A Critical Reflection on the Use of Focus Groups as a Research Method: Lessons from trying to hear the voices of NGO beneficiaries in Ghana

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ABSTRACT
The focus group method has been used extensively in social science research in order to gain a deep understanding of participant perceptions of specific topics of interest. However, the method has rarely been used in the social accounting and accountability literature. This paper reviews and critically reflects on the key characteristics of the method drawing on a research project examining NGO (non-governmental organisation) beneficiary perspectives on the accountability processes employed by NGOs in Ghana. It offers insights and future research suggestions that might encourage greater use of the method by social accounting and accountability researchers.

Key Words: Focus groups; Non-governmental organisations; NGOs; Accountability; Research methods

The focus group method comprises group discussions that are ‘focused’ on a particular issue in order to gain an understanding of the views of participants (Kruger, 1994, 1998; Morgan, 1996; Kitzinger, 2004). It has been used as a research method for over a century in such diverse areas as education, marketing, and health and military intelligence (Kamberelis and Dimitriadis, 2005) to study educational effectiveness (Lederman, 1990), consumer perceptions about products and brands (Threlfall, 1999; Heiskanen et al., 2008) and the perspectives of healthcare patients and their families (see, Secker et al., 1995). Despite the increasing usage of qualitative research methods in recent social accounting and accountability research this particular method has rarely been used in this research context.

The purpose of this paper is to critically reflect on the key characteristics of the focus group method drawing on a research project examining NGO (non-governmental organisation) beneficiary perspectives on the accountability processes employed by NGOs in Ghana. The paper aims to provide insights that might encourage and inform researchers considering its adoption in social accounting and accountability research.

The next section reviews the literature on the nature of focus groups. Specifically, it reviews the conventional guidance on how to undertake focus group meetings and
summarises the key attributes of 'ideal' focus group research practice. The main advantages and disadvantages of focus group interventions compared to other qualitative methods are also considered. The paper proceeds to critically reflect on the use of the method to engage with beneficiaries in a research project investigating NGO accountability in Ghana (see Agyemang et al., 2009, forthcoming), particularly the extent to which this engagement conformed to ideal focus group attributes. The paper also reflects briefly on the difficulty of distinguishing the focus group method itself from the phenomenon being studied – NGO accountability. The paper concludes by discussing some of the lessons learned from the method’s use in this context and suggests some possible applications of the method in social and environmental accounting and accountability research.

The focus group method: Research design issues and opportunities

Focus groups belong to the genre of qualitative research methods aimed at gaining an understanding of participants’ views, feelings and attitudes. They effectively involve group discussions organised to explore a specific set of issues (Kitzinger 1995, 2004; Morgan, 1996; Wilson, 1997; Kruger, 1994, 1998; Cameron, 2005). Much of the literature provides a formulaic approach to undertaking focus group research.\(^4\) We outline the conventional wisdom underpinning the design of focus groups below.

\(^4\) There are several text books that provide much guidance on how to undertake focus group research. Examples are Kruger and Casey (2008) and Morgan, Krueger, Scannell and King (1998). The following discussion only emphasises the main design issues.

Conducting a focus group

There are several stages involved in planning and conducting a focus group. Firstly, the participants must be selected with the purpose of the research and their experience related to the research in mind (Kitzinger 1995; Morgan, 1996; Cameron, 2005; Hofmeyer and Scott, 2007). The purpose of the research will also largely determine the composition of the group in terms of ages, race, gender, and social class. Where participants are selected by so-called gatekeepers (i.e. those who control access to participants) it is important that participants are made fully aware of the purpose of the study and its research aims (Barbour, 2005; Farquhar and Das, 1999). Using gatekeepers to access participants can be risky as they may screen out members by including those they think are more suited to answering questions and excluding those they consider to be threatening (Kitzinger and Barbour, 1999).

Researchers also need to decide whether people who know each other should be included in the group (Cameron, 2005; Morgan 1996). Group members having prior knowledge of each other may affect the group dynamics as existing power differences and hierarchies may impact on the discussions (Hofmeyer and Scott, 2007). Despite this, where participants have some shared experiences focus group discussions tend to be more productive (Kitzinger and Barbour, 1999). Whilst market researchers favour groups containing people unknown to each other, in the social sciences generally the preference is for pre-existing groups where people may know each other well (Barbour, 2005; Kitzinger and Barbour, 1999).

