

**Biographical Research Methodology:  
the Case of Accounting Academics'  
Professional Development**

**Eleni Tourna-Germanou**

**1  
2**

**3**

**4**

**5**

**6**

**7**

**8**

**9**

**10**

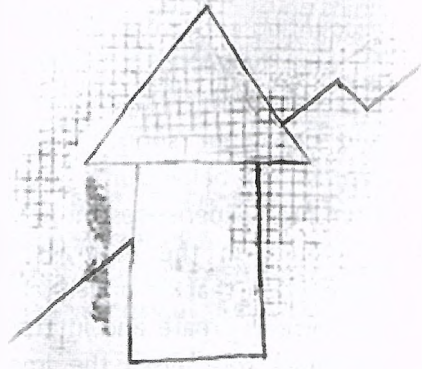
**11**



# Biographical Research Methodology: the Case of Accounting Academics' Professional Development

Eleni Tourna-Germanou

*Associate Professor of Accountancy,  
Business Administration Department,  
T.E. I. of Athens*



## Περίληψη

Κατά την διάρκεια της τελευταίας δεκαετίας παρατηρείται ένα συνεχές αυξανόμενο ενδιαφέρον για την επαγγελματική συμπεριφορά και τον τρόπο διδασκαλίας των καθηγητών της Λογιστικής. Το ενδιαφέρον αυτό οφείλεται στην αναγνώριση της επίδρασης του καθηγητή Λογιστικής τόσο στη διαμόρφωση εντύπωσης για την Λογιστική και το Λογιστικό επάγγελμα όσο και στη στρατολόγηση σπουδαστών στο επάγγελμα.

Η παρούσα έρευνα εξετάζει την επαγγελματική ανάπτυξη Πανεπιστημιακών καθηγητών Λογιστικής μέσα από τις ιστορίες σταδιοδρομίας τους. Σκοπός της είναι να εξετάσει την δυνατότητα της βιογραφικής ερευνητικής μεθοδολογίας, "να ρίξει νέο φώς" στην διαδικασία της επαγγελματικής εξέλιξης των καθηγητών Λογιστικής.

Τα αποτελέσματά της παρέχουν ένα νέο εννοιολογικό πλαίσιο για την μελέτη της επαγγελματικής ανάπτυξης των καθηγητών Λογιστικής και αναδεικνύουν τρία σπουδαία θέματα που χρειάζονται περαιτέρω έρευνα για την σχέση τους με την επαγγελματική συμπεριφορά των καθηγητών.

## 1. Introduction

There is a growing recognition of the impact of Accounting educators' behaviour and individual teaching style on students attitude toward the

accounting and accounting profession (Auyeung and Sands, 1997; Mauldin et al., 2000). However, little attention has been given to the question of accounting educators' process of professional development and its impact on their professional behaviour and on their perception for accounting profession. Understanding accounting educators' professional development and behaviour suggests exploring their professional life. Educators' professional behaviour is largely determined by and has to be understood from their experiences throughout their career.

Inquiry in the naturalistic paradigm is based on the ontological assumption that an understanding of reality is relative to how individuals and groups create and interpret the world (Guba, 1985). The naturalistic paradigm recognises the importance of the subjective experiences of individuals in creating that world. Patton (1990) viewed qualitative methodologies as sharing three fundamental characteristics: a holistic view, a philosophy of naturalistic enquiry and an inductive approach to data analysis. The aim of this study is to develop an ideographic body of knowledge (Guba, 1985). The intention was on explaining and understanding the pattern of experiences, professional identities, and professional behaviour of Accounting educators, rather than the identification of general and universal laws. A key aspect of biographical approach is to engage with the lifeworld of the individual.

36

This study explores the potential of work histories to provide new insights into the process of career experiences, professional development and professional behaviour of accounting educators (Carnegie, 1996). It could be useful to university policy makers, accounting associations and professional bodies (CIMA, IMA, AICPA) which can be fed directly into training and to other aspects of educational and professional development of academics.

