


## "The qualitative method is more humane": Perspectives generated from the application of a focus group in accounting sciences

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### ABSTRACT

The aim of this article is to analyze the contributions of the focus group collection method applied in the subject "Qualitative Methods for Research in Accounting" at a Higher Education Institution (HEI) with the aim of gathering students perspectives on their experiences as Accounting undergraduates who are often presented with the quantitative research method. The methodology used was qualitative, applied in nature, using an exploratory approach to support the focus groups and the analysis of the results obtained, as well as bibliographical and multi-case procedures. The data was collected through two focus groups: one face-to-face and one online, followed by reports. Thus, among the results of the application of the Focus Group, it was observed the opening of new horizons in the field of academic research for students in the discipline and the rare use of qualitative methods in Accounting Sciences.

**Keywords:** Qualitative Methods, Focus Group, Accounting Sciences.

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## INTRODUCTION

According to Pereira (2019), the Accounting Sciences course in Brazil comes from a quantitative tradition inherited from the Anglo-Saxon culture, based on calculations and reports that assist in the decision-making process and that are generally interpreted as systematic means that work with data for the statistical purpose of reaching a conclusion.

Thus, the context of qualitative research in the accounting sciences is in the process of developing as a complementarity, with its various approaches and methodological and epistemological options that offer the researcher the best way to carry out scientific work and respond to the motivations of the research. Among the various research strategies and collection methods used, we have the focus group as a way to obtain a detailed description of the participants' narratives and their worldviews, their worldviews. This method proved to be of great value in the object of the research, having its use in an approach with the crossing of data, bringing more breadth in the conclusions through the reports obtained.

Research has shown that higher education is moving towards the implementation of methodologies that promote the student as an active being in their teaching-learning process and remove the teacher from the center of this process, starting to play the role of facilitator and no longer a transmitter of knowledge. (MASETTO, 2012). The focus group method aims to encourage students to have a researcher profile and ask questions, in addition to being at the forefront of the research dynamics, thus having significant learning and an interaction between previous knowledge and new knowledge, an interaction that alters the pre-existing cognitive structure (VENDRAMIN and ARAÚJO, 2020).

In addition, historically, the focus group technique is the faithful portrayal of an interactive methodology, and can be delineated in three phases: first, during the 1920s, social scientists used the technique for several purposes, one of the most important of which was the development of public opinion research questionnaires (IBOPE-type surveys). Second, between World War II and the 1970s, focus groups were used mainly by marketing researchers. And finally, from the 1980s to the present, focus groups have been widely used by various professionals in the development of health research, education, program implementation and evaluation, among other applications. (BORGES and SANTOS, 2005).

Thus, this article seeks to highlight the contribution of focus groups to the evaluation of the discipline of Qualitative Methods for research in Accounting Sciences, as well as to analyze the similarities and distinctions found between the face-to-face and online application of the focus group. In addition to experimenting with how the application of qualitative methods, such as focus groups, can enrich accounting research and provide a differentiated view of what is normally covered in the area.

The first part of the article presents the context and theoretical framework used in the research, as well as its usefulness in undergraduate accounting sciences. On the other hand, in the second part, the way in which the focus groups were built and prepared is presented, in addition to the presentation of their results and comparison between the types of focus groups. The conclusion is given with the report of the students' experience in the discipline in question and the reflection on the importance of implementing the discipline as mandatory in the course.

## THEORETICAL FRAMEWORK

### QUALITATIVE RESEARCH

According to Denzin and Lincoln (2006), qualitative research involves an interpretive approach to the world, which means that its researchers study the facts in their natural settings, trying to understand the phenomena in terms of the meanings that people give to them. That is, its methods are applied to the studies of social relations, beliefs, stereotypes, perceptions, among other factors that make the participants understand the environment in which they live and how it is understood. As a result, these methods emerged to enable a greater richness of information, providing individuals with a free expression of their beliefs, feelings, and experiences, without limitations or constraints. Thus facilitating the identification of the "whys" behind the statistical data, and helping to build testable hypotheses and the development of theories.

Thus, there are several methods and techniques used in qualitative research, among them the focus group, the theme of this study, as a collection method that can contribute to the development of academic research, given that it was initially used for commercial purposes as a way to understand the perception of customers in relation to the product or service provided by the organization. But with the passage of time, it was seen that its application in the academic sphere was extremely valuable, as it shows a broader view of the individual experiences of each individual present in the group dynamics.

