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Qualitative Case Study Research in Accounting: Challenges and Prospects the Libyan Case Study

Bubaker F. Shareia

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***Abstract*—**Much of the literature on research design has focused on research conducted in developed, uni-cultural or primarily English speaking countries. Studies of qualitative case study research, the challenges, and prospects have been embedded in Western/Euro-centric society and social theories. Although there have been some theoretical studies, few empirical studies have been conducted to explore the nature of the challenges of qualitative case study in developing countries. These challenges include accessibility to organizations, conducting interviews in developing countries, accessing documents and observing official meetings, language and cultural challenges, the use of consent forms, issues affecting access to companies, respondent issues, and data analysis. The author, while conducting qualitative case study research in Libya, faced all these issues. The discussion in this paper examines these issues in order to make a contribution toward the literature in this area.

***Keywords*—**Accounting, Libya, culture, language, developing countries**,** qualitative case study.

I. Introduction

LIBYA has recently funded many Masters and PhD students to undertake overseas study in order to improve the performance of staff in their universities. It is will assist the universities to upgrade the academic qualifications of staff in the future, and to satisfy the needs of individual researchers [2]. Overseas study has exposed research students to the qualitative approach to research, which was virtually unknown in Libya until the beginning of the 1990s when it began funding overseas study, (mainly in the United Kingdom (UK) and the United States (USA). Despite this, most Libyan students studying overseas have undertaken research projects research paradigms using quantitative rather than qualitative methods. This is because quantitative research methods are more common than qualitative research methods in accounting education as and many other disciplines taught in universities in the USA [7]. Using qualitative research methods in areas where, traditionally, quantitative methods have been used must be undertaken with regard to the challenges and the problems faced by researchers at all stages of the research. For example, qualitative research involves different knowledge and skills. The author was required to improve existing capabilities and expand his knowledge in order to carry out qualitative case study based research. The aim of this paper is to discuss the key challenges and expectations of a qualitative case study based research technique in developing countries in general, and Libya in particular, and to discuss challenges including social, cultural and language issues).

Bubaker Shareia, Associate Professor, is with the Department of Accounting, Faculty of Economics, University of Benghazi, Libya (e-mail: bubaker2001@yahoo.com).

II. The Location of the Study

Libya holds a strategic geopolitical location in North Africa as it links Eastern with Western Africa and Southern Europe with the rest of Africa. Libya occupies 1,759,540 square kilometers, being smaller than Algeria but almost twice the area of Egypt, five times the size of France, and one-third the size of the United Sates [9], [11, p. 174]. Libya has a population of almost five and a half million [13], [16]. The Islamic religion and Arabic language are two central characteristics of Libyan culture.

III. Justification for Selecting a Qualitative Case Study

Understanding the *reality* of the research topic from the participants' perspective may be better achieved by collecting data through case study methods [17]. Therefore, qualitative methods are more appropriate to achieve the objectives of study where the research goal is to understand and explain, rather than to quantify [5]. Data gained from qualitative research methods may suggest a theory to explain the phenomena being studied, which may then be strengthened by quantitative support [4] . The qualitative case study method, which was adopted in the research designs, is seen as more suitable than other research methods (e.g. large surveys, questionnaires, etc.) to understand the subtleties and gain a more complete view of the subject being studied in the research setting. The case study approach is also appropriate for describing, analyzing, and understanding formal and informal processes in organizations. Reference [3] argued that by employing the case study method, the opportunity for a holistic view of a process would be an important advantage. The holistic or complete view will normally be seen in the comprehensive details derived through the observation and interviews required in the case study method. This observation allows study of various distinctive features, observation of them in relation to each other, and analysis of the findings within the entire environment. Within the case study approach, multiple techniques for data collection are used. These include: interview, direct observation and document analysis. Multiple techniques in the case study approach are useful for triangulation purposes, which in turn produce a more robust study [12], [17]. Quantitative analysis in social science gives support to data derived by of qualitative methods.