## **2. Literature review**

Albrecht & Sack (2000), pointed out that an effective and inspiring teacher makes more difference to a student's educational experience than any other factor. They asked focus -group participants why they studied accounting and what they liked most about their accounting education, the answer was always the same-it was an inspiring and passionate professor who made the difference. The following quote is representative of the comments they heard most frequently.

*My favourite class was my tax class. My professor was energetic, he made the class think about the class, and forced us to use our brains as to why things are the way they are. And he would just sit there and watch you think. If you were trying to figure out was going on, he was patient. And in his tax course, you were overly confused, but he would just help you along he'd never give you the answers. He was very passionate, he had real life experience that he could bring to the class. And, when the class was over, he had chalk all over his arms, all over his shirt because he was excited about teaching the course. - Participant, Los Angeles Focus Group*

Cohen and Hanno (1993) found that students' initial experiences with accounting were a primary determinant of whether or not they selected it as a major.

According to Mauldin et al. (2000), the accounting instructor is ranked high among all the factors that potentially affect students' decisions to major in accounting. The educator is in a unique position to encourage and possibly persuade students to major in accounting. The magnitude of this influence underscores the importance of having only the most talented and student-oriented faculty teaching accounting principles.

Lucas (2002) argued that accounting lecturers approach to teaching are not assumed to be stable personality traits or cognitive styles that operate regardless of the context, rather their approaches to teaching are a response to their conceptions of the particular context in which they find themselves.

In this study, the main aim is to understand accounting academics professional development by reconstructing and analysing their career experiences. This was deliberately broad aim since it was imperative that presumptions about educators' professional experiences should not determine the nature of investigation. The central research question is "Can one explain accounting academics professional development by reconstructing their work experiences"?

### **3. Methodology**

Qualitative research is "an approach to the study of the social world which seeks to describe and analyse the culture and behaviour of humans and their groups from the point of view of those being studied" (Bryman, 1993, p.46). A qualitative research means studying things in their natural settings, attempting to make sense of or interpreting phenomena (Denzin

and Lincoln, 1994). Indeed, qualitative methodology is of particular value in situations when little is known about a domain, when the researcher suspects that the present knowledge or theories may be unclear, or when their research question pertains to understanding or describing a particular phenomenon or event about which little is known or understood (Field & Morse, 1985). Bryman (1993) suggested that qualitative researchers can better view the world by getting close to their subjects and becoming an insider within the research setting. In addition, qualitative research approach is most suitable when the objective of the study require in-depth insight into particular phenomena (Chauri, 1995). This approach requires researchers to have an intimate relationship with what is being studied to capture and interpret the nature of the reality. This will emphasise the use of specific research design to enable researchers to be much closer to the phenomena. This research adopts a biographical approach to select data from work stories and to construct the explanations for professional behaviour of accounting academics.

Biographical research is a relatively recent innovation. It tries to gain an understanding of respondents and their actions by examining their life or work story. A plethora of data collecting techniques is possible, ranging from simply asking individuals to write down their life or work story to unstructured and more structured interviewing, discussions, diaries, participant observation and questionnaires (Offredy, 1995). Some of the techniques involve the use of critical incidents, identifying crucial decision making points in an individual's career path, critical person and critical phases (Tripp, 1993). It is essential when conducting biographical research to see the respondent as a complete person and therefore to take account of the respondent's work life and the context of that life in its totality. "Writing one's autobiography becomes in part a process of deconstructing the discursive practices through which one's subjectivity has been constituted" (Middleton, 1992). The use of flow diagrams and critical paths is quite a useful way of making sense of the results of such research ( Birley et al., 1998). As a theoretical approach the biographical perspective is characterized by five general features. It is narrative, refers to the emphasis on the subjective, narrative form in which academics present their career experiences. It is constructivistic, the academics actively construes his/her career experiences into a story that is meaningful to him/her. Work-histories implies context, in the narrative discourse events are always presented in their context. It is

interactionistic, human behaviour always result from a meaningful interaction with the social, cultural, familiar, institutional environment. Finally the dynamic aspect is another core element in the biographical approach, the temporal dimension and the developmental dynamic (Gergen and Gergen, 1987).