Secondly, the size of the group and the number of groups need to be carefully planned. Too few participants (less than four people) can limit discussions, whilst too many (more than ten) may restrict the time available for
participant contributions (Morgan, 1996; Kruger, 1994, 1998; Cameron, 2005). Morgan (1996) proposes that the maximum number of groups within most projects should be four to six as data saturation usually occurs after that number is reached. The number of groups held may depend on the purpose and scale of the research as well as on the heterogeneity of the participants (Morgan, 1996; Kruger, 1994, 1998; Cameron, 2005).

Thirdly, careful consideration must be given to the types of questions and topics to be discussed during the focus group meeting. The researcher needs to decide whether standard questions will be asked of each group or whether a more open approach will be used. Standardisation enhances comparability and can facilitate data analysis (Knodel, 1993) but it may also reduce the ability to explore issues further.

During the focus group meeting the researcher has an active role to play in moderating proceedings. The researcher’s involvement stems from the number of questions asked and the way in which the participants are encouraged and allowed to talk. A balance needs to be struck between directing, moderating, and controlling the discussions (Frey and Fontana, 1993; Krueger, 1994; Morgan; 1996). As with individual in-depth interviews, through the group interactions and moderation a wide range of views may be ascertained in a short time period (Morgan, 1996; Wilson 1997; Krueger, 1994, 1998; Cameron, 2005).

The section above has briefly outlined the broad characteristics of the focus group method and synopsised how it is recommended focus group research should proceed. Table 1 below draws primarily on the work of Kruger (1994, 1998), Morgan (1996), Kitzinger and Barbour (1999), and Cameron (2005) to summarise some of the design issues associated with ‘good’ focus group practice. While this provides some structured guidance for focus group design, Kitzinger and Barbour (1999, p.1) warn that sticking too rigidly to ‘ideal’ design features can reduce the versatility and powerfulness of the method.

**Table 1: Features of ‘good’ focus group design and practice**

<table>
<thead>
<tr>
<th>Design issue</th>
<th>Decision points</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of groups</td>
<td>4 to 6 groups recommended</td>
<td>Rule of thumb (Morgan, 1996). But depends on when saturation occurs</td>
</tr>
<tr>
<td>Composition of groups</td>
<td>Segmentation and sampling based on the research topic.</td>
<td>Use of purposive sampling techniques (Cameron, 2005);</td>
</tr>
<tr>
<td></td>
<td>Heterogeneous or homogenous groups.</td>
<td>Use of qualitative sampling; aim is not statistical representativeness.</td>
</tr>
<tr>
<td></td>
<td>Strangers or existing groups</td>
<td>The need to maintain a ‘flexible frame is desirable’ (Kitzinger and Barbour, 1999)</td>
</tr>
<tr>
<td>Group size</td>
<td>Smaller groups for emotionally charged topics and larger groups for neutral topics</td>
<td>Under the control of the researcher</td>
</tr>
<tr>
<td>Standardisation of questions</td>
<td>Standard (fixed) questions or emergent questions</td>
<td>No consensus exists but most focus group research uses fixed questions (Morgan, 1996)</td>
</tr>
<tr>
<td>Role of moderator</td>
<td>Structure or flexibility</td>
<td>Moderator to control the questions or control the group dynamics</td>
</tr>
</tbody>
</table>
Hence, they urge focus group researchers to ‘think creatively’ about developing the method and to always reflect on the appropriateness of their design for the individual research project they are undertaking.

**Opportunities associated with focus group research compared to other qualitative methods**

The core benefits associated with the focus group method relate to the opportunities to be gained from group interactions between participants (Cameron, 2005; Hofmeyer and Scott, 2007; Hyde et al., 2005; Kitzinger and Barbour, 1999; Kitzinger 2004; Lambert and Loiselle 2007; Morgan, 1996). For example, the group interactions can encourage a variety of communication including anecdotes and jokes, which may tell the researcher much about what the participants know and encourage a wider understanding of issues by paying attention to the nature of talk as well as what is said. Insights may also be gained from an exploration of what is censured and discussed as the participants discuss issues among themselves. The researcher can therefore gain an understanding of areas that sometimes remain untapped by more conventional data collection techniques such as one-to-one interviews. The different forms of communication used during the focus group may also help to sensitize the researcher to the cultural values and norms of the participants (Kitzinger, 1995, 2004). Furthermore, it may encourage open conversations about embarrassing subjects, reveal areas of vulnerabilities and facilitate the expression of ideas and experiences that might be left underdeveloped in a one-to-one interview (Kitzinger, 2004; Hyde et al., 2005; Lambert and Loiselle, 2007). Group members can also challenge each other and the researcher much more than during individual one to one interviews (Hyde et al., 2005; Barbour, 2005). Despite this, power differentials may remain between participants and researchers within the group (Hofmeyer et al., 2007).

