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Chapter abstract

This chapter provides an overview of focus group discussions as a research method. Using illustrative examples, the chapter discusses the appropriateness of the technique for accounting research. The chapter then highlights both the strengths and drawbacks of the technique and provides guidance on how to mitigate the drawbacks. The chapter concludes with advice on the practical considerations for running focus group discussions and articulates the unique data analysis considerations of the technique.

Keywords: focus group discussions, strengths, drawbacks, practical considerations

Focus Group Discussions

23.1 Introduction

The main aims of this chapter are to:

- define a focus group discussion
- articulate the characteristics of focus group discussions
- provide an overview of the development and use of the method
- provide guidance when it is appropriate to use focus group discussions
- provide guidance when it is not appropriate to use focus group discussions
- highlight the strengths of focus group discussions as a research method
- highlight the drawbacks of the technique whilst articulating ways to mitigate these challenges
- provide practical guidance on running focus group discussions
- highlight any unique data analysis considerations of this methodology

The use of focus groups is a well-established research method in the qualitative research tradition. Whilst there are many definitions of a focus group discussion in the literature, the name of the method defines its key characteristics, namely it involves a *focus* on a particular area of discussion, with a predetermined *group* of people, who participate in an interactive *discussion* (Hennink and Leavy, 2014). Thus, focus groups feature organized discussion (Kitzinger, 1994), some element of collective and social activity (Goss and Leinbach, 1996; Powell and Single, 1996) and participant interaction (Kitzinger, 1995; Saunders, Lewis and Thornhill, 2015).

Whilst focus groups are often confused, or used inter-changeably with group interviews (Boddy, 2005), it is important to distinguish between the two. The emphasis of activity within group interviews is how the group of participants responds to the questions posed by the researcher (Gibbs, 1997). Focus groups, on the other hand, rely on the interaction within the group that is generated from the topics supplied by the researcher (Morgan, 1997). It is this interactive element of focus group research which is the defining feature and which offers the potential for the creation of new research paradigms (Kitzinger, 1994, 1995; Madriz, 2000; Barbour, 2008; Hennink and Leavy, 2014).

23.2 Characteristics of focus group discussions

Focus group discussions have several characteristics that define the method. The first characteristic is in relation to size. Focus groups typically consist of a group of participants small enough to allow members to make a contribution without making the sessions overly long (Cowton and Downs, 2015). This usually equates to between 6 and 8 participants although this number can vary depending on the purpose of the study (Hennink and Leavy, 2014). For example, a focus group designed to obtain views about a product or service is likely to be larger than one which explores a more emotional or sensitive topic (Saunders, Lewis and Thornhill, 2015). Stewart and Shamdasani (1990) recommend 4 to 8 members as the optimal number, Wong, Cooper and Dellaportas (2015) chose to recruit between 4 and 6 members while Berg (2000) states that no more than 7 members are appropriate, however, there is no 'magic number' (Barbour, 2008 p.59). If the focus group is too big, then this may preclude the effective participation of all the individuals within the group, or result in a session that is too protracted (Cowton and Downs, 2015). If a discussion group is too big then it is more difficult to engender a supportive environment and there is also the practical difficulty of there being a lack of time for all to contribute (Hennink, 2014). Conversely if the group is too small, then

participants may feel exposed and not contribute freely (Cowton and Downs, 2015) or be less able to interact with each other (Smithson, 2008) thereby affecting the richness of the data.

The second characteristic relates to duration. The timing of focus group sessions can vary but generally last between 1 to 2 hours (Gibbs, 1997). It is difficult to imagine that any topic can be fully explored in a time-frame less than 60 minutes (Cowton and Downs, 2015). Sessions that are too long can cause issues with availability of participants who are required to give up their time (*ibid*). Unfortunately, many research papers are silent on the duration of their focus group discussions, see, for example, Connolly, Hyndman and McConville (2013) and Turner and Baskerville (2013). However, for those papers which indicate their timing, 90 minutes appears a popular time frame (Hennink and Leavy 2014) with both Hamilton (2012) and Dellaportas (2014) reporting that their focus group discussions took place over a 90 minute period.