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IV. Key Challenges and Expectations from Qualitative Case Study Research

Before to discussing the key challenges and expectations from qualitative case study research, here the researcher provide a brief summary of his research project conducted in Libya. In the Libyan context, the researcher examined the present and potential role of accounting information systems as they relate to the development needs of developing countries, in particular, Libya. Most research in this area has focused on the suitability of accounting systems with little attention being paid to addressing how these systems can be made more useful in decision-making, planning, and control. In this study, the role of accounting systems in development needs and the effect of legal, economic, and social conditions are investigated. To this purpose, Libya is used as a case study.

A. Accessibility to the Organizations - Social, Cultural and Lingual Issues

The researcher often experience difficulty in gaining entry to and acceptance in the organization that is the subject of his research [1]. This is especially true where a case study research design is used because the organization will be under fairly intense scrutiny over a period of time. The challenges that were faced when the present researcher tried to gain access to organizations to conduct qualitative research were consistent with Baird's findings [1].

The initial challenge of conducting a field study in Libya, as one developing country, began when the researcher contacted the Cultural Attaché in the Libyan Embassy in Canberra. This was an attempt to overcome the first obstacle, to obtain funding and final approval from the scholarship officer in the Libyan Embassy in Canberra to undertake data collection in Libya. This data collection phase, however, involved waiting six months for final approval. During this period, the researcher made contact with the General Company for Pipelines and the Industry Ministry, organizations which became the two research sites for the Libyan case study. Each was contacted to gain the necessary information and permission to conduct interviews and examine relevant documents permission was required in writing and in English in order to satisfy the requirements of the university in Australia. Approval to conduct the study was easily acquired in English from the General Company for Pipelines, whereas obtaining confirmation from the Industry Ministry proved more problematic because of the need to acquire this confirmation in English. This problem related to social, cultural, and linguistic issues. Some officers in charge of this organization insisted on providing the researcher with confirmation written in Arabic. This was due to a law which prohibits all authorities from writing to any other authority in a language other than the Arabic language.

The Research Office at the University of Wollongong (being unaware of this issue) requested documentation in English before providing final approval to undertake data collection. The researcher was able, through social connections with people in one organization, to get authorization in English; however, the other authorization was provided in Arabic. The Arabic was presented to the university with an English translation attached. The Research Office then agreed that authorization had been received and subsequently, the initial phase was completed.

Initially, the Libyan researcher traveled to Tripoli to meet those in charge in the Public Board for Economic Units *Ownership, the National Board for Documentation and* Information, the Planning Secretariat and the Central Bank of Libya. The researcher's task was facilitated in the Central Bank of Libya due to the presence of a person with whom he held close social ties. With the rest of the authorities, however, the researcher's task was made more difficult because similar social ties did not exist.

The culture in Libyan business is that a monotonously long routine of confirmations must to be sought. These required reference to many authorities, often more than once. These authorities requested that the researcher submit a letter of authorization to conduct the research stating the purpose of the mission and what authority it was related to. Owing to the numerous authorities involved, the researcher set up a general letter addressed "to whom it may concern". Unfortunately, there was an administrative regulation, prohibiting public authorities accepting any letter not addressed to them directly. Subsequently, all correspondence addressed "to whom it may concern" were regarded as illegal and unacceptable to identify the researcher, the purpose of the research and the authority it was related to. The researcher endeavored to explain his circumstances to those in charge of these authorities, in particular, that he could not obtain several letters, each addressed to a different authority with whom he intended to make contact. Following strenuous effort and many discussions and entreaties, the researcher was authorized to acquire the data and information necessary for his research. This process took two weeks.

The researcher first contacted the National Board for Documentation and Information, but could not explore all matters, owing to the limited state of its archives. Equipment difficulties, particularly computer failures as well as the fact that there was no photocopier in the archive office also made the data collection process difficult. No material was allowed to be taken outside the archive office to be photocopied, which made the process of examining the documents in the archive itself, almost impossible.