Focus groups are ideally suited to research themes that explore people’s views, experiences and concerns. The method, however offers a more critical way to look at these issues because it enables an examination of people’s different perspectives when they operate in a social network (Kitzinger and Barbour 1999; Waterton and Wynne, 1999) as it is possible to draw on their experiences of specific topics. Whilst individual interviews are useful for gaining an understanding of individual experiences, the focus group method, because of its use of group interactions can offer a supportive environment for a discussion of the shared experiences of sensitive issues such as illness (Barbour, 2005; Jordan et al., 2007). As a result, it has been used in a variety of community development research projects to ascertain the views of ethnic minorities, and as part of the evaluation of student experiences of academic courses.

As with all qualitative research methods there are risks associated with focus group discussions. Some participants may divulge information during the meeting because the interaction creates pressure for them to do so. Certain participants may remain silent, whilst others may side with the majority during the discussion. Because the meeting is a public discussion some participants may conceal their views especially where these views contravene what appear to be the dominant views being expressed. The anonymity of a private one to one interview is not possible (Hofmeyer et al., 2007; Hyde et al., 2005) although skilful research facilitation, for example, by inviting and gently encouraging silent participants to contribute can partially
alleviate this limitation. Relatedly, researchers need to continually consider why some voices may remain silent during meetings (Mitchell, 1999).

In the next section we explore our experiences of using the focus group method in the Ghanaian context in a rural impoverished setting. Holding focus groups in cross cultural settings `raises challenges as to the interpretation of language (verbal and non-verbal) and culture' (Watkins-Mathys, 2006, p.211). Consequently, we had to re-align some of the recommended features of focus groups outlined above to accord with the nature of our study and the context in which it took place. We proceed to illustrate and justify these realignments to show how focus groups should be designed to suit the particular circumstances of a research study.

Using focus groups in an NGO accountability project in Ghana

The research analysed below formed part of a larger project aimed at assessing the functioning of accountability mechanisms in NGOs at the grassroots level in Ghana. One objective for the project was to assess the extent of beneficiary involvement in the accountability process. This aspect of the project was undertaken through the use of focus group discussions. This section reflects on our experiences using the method in this study in the context of the discussion in the last section.

Experiences from using the focus group method

Motivations for the use of focus groups

From our initial in-depth interviews with NGO officers it became evident that most of their engagements with beneficiaries employed group methodologies. By using the focus group method in our research we hoped to achieve two things. Firstly, we wanted to assess whether the group methods used by the NGO officers encouraged beneficiary involvement in the accountability process. This would give us an indication of the effectiveness of the method the NGOs used for stakeholder engagement and reporting to beneficiaries.

Table 2: Details of the focus groups

<table>
<thead>
<tr>
<th>Focus group number</th>
<th>NGO</th>
<th>NGO service area</th>
<th>Total participants in</th>
<th>Male participants</th>
<th>Female participants</th>
<th>Children participants</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>A</td>
<td>Education</td>
<td>9</td>
<td>3</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>2</td>
<td>B</td>
<td>Micro credit</td>
<td>30</td>
<td>1</td>
<td>30</td>
<td>0</td>
</tr>
<tr>
<td>3</td>
<td>C</td>
<td>Agriculture</td>
<td>9</td>
<td>5</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>4</td>
<td>D</td>
<td>Micro credit</td>
<td>8</td>
<td>0</td>
<td>8</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>E</td>
<td>Poverty reduction</td>
<td>25</td>
<td>15</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>6</td>
<td>F</td>
<td>Water and sanitation</td>
<td>8</td>
<td>2</td>
<td>6</td>
<td>0</td>
</tr>
</tbody>
</table>

*This excludes the research data collection team.
Secondly, we sought to discover whether the beneficiaries perceived that the NGOs were being accountable to them, and if so, in what manner. For example, we were interested in knowing whether the beneficiaries felt that their needs informed the work of the NGOs, and whether the beneficiaries could negotiate changes from the NGOs.