The third characteristic relates to the selection of appropriate participants. Participants are selected to take part in the discussion if they have certain characteristics or experiences in common which are relevant to the research issue (Hennink and Leavy, 2014; Saunders, Lewis and Thornhill, 2015). However, identifying the most appropriate participants is not always easy. If a group is too diverse then differences between participants can make a considerable impact on their contribution. Alternatively, if participants are too similar then insufficient diversity of response may be generated (Gibbs, 1997). A purposive and opportunistic sample rather than a statistical sample is often used (Chioncel, Van Der Veen, Wildemeersch and Jarvis, 2003) with the over-riding principle that everyone's voice is of equal importance (Berg, 2000; Hennink and Leavy, 2014). Participants should give up their time voluntarily rather than be coerced (Cowton and Downs, 2015). For example, if a manager volunteers the presence of a subordinate without their tacit agreement, the discussion may be derailed in some way as the input of the 'volunteer' may be affected.

The fourth characteristic relates to the scope of the discussion undertaken during the data collection event. The discussion, an essential component of this method, is focussed on a particular topic or a limited number of related issues which are manageable within the time frame as indicated above (Hennink and Leavy, 2014). A moderator (see below) usually starts the focus group discussion with pre-specified topics and open-ended questions which are used to stimulate discussion, encourage interaction and prompt participants (Sutton and Arnold, 2013). These questions may be followed up during the discussion with additional probing to draw or tease out differences and diversity and provide further detail when necessary (Gibbs, 1997). The discussion is facilitated by the primary researcher or moderator who should be independent of the participants and not in a position of power to influence the discussion (Wong, Cooper and Dellaportas, 2015). The moderator should have sufficient experience and skill to ensure that the discussion stays sufficiently on track and that everyone in the group feels at ease and has the opportunity to contribute and interact (Gibbs, 1997; Cowton and Downs, 2015).

The fifth characteristic relates to the environment within which the focus group discussion is undertaken. The discussion should take place in a permissive, non-threatening environment where participants feel sufficiently at ease to express their views or experiences without judgement from others (Krueger, 1988; Madriz, 2003; Hennink, Hutter, and Bailey, 2011; Hennink and Leavy, 2014; Wong, Cooper and Dellaportas, 2015). This may involve conducting the focus group discussion in the participants' first language as a means of encouraging productive communication (Miller, 2003; Wong, Cooper and Dellaportas, 2015). Neutral locations should also be chosen as this can minimize either negative or positive associations with the topic/(s) in question (Powell and Single, 1996).

23.3 Development and use of the method

The use of focus groups for research purposes has evolved over the last century across a variety of disciplines. The method was first documented in the 1920's by a prominent American sociologist, Bogardus, who described using group discussions to develop social distance scales (Wilkinson, 2004). The method was further refined by the social scientists Lazarfield and Merton in the 1940's (Barbour, 2007) but it was not until the 1950's that the method gained momentum and prominence in the commercial environment where it was used as a tool for market research eliciting the views of the general public about products, brands, packaging and marketing strategies (Morgan, 1988; Bloor et al., 2001; Kroll, Barbour and Harris, 2007; Hennink and Leavy, 2014; Cowton and Downs, 2015). A perceived dilution in status or rigour of this method may have reduced the use of focus groups within academic circles as the method largely fell out of use for several decades before gaining a resurgence of popularity in academia in the early 1980's, particularly in the disciplines of social and health sciences (Carey, 1995; Knodel, 1995; Powell and Single, 1996; David and Sutton, 2004; Wilkinson, 2011). This resurgence was accredited to concerns about the influence of the interviewer in one-to-one interviewing and the limitations of closed questions in structured interviews (Cowton and Downs, 2015).

However, despite the fact that focus groups have become a core qualitative method in social science research and are increasingly used across multiple academic disciplines, (Wilkinson, 2011; Hennink and Leavy, 2014) they are rarely cited in the accounting discipline. A review of published articles, spanning the last 5 years, in *Accounting, Auditing and Accountability Journal*, *British Accounting Review*, *Critical Perspectives on Accounting* and *Accounting Education: an international journal*, reveals that only 4 articles used focus groups as a sole method and 3 used focus groups as part of a mixed method. Therefore, less than 1% of

published articles in these journals over the period reviewed used focus group discussions as a method. See Table 23.1 below.

