

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

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Abstract : Much of the literature on research design has focussed 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, challenges, prospects, developing countries, Libya, qualitative case study

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