Strauss (1987) provides a useful perspective on the process involved in generating grounded theory. Data are systematically collected through interviews, meetings, observations and library research. The researcher is often confronted with a flood of rich, puzzling and challenging data. Coding for emerging concepts (from the data) is done by close scrutiny of interview transcripts meetings and observations notes and other documents with the intention of developing core categories which account for most of the variance in the data. The analyst attempts to discover underlying meanings in these documents which may further the inquiries being undertaken. While this involves a process of interpretation, interpretive errors should be cancelled out at later steps in the inquiry when further evidence is being coded and contradictions in meaning are identified and sorted out. The ultimate aim of coding is to arrive at systematically derived core categories which become the focal concepts that contribute towards the theoretical construction. Thus theory generation occurs around one or more core categories and attempts to account for the observed patterns of behaviour in the research phenomenon (c.f Parker & Roffey, 1997, p.224). The theory will often be complex, formulated through iterative analysis of data and through the development of core concepts whose relationships are investigated in order to generate an explanatory theoretical framework which emerges from the data collected (Strauss, 1987). Grounded theory analysis is directed towards making sense of the data collected and giving them a structure, with a view to determining their meaning and significance for the actors, the researchers and readers. There must be a genuine attempt to understand the world of the actors as they have consciously constructed it, and to provide the foundations for developing a theory that will serve as a future basis for explanation (Jones, 1985).

#### 4. Data collection methods

Between February and April 2004, seven experienced accounting educators associated with four different European Universities were

interviewed in England about their professional development. They have taught on introductory accounting courses that were designed for both accounting and non-accounting students. The five male and two female lecturers were diverse in terms of: length of teaching experience, industrial and professional experience and types of course taught. All names have been changed for purposes of anonymity. Anonymity and confidentiality for respondents/participants is assumed to be an integral feature of ethical research. In all research undertakings, the consistent definition and maintenance of ethical standards are of obvious importance, particularly so in those types of research where human subjects are involved. What is ethical and unethical in research is ultimately a matter of what a community of people agree is right and wrong (Babbie, 2004).

#### ***4.1 Focus Group Procedures***

In this study several research techniques were combined, a career questionnaire (to list their formal career), biographical interviews and discussions were used to gather information relating to the attitudes and opinions of the respondents and to access their opinions on a number of issues. Prior to beginning the interviews and discussions, participants completed a short questionnaire covering demographic information.

40

A cycle of two semi structured narrative interviews was the main research technique. The interviews were carried out around a list of topics to be covered and not on specifically worded questions. According to Gill & Johnson (1997), a semi-structured interview range from a managed conversation to an interview with a combination of closed questions with predetermined responses and open questions to allow for the generation of soft data. In a managed conversation the interviewer is supposed to have an outline of the issues to be covered in the interview but will be relatively non-directive in eliciting responses. The interview process is flexible, the emphasis must be on how the interviewee frames and understands issues and events, patterns and forms of behaviour (Bryman, 2001). This allows the research subject to be explored from the perspective of the respondent. Most of interviews lasted between forty-five and seventy minutes.

Finally, discussions were then conducted by the researcher, who asked the academics to respond to a set of discussion questions. The interviews and discussions were taped and tapes transcribed. Transcripts were content-analyzed by the author to identify and record broad themes in the discussion of the questions.



This type of data collection method allowed the author to fully explore the topic from the respondents perspective and gave her the flexibility to employ a variety of modes in collecting the data. The advantage of triangulation is that the strengths and weakness of the different data collection vehicles are moderated and so trustworthiness of the findings strengthened (Gill & Johnson, 1997). In addition, past experience data from the researcher's own professional, academic and personal background in relation to the study will be used to code, categorize, verify categorizations and develop emerging theory (Parker, 1994b).