When the researcher contacted the General Company for Pipelines, the first problem was to pass through the entry-gate and obtain permission to park his car inside the car park allocated for visitors. This problem lasted three days with consultations with the Security and Integrity Unit. A visitor card was eventually issued and validated for three months. The card included the allocation of a place in the car park. The researcher then commenced his task, however, in the second week the group in charge of security and integrity was changed and the question of entry and car parking was reviewed. Eventually the matter was peacefully sorted out and resulted in nothing more than the change of parking space

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from one number to another, without any logical reason for this change.

Social ties are extremely important in business in Libya. As the researcher's task continued smoothly, he tried to build up relationships with some of the employees in the Industry Ministry in order to facilitate his task. Indeed, one of the engineers from General Company for Pipelines made contact with the Industry Ministry to introduce the researcher and obtain a promise from those in charge there to meet him and facilitate his task. Once this was done, the researcher went to the Industry Ministry to meet some of those in charge. The researcher's task went relatively smoothly, though some of the interviews were cut short because some of those who had been interviewed were unable to continue the interviews on the pretext of having other work to be undertaken but it became clear that participants were uncomfortable with having their answers recorded.

B. Conducting Interviews in Developing Countries

The interview is a powerful method of data collection because it provides an opportunity to ask for clarification if an answer to a questionnaire question is vague [12], [15]. Interviewing was a main tool for the researcher to gather data from employees within the organizations. Using a tape-recorder allowed the researcher to concentrate fully on the respective interviewees' answers and thoroughly observe their non-verbal behavior.

Among problems encountered by the researcher was the refusal of all participants but one to the allow use of the tape-recorder during the interviews. The exception was the Popular Committee Secretary for the General Company for Pipelines. On many occasions refusal was due to the sensitivity of the situation and cultural issues. The researcher in many cases was faced with the mistrust by the person being interviewed. In some cases interviewees thought that the researcher might operate the tape-recorder covertly inside his bag without the participant's permission. The Head of Mechanism and Information Bureau in the Industry Ministry said: "I fear that you have the tape-recorder which you've just put in your bag in operation now" (Interview with the Head of Mechanism and Information Bureau, 10 August 2004). She was assured that recording could not happen without her personal approval. However, despite all assurances, she appeared very distrustful and therefore her answers to questions were short, incomplete and unclear. This illustrated the point raised by [8] about the importance of trust in interviews where tape recording is used.

The researcher conducted a total of thirteen interviews in the General Company for Pipelines. These were with: the Financial Supervisor, the Internal Auditor, the General Director of the Financial and Commercial Department, the Director of Finance, the Production Manager, the Director of Bureau of Planning and Supervision, the Commercial Director, the Head of General Accounting and Budget Unit, the Head of Costs Unit, the Head of the Financial Follow-up Unit, the Director of Legal Affairs Office, the Head of Purchasing Unit and the Head of Stock Control. At the start of each interview, the researcher began by ensuring that the person to be interviewed was acquainted with the information sheet in accordance with University of Wollongong Human Research Policies. This same procedure was also suggested by [14]. The researcher then asked interviewees if they would mind him using a tape-recorder to record the interview, or would they rather have the details of the interview written down in note form. Of the overall number of interviews conducted, only one person agreed to the use of tape-recording while the rest refused. Some expressed the view that they would be more relaxed without the use of tape-recording, and that they could provide more realistic answers to the questions with the recorder turned off. This encouraged the researcher to set aside the choice of using tape-recording in the interest of the main objective of acquiring information being met [6].

All participants, except one, were males, and the duration of the interviews varied. For example, the interview with the Director of Finance lasted five hours and ten minutes while the interview with the Internal Auditor lasted one hour and fifteen minutes. The rest of the interviews with the other participants lasted an average of an hour and a half. The interviews were conducted during July and August 2004 and on some occasions the interviews with some of these people were undertaken over two-day period. In the case of the Production Manager this was due to the fact that the interviewee was occupied with regular meetings in the department, and therefore frequently not available. At the start of each interview, the researcher asked the participant a simple and conventional question, to describe the nature of the job undertaken and its significance to the company. This is the format suggested by [6], [8].