Table 23.1 Research methods used

Number of articles published

Research methods used	AAAJ	BAR	CPA	AE **	Total
Mixed methods (excluding focus groups)	19	25	119	25	188
Literature review	55	4	48	29	136
Report, content, data and critical analysis	39	23	22	4	88
Personal experience and reflection	7	0	8	6	21
Interview, oral history, observation	25	7	14	4	50
Questionnaire and survey	5	11	1	35	52
Case study and longitudinal case study	23	3	12	11	49
Other*	67	20	57	29	173
Focus groups, workshops	1	1	1	1	4
Mixed methods (including focus groups)	1	1	0	1	3
Total	242	95	282	145	764

*- includes poems, works of fiction, programme evaluation, comparative studies, action research, provision of assessment, teaching and course frameworks

** - includes original research papers, excludes postcards from the podium, instructional resources, editorials

AAAJ – Accounting, Auditing and Accountability Journal

BAR – British Accounting Review

CPA – Critical Perspectives on Accounting

AE – Accounting Education: an International Journal

In order to explore the paucity of focus group discussions within accounting research, this chapter will now consider when to use and when not to use focus group discussions followed by a discussion of the strengths and drawbacks of this method.

23.4 When to use focus group discussions

Positivist or critical realist researchers use focus groups as a means to reveal, through the interactions between participants, their pre-held views about a particular issue or topic (Saunders, Lewis and Thornhill, 2015). By contrast, interpretivist researchers use focus groups to analyse, through participant interaction, how shared meanings are constructed (Belzile and Öberg, 2012). Within each of these spheres, focus group discussions have a wide research application, although the method is often mistakenly viewed as only applicable for exploratory research (Hennink and Leavy, 2014). The approach is equally valid for evaluation and explanatory research and is a valuable component of mixed method research design (*ibid*). Each of these applications will now be discussed.

Exploratory research

Focus group discussions are often used at the preliminary or exploratory stages of a study where the researcher is addressing unexplored and emerging phenomena (Madriz, 2000; Sutton et al. 2008; Sutton, Reinking and Arnold 2011; O'hEocha, Wang and Conboy, 2011). The group setting makes focus group discussions an ideal method to explore a topic about which little is known (Hennink and Leavy, 2014). It is also an excellent method for exploring complex or broad themes or where the issues are unclear at the outset (Cowton and Downs, 2015; Hennink and Leavy, 2014). Examples of accounting research that have used focus groups in this

exploratory setting include that of Dellaportas (2014) who interviewed professional accountants who had committed financial fraud and were currently incarcerated with a view to exploring the emotional consequences of their offending behaviour (Dellaportas, 2014). Wong, Cooper and Dellaportas, (2015) also used focus group discussions to elicit and understand the views of Mainland Chinese students concerning their learning programme in an Australian accounting education programme.

Focus groups can be used in their own right or as a complement to other methods, especially for triangulation. In the exploratory mode they can be used to explore or generate hypotheses, generate ideas for the subsequent development of questions or concepts for questionnaires and interview guides, and strengthen the design of a subsequent survey (Kitzinger, 2005; O'Donnell et al., 2007). Connolly, Hyndman and McConville (2012) utilized this approach when they used a questionnaire to gain further broad feedback on some of the main themes that had emanated out of the focus group discussions which they had held earlier.

Explanatory research

Focus group discussions provide a unique forum for participants to articulate their thoughts, actions and attitudes whilst identifying the context in which they occur, thereby enabling an explanation of why certain phenomena exist (Hennink and Leavy, 2014). An example of this approach was used by Dellaportes (2013) in his study of professional accountants who were serving custodial sentences for financial crimes. Using focus groups he explored the accountants' motivation to commit fraud. Comparative analysis can also be undertaken by comparing different sub-groups of a population which further contributes to explaining the

phenomena (Ritchie and Lewis, 2003). This approach was undertaken by Bowen and Wittneben (2011) who invited representatives participating in three different organisational fields of carbon accounting, namely (1) counting carbon in a physical or chemical sense, (2) the development of carbon accounting systems within firms which record carbon management data and (3) carbon accounting within a broader governance system of how accountability for carbon is allocated in the current system of governance. By inviting the three sub-groups to highlight the contentious conversations within their field, the research facilitated an across-field exploration of how to address current carbon accounting challenges. The use of different sub-groups was also adopted by Hamilton (2012) in her study of the Institute of Chartered Accountants of Scotland (ICAS) trainees. Selecting participants for focus groups who were at different stages of their training enabled the research to explain how students begin to develop their sense of professional identity through membership of communities of practice.