## 5. Analysis

This study used grounded theory as a method of analysing qualitative data. Like many other methodologies, grounded theory has its critics, but it is widely employed and can be very helpful in analysing qualitative data where there is no preconceived theoretical framework (Hussey and Hussey, 1997). The aim of the career questionnaire and the initial interviews was to collect data on the relevant process and to identify the basic initial elements (multi codes) that construct the professional behaviour of accounting academics and to explore and examine the relationships among them (raw data) in order to classify the different elements, and group similar concepts into categories and sub-categories (core codes).

*Multi codes* (open coding) are likely to emerge from a first analysis. These are names or labels given by the researcher to events, activities, functions relationships, contexts, influences and outcomes (Glaser and Strauss, 1967; Strauss and Corbin, 1990). Once the initial open coding has been done, the researcher then recombines the data "around the axes of core codes. Axial coding identifies relationships between open codes, for the purpose of developing *core codes*. Major core codes emerge as aggregates of the most closely interrelated (or overlapping) open codes for which supporting evidence is strong (Strauss, 1987; Strauss and Corbin, 1994).

The narrative data collected through initial interviews supported the analysis of data in two levels, the first level of analysis can be described as a chain of all important points that construct the development of professional behaviour of teachers. Whilst the data were wide ranging, the author distilled underlying themes and the refined ideas resulted in a text, that was fed back to the participants and supported the collection of data during the final interview. This text with common categories (core codes)

constituted the basis for the second cycle of interviews and the second level of data analysis. During the second level of analysis major core codes of all the participants were compared systematically between them and with the new data from the second cycle of interviews, looking for commonalities, differences, recurring patterns, and so on.

Selective coding requires the selection of the *focal core code*, that is, the central phenomenon which has emerged from the axial coding process. All other codes derived from that axial coding process must be related in some way to this focal core code, either directly or indirectly. In this way a theoretical framework of interrelated concepts can be developed showing posited relationships between the central concept, its conditioning concepts observed outcomes and any intervening concepts (Strauss and Corbin, 1990).

At all stages the researcher will seek alternative explanations and test for confirmation/ disconfirmation of the concepts developed. In order to reduce the conceptual inadequacy of a theory (Glaser, 1992; Glaser and Strauss, 1967; Strauss and Corbin, 1990), rigorous grounded theory research will sample until:

- no new or relevant data appear;
- all elements of the theoretical paradigm are covered; and
- relationships between categories have been validated.

Glaser (1992) notes that "much of originality or creativity is not new ideas-since most ideas are already known in some way, but new connections between conceptual ideas....(which put) a premium on the discovery and adept use of theoretical codes, which are the connectors"

## 6. Findings

Coding is the result of "raising questions and giving provisional answers about categories and their relations" (Strauss, 1987, pp. 21-2). Creating distinctions between codes produces dimensions and sub-dimensions. Codes are ultimately aggregated into key concepts that make up the grounded theoretical framework (Parker & Roffey, 1997).

### 6.1 Multi/open codes

The initial analysis of the data from the career questionnaire and the initial interviews produced an initial listing of the following basic initial elements (multi codes) that affect the professional behaviour of

accounting academics: Personality types, age of respondents, family responsibilities, years of teaching accounting, highest degree earned, professional certification, skills, interests, needs, job satisfaction, life goals and values, important persons in their personal and professional life, practicing accounting work experience, academic accounting work experience, teaching experience, critical incidents, critical events, critical decisions.