Chart 1 – Collection methods and techniques in qualitative research

Methods	Techniques
Ethnographic	Interpretive Interviews
Cultural Analysis	Ethnographic interviews
Case Study	Non-participant observation
Biographical	Participant observation
Interview analysis	Document analysis
Focus groups	Visual/auditory material analysis

Source: Guide to Qualitative Research in Scientific Article. Available at: <https://artigocientifico.com.br/metodologia-cientifica/pesquisa-qualitativa-artigo/>



## FOCUS GROUP

The Focus Group is one of the data collection techniques used in qualitative research methods, in which a group of participants are selected to answer some questions about a research topic proposed by a mediator. For Escobar and Bonilla Jimenez (2017, p. 52): "the main purpose of the focus group is to bring out attitudes, feelings, beliefs, experiences and reactions in the participants"<sup>5</sup>, that is, the interactions between the participants are a differential for this data collection process by detailing and expanding the information collected, and, for this reason, it is necessary to record the expressions and interactions between the participants by a third person: the observer.

The observer is one of the vital roles involved in conducting the focus group and has the functions of observing and recording the opinions and perspectives of the participants, whether they are expressed through verbal or non-verbal language (WESTPHAL, BÓGUS, FARIA, 1996). Allied to the observer, another function requires attention and care: moderation, still resorting to Westphal, Bógus and Faria, the moderator must guide the target group of the study to obtain the necessary information for the research, encouraging the participation of the members and providing a platform free of judgments for the expression of their perceptions and experiences.

In "Focus groups: a conceptual and methodological guide", Escobar and Bonilla-Jimenez (2017) point out the steps recommended by several authors to carry out a focus group with a better use of the information and impressions of the participants, they are: <sup>5</sup>

Table 2 – Recommended steps (continued)

Stage	Description
1	Establish the objectives
2	Do the research design
3	Develop the schedule
4	Select participants
5	Moderator selection
6	Preparation of motivating questions

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<sup>5</sup> Authors' own translation

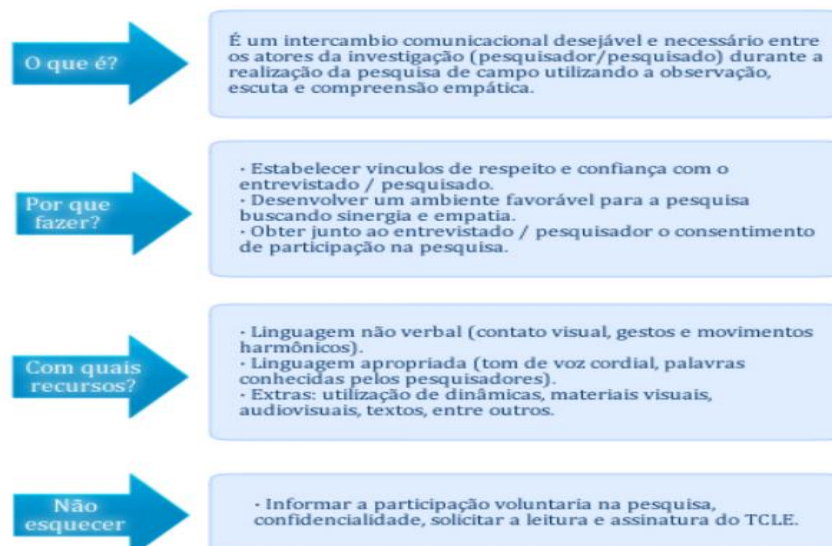
Stage	Description
7	Meeting Location Selection
8	Logistics
9	The development of the session
10	Analysis

Source: Escobar and Bonilla-Jimenez (2017)

Steps one through eight are included in planning, nine in execution, and ten in data analysis. Regarding the design of the investigation, it also includes *rapport*, which aims to establish a relationship of trust with the members of the group that will be applied to this technique.

Figure 1 shows how *rapport* works and the steps necessary to properly plan the activity and carry it out in order to use the necessary resources and create an appropriate climate for the collection of information, how to use extra materials such as texts or videos that encourage debate. It also reminds the following of ethical guidelines and voluntary participation based on the Free and Informed Consent Form (ICF).

Figure 1 – *Rapport* in focus groups.



Source: MELO (2023).

### Online focus groups

Over the centuries, mankind has experienced discoveries and developed knowledge based on inquiry, using observation and contact with other individuals. Currently, one of the greatest advances



of humanity is technology, the development of surprising resources that overcome distances, overcome barriers, allow interaction between people and quick access to knowledge. In view of this, bringing to the field of updates the online application of the focus group, it is perceived that technological advances have made it possible to carry out actions that would not have been considered in the recent past. Considering that online focus groups have similar advantages to face-to-face focus groups, Rodrigues de Abreu et al. (2009, p. 10) cite the following aspects:

- Group experience, generally evaluated as positive by the participants;
- Opportunity for the participant to seek support from other members of the group to support their opinions;
- Opportunity for the participant to hear different points of view on the topic and form their opinion; and
- Addressing a facet of the topic raised by the positioning of other people in the group, which would hardly be mentioned in an individual interview, in which only the interviewer and the interviewee were present.

