

Project title: **How do accountants in rural and regional New South Wales perceive “fairness in the workplace”?**

Researcher: **Ms Charmayne Highfield** (Student number 11173513)

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Principal Associate Professor Jayne Bisman

supervisor: Email: jbisman@csu.edu.au

Tel: +61 2 6338 4101

My name is Charmayne Highfield, and I am a student at Charles Sturt University working towards a Doctor of Philosophy (PhD). I would like to invite you to participate in my research project, which explores how fairness in the workplace (organisational justice) is perceived by accounting professionals in public accounting firms.

As an accounting professional with public practice experience in rural and/or regional New South Wales, I would be grateful if you would share your experiences and opinions of fairness in the workplace during a personal telephone interview. You may also wish to share your thoughts and feelings about an instance you believe demonstrates fairness or unfairness in the workplace. Although the common interpretation of organisational justice is skewed towards unfairness, I am equally interested in learning about experiences of preferential treatment that you may have received or witnessed others receiving.

The interview format will be a personal conversation over the telephone. This format will allow you to shape the pace and direction of the discussion, as well as determine the quantity and depth of information you share. As such, the interview will not be based on a list of pre-determined questions but will evolve and develop during our conversation to capture fully your perspective and opinion regarding fairness in the workplace in accounting firms in rural and regional New South Wales.

With your consent, I would like to digitally record (audio component only) the interview for subsequent transcription and analysis. You will have an opportunity to verify the transcribed interview record while the research is in draft format, and to request changes and/or amendments.

Any information or personal details gathered in the course of this study about you or the parties you mention during our discussion will be held in the strictest confidence and neither your name nor any other identifying information will be used or published in any form whatsoever. You are also free to withdraw your participation in this study at any time and, if you do, you will not be subjected to any penalty or discriminatory treatment.

It is a requirement of Charles Sturt University that I obtain your prior written informed consent before conducting the interview. If you would like to participate, please kindly sign the attached Consent Letter and return it to me at your earliest convenience.

Your participation in this research project may qualify for credit towards your professional development and training commitment as a **CPD/CPE activity**. As such, I have included a document to assist you in recording your participation.

A primary objective of my research is *to promote organisational justice awareness in the workplace and, in doing so, add to the knowledge base* by examining how well current theoretical understandings of organisational justice represent the lived experiences of accounting professionals working in rural and regional New South Wales. While not providing a prescription for change, my study aims to assist principals and managers to make positive changes in the way they manage their staff, and to highlight the importance of fairness in the workplace for accounting professionals. Although organisational justice research suggests that perceptions of fairness are influenced by distributive decisions, procedural practices, and personal interactions, currently very few studies have explored these issues in the public accounting context, and even fewer studies have specifically focused on those issues that are of most importance to accounting professionals in rural and regional Australian locales.

Please contact me via email at chighfield@csu.edu.au if you have any questions or would like further information. You can also visit my website www.fairnesszone.com. Please also feel free to pass on a copy of this information sheet to anyone else who may be interested in participating.

The Executive Officer
Human Research Ethics Committee
Office of Academic Governance
Charles Sturt University
Panorama Avenue
Bathurst NSW 2795 Australia
Tel: +61 2 6338 4628 Email: ethics@csu.edu.au

Thanking you in advance for your participation.

Kind regards,



Ms Charmayne Highfield

BBus GradCertUnivTeach&Learn
MCom FCPA PNA

Encl: Consent form and CPE/CPD Log



Informed consent

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I, _____ voluntarily consent to my participation in the research project: *How do accountants in rural and regional New South Wales perceive “fairness in the workplace”?*

The purpose of this research project has been explained to me, and I have read and fully understood the information sheet provided. I have also had an opportunity to ask questions about the project and received satisfactory answers.

I permit the interviewer to document the experiences that I share as (1) an audio-file, and (2) a written transcript, and I note that electronic audio-recording will be used during the interview process.

I understand that any information or personal details gathered in the course of this research project about me or associated parties are confidential, and that neither my name nor any other identifying information will be used or published in any form whatsoever without my written permission.

I reserve my right to withdraw my participation in this research project at any time and, that if I do, I will not be subjected to any penalty or discriminatory treatment.

I note that Charles Sturt University’s Human Research Ethics Committee has approved this project and I understand that if I have any comments, complaints, or concerns about this project I can contact:

The Executive Officer
Human Research Ethics Committee
Office of Academic Governance
Charles Sturt University
Panorama Avenue
Bathurst NSW 2795 Australia
Tel: +61 2 6338 4185 Fax: +61 2 6338 4194 Email: ethics@csu.edu.au

I also note that any issue or issues I raise will be treated in confidence and investigated fully, and that I will be informed of the outcome.

In view of the above, I voluntarily give my consent to being a participant in this research project.

Participant’s signature: _____ Dated: ____/____/20____

Continuing Professional Development / Education record

Name:

Example

Member number: 999999999

RESEARCH PROJECT TITLE: **How do accountants in rural and regional New South Wales perceive “fairness in the workplace”?**

RESEARCH PROJECT AIM:

This research project is directed at making a significant and original contribution to the knowledge base by examining how well current theoretical understandings of organisational justice (fairness in the workplace) represent the lived experiences of participants in the unique settings of public accounting practices in rural and regional New South Wales. This project also seeks to promote organisational justice awareness and, thereby, to contribute to professional practice and policy. While not providing a prescription for change, this project nevertheless will assist principals and managers to make positive changes in the way they manage their staff to improve productivity.

PERSONAL AIM: To contribute to the research project and highlight the importance of organisational justice for professional accountants

RELEVANCE: Specific to public practice firms in rural and regional New South Wales

Outcomes potentially transferrable to other workplace settings involving professional accountants and non-professional staff

Outcomes potentially transferrable to other geographical locations

DATE	ACTIVITY	ACTIVITY UNDERTAKEN	OUTCOME/S	HOURS
	Personal qualitative interview	<p>I communicated actual instances that demonstrate fairness/unfairness in the workplace.</p> <p>I expressed my opinion regarding organisational justice issues specific to rural and regional public practice.</p> <p>Interactive discussion regarding the above.</p>	<p>Documented fairness issues that are relevant to accounting professionals in public accounting firms in rural and regional NSW.</p> <p>Contributed personal experiences to the research project.</p> <p>Highlighted the importance of organisational justice for professional accountants.</p>	1.0
	Review	<p>I reviewed the draft transcribed interview record, specifically checking for accuracy.</p> <p>Provided additional comments and made amendments, where appropriate.</p>	<p>The transcribed interview record represents an accurate account of my opinion regarding organisational justice issues in the context of public practice in rural and regional NSW.</p>	1.0
	Analyse and apply	<p>Reviewed the research findings.</p> <p>To utilise relevant factors in my interpersonal dealings with staff and co-workers.</p> <p>To strengthen the firm’s commitment to workplace fairness.</p>	<p>Improved human resource management and increased productivity (e.g. reduced staff turnover, lower absenteeism, higher productivity).</p> <p>Strengthened professional relationships.</p>	3.0

Continuing Professional Development / Education record

Name: _____ Member number: _____

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PERSONAL AIM: To contribute to the research project and highlight the importance of organisational justice for professional accountants

RELEVANCE: Specific to public practice firms in rural and regional NSW
 Outcomes potentially transferrable to other workplace settings involving professional accountants
 Outcomes potentially transferrable to workplace settings in other rural and regional locales

DATE	ACTIVITY	ACTIVITY UNDERTAKEN	OUTCOME/S	HOURS
	Personal qualitative interview			
	Review			
	Analyse and apply			