Focus groups can also be used within this explanatory context in a mixed method approach whereby they are used to further explain, clarify or provide contextual insight to the findings of quantitative research (Hennink and Leavy, 2014). For example, when quantitative analysis reveals significant relationships between variables, focus group discussion can be used to explain why these relationships exist (Green and Thorogood, 2009). Focus groups can also be used to explain the occurrence of 'outliers' which the quantitative analysis has revealed (Kitzinger, 2005). For example, Gammie et al., (2003) undertook quantitative analysis to explore for academic performance gender differences on an undergraduate accounting degree, and subsequently conducted focus groups to explore why gender differences were apparent within one particular module but not evident elsewhere. Using focus group discussions subsequent to quantitative research facilitates more meaningful explanations of the quantitative findings, clarifies issues and thus enhances and validates the hypothesis made from the

quantitative data perspective (Liamputtong, 2011; Cowton and Downs, 2015; Tortorella, Viana and Fettermann, 2015.).

Evaluation research

The technique can also be used during a study to evaluate a service, programme of activities or intervention to understand reasons for success or failure (Hennink and Leavy, 2014) and/or assess its impact or to generate further avenues of research. Focus group discussions facilitate the gathering of information, not only in respect of the strengths and weaknesses, but also understanding the why (*ibid*). Connolly, Hyndman and McConville, (2012) adopted focus group discussions in this evaluative way by considering the views on the Statement of Recommended Practice (SORP) dealing with accounting by charities from a variety of stakeholders. They collected data from 28 round-table events conducted throughout the UK which concentrated on the views of different stakeholders, namely; preparers, funders, auditors and academics. This approach facilitated the aim of ensuring that any further development of the SORP reflected best practice and was relevant to the different needs of the key stakeholders in the charity sector.

Mixed methods research

In addition to using focus group discussions as part of an exploratory or explanatory mixed method study, the method can also be used in parallel with other methods (Hennink and Leavy,

2014). This approach is used where no single research method can provide a sufficiently broad understanding of the research problem (*ibid*). Turner and Baskerville (2013) utilized this type of combined approach by conducting focus group discussions with 16% of students on a course who had completed learning tasks and where the experience of the students' learning was captured as they completed the tasks. In addition to the assessed learning tasks and the focus group discussions, students also completed critical incident questionnaires. MacIntosh and Beech (2010) also utilized focus groups in this way in their quest to uncover how fantasies of both self and others operate in the identity work of strategists as they go about the everyday business of doing strategy work. The empirical material for the study was drawn from a large private sector firm and a large public sector organisation, and across the two environments. Data was collected from 21 workshops, 43 senior management meetings/board meetings, 44 individual semi-structured interviews, 6 focus groups and 14 corporate dinners.

23.5 When not to use focus group discussions

The group nature of focus group discussions can cause problems for data gathering as it influences the topics that can be discussed and the type of data that can be collected (Hennink and Leavy, 2014). Focus group discussions are not suitable if the aim is to collect detailed, in-depth information about personal experiences, individual perspectives or individual narratives as focus group data are a product of an interactive discussion and responses are not independent of the influence of other participants (*ibid*). Care also needs to be taken if the focus of discussion is personal or sensitive, although the topic under discussion may be of a sensitive nature (Barbour, 2007). For example, focus group discussions could be used with students to explore cheating within an academic setting by asking quite general questions. If, however, data was being collected on the incidence of cheating by individual students then focus group discussions would not be an appropriate mechanism for collecting this information.

23.6 The strengths of focus group discussions

Focus group discussions are regarded as being a fast, economical and efficient method of obtaining qualitative information (Patton, 1990; Driver, 2003; Hennink and Leavy, 2014). Compared to observation, focus group discussions enable the researcher to gain a larger amount of information in a shorter period of time (Gibbs, 1997). For example, a single focus group discussion can generate about 70% of the same issues as a series of in-depth interviews with the same number of people (Fern, 1982). Therefore, instead of perhaps interviewing 8 individuals for an hour each, resulting in 8 hours of interview data to transcribe and analyse, 70% of the same issues could be generated within one focus group discussion with the same 8 participants, which might only take 90 minutes.