It can also be mentioned that the online application allows students to participate in the activity from anywhere, as long as they have access to the internet, which provides greater flexibility and autonomy to the participants, thus reducing a possible dropout generated by the need for availability to participate in person, ending geographical boundaries are advantages in relation to the face-to-face focus group.

With the modernization of interactions, it is noted that the updates of the application tools make it easier for the moderator, the participants and even the observer. Since, different technological resources can be used to interact and also to archive in a practical way, enabling dynamism for later accesses.

The health restrictions imposed due to the Covid-19 pandemic created a learning in record time of technologies on a large scale and in this period there was a greater use of the focus group in this format, whose use remains, to a certain extent, in hybrid formats.

However, some disadvantages can be found, among them: the lack of visualization of the focus group participants, which can be total, if they are not able to use a web camera, or partial since the camera will only show a partial view of the interviewee, lack of technological skills that can hinder the group. In addition, throughout the text these points (advantages and disadvantages) will be better addressed.

The focus group itself has as differentials the group interaction that provides the obtaining of answers with greater complexity that would be more difficult to achieve with another individual technique. Depending on the approach, it can provide the verification of the reasoning of the representations expressed in the statements of the researched and makes it possible to collect the data in a short period of time (GATTI, 2012).



## METHODOLOGY

The typology of this study regarding the approach to the problem can be defined as qualitative, and as to the purposes characterized as exploratory because it has the purpose of developing and/or clarifying opinions on a given theme (GIL, 2002), which in this case refers to the focus group applied in the context of Accounting Sciences in an undergraduate class of an HEI.

As for the means of investigation, it is considered bibliographic, multi-case and documentary. Bibliographic because it was based on material published in books as primary sources and in scientific articles as secondary sources of public access. (VERGARA, 2016). Multicase because it uses the students' experiences as a variable, dividing them into two focus groups, making a deeper detail of the data analysis of the research, and documentary because it contains the students' reports in the discipline that served as a form of evaluation. In the case of this study, two focus groups were conducted, one face-to-face and the other online in a comparative perspective in both, with the presence of a moderator and two observers.

And for the application of the focus groups, the exploratory and experiential modality was adopted, with comparative analysis. In addition to using the step-by-step instructions provided in chapter 5 "Focus group as a methodological practice: possibilities and limits for research in accounting sciences" (MELO, 2023) of the e-book "Qualitative approaches: an introduction to research in Accounting".

The target audience was students regularly enrolled in the discipline of "Qualitative Methods for Research in Accounting Sciences" of an HEI. And for the application of this method in the accounting sciences, classes were administered in which all the contents were passed from the planning phase to the execution, in order to teach the students how to use the qualitative techniques of collection and analysis in the research.

At the end of the course, it was expected that the student would have applied knowledge in these modalities. Thus, generating an action plan using these methodologies, we have in section 3.1 the application of these methodological procedures.

## APPLICATION OF METHODOLOGICAL PROCEDURES

Since focus groups are a data collection method used in studies that opt for the qualitative research method, it was observed the possibility of carrying out this activity with students at the end of the discipline "Qualitative Methods for research in Accounting Sciences" in a Higher Education Institution (HEI), with the objective of the discipline in the lesson plan (2022, p. 1) "At the end of the course, the student should be able to apply qualitative research strategies and qualitative data collection and analysis techniques in Accounting research".





In line with the objective set and in view of the possibility of providing a greater learning about the qualitative methods, specifically the steps necessary to carry out the focus group, it was decided to carry out this application.

It is important to point out that the students had theoretical knowledge about this and other data collection methods addressed throughout the course, which allowed a greater reflection on the most appropriate methods for their research objects. The planning and development of the activity followed the recommendations proposed by Escobar and Bonilla-Jimenez (2017), the first step was the definition of the general objective of the activity: to know the student's perception and pre-existing motivations and skills developed within the scope of the discipline of "Qualitative Methods for research in Accounting Sciences", that is, what is expected to be obtained from the information and interactions with the participants.

After this step, a mapping of the techniques used, in this case, the focus groups, was carried out. Then, the elaboration of a schedule, in which the stages of organization, realization, selection of participants and the environments where the focus groups were held. Then, the selection of participants considered the recommendations of Westphal, Bogus and Faria, (1996), the group had the target of the study as an intersection between the participants, since they were students of the aforementioned discipline and had in common the degree in Accounting Sciences.