**Number of groups**
Consistent with Morgan’s (1996) suggestion, six focus groups meetings were held in the villages that the beneficiaries lived in. Selecting six groups ensured that we met with beneficiaries of the variety of services provided by the NGOs. Table 2 above summarises the participant numbers and the services that these groups received from the NGOs.

**Obtaining access**
The literature implies that researchers normally have control over the selection of participants for focus groups (Morgan, 1996; Kruger, 1994, 1998; Cameron, 2005). This might be the case in developed economies were there are databases and information to facilitate the searching for and selection of members. When undertaking research in remote communal areas, achieving this level of control is difficult because of the lack of formal databases and addresses to support purposive sampling. Local customs, for example, required formal introductions to the communities through meeting the Chief (i.e. the clan or tribal head) or village elders and this created an additional barrier to following typical recommendations. Our approach was to invite the NGOs that were part of the main research project to select a small number of their beneficiaries to attend the focus group meeting. For Focus group 1, for example, the officers from NGO A (see Table 2) introduced us to a school that they supported financially. The main beneficiaries of the NGO activities were the teachers and school children benefiting from the education services. Although the purpose of the research determined the selection of the groups, we were unable to identify participants directly or independently of the NGO (Kitzinger, 1995; Morgan, 1996; Cameron, 2005; Hofmeyer and Scott, 2007).

**Group sizes**
The number of participants in each group varied. The literature suggests that a group size of six or seven members is ideal. As Table 2 shows there were two very large groups (2 and 5) and four smaller groups (groups 1, 3, 4 and 6). Group members in the two large groups normally met together in groups of this size and, as such, they represented a naturally occurring group of people working and living with each other (Kitzinger, 1995; Hyde et al., 2007). Their experiences of the NGOs were similar and they had a cohesiveness which encouraged the sharing of information (Vicsek, 2007).

Despite this, we found that the group sizes may have influenced group interactions. During the Focus group 2 meeting (30 participants) only 7 members contributed to discussions thereby supporting Cameron’s (2005) claim that when focus groups are too large, it becomes difficult for all participants to contribute. However, we noted that many other members appeared engaged as they tended to hold small discussions among themselves. Throughout the meeting there were background contributions, nods, and verbal encouragements given to the speakers. Silva and Wright (2005) argue that it is unclear whether this sort of behaviour in focus groups contributes to knowledge production. However, they accept that greater knowledge about disadvantaged people may be acquired due to the enhanced informality of group meetings where teasing, jokes and
interruptions occur. For us, the encouragements and prompts from the group members provided evidence of the entire group actively engaging with the issues being discussed. Arguably where the focus group meetings enable collective discussion of people’s ‘lived realities’ (Kitzinger, 1995; Kamberelis and Dimitriadis, 2005), the issue of the size of the groups may not be as important as it may be in, for example, a discussion about new products in a market research focus group because of the focus on the relational social context in which they live.

Composition of groups
Our experience also suggests that group gender composition had more effect on the discussions than the group size. Focus group 4 comprised only females and was the most vocal group. There was much laughter between members and discussions were animated. These group dynamics differed sharply from Focus group 3 where 60% of the group members were male. In the research notes for this group we noted that ‘the women sat quietly’ and the tendency was to agree with the men. Despite much prompting and probing from the researchers the women continually deferred to the men – an apparently typical feature of the Muslim and traditional culture in which they lived. In these traditional areas the formal and informal hierarchy between participants may influence the focus group dynamics and what is said during the discussions (Aryeetey, 1998; Vicsek, 2007).

The role of moderation
Moderation is crucial if members of the group are to be encouraged to participate (Frey and Fontana, 1993; Krueger, 1994, 1998; Morgan, 1996; Cameron, 2005). There were three people in the data collection team, two female academics of Ghanaian origin and a Ghanaian male research assistant who acted as the interpreter. The focus groups were held in the local Dagbani language. Our interpreter was fluent in both Dagbani and English and he represented our ‘cultural insider’ helping us to interpret and make sense of the data (Watkins-Mathys, 2006). Our interpreter had been prepared for this role in several ways. Firstly, as a post graduate student, he had used qualitative interviewing in his own research. Secondly, he attended all the prior interviews with NGO officers and thus was fully versed in the project and its aims. Finally, his role as interpreter was explained to him. Questions were asked in English and translated into the local language by our interpreter. The discussions were then translated back into English by the translator. One of the other researchers had a working understanding of the local language and in several instances was able to fine tune the questions and responses the translator provided. While the language barrier may have limited our sense making from the focus groups, the discussions were spirited and participants spoke with passion, addressing us directly so that we felt fully involved. Throughout the meetings, we experienced a multiplicity of voices (researchers, interpreter and participants) engaged in “synthesizing information, interpreting language (including verbal and non verbal communication) culture and environment” (DeJordy, 2005, cited in Watkins-Mathys, 2006, p.222). We contend that such wealth of sense making would not have been achieved in individual interviews using an interpreter.