**Personality types and traits** are considered to be among the key variables that influence general conduct and decisions, including work selection and behaviour (Davidson and Etherington, 1995). Holland (1997) developed a theory to predict the characteristics of persons and environments that lead to positive or negative vocational outcomes. Holland's theory was based on the belief that vocational career choice is an expression of one's personality. The six types are realistic, investigative, artistic, social, enterprising, conventional. According to Holland individuals within an occupation are similar, however, individuals may be categorized as belonging to one or more personality types.

**Educational qualification** earned by respondents (BA/BCs, MA/MSc, PHD), publications, important professional and managerial roles, practicing and teaching awards, fluency in other languages, computing experience are identified as important for professional development, behaviour and teaching style.

**Job satisfaction, life goals and work values** are important factors that affect professional academic attitude and behaviour. Hoppock and Super (1950), in their review of the job satisfaction literature, observed that generalized expressions of job satisfaction tended to relate to expressions of satisfaction with specific beliefs people hold about the work such as earnings, hours worked, advancement, employment opportunities, opportunity to help others, independence and others. Super (1957), in his book about the psychology of careers, naming similar work attributes as in the Hoppock and Super article (1950), suggests they may be differentially valued and he termed these aspects-vocational beliefs "work values" Some researchers consider work values as broad tendencies to prefer certain job characteristics, outcomes or features of work environments (Lofquist and Dawis, 1971; Super, 1970; Pryor, 1983; Hofstede, 1998), some others define them as desirable modes of behaviour (Meglino and Ravlin, 1998). Dose (1997) summarizes and defines work values as: .....standards or criteria for choosing goals or guiding

actions relating to work or the work environment ....that are....relatively enduring and stable over time”

Researchers have sought to identify a set of general types of work values. Ginzberg et al. (1951) formulated three categories; extrinsic satisfaction in the form of rewards (money and prestige), concomitants of work (social and environmental) and intrinsic satisfaction (pleasure in the activity and in the accomplishment of specific ends). The sample of accounting educators in this study were more concerned with extrinsic work values (job security and work environment) and consider the intrinsic work values to be second in importance and third the concomitants of work.

**Critical persons** are referred by the academics as having had an important impact on their career and direct influence their professional behaviour, as parents, friends, spouse, colleagues.

**Critical incidents, phases and events** are referred by the academics those that create a problem or question the normal, routine behaviour, they had forced to react by reassessing certain ideas, opinions, by changing elements of his professional behaviour and so on. As important incidents were identified: changes in the job market for academics, changes in the family environment (Goodson, 1994).

**Critical decisions** are referred by the academics as having an important change and directly influenced on their professional career (Goodson, 1994).

## 6.2 Core codes

When raw data is open coded the researcher started grouping the new data “around the axes of core codes” creating smaller categories/sub categories. The researcher tried to identify relationships between open codes, for the purpose of developing concepts.

The identified axes of core codes are:

- Self image
- Job motivation
- Abilities-achievements-expectations
- Perception for teaching/publications/services
- Perception for accounting education
- Perceptions for Accounting profession

Having identified the differences in context, the author can begin systematically to group the main categories/major core codes. They are

grouped along the dimensional ranges of their properties in accordance with discovered patterns. This grouping again is done by asking questions and making comparisons during the second cycle of interviews.

### **6.3 Major core codes**

Major core codes emerge as aggregates of the most closely interrelated (or overlapping) open codes for which supporting evidence is strong (Strauss, 1987; Strauss and Corbin, 1990).

#### **6.3.1 The professional identity**

Personal conceptions of oneself as an academic educator are shaped by a variety of factors, the development of identity is the product of the interaction with personality type and the environment. We identified three important stages (past, present and future) in the development of the professional self, as reconstructed from the career stories.

A. The development of identity (self image) during the first stage-past is related with:

the personality traits

the educational qualification and general abilities

the ethnicity, socioeconomic and social position

the beliefs and personal values

the alternatives career choices

and the reasons (persons, events) that have affected them to choose their profession.