The activity idealized by the professor teaching the discipline followed some recommendations of several authors on the procedures necessary for a successful execution. Initially, an invitation was made in a face-to-face format for the group chosen for the research due to their common characteristics, such as experience in the accounting course and experience with the discipline. However, considering that the number of participants could be an obstacle in an activity such as focus groups, which has a differential due to the interactions between participants (ESCOBAR AND BONILLA-JIMENEZ, 2017), it was observed the need to divide this group and carry it out in different formats: one in a remote format and the other in person.

Participants had the freedom to choose the most comfortable format according to their schedule and mobility preferences, since some of them could not be in person due to work and/or student issues. This freedom of choice allowed all participants to participate and feel more comfortable during the activity, as well as making it possible to encompass all students and thus have a more comprehensive view of the advantages and disadvantages of the students' experiences in both groups.

To carry out the focus groups, the criteria that helped in the corpus of the research were adopted, as mentioned in chart 2 and in the previous paragraphs. Initially, it was decided to use the expository modality or also known as exploratory and also the experiential modality, to which Gondim (2002) mentions: Exploratory are directed to the production of content; create hypotheses,





develop models, examine ideas, identify needs and expectations, get to know the participants.

Experiential: has the theoretical purpose of comparing with the findings of other research methodologies and confronting them, i.e., an intergroup analysis. In a more pragmatic sense, it aims to understand the forms of communication, the language used, the preferences, and impacts of programs, and the intergroup analysis (among the components of the focus group itself) is prioritized.

Thus, these two simultaneous methods were used to better understand the students' motivations regarding the methodology of the discipline of qualitative methods and at the same time try to understand their experiences about it, that is, the impact of this discipline on the student's academic life.

In addition, there was a need to carry out a comparative analysis that involves the equivalence of two or more processes, documents, data sets or other objects to obtain valid reasons in explaining differences or similarities.

## ANALYSIS OF DATA AND RESULTS

### ONLINE EXPERIENCE REPORT

According to Plebani and Domingues (2009, p.63) "the effectiveness of teaching is strongly related to the choice and appropriate application of different methods", in this sense, testing possibilities with online application demonstrates a degree of innovation in university education, which can be standardized by the use of archaic methodologies. Thus, the following analysis is first and foremost a trajectory to navigate the possibilities that the planning, the application and the result generated in the knowledge of the participants.

Before the online focus group, there was a planning of the questions to be asked, these would help in the interaction of the ten participants and had the objective of collecting the necessary information about the students' experiences in the discipline and their learning process. The questions were planned and carried out by a moderator who was responsible for directing the group during the activity and instructing them on what would be accomplished. Continuing with the instruction, the access link for the activity and some materials that prepared the students for the dynamics of data collection were sent: an experience report on a focus group held in a remote format and a video on conducting a focus group.

The e-mail forwarded is transcribed below:

" Dear student:

You were selected to participate this Wednesday, 11/30/2022, at 7:30 pm, in an online focus group with the objective of knowing the student's perception of the pre-existing motivations and skills developed in the discipline of Qualitative Methods for research in Accounting Sciences.



For a better application of this focus group, we ask you to read the text: "Focus group with multiprofessional residents in the context of the COVID-19 pandemic: Experience report" by Cardoni et al, which can be found in sigaa and also attached to this email. We remind you that it is essential to have the camera on and the microphone working for the smooth running of the activity. The exclusive link for conducting this focus group is: Join with Google Meet (link omitted). Thank you for your participation."

In addition to the moderator, the activity had the presence of two observers who, according to Cruz, Moreira and Sucena (2002), had the function of observing whether the participants developed comfortably during the activity, whether there was insertion and interaction among the participants, in addition to the knowledge of the participants about the object of the research and the functions of the moderator and observers.

The activity was carried out in a class schedule accessible to students who opted for the remote format, the meeting through the Google Meets platform started at 7:30 pm, however, due to the instability of the connection of the moderator and some participants it effectively started a few minutes later (at 8 pm). This first challenge was the result of the students' lack of planning (previously instructed on the development of the activity) and the influence of external factors, such as the internet connection of some students and the moderator herself, who at that time did not have the necessary stability.

To achieve the proposed objectives, the questions asked during the focus group focused on the students' experiences during the course, enabling discussions about the contents presented during their study period and comparisons with their other experiences within the accounting course. The perspectives of the participants on the learning process and the insertion of qualitative methods in their surroundings generated reflections on their future professional performance and the development of research in the accounting area, with the undergraduate degree in Accounting Sciences being the target of analysis and constructive criticism originated from group interaction.