However, whilst focus group discussions can generate a large volume of data it is the group environment which leads to the unique type of data emerging and offers the greatest contribution of this method (Hennink and Leavy, 2014). Gathering people together reflects people's natural tendency for social interaction which can aid both participation and enjoyment (*ibid*). Focus groups are particularly useful when there are power differences between the recipient and the participants of the research, as the group setting is less intimidating for the participants (Morgan and Krueger, 1993). This is often why focus groups are used in accounting education research (see for example, Gammie et al., 2003; Hamilton, 2012; Wong, Cooper and Dellaportas, 2015). The group setting may also alleviate any concerns the participants might have about voicing negative views or criticisms, particularly when any individual negative experience is aligned with others in the group (Green and Thorogood, 2009; Liamputtong and Ezzy, 2005). Participants can also act as social moderators within the group, by tempering false or extreme views by individual members (Patton, 1990; Vyakarnam, 1995; Hennink and Leavy, 2014). Whilst the moderator, as in a semi-structured interview scenario, can intervene to gain elaboration or clarification on any point raised, it is likely that clarification

of any issues may occur naturally as part of the discussion, which can add further richness to the data (Cowton and Downs, 2015). The interaction that arises through the discussion gives participants the opportunity to offer their own observations and build on, or react to, the observations of others (Sutton and Arnold, 2013) thereby producing insights that are way beyond what may be contributed by a single interview alone (Morgan, 1997; Hesse-Biber and Leavy, 2006; Hennink and Leavy, 2014). The method encourages participants to ask questions, provide contrasting views, re-evaluate and reconsider, or justify their own understanding (Kitzinger, 1994, 1995) which subsequently provides a clearer and potentially deeper understanding of the issues discussed (Ritchie and Lewis, 2003; Hennink and Leavy, 2014). In a similar vein, participants may raise new issues or a different perspective on the research topic which was not anticipated by researcher (*ibid*). Focus group discussions can empower participants as they feel involved in the decision making processes (Race, Hotch and Parker, 1994) and valued as experts (Goss and Leinbach, 1996). For example, the Chinese students who took part in the focus group discussions reported in Wong, Cooper and Dellaportas, (2015) that ‘no one has actually cared enough to hear our views; we should have this sort of discussion more often’ (p. 324). The group setting also offers the opportunity to observe group behaviour and the interactions within the group by individual participants (Cowton and Downs, 2015). Body language and tone of voice add further meaning to the narrative (Berg 2000) and whilst this may also be relevant in other interview situations, in focus group discussions there is the added element of body language between the participants.

23.7 The drawbacks of focus group discussions and mitigations

Paradoxically, many of the strengths of focus group discussions can also be construed as drawbacks (Hennink and Leavy, 2014; Cowton and Downs, 2015). Focus group research

method can be very time consuming in terms of collecting, managing and subsequently analysing the data (Morgan and Krueger, 1993; Morgan, 1997). Organizing focus group discussions usually requires more planning than other types of interviewing (Gibbs, 1997). As with other techniques which require participants to give up their time, recruiting participants can be challenging (Gibbs, 1997). Gaining access to the population being researched requires developing strategies unique to the individual circumstances (Hennink and Leavy, 2014). For example, it may be necessary to elicit the help of a sponsoring body to facilitate access. This approach was adopted by Turley et al., (2016) in their research into skills and competencies of audit teams in the modern audit which was sponsored by ICAS and the Financial Reporting Council (FRC). This has particular resonance in the focus group setting as a group of people need to be gathered together collectively (Gibbs, 1997; Driver, 2003; Cowton and Downs, 2015).

