J Guthrie, LD Parker

Citations: 95

These documents are the most cited in 2017 that mention both "qualitative" and accounting- related terms. The first document discusses gender in accounting research, while the second reflects on 30 years of interdisciplinary accounting research.

The bibliometric analysis highlights several circumstances that promote the adoption and implementation of qualitative exploratory research in accounting science:

Focus on Specific Themes

The highest citation counts in specific areas such as "Accounting Research" (724 citations in 2017) indicate a significant focus on qualitative research topics within the accounting field.

Key Influential Works

Top-cited documents like "Gender in Accounting Research: A Review" and "Reflections and Projections: 30 Years of the Interdisciplinary Accounting Research Network" emphasize the value of qualitative approaches in addressing gender issues and interdisciplinary research, promoting qualitative methods in accounting.

Publication Trends

The analysis shows peaks in citations for qualitative and accounting-related documents in years like 2017 and 2014, suggesting that influential research outputs and discussions in these years have encouraged the adoption of qualitative methods.

The analysis reveals several benefits of qualitative research in solving accounting science challenges:

Depth of Insight

Qualitative research, as seen in highly cited documents, provides in-depth insights into specific areas such as gender issues in accounting and interdisciplinary research, which quantitative methods may not fully capture.

Flexibility

Qualitative methods allow researchers to explore new and emerging themes, adapt to the evolving nature of accounting science, and address complex, contextual issues effectively.

Enhanced Understanding

The frequent mention of "qualitative" alongside "accounting research" and "accounting literature" indicates that qualitative approaches are crucial for understanding nuanced aspects of accounting practices and theories.

The challenges faced by researchers in adopting and implementing qualitative exploratory research can be inferred from the citation trends and distribution.

Variability in Impact

The fluctuating citation impact over the years suggests that the recognition and influence of qualitative research in accounting vary significantly, which may pose a challenge in establishing consistent acceptance and impact.

Concentration of Citations

High citation counts in specific years and areas, such as 2017 for "Accounting Research" and 2014 for "Accounting Literature," indicate that certain qualitative research topics receive concentrated attention while others may struggle for recognition.

Integration with Quantitative Methods

The relatively lower citation counts for combined qualitative and quantitative terms suggest potential difficulties in integrating qualitative approaches with traditional quantitative methods in accounting research.

To overcome the challenges identified, several mitigatory measures can be proposed:

Promote Interdisciplinary Research

Encouraging collaborations across disciplines, as reflected in the significant citations for interdisciplinary research topics, can help integrate qualitative methods more effectively into accounting science.

Highlight Successful Case Studies

Disseminating findings from highly cited qualitative research, such as the studies on gender in accounting and interdisciplinary research, can demonstrate the value and applicability of qualitative methods.

Develop Comprehensive Methodological Frameworks

Creating robust methodological frameworks that combine qualitative and quantitative approaches can address integration challenges and enhance the acceptance of qualitative research in accounting.

Increase Visibility and Recognition

Publishing in top journals and presenting at prominent conferences can enhance the visibility and recognition of qualitative research, as suggested by the citation trends in the provided analysis. These insights from the bibliometric analysis address the research objectives, providing a comprehensive understanding of the circumstances, benefits, challenges, and mitigatory measures related to qualitative exploratory research in accounting science

Data analysis

Bibliometric analysis was conducted to fulfil the objectives of the study. Thus, citations, co- citations, co-authors and keywords was conducted (Zupic & Cater, 2015). The major aim of conducting Bibliometric analysis was to gather evidence from key journals, keywords and the papers relating to the conducting accounting researches through exploratory research. Also, the adoption of qualitative research over time and the effect of collaboration among the authors in the field of accounting sciences (Warren, Moffit, & Bymes, 2015). The software adopted by the study is Bib excel version 2016-02-20 and Publish version 8. The VOS viewer version was harnessed by the study for its visual clearness of its bibliometric maps (Zupic & Cater, 2015).

Various analytical methods were applied to the cleaned data:

- **Descriptive Statistics:** Calculate the total number of articles, annual publication counts, and citation counts.
- **Authorship Analysis:** Identify leading authors and their affiliations.
- **Journal Analysis:** Determine the most prolific journals in publishing qualitative research in accounting.
- **Citation Analysis:** Highlight the most cited articles and influential papers.
- **Network Analysis:** Create co-authorship and citation networks to visualize collaboration patterns and influential studies.

Interpretation of Results

The results were interpreted to uncover insights into publication trends, influential works, and evolving research themes within qualitative accounting research. The analysis provided a comprehensive overview of the field's development over the specified period in which the researches were conducted.

RESULTS

The findings of the number of journals published and analysed through qualitative research are presented on the line graph below:

Fig 1: Shows number of Journals adopted qualitative research

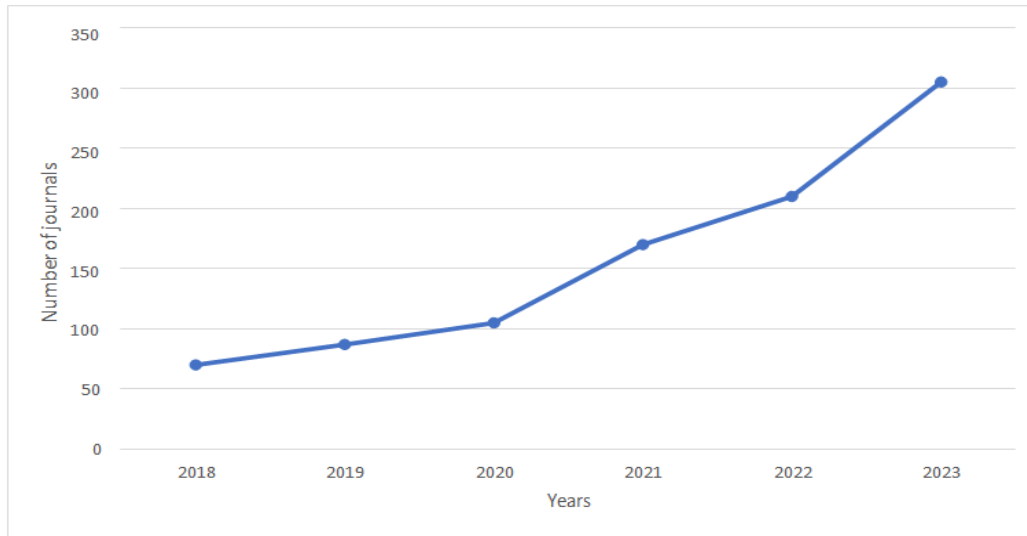


Fig 1: Data extracted from Indexed Published journals

Citation Trends for Qualitative and Accounting-Related Documents:

The bar chart below visualizes the citation trends for documents that mention both "qualitative" and accounting-related terms over the years:



Citation Trends Data:

Year	Total Citations
2014	157
2015	94
2017	284
2021	32
2022	36

Insights:

- **2017:** The year 2017 shows the highest number of citations for qualitative and accounting-related documents, indicating a peak in influential research or publications during that year.
- **2014:** This year also has a significant number of citations, reflecting early influential works combining qualitative and accounting research.
- **2015:** Shows a moderate number of citations.
- **2021 and 2022:** These recent years show relatively lower citations, which could indicate either less impactful research or a lag in citation accumulation.

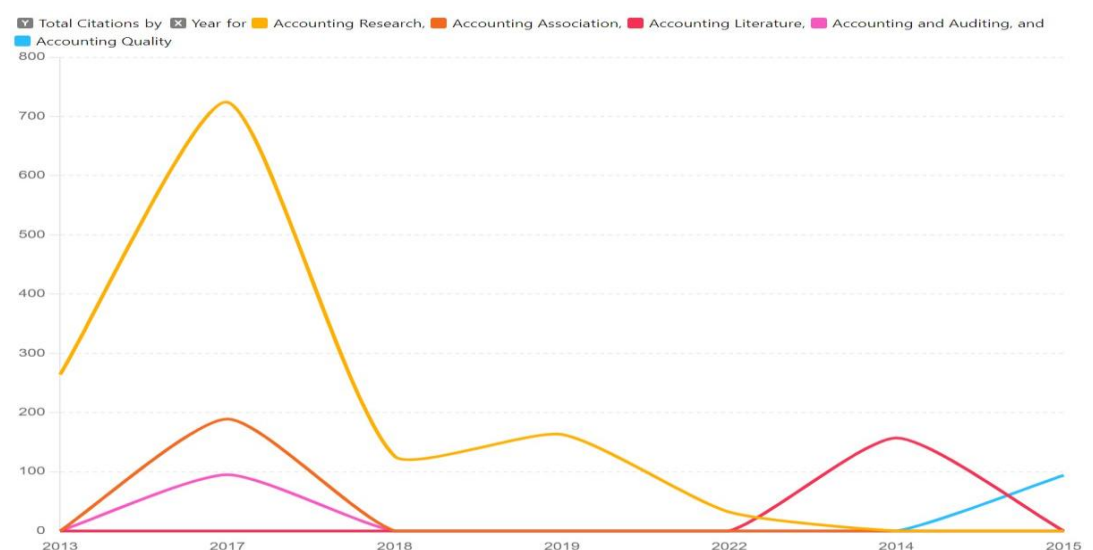
This refined analysis highlights the trends in citations for documents that focus on both qualitative research and accounting, providing a clear picture of their impact over the years.

Specific Areas of Accounting:

From the contexts, we can identify several specific areas and themes in accounting:

1. **Accounting Research:** Mentioned explicitly in the context of qualitative research.
2. **Accounting Association:** Likely related to professional or academic associations.
3. **Accounting Literature:** Indicating a focus on existing literature in accounting.
4. **Accounting and Auditing:** Suggests discussions related to both accounting and auditing practices.
5. **Accounting Quality:** Indicates a focus on the quality aspects of accounting.

These contexts suggest that the abstracts cover a range of topics within accounting, including research, professional associations, literature reviews, auditing, and quality in accounting.



Insights:

1. Accounting Research:

- o Peak citations in 2017 with 724 citations, indicating a significant focus on accounting research during that year.

- o Other notable years include 2013, 2018, and 2019, with moderate citations.

2. Accounting Association:

- o Citations are concentrated in 2017, with 189 citations, reflecting the impact of publications related to professional or academic associations during that year.

3. Accounting Literature:

- o Citations are concentrated in 2014, with 157 citations, indicating the importance of literature reviews and studies in that year.

4. Accounting and Auditing:

- o Peak citations in 2017 with 95 citations, showing a focus on the intersection of accounting and auditing practices.

5. Accounting Quality:

- o Citations are concentrated in 2015, with 94 citations, indicating a focus on quality aspects of accounting during that year.

The analysis highlights specific years where each area of accounting received significant attention, with notable peaks in citations for "Accounting Research" in 2017, "Accounting Association" in 2017, "Accounting Literature" in 2014, "Accounting and Auditing" in 2017, and "Accounting Quality" in 2015. These trends reflect the dynamic nature of research focus within the accounting field over the years.

CONCLUSION

The study revealed the upward trend in the adoption and implementation of qualitative researches in the field of accounting sciences. Many authors appreciated the use of qualitative research strategies in accounting sciences. The traditional researchers were not concerned in adopting qualitative researches. Qualitative research strategies are very important to be considered in the presentation, interpretation of research results. The complex world does not require one method of analysing the data.

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