The moderator asked the questions and tried to encourage the participation of students who were not very participative. Initially, the first question focused on the students' feelings about the course, whether they felt prepared to take it, and the justification for this answer. The students had a positive view of qualitative methods, some expressed the difficulty in relation to quantitative research methods, which are more used in accounting sciences. Other interesting information emerged, such as the lack of knowledge of some students about the qualitative methods to carry out their future Course Conclusion Work (TCC).

The second question focused on the students' difficulties during the course, the students seemed very comfortable answering the question, interacted by commenting on the answers of the other participants and conveyed contentment at times. They expressed difficulty in presenting the seminars (one of the activities carried out by the students to learn the various methods of data



collection), but they said they could overcome this difficulty gradually. According to the students, the contents require time for dedication, but one of the participants addressed a complementation between the theory covered in class and the practice of the seminars. During the interaction in the second question, there were overlapping opinions, noises and feedback generated by the opening of microphones, at the same time, during the participants' speech, which made comprehension difficult. The mediator had to encourage the participation of some students who interacted little or not at all.

Continuing with the questions, the moderator questioned the techniques used in the qualitative method that generated interest in the students and there was a greater interest in the themes of their seminars, ethnography, historiography and dynamization were the techniques most cited by the investigated. The mediator asked the students to turn off their microphones and only leave them on during the moments when they were participating through orality, because the noises coming from the microphones prevented the understanding of the participants and made it difficult for the observers to record the activities that even with the help of a digital tool for the visual recording of the activity, had difficulty absorbing the dialogues.

The fourth question addressed the improvements that should be made in the discipline according to the students' perspective, the participants pointed out the flexibility of the discipline that allowed access to this knowledge by students who, due to work issues, geographical distance and even illnesses such as covid-19, would have difficulty continuing with the discipline. The students believed that this flexibility could be present in other disciplines of the course and that it would help to reduce the dropout rate of the course, they congratulated the teaching performance and its "human look" towards its students. The methodology used was also praised by the students who approached the dynamics of teaching with theory and "information looping", in their opinion, the discipline was not monotonous due to the use of films, news and seminars.

Finally, the moderator asked if the students would indicate the discipline and at what point in the course they believed to be more productive, since the discipline is optional in the course's curriculum. The participants believed that the discipline should be mandatory and that it would be interesting in the last periods of the course, close to the TCC because it would facilitate its execution. The students affirm that the qualitative method can be seen by the students as the quantitative one in which they have difficulty, but add that they entered without expectations and liked the discipline. The mediator still tries to get the participation of the students who interacted little and invites everyone to a visual record of the activity.

The focus group in remote format (chart 3) presented some difficulties in relation to the noise and feedback from the participants' microphones and the instability of the internet of the participants who used the mobile networks and the moderator who used the internet provided by the HEI. Which was also placed as a reflection of the difficulties that participants face or need to face when carrying



out remote activities when depending on the IES internet connection or their mobile data packages, which can hinder the learning of the most diverse subjects.

But it is interesting to highlight its positive points, the geographical flexibility allowed the participation of some students who could not be present in a face-to-face environment. In addition, the documentation of the activity became more assertive by the observers, who had all the visual and auditory records of the activity, previously authorized by the participants.

Table 3 – Challenges and Opportunities in the online focus group

Challenges	Facilities
Instability in internet connection	Geographic freedom
Noises interfering with communication	Activity documentation
Little interaction from some participants	Virtual environment without the logistics of organizing physical space

Source: Prepared by the authors (2023)

Thus, we have these three major perceived positives: 1. Flexible access; 2. Modernization of interactions and 3. Simplification for the recording of the information obtained with the dynamics (Chart 3).

## REPORT OF FACE-TO-FACE EXPERIENCE

Planning is the initial phase of a focus group. During this phase, it is crucial to establish the purpose of the research, i.e., to clearly identify what is expected to be achieved and what are the specific objectives to be met. Thus, the experience described from that moment on aims to report the face-to-face experience of the application. Thus, still under the planning, it was communicated two weeks in advance to the future participants (Students of the discipline of qualitative methods for research in accounting sciences) of the focus group were notified by the moderator of the place, date and time, the initial notice was inside the classroom and soon after an e-mail was sent to the students containing the following information:

The e-mail forwarded is transcribed below:

" Dear student:

You were selected to participate this Wednesday, 11/30/2022 at 8:40 pm, in a face-to-face focus group with the objective of knowing the student's perception of pre-existing motivations and skills developed in the discipline of "Qualitative Methods for Research in Accounting Sciences".