B. The further development of identity during the second stage-present is related with:

the professional and managerial roles as accounting educators

the professional expertises and experiences

the personal relationship with the students-the personal confidence

the salary and working conditions

the interpersonal relations with the University leaders and other colleagues

the achievement and the recognition (from teaching and publications).

C. The future development of identity is related with:

the changes in their job situation, the new demands, perspectives and the way they feel about these.

The development of professional "self" grounded in the narrative data can make a valuable contribution to our understanding of the complex

relationships between personality, abilities, beliefs, values experiences, job motivation and the way they influence their professional behaviour.

### *6.3.2 The personal system with the beliefs and values*

The personal system is a personally ordered system of beliefs and values, code of ethics, symbols and unwritten rules that are relevant for accounting education, accounting profession, teaching, publications and services and they use while performing their job. The personal system results from the experiences an educator has during his or her accounting and academic career and the way he more or less reflectively integrates them. The instruction techniques, curriculum, practical suggestions, pedagogical principles, innovations are based on their value for the classroom. The best experience by the academics that "it works" is the most important criterion for including them in their personal conception. Important persons that have affected the concepts of personal system are colleagues, university leaders, papers, accounting practitioners, businessmen but also experiences from the family, friends and so on.

The personal system as reconstructed out of the career stories, was formulated in the form of principles of practice and common beliefs and values about their job and their responsibilities as accounting educators. The fragments of the personal system as reconstructed from the work stories almost exclusively refer to the quality of the personal relationship with the students, the feeling of the pedagogical-didactical competence, the perception for the new accounting profession. The content of the personal system of an accounting educators evolves and is influenced by new experiences in the personal and professional life.

Some important common beliefs between accounting educators are:

- The shift away from teaching and toward research and publications impact on accounting academics' professional behaviour.
- An accounting educator should seek to acknowledge and engage with the students' own worlds of accounting.
- The knowledge core of financial accounting is highly problematic, being not unique to accountants or differentiated from other professional domains.

### *6.4 Focal core codes*

The central phenomenon of this research the accounting academics' behaviour is constituted from:

1. Personal conception of oneself as an academic educator
2. Personal system of beliefs and values about their job and their responsibilities as accounting educators.

The work stories or professional biographies were the basis for the reconstruction of the accounting academics' professional identity and personal system of values for their profession. Both the identity and the personal system constitute the interpretive framework educators use to give meaning to their professional situation and their behaviour. Academics' professional behaviour explained as a learning process throughout their career experiences, culminates in a personal interpretive framework, encompassing two fields: a conception about themselves as educators and a system of beliefs and values concerning "teaching" "publications" and "services" as a professional activity. Educators define themselves in terms of their actual life situation and the way they experience it. But at the same time they look back to whom they have been in the past and who they could be in the future.

The data suggests, that conception of oneself and personal system for academics values should go together, since both are interwoven in the accounting academics' interpretive framework. This is made possible by working with work histories.

## 7. Recurring themes

I have presented above a preliminary conceptual framework for understanding the development of professional behaviour of accounting educators. Apart from this some other important themes have emerged from career stories during this study. Three themes seem to be of greatest importance and they deserve further research in the future:

- No required specific qualification for teaching
- Limited accounting professional work experience
- The pressure for publications

The findings indicate that accounting educators believe that in the current accounting academic environment, success in research and publications is an increasingly important precondition to professional success and advancement. While it may be argued that teaching excellence provides its own intrinsic rewards, educational institutions must provide academics with creative flexibility and the support necessary to realize their teaching goals. Excellence in performance of all

aspects of the job (teaching, research and service) should be recognized and rewarded.

## **8. Advantages and Disadvantages**

A clear advantage of the biographical approach is that it enables the respondents to focus on issues that are of real concern to them. Answers to the questions can have great depth and the researcher can therefore gain great insight into the problem being investigated. A disadvantage of qualitative data is that the researchers can be less sure of the generalizability of the findings. Since biographical approach usually entails the intensive study of a small number of cases its claim to population validity are usually consider to be limited to the actual phenomena under investigation during fieldwork (Jill & Johnson, 2002). A further disadvantage is that the researcher had to analyse a large amount of information and data and perhaps she has been unable to distinguish the most significant variables from those peculiar to a particular case.