Footnotes:
6 There is a wealth of literature that considers issues to do with the use of interpreters in qualitative research and interviewing. Lack of space prevents us from analysing this in greater depth. However, see for example, Watkins-Mathys (2006) and Temple and Edwards (2002).
7 At a later stage of the project we returned to the field to provide feedback to two of the focus groups and to validate aspects of our findings.
The beginning of the focus group meeting
A typical meeting started with an introduction of whom we were and where we came from. We then discussed the aims of the study. We made it very clear that we were independent academics, working independently of any NGO, business or government and that the information provided would remain confidential. In the smaller focus groups, all the participants were then asked to introduce themselves. In the larger groups, the group leaders explained the role of the group, the name of the group and what the group stood for. Our core aim was to encourage participants to feel at ease with us. Once we had finished these preliminaries we then requested and received permission to audio tape the proceedings.

Standardisation of questions during the meeting
We attended the focus group meetings with a list of topics to guide discussion. Table 3 provides the list of questions used. These focused on core issues of: stakeholder engagement and accountability; the extent to which the beneficiaries felt their needs were taken into account by NGOs; and whether they could negotiate changes. Our aim was to instigate a conversation with the participants so we allowed the discussions to follow a natural progression.

During the group meetings both researchers took notes which were later compared. Photographs of the meetings were also taken to help us remember the settings of each group and the interactions that took place (Pini, 2002). After the interviews, the interpreter transcribed the taped recordings. These were also compared to the hand written notes from the meetings.

We gave participants the opportunity to question us at the end of the meeting. Once we had invited questioning, we found that the beneficiaries were prepared to question us. The thrust of most questions we received related to the resources they thought we could provide. It was crucial for us to explain the limits of what we could do. We found that the beneficiaries accepted our frankness and often the mention of our ultimate aim to influence public policy meant we received more information. It seems (although we cannot say with any certainty) that some members of the group started to see us as allies they could trust.

Table 3: Focus group question guide

| 1. Thinking about your relationship with [name of NGO]: How do you think they know what your needs are with respect to the services they provide? |
| 2. What, if any, processes have you experienced where [name of NGO] try to ascertain your opinions of their services and how these services have met your needs? |
| 3. Thinking about times when you felt [name of NGO]’s services, or the nature of their delivery, needed to change, how responsive do you think [name of NGO] was to your needs? |
| 4. How do you think [name of NGO] could improve the way they try to identify and meet your needs? |
Distinguishing the focus group from action in the accountability process

While reflecting on our experiences, we found that at certain points in the data collection process it became difficult to distinguish the focus group, which was aimed at revealing the accountability experiences of beneficiaries, from the actual accountability process we wanted to gain perceptions of. For example, during the Focus Group 2 meeting the vice president of the Association of Financial NGOs that financed the micro credit loans to beneficiaries was present. Although the group members were aware of his presence they openly discussed problems they had with the repayment terms. Several women suggested that they would prefer a longer repayment period and emphasised that the fixed loan repayment problems were exacerbated by the varying trading cycles of items being sold. Additionally some women suggested that the capital amount of the loan was insufficient for their businesses. When probed as to whether the NGO had been made aware of these problems, conflicting answers were given with some suggesting that the NGO had not been informed. However, for us it was clear that a coherent message was being sent during the focus group to the NGO leader present at the meeting. The NGO leader did not interact in the conversation until we invited him to respond to the members. For us, this process was an example of the beneficiaries attempting to hold the NGO leader to account in our presence as the set up of the meetings the NGO leader normally held with the beneficiaries as part of the NGO accountability process. This posed problems for us as, in our analysis, we needed to separate the possible accountability process we were unwittingly part of in this instance from the perceptions of the processes that took place in our absence.

In this section we have discussed our experiences of using the focus group method in Ghana emphasising areas where they aligned and departed with the literature on focus groups. The following section discusses these findings by considering some of the lessons learned and possible areas where the focus group method may be employed in future social accounting and accountability studies.