To improve the application of this focus group, we ask you to read the text: "Focus group with multiprofessional residents in the context of the COVID-19 pandemic: Experience report" by Cardoni et al, which can be found in sigaa and also attached to this email.

We remind you that this focus group  
Thank you for your participation"



After receiving the invitation, some students decided to change the mode of participation from face-to-face to online (or vice versa) for various reasons. Some of these include the convenience of attending from home, the need to avoid travel due to personal commitments, or the preference for a more comfortable learning environment. These changes did not alter the overall dynamic of the group. All students were asked to read a required supplementary material. This material was provided with the aim of ensuring that everyone understood the importance of their contributions to the research and explained how a focus group works and highlighted how the responses would be valuable in achieving the research objective.

Still within the planning, the moderator chose the environment that would be used for the group taking into account the greatest comfort for all participants, in this way a room with good lighting, functional air conditioning, spacious and in an easily accessible place inside the IES was selected, finally in the preparation field the observers were chosen and guiding questions were created to be used by the moderator. However, Dias (2000) points out that this script of questions should not be used as if it were a list of questions typical of individual interviews, thus serving only as a guide for the moderator.

On the day of the application, the dynamics began when a satisfactory number of participants were present at the site, and others were incorporated into the action according to their respective arrivals, forming a total of 12 present. Aiming at better dynamics, the room was carefully organized in a circular layout, where the moderator was within everyone's field of vision and, at the same time, the observers could clearly see everyone and, consequently, their actions and reactions.

Once the *rapport* was effective and the bond was created to carry out the research, the participants were presented with the first question that consisted of introducing themselves by saying their names, and the second question was to report their experiences in the discipline, many commented on how in the beginning they had low expectations in relation to the subject, since at another time they had taken the discipline of "quantitative methods" and did not like the classes for different reasons. However, as the academic period progressed, they understood that the comparison rule between the two subjects did not make sense and how low expectations became positive experiences, given that the contents presented, the activities carried out and the dynamics of the classes were gains that they will take with them for life, as said by one of the participants.

The debates intensified when one of the questions led the students to see the university environment as inflexible at times, especially when the student also works and needs to be "supported" by the institution to be able to carry out academic activities, one of the participants makes a score that is followed by the rest of the group with verbal and non-verbal interferences, where it is talked about how the flexibility and understanding of the teacher who teaches the



discipline should be taken as an example by other teachers and how similar actions would facilitate their permanence in the HEI.

The observers noted and it was reported by the participants that the academic trajectory of the group of students was enriched with the participation in the discipline, which provided access to the vast academic production of Accounting Sciences. During the period, students had the opportunity to explore various scientific articles and participate in seminars that addressed such studies. This stimulating immersion allowed them to witness the application of Accounting in various spheres of research and to identify intriguing connections with other areas of knowledge, often neglected, but with great potential to enrich their academic trajectories. Now, armed with these new perspectives, the students said they are eager to apply these tools to their future scientific productions, thus broadening their academic horizons.

Also within the experience report of the group of students, the benefits arising from the completion of the discipline close to the end of the course were highlighted. Since during the period, they had the opportunity to acquire knowledge in various research approaches, which they assess to be valuable for their future activities in the course completion work. As already mentioned, some students even suggested that the discipline should be included as mandatory in the course curriculum, due to the breadth of possibilities it provides in the area, something that is not usually addressed in the conventional curricular structure.

According to Catterall and Maclaran (1997), who consider group interaction as something productive that broadens the spectrum of responses, activating details of forgotten experiences and disinhibiting participants. We also have that some participants stated that they "do not believe that they will use this approach (focus group) in future research" and that "there were other approaches that interested them more", that is, reports like this show how the environment was shaped for sincere interaction and the importance of preparation.

At the end of the session, the participants expressed gratitude for the learning acquired in the discipline and for the support of the professor, reaffirming their commitments to the learning dynamics in the Accounting Sciences course. Subsequently, the moderator and observers briefly discussed their perceptions of the event and identified areas of improvement for future focus group sessions. Notably, the absence of audio or video recordings and the reliance solely on written notes made it difficult to accurately document the discussions, which may have led to the loss of information to some degree. Table 4 below summarizes the challenges and opportunities encountered.



Table 4 – Challenges and Opportunities of the face-to-face focus group

Challenges	Opportunities
Face-to-face availability (punctuality)	Eye-to-eye interaction and more dynamics
Organization to make the environment ideal	Participants felt comfortable
Recording of events (video)	Better perception of non-verbal responses (body expressions)

Source: Prepared by the authors (2023)

Still relevantly, face-to-face work generated three other points of advantages that were more noticeable, which are: 1. Direct interaction; 2. Focus and concentration and 3. Greater exploration of social skills. These *insights* are valuable results that will inform the conduct of future focus group sessions (Exhibit 4).