Based on the discussion above, there are differences in terms of interview sessions with research participants. The majority of respondents refused to have their interview recorded except one. In Libya, political sensitivity and privacy issues are a stumbling block for respondents giving permission to record interviews.

C. Accessing Documents and Observing Official Meetings

Most companies did not want researchers to attend any formal meetings between managers and employees. For example, the researcher waited more than one month to observe an important meeting between middle managers. However, after persistent negotiations by gatekeepers, the researcher was allowed to attend one or two meetings during their visits to these companies.

As well as observation issues, problems of how to access important documents for triangulation and validity purposes arose the researcher faced difficulties in gaining access to review company documents such as annual reports, minutes of meetings, company magazines and so forth eventually these too were accessed through careful negotiation, and observance of social and cultural norms. The necessity of close personal ties cannot be understated in gaining access for research purposes to business and other organizations on Libya.

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D.Language and Cultural Challenges in the Local Context

The language used to collect data was Arabic. This was because the respondents could not speak English. This influenced the researcher to use their own language to conduct interviews. However, this created complications when translating the entire transcripts to English before analysis could take place and it involved many hours of extra work. Meeting these difficulties however ensured that the tangible meaning was not lost from the original interview texts. It was understood that loss of meaning from the interviews would affect the validity of the research. This was something, which the researcher was careful to avoid.

The use of respondents' own language also ensured that culturally they were able to relax and identify more readily with the interviewer. This was also an important point in gaining agreement to conduct the interviews as consent may not have been given so readily to an interviewer from another culture or country where the interviewer may have been viewed as an outsider. In an ethnographic sense the interviewer need to be classed as 'one of them' with shared cultural experiences [3].

E. The Use of Consent Forms

In the researchers' experience there is a gap between the expectations of the University of Wollongong Human Research Ethics Committee and the expectations of students who come from different countries and other cultural backgrounds. This is also true for students wanting to conduct research in developing countries, as was the case in the research discussed so far. The Human Research Ethics Committee thinks that all students should follow the following guidelines:

- Assume more responsibility for sensitive issues when … conducting interviews with …participants.
- Improve the guidelines for interviews, which means improving… responsibility about… sensitive issues.
- Understand that all participants in the research are voluntary and they are free to refuse to participate and withdraw from the research at any time.

Based on the above issues, the committee encourages and makes it compulsory that all research students show on information sheet to research participants and ask them to sign a consent form prior to the interview session. Therefore, the use of a consent form among the research participants in Libya became an essential issue for researcher.

For western societies, the consent form is an important mechanism in enforcing confidentiality. It is also one way of building trust with participants. On the other hand, for the third world and developing countries such Libya, a request to sign the consent form was a problem for research participants. Thus, some difficulties were experienced in adhering to the Human Research Ethics Committee Protocols. The use of consent forms is particularly problematic in a country where participants do not understand that this sort of instrument is used to protect their interests. For example, in Libya, one of the managerial interviewees said "I will participate in this research if you do not force me to sign this form". The issue of taping interviews and the use of the consent forms was viewed by participants as a means to 'trap' them with their own words or hold them accountable in an official way. Whilst some respondents in western countries may also not wish to sign a consent form, it is generally understood that the consent form is for their own.

V. Analyses and Discussion

As can be noted from the previous discussion, there are several areas wherein the use of a qualitative case study research design in a developing country can create difficulties. Libya is a country where the multicultural aspect of the society has a great impact on the people and organizations. Any person conducting research in like these countries needs to be cognizant with this issue. Therefore, the multicultural aspect should be considered one challenge, which has an impact on the choice of research design and plan. The multicultural aspect of countries in Africa and Asia is different to the nature of multiculturalism in Australia. The most basic aspect is the extensive use of multiple languages.