As the size of the focus group is important (see discussion above) a common issue is achieving the size of group that you require. Attrition between acceptance and attendance is customary. For example, Wong, Cooper and Dellaportas, (2015) invited 48 students to participate in 6 focus groups. However, 22 students failed to turn up on the scheduled date without notice, which resulted in a total of only 26 students across the 6 focus groups. It is, therefore, important to factor in some element of attrition. Having decided on the ideal size of the focus group it would be appropriate to send more than this number of invitations to compensate for fall out. Some researchers suggest up to double the number of invitations be sent (Bloor et al., 2001) and, more recently, Hennink and Leavy (2014) indicate that it is advisable to over-recruit participants to account for any attrition. However, care is required as over-recruitment can lead to an excessive size of focus group resulting in limited discursive interactions (as discussed above). Selecting an appropriate time and venue can, however, facilitate participation. For example, Hamilton (2012) conducted her focus groups with ICAS trainees at the end of one of

their study days at the study block location. Students were therefore *in situ* and the focus group discussion was simply an extension of their day which maximized participation.

Identifying the most appropriate participants for focus group discussions can be problematic. If a group is too heterogeneous, the differences between participants can make a significant impact on their contributions (Gibbs, 1997) or hierarchies can be formed which can adversely impact a participant's willingness to contribute to the discussion (Hennink and Leavy, 2014). Alternatively if a group is too homogeneous then diverse experiences and opinions may not be aired which can limit the richness of the data collected (Gibbs, 1997), although there is evidence to suggest that a more homogenous group facilitates more open discussion (Conradson, 2005). Also participants of a group who have the same or similar experiences are likely to feel ready to share these together (Hamilton, 2012). Another issue to consider is the extent to which participants in a focus group will be self-selecting (Cowton and Downs, 2015). It may be that only certain types of people, such as those who are confident about talking in groups and articulating their ideas, will volunteer. However, this criticism is an issue of sampling that is common to many research methods and can be alleviated through the use of 'triangulation' (*ibid*).

In terms of data collection methods, focus group discussions can be considered restrictive due to the limited timeframe (Hennink and Leavy, 2014). This method may, therefore, not provide the same level of depth from the participants as could be obtained by individual interviews (Hopkins, 2007; Krueger and Casey, 2009). Focus group discussions can also pose data analysis challenges as they generate a large volume of data and the subsequent data analysis can be particularly complex and time consuming (Hennink and Leavy, 2014). This is due to the group nature of the discussion where participants may change their views or even provide contradictory opinions during the course of the discussion (Hennink, 2007). If more than one focus group is being run during a research project the participants are likely to contribute

different stories as their experiences (or interpretations of them) will vary. However, by running more than one focus group and thus extending the data collection, further depth and rigour to the analysis will ensue (Glass and Strauss, 1967).

The group setting also provides challenges as the dynamics and hierarchies within the group may govern who speaks, when they speak and how much they say (Cowton and Downs, 2015). It is possible for an individual within the group to dominate the discussion and suppress the contributions of others (Driver, 2003; Hennink and Leavy, 2014). There may also be social pressure within the group to conform to the views being expressed which may lead to an absence of discussion or lack of diversity within the data (Hennink and Leavy, 2014). Thus it should not be assumed that individuals within the group are expressing their own definitive view. What individuals are actually doing is conveying a message in a specific context, within a specific culture (Gibbs, 1997) thus the results cannot be generalized. However, this is a weakness inherent in most qualitative studies (Cresswell, 2013) and generalizability is not the aim of qualitative work.

Focus group discussions can be intimidating, particularly for shy or inarticulate participants and for these individuals other methods may offer more opportunities (Gibbs, 1997). There is also a lack of confidentiality as views are expressed in the presence of others and this may lead some participants to withhold certain information if their individual experience or view differs from the social norm in the group setting (David and Sutton, 2004; Green and Thorogood, 2009; Cowton and Downs, 2015).

The involvement of an experienced moderator is an important factor to minimize the risk from these group setting drawbacks (Hennink and Leavy, 2014). It is the role of the moderator to maintain a balance in the discussion by facilitating whilst not contributing to the discussion. Every participant has a contribution to make and every contribution is equally