### COMPARISON OF THE APPLICATION OF THE TWO TYPES OF FOCUS GROUPS

The focus groups carried out with the participation of students of the discipline of "Qualitative Methods for Research in Accounting Sciences" had different environments and formats that provided different perspectives to the participants, whether in the form of interaction, in the possible difficulties or in the positive points. According to Escobar and Bonilla-Jimenez (2017), the ideal environment for the development of the focus group needs to have good physical and acoustic conditions that promote comfort to the participants, the environment where the face-to-face focus group was held met all the recommendations by providing a quiet, accessible, well-lit, quiet and air-conditioned environment.

However, the virtual environment presented inconsistencies that hindered a better realization of the focus group, the oscillations in the connection of the participants and the moderator were responsible for a considerable delay, in addition, the modulations in the sound and the permanence of the open microphones during the comments of the other participants often prevented the understanding of what was being said or explained by the moderator.

Another factor to be highlighted is the participation of the students, most of the individuals were very expressive, made comments complementing each other's ideas, had reactions of fun and tranquility, the presence of observers did not seem to generate discomfort. Some more measured reactions took place, mostly in the remote format, but participants were always invited to express their individual opinions and experiences.

The application of interactive activities as a focus group is a pedagogical strategy that aims, among many things, to engage students in the assessment process, making it more dynamic and participatory. The two applications of this approach have advantages and disadvantages, but there are





greater advantages in the face-to-face performance and greater disadvantages in the online application, as better specified in sections 4.3.1 and 4.3.2.

Table 1 - Comparison of advantages and disadvantages

Aspect	Face-to-face Practice	Online Application
Direct Interaction	✓	X
Focus and Concentration	✓	X
Social Skills	✓	X
Sincerity	✓	X
Technological Limitations	X	✓
Presence of Noise	X	✓
Body Language	✓	X
Data Transcription	X	✓

Source: Prepared by the authors (2024)

### Advantages

The face-to-face practice allowed for direct interaction (eye to eye), facilitating communication, clarification of doubts and immediate feedback. From the moderators' point of view, this interaction enabled greater closeness and connection between participants. In addition, focus and concentration were more explored, generating more students wanting to express their views and trying to remember situations that were witnessed during the semester to support their answers, as well as a controlled environment, with fewer external distractions, which further favored the scenario of focus and concentration.

In addition, social skills and sincerity (veracity of the information said) were advantageous and much more explored in the face-to-face program, where exchanges of experiences emerged that brought information, such as that the university environment is not prepared to contribute to the intellectual growth of all students, because most of the available projects do not contemplate the schedules of students who work, thus, one of the students evaluated the discipline of Qualitative



Methods as a positive point for his training, generating a "cascade effect" where the others present agreed and contributed with more opinions about the above.

Furthermore, as mentioned in one of the reports received by the participants, "This exchange of views, ideas and experiences, although expressed involving the emotional state of each member, was received without privileging particular individuals." In other words, they show that the application of the focus groups and the data subsequently collected should be done valuing the impartiality of the contexts.

### Cons

In relation to the online application, it is possible to notice the difficulty in relation to the limitations of the participants (students) and their technological equipment, mainly noticed in problems related to the instability of the internet and the noises coming from the open microphones during unnecessary moments (during the speech of other students), something that made it difficult for the group to understand as mentioned in one of the reports the students "I think my only suggestion for a next application, It would suggest to the participants that they leave their audios turned off while they are not speaking, to avoid bad contact during the application of the focus group, avoiding noise."

It is also worth mentioning the lack of body language of some participants, since not all guests had the camera on and it was not possible to deeply capture their body/facial expressions. In addition, we have the "herd effect" that was observed more frequently in the online application, due to the participants' choice to all agree with the same answers just so as not to delve into the statements.

In addition, one of the biggest problems was in relation to the transcription of the students' opinions and reactions, as the transcription requires a longer period of time from the observers who have fewer resources for the audiovisual recording of the information collected (in person). Overall, both formats present positive results, but they are not without difficulties, as can be seen here.

### STUDENT EXPERIENCE

In accordance with the recommendations of the *Accounting Education Change Commission* (AECC, 1990), of the *American Institute of Certified Public Accountants* (AICPA, 2000), which indicate the need for classroom training that leads students to acquire attributes and skills of lifelong learning, we bring in this topic the experiences of students as active participants in the focus groups of the discipline of qualitative methods. Since, when we evaluate these students individually and in groups, we will also have a better understanding of learning and their critical view.