**48**

## **9. Conclusion**

The biographies of these accounting lecturers provide us with new insights into their understandings of their work experiences. Their stories reveal individual differences, preferences, work values and motivations as well as suggesting patterns of choice and behaviour. Biographical approach enables us to listen to educators' own stories and thus begin to understand the individual complexities of their professional identities and the differences in beliefs and values about their occupation, that affect their professional behaviour and shape their perception toward the accounting curriculum, teaching approach and the contemporary accounting profession. This perspective places the accounting academics at the centre of the study in which they are participating rather than at the periphery. Such an examination provides the historical perspective or context for understanding current issues facing accounting academics.

What we believe about the present, and therefore the future is partly a product of what we believe about the past. Indeed what we choose to remember and focus upon from our own life history fundamentally defines the way we interpret the present and the current and future course of



action. The interconnections between past and present, the notion of "a self" that looks back over work life, reinterpreting and incorporating the past into the present are all themes that have been discussed by the accounting educators in this research.

## References

- Albrecht, W. S., & Sack, R. J. (2001). The Perilous Future of Accounting Education. *CPA Journal*, Vol. 71(7), P. 12, 1/6p.
- Auyeung, P., and Sands, J. (1997). Factors influencing accounting students' career choice: a cross-cultural validation study. *Accounting Education*, 6(1), pp. 13-23.
- Babbie, E., (2004). *The Practice of social Research*. 10th Edition. Wadsworth/Thomson.
- Birley, G., and Moreland, N. (1998). *A practical guide to Academic Research*. London: Kogan Page Limited.
- Bryman, A. (1993) *Quantity and Quality in Social Research*, London: Routledge.
- Bryman, A. (2001) *Social Research Methods*, Oxford University Press.
- Carnegie, G. D. (1996). Critical and interpretive histories: insights into accounting's present and future through its past. *Accounting, Auditing & Accountability Journal*, 9(3), 7-39.
- Cohen, J., Hanno, D.(1993). An analysis of underlying constructs affecting the choice of accounting as a major. *Issues in Accounting Education*,8(2).
- Davidson, R. A., Etherington, L. D. (1995). Personalities of accounting students and public accountants: Implications for accounting educators and the profession. *Journal of Accounting Education*, 13(4), 425-444.
- Denzin, N. K., and Lincoln, Y.S, (1994), *Entering the field of Qualitative Research*, in *Handbook of Qualitative Research*, eds. By Norman K Denzin and Yvonna S Lincoln, Sage Publication, Inc. California, USA.
- Dose J. (1997) *Work values: An integrative framework and illustrative application to organizational socialization*. *Journal of Occupational and Organizational Psychology*, 70, pp. 219-240.
- Field, P.A. and Morse, J.M. (1985). *Nursing Research: The Application of qualitative Approach*. London, Chapman and Hall.
- Gergen, K. J. and Gergen M.M. (1987). The self in temporal perspective. In R. P. Abeles (Ed.), *Life span perspectives and social psychology*. Hillsdale: Erlbaum.