important (Chioncel et al., 2003) so the remit of the moderator is to ensure that all participants contribute to the discussion and get a chance to speak (Gibbs, 1997) whilst taking care not to offer too much approval to any expressed view (Krueger, 1988). Moderators need to promote the debate, often by asking open questions, and then ensure that the debate remains on point and does not drift into non-relevant areas (Cowton and Downs, 2015). It requires skill to remain focussed on the research objectives while fostering an interactive discussion between members of the focus group (Hennink and Leavy 2014). Without this interaction the data gathered would be the same as if a group interview had taken place. It is the richness of the data arising from the interactions between group members that contribute an added level of understanding that would not otherwise be present in the narrative (Kitzinger, 1994). It is also possible that additional themes emerge through spontaneous discussions between focus group members that would not be present if the moderator initiated all questions/discussion (Ritchie and Lewis, 2003). However, caution needs to be exercised here otherwise the moderator, in a quest to maintain the focus of the discussion, may inadvertently influence the group's interactions (Morgan, 1997; Driver, 2003). Moderators may have to challenge participants, probe for further detail or clarification and tease out differences whilst taking care not to influence participants towards any particular view or position (Gibbs, 1997).

In order to allow the moderator to focus on the challenges posed above, the addition of a note-taker to the research team, whose role is to record the proceedings of the focus group discussions can be helpful (Hennink and Leavy, 2014). In an attempt to ensure that the moderator(s) and note-taker(s) are trained in their roles, at least within the context of their area of research, consider using a pilot study. This is an opportunity by which both can practice and develop the skills required to be successful in their roles (*ibid*). Hennink and Leavy (2014) also refer to the advantages of piloting the discussion guide (see below) in an effort to explore how

participants will interpret questions (*ibid*). Therefore, a pilot study is both an opportunity to reassess the direction of the research and for both moderator and note-taker to evaluate their role and develop their competence.

Ultimately, the strengths and drawbacks of the method need to be considered in relation to the goals of the specific research project and a decision subsequently taken as to the appropriateness or otherwise of this technique. The strengths of focus group discussions often outweigh the drawbacks (Robson, 2002) and many of these drawbacks can be managed with careful attention to planning and organization.

23.8 Practical Considerations

It is clear from earlier discussion that focus group research can take a variety of forms, however, the practical considerations are likely to be similar across a range of circumstances. In order to collect useful data for the purposes of answering the research question(s) it is critical to engender open, frank discussion within the focus groups. If this is not achieved then the research method fails. This can only be achieved by facilitating a relaxed, non-threatening environment with moderators who understand the importance of these requirements. If the practical aspects are not in place, or have not been considered, then it is difficult to ensure an optimal environment and, therefore, a successful outcome. Let us now address these aspects.

In advance of running the focus group

The key areas that need to be considered are summarized in the following list:

- Location - decide where you wish to undertake your focus group, bearing in mind the availability of the venue and the convenience to the participants, and book the venue. Decide on the seating arrangements, which to engender discussion should preferably be set out in a circle. Arrange for food and refreshments, if this is appropriate.

- Timing - decide when the focus group is going to run, taking into consideration the likely availability of the participants at the chosen time. Consider the length of the focus group discussion (see discussion above for appropriate length) but allow for extra time in case the focus group discussion runs over and ensure the venue is booked for the appropriate length of time to allow for this possibility.
- Size of group - decide on the optimal size of focus group(s) depending on the unique circumstances of the research (see discussion above regarding appropriate size of groups) and invite more than the required number of participants to take account of possible attrition (see discussion above regarding possible attrition rates).
- How many focus group to run - decide on the number of focus groups likely to be required in order to reach saturation. This is achieved when the data starts to be repeated (Glass and Strauss, 1967). At this point no further data needs to be collected as nothing new will arise from running additional focus groups (Hennink and Leavy, 2014).
- Invitations - design your invitation in an engaging manner that is likely to encourage participation. The invitation should explain the aim of the research, state when and where the focus group will take place, indicate that the discussion will be recorded and highlight anonymity for the reporting of results. The invitation should also include a consent form with appropriate ethical declarations, which should be signed and brought to the focus group by each participant. Without this signed document participants cannot take part as focus group discussions require a further layer of ethical behaviour. Not only should the researcher behave in an ethical manner by not discussing or reporting any comments assigned to a particular individual, but each participant also has an obligation to recognize anonymity to every other participant within the group.