Discussion and conclusions

There is a wealth of literature that considers the focus group method, especially emphasising how to organise and hold these group discussions. Given that the defining feature of focus groups is the use of a group interaction process (Morgan, 1996; Wilson, 1997; Kitzinger and Barbour, 1999; Kitzinger 2004; Barbour, 2005) its absence social accounting and accountability research to date is somewhat surprising given its potential to offer researchers a means to engage internal and external organisational stakeholders in intensive dialogue. While our research was undertaken in a specific context with a particular type of stakeholder there are some lessons to be learned from our experience that might aid researchers considering its use in the future.

The literature advocates using purposive sampling independently selecting focus group participants. This, however, can be difficult to achieve especially if you are engaging with NGO beneficiaries in a developing country where it is difficult to gain access without NGO officers acting as gatekeepers. For us, of greater importance is that the focus group participants have first hand experience of the subject matter being investigated. Our
experience suggests that where the focus of the discussion drives the selection of participants, the engagement can become active and informative.

Despite this, when analysing the findings from a focus group it is necessary to assess whether the selection process has had an effect on the research findings. In our research, there was a significant amount of verbal support for the NGOs. Aryeetey (1998) suggests that most communities in Northern Ghana see NGOs as the answer to their resource problems. Hence, it is possible that even if we could have selected the members independently of the NGOs we would have still have heard overwhelming support for the NGOs’ work.

Although Morgan (1996) and other researchers have suggested that the smaller the focus group, the better, we would argue that the needs of the participants may be more important to consider than the number of people in the group. In our large groups only a few people spoke, but the nods, verbal encouragements and supportive noises that emanated from the other group members demonstrated reasonable levels of engagement. We would argue that researchers should employ a variety of group sizes and not feel constrained by the view that smaller groups are more effective.

Group interaction may also be impacted upon by the composition of the group. Within the gender mixed groups, we found that the women were quieter than in the female-only groups. When the women talked in the mixed group, we wondered whether we were hearing “the public or the private voice” (Wilson, 1997, p.218) as they did not disagree with anything said by the men. Voices of dissent, however, may also be silenced in single sex groups. In certain cultural contexts researchers should therefore be aware of the possible effects of gender on participation. The nature of the topics being discussed and the relationships being explored may provide some indicators about how groups should be composed.

Focus groups involve much work by researchers themselves. Being a group interaction the researchers’ views, values and perceptions will inevitably influence the meeting. These become even more significant when working through an interpreter. Our experience was that as researchers, we had to give much of ourselves in order to establish the bond that would encourage members of the groups to openly converse with us. In any stakeholder engagement, reciprocity is necessary so that the researcher and the researched can jointly learn from one another.

There are a number of potential areas of social accounting and accountability research where the focus group method might provide useful insights. For example, recently there has been an emphasis placed on how social and environmental reporting can influence organisational change (Adam and McNicholas, 2007; Adams and Whelan, 2008; Bebbington, 2007). Focus groups held with internal stakeholders such as employees (see Johansen, 2008) and senior management could examine perceptions of the impact that emerging systems and reporting are having on employees’ daily working lives. This would allow competing perspectives to be explored in a dynamic environment and add to the richness of individual interviews. At the external organisational level, while there is much critique of stakeholder engagement exercises by companies (see, Thomson and Bebbington, 2005) there is little research engagement with stakeholders themselves. Here, there is the potential for researchers to conduct focus group research with key
company stakeholders in order to obtain independent viewpoints about how specific company reporting has affected them and how they have affected it. Additionally, focus groups could also examine specific stakeholder group experiences of their formal engagements with companies by engaging homogenous stakeholder groups interacting on similar issues to provide insights into how reporting is evolving and how accountable it is to their needs.

A recent feature of assurance on social and environmental reporting has been the establishment of stakeholder panels to inform reporting and to either replace or complement more formal assurance processes on this reporting. We need to know more about how these panels operate, their independence, and influence on reporting and assurance, as well as the types of debates and interactions that take place within them. Hosting focus groups comprising panel members would give a greater sense of the nature of the assurance they provide and the manner in which they form opinions.

This paper has argued that the focus group method offers much opportunity for engaging effectively with all types of stakeholders in social accounting and accountability research. It is a versatile method that can be adapted to suit most research questions and research settings. The challenge for social and environmental accounting researchers as suggested by Kitzinger and Barbour (1999) is to think creatively about its use in their own research design.

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