- Ghauri, P., Gronhaug, K. and Kristianslund, I. (1995) *Research Methods in Business Studies*, London: Prentice Hall.
- Gill, J. and Johnson, P. (2002). *Research Methods For Managers*. Sage Publications Limited, London, UK.
- Gill, J., and Johnson, P., (1997) *Research Methods for Managers*, Paul Chapman Publishing Ltd., London, UK.
- Ginzberg, E., Ginsburg, S.W., Axelrad, S., and Herma, J. L. (1951). *Occupational choice: An approach to general theory*. New York: Columbia University Press.
- Glaser, B. (1992). *Basics of grounded theory Analysis*. Sociology Press, Mill Valley, CA.
- Glaser, B. and Strauss, A. (1967). *The discovery of Grounded Theory. Strategies for Qualitative research*, Aldine, New York, NY.
- Goodson, I. (1994). *Studying the teachers life and work*. *Teaching and Teacher Education*, 10 (1), 29-37.
- Guba, E. G. (1985). *The context of emergent Paradigm Research*, in *Organizational Theory and Inquiry*, Lincoln YS (Ed): A Sage Edition, Beverly Hills USA.
- Hofstede, G. (1998). *Attitudes, values and organizational culture: disentangling the concepts*. *Organization Studies*, 19, 477-492.
- Holland J. L. (1997). *Making vocational choices: A theory of vocational personalities and work environments*. (3rd edition). Odessa, FL: Psychological Assessment Resources.
- Hoppock, R., BE Super, D. E. (1950). *Vocational and educational satisfaction*. In D. H. Fryer and E. R. Henry (Eds.), *Handbook of Applied Psychology*, Vol. I pp. 126-134, New York: Rinehart.
- Hussey, J., and Hussey, R. (1997), *Business Research: A practical Guide for Undergraduate and Postgraduate Students*, Macmillan Press LTD, London.
- Jones, S. (1985). *The analysis of depth interviews*, in Walker, R. (Ed.), *Applied Qualitative Research*, Gower, Aldershot.
- Lofquist, L. H., and Dawis, R. V. (1971). *Values as second order needs in theory of work adjustment*. *Journal of Vocational Behaviour*, 12, pp.12-19.
- Lucas, U. (2002). *Contradictions and uncertainties: Lecturers conceptions of teaching introductory accounting*. *British Accounting Review*, 34, pp. 183-203.
- Mauldin, S., Crain, J. L., and Mounce, P. H. (2000). *The accounting principles*

instructor's influence on students' decision to major in accounting. *Journal of Education for Business*, 75 (3), pp. 142-149.

- Meglino, B. M. and Ravlin, E. C. (1998). Individual values in organizations: concepts, controversies, and research. *Journal of Management*, 24, pp. 351-389.
- Middleton, S. (1992). Developing a radical pedagogy: Autobiography of a New Zealand sociologist of women's education. In I. F. Goodson (Ed.), *Studying teachers' lives*. London: Routledge.
- Offredy, M. (1995). Personal narratives of young people working in a caring environment. *Vocational Aspects of Education*, 47, 3, 309-326.
- Parker, L. D. (1994b). Budgetary control in a Christian organization: a negotiated approach, Flinders University School of Commerce Working Paper, Adelaide, SA.
- Parker, L. D., Roffey, B. H., (1997). Back to the drawing board: revisiting grounded theory and the everyday accountant's and manager's reality. *Accounting, Auditing & Accountability Journal*, 10 (2), 212-247.
- Patton, M.Q. (1990). *Qualitative Evaluation Methods*, Sage, Beverly Hills, CA.
- Pryor, R. G. L. (1983). *Manual for the Work Aspect Preference Scale*. Sidney, Australia: Australian Council for Educational Research.
- Strauss, A. and Corbin, J. (1990). *Basics of Qualitative Research: Grounded theory procedures and Techniques*, Sage, Newbury Park, CA.
- Strauss, A. and Corbin, J. (1994). Grounded theory methodology: an overview, in Denzin, N.K. and Lincoln Y.S. (Eds), *Handbook of Qualitative Research*, Sage, Thousands Oaks, CA.
- Strauss, A. (1987). *Qualitative Analysis for Social Scientists*, Cambridge University Press, Cambridge, UK.
- Super, D. E. (1957). *The psychology of careers*. New York: Harper.
- Super, D. E. (1970). *Work values Inventory*. Boston: Houghton Mifflin.
- Tripp, D. (1993). *Critical Incidents in Teaching*, London: Routledge.