- Travel expenses – consideration needs to be given as to whether these should be offered and paid to participants who have travelled at personal cost. This is likely to increase participation rates. If costs are to be reimbursed then the offer of reimbursement should be included in the invitation.
- Discussion guide – prepare a list of open questions for use by the moderator as a point of reference at the focus group to ensure that the research focus is maintained within the remit of the research.
- Ice breaker information – prepare some background information about the research which can be handed out to participants as they arrive. The provision of this information gives participants something to read when they arrive and alleviates any feeling of awkwardness by the participants until the discussion is ready to start. The provision of this information also offers an opportunity for the moderator to speak to the participants informally in advance of the focus group discussion starting.
- Moderator and note-taker training – ensure that both the moderator and the note-taker are appropriately trained as the quality of both the note-taker and the moderator in particular is directly related to the quality of the data emerging from focus group discussions.
- Recording equipment – arrange for recording equipment to be available, ensure that the equipment has been adequately tested and that those conducting the research are conversant with the operation of the equipment. Consider where the recording device will be placed so that all participants are audible on the resulting recording. It is advisable to have back-up equipment in case difficulties are encountered.

On the day/at the time

The key areas for consideration, which follow on from the above list, include:

- Recording equipment – ensure that this is in place before the participants arrive and has been tested again *in situ*. Run a short test to ensure that all participants are audible on the recording. This can be achieved by recording each participant introducing themselves. The added benefit of recording participants individually in this manner is that the introductory voice can be used as a term of reference when transcribing the data as it facilitates the identification of each narrative to a specific individual. The ability to assign each narrative to an individual is of particular importance if the group members are diverse and the research requires individual voices/stories to be attached to source. An alternative is to ask each participant to identify themselves each time they speak but this hinders free discussion.
- Arrival of participants - in order to foster a welcoming, open atmosphere ensure that someone is available to welcome participants when they arrive. At this point the consent forms with appropriate ethical declarations should be collected from participants. Spare blank copies of the declaration need to be available at the venue in case the participants have forgotten to bring their signed copy. If information has been pre-prepared this should also be handed out to participants on arrival and any refreshments offered.
- Running the focus group - the moderator should reiterate in the introduction the need for all parties to adhere to the confidentiality demands of the data collection and confirm anonymity of participants in the research. Using the pre-prepared questions/prompts the moderator will open the discussion and continue to refer to this to ensure that the focus of the research is maintained. If there is more than one focus

group being run this approach also ensures consistency between the different groups.

The discussion will close with a formal thank-you from the moderator to the participants.

Later/after the focus group

- Storage of the data - consideration needs to be given for the storage of the recording and notes so that all data collected are protected for purposes of confidentiality and anonymity.

23.9 Data Analysis - considerations

The differentiating aspect of focus group discussions is in the method of data collection rather than in the method of data analysis (Wilkinson, 2011, p.169). Therefore the data analysis techniques used on data collected at focus groups are not any different from other qualitative research techniques which are explained in detail in Chapters 24 and 25. Any considerations in this chapter will, therefore, be confined to only those aspects of data analysis that are specific to focus group discussion analysis.

As the most distinguishing feature of focus group discussions is the 'group' element, the researcher needs to be cognisant of the interaction between the focus group participants both in terms of verbal and non-verbal communication. Participants of focus groups are able to 'build on the responses of other group members' (Nabors, Weist and Tashman, 1999, p. 40) resulting in 'new or unique information' (*ibid*). This can result in participants changing their views and contradicting themselves. An additional layer of analysis is, therefore, required when analysing the transcribed data. The researcher is not simply concerned with an individual's response to a question asked but also how individuals have interacted or reacted to other participant's contributions to the discussion. An important element of this additional

layer of analysis is to consider the notes made by the note taker when observing any non-verbal communication during the focus group discussions (Vaughn, Shay- Schumm and Sinagub, 1996).

23.10 Summary

Focus group discussions as a method of data collection have been explored in this chapter. Despite the fact that this method has much potential within qualitative research for exploratory, explanatory and evaluation activities, both as a stand-alone and mixed method approach, it is rarely reported as a method within accounting research. Whilst we recognize there are several drawbacks to using this method, many of the drawbacks can be mitigated by appropriate research design. Like most data collection techniques, if you fail to prepare then be prepared to fail. The chapter, therefore, concludes with some practical considerations that need to be addressed for the successful running of focus group discussions.

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