The ways in which students learn in higher education has been the focus of much research aimed at identifying and categorizing students' learning styles (Richardson *et al*, 2013). Thus, based on the assumption of the evaluation of 21 reports prepared by undergraduate students in Accounting Sciences in an HEI we had different views on the activity (focus group), it is important to emphasize that they had the freedom to explain their perceptions and that many of the differences were due to the virtual/face-to-face dynamics.

In addition, it was decided to protect the identity of the participants by using words such as "student, student, student, participant" to identify them. This anonymity allowed a better understanding of the genuine reactions and expressions of the individuals, since factors that generate discomfort, distrust and insecurity can influence the individual development of the participants and the group integration.

The analysis of the reports of the students who participated in the face-to-face activities reveals a series of shared experiences. An important fact is that these students had never participated in a focus group, that is, it was an experience in every sense of the word. Whether academically, experiential or professionally, since the activity expanded the knowledge of those involved, building a new pillar of knowledge to be used inside and outside the aforementioned areas.

The group dynamics was a central element in the students' experience, with many highlighting the importance of face-to-face interaction, because as mentioned by one of the participants "the interaction that took place was fruitful, I did not feel great difficulties to express myself and point out my points of view and list my experiences as the issues were addressed..." There were also citations in the reports about the enriching exchange generated by the subject and requests/suggestions for activities of this discipline to be continued in another period, that is, the success of the dynamics is understood.

Still in the understanding of the points raised by the students, we have the collaboration of the professor who taught the discipline of "Qualitative Methods for research in Accounting Sciences" as a gain for all students, who cited the flexibility and understanding of the professor during the semester as a driver for the good experience. In addition, in the face-to-face focus group, the construction of collaborative opinion was remarkable, where one instantly complemented the other's speech, facilitating this understanding of the collective sense of the class in relation to the subjects addressed.

On the other hand, the experience of the students who participated in the online activities was the same up to certain points, such as: praise for flexibility and dynamism, but the observers/facilitators noticed less interaction compared to face-to-face and a greater use of monosyllabic answers such as "yes", "agree" and "also". Taking into account the modalities of focus groups mentioned by Gondim (2002), we have a junction of "exploratory" and "experience" because



it was possible 1. Examine the ideas; 2. Identify needs and expectations; 3. Get to know the participants; 4. Aiming at understanding preferences.

The individual experiences mentioned were the result of choosing the modality that best suited the needs and characteristics of the students, as well as the available resources. It is important to seek a balance between the advantages offered by each modality, aiming to provide an enriching and effective learning experience for students. Thus, the students in general demonstrated that the focus groups generated positive contributions to their academic journey.

## FINAL CONSIDERATIONS

It is concluded, therefore, that the realization of focus groups offers a range of benefits for the training of the students involved in the activity, either through the theoretical knowledge obtained during the discipline of "Qualitative Methods for research in Accounting Sciences" or even through empirical knowledge, arising from the experience as participants in a focus group focused on accounting sciences.

However, during the development of this study, we identified the lack of references from accounting professionals to support our arguments. The scarcity of more recent sources may have impacted the depth of the analyses, since the preference of professionals and researchers of this degree for quantitative methods shows the need to promote new accounting research using qualitative methods to generate more recent sources and support future work in the area.

Since, the focus group itself provides these future professionals with the necessary experience to conduct and guide activities developed in groups in different contexts, such as research focused on the labor market and work in public and private entities. Another gain that was obtained through the focus groups was the understanding of this data collection tool and the Qualitative Research Method in an academic context, a differential in the repertoire of these future professionals who were only used to the quantitative method, more used in the accounting sciences.

It was found, during the analysis carried out by the moderator and the observers, that the Qualitative Methods help in the conquest of more specific and detailed information, as this method offers freedom for the researchers to explore the participants' answers, unlike the Quantitative Method in which, despite providing more accurate data, it does not contemplate the individual diversities behind the numbers. As expressed by one of the participants during the Focus Group, the "Qualitative Method is more humane".

Therefore, the importance of the discipline of Qualitative Methods in Accounting Sciences is perceived, since the theoretical and empirical knowledge acquired can help undergraduates during the elaboration of innovative academic productions in their area of expertise and in their performance



as market professionals. Focus groups are a safe platform for the expression of opinions and perspectives.

In addition, these data can be used to overcome limitations in the university environment, and an example for future research is the investigation of the use of Qualitative Methods in the academic productions carried out by CC undergraduates after the end of their studies in the discipline.



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