In order to conduct the interviews, observe meetings and attend the workplace, and also to conduct document analysis, the researcher must have a good working command of all languages involved and a thorough understanding of the socio-cultural context of the research. Whilst this may not be so important where a quantitative survey is used, it is imperative for case study research where the researcher is recording both what is actually said in answer to questions but also in casual conversation and formal discussions. The qualitative case study research includes multiple sources of data; therefore, language barriers will have a direct influence on the overall credibility of the study. In the case of the researcher in this case study, the fluency of the different languages (such as Arabic) made it easy to complete fieldwork without too many obstacles.

Difficulties were faced however, when it came to transcribing the interviews and observation notes from these various languages into English. This was a difficult and time consuming practice that would not be experienced by a researcher working in their own country using one main language. In each cases every effort was made to ensure translation into English was accurate and precise. This was done to ensure validity of the research. A major issue during the translation and transcription processes was concern about losing the original meaning from the participant's perspective. This kind of obstacle is less prevalent in western societies, particularly among English speaking countries like Australia, New Zealand, The UK, and The USA. Native English speakers, nevertheless, need to be conversant with the sub culture and customs carried out in the research, one equally needs to be considered "one of them" in order to elicit truthful responses. A further issue experienced during this study was that sensitivity issues could be different between western society and the developing countries context. For example, in Libya the approval letter from the company should be in the Arabic language and not in English. This is a cultural as well

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as a legal issue in Libya. For example, all official documentation must be in the Arabic language [10].

The Human Research Ethics Committee at the University of Wollongong, Australia did not understand this policy issue and was not flexible enough to accept letters written in the foreign language (in this case Arabic). It is very difficult to request a company produce an English version approval letter, when they are being asked to go against national policy on this matter. This issue needs to be addressed by Universities that allow their overseas students to conduct research in their own countries. It would appear a simple solution is for the Ethics Committee to gain a reliable translation of such letters rather than require authorization in English. Other issues like using a tape recorder to record interviews are a sensitive in Libya communities. It may be acceptable and a common circumstance in western societies, where the interview can be recorded[1] but it is a problem due to cultural differences in Libya. The majority of the research participants voluntarily agreed to participate in interviews if their conversations were not recorded. This was due to some personal, political, and social views on certain aspects of the research question, that they were wary of being directly quoted.

Finally, financial issues need to be discussed in relation to carrying out qualitative case study based research. A qualitative case study based research design (using multi-methods) can be expensive as it may involve some form of travel and the data takes longer to collect and collate than in a quantitative survey. Therefore, this needs to be taken into account by student researchers and the university at which they are studying. This is especially true where one is accessing data from another country and needs to be discussed when deciding on the best research design.

VI. Conclusion

The main issues experienced in the study outlined above were cultural issues affecting access, the multiple language issue, sensitivity issues and financial constraints. Although there are many valuable insights to be gained from conducting a thorough qualitative case study analysis of a particular situation, the issues previously identified may encourage a researcher to reconsider using this approach. Some of the issues may not have been experienced if a quantitative approach had been used. These include using a tape recorder during interview session, travel expenses, direct observations in the organizations and document analysis. The need for cultural and research method training and evaluation of issues before data collection in the field is evident in this situation. Universities could consider carrying out training relating to these aspects in order to help international post graduate researchers carry out research.

Based on the above discussion, there is a gap between expectations and challenges regarding research in developing countries as opposed to that carried out in western societies. This is particularly true in English speaking countries. Much of the current literature on research methodology does not pay attention to the issues and challenges that face research students who wish to study in one country and research in another such as Africa or Asia. Currently, most of the discussion regarding qualitative case study research in the literature focuses on research design and the relationship between researcher and participants, without addressing multicultural or multilingual issues. This is an area in which further research would be beneficial.

[1] The researcher is not saying all interviews conducted in developed countries are tape recorded or that all interviewee in developed countries agree to tape recording, merely that it is a more common practice.

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