

# Qualitative System Dynamics Practice: using “resource maps” as *visuals* for accounting education

## **Federico Barnabè**

University of Siena (Italy)  
P.za S. Francesco 7, 53100 Siena, Italy  
Phone: +390577232759  
Email: federico.barnabe@unisi.it

## **Maria Cleofe Giorgino**

University of Siena (Italy)  
P.za S. Francesco 7, 53100 Siena, Italy  
Phone: +390577232278  
Email: giorgino@unisi.it

## **Martin Kunc**

University of Southampton (UK)  
University Road,  
Southampton, SO17 1BJ, UK  
Phone:  
Email: M.H.Kunc@soton.ac.uk

## **Keywords**

Qualitative System Dynamics; Resource mapping; Dynamic Resource Based View; Integrated Reporting; Visuals in accounting.

## **Extended abstract**

In recent years, visuals (e.g., maps, graphs, images, and business charts) have been increasingly used in accounting, both for external goals (e.g., to increase disclosure toward relevant stakeholders) and internal ones (e.g., to favor discussion within the organization).

In this context, a growing literature is particularly advocating more research on how visuals can facilitate and support accounting education. At the same time, in the field of System Dynamics, we have been witnessing a renewed and increased interest for the use of diagrams and maps, as also demonstrated by a lively debate about the potentials of qualitative System Dynamics.

Starting from these considerations, this study focuses on a specific Dynamic Resource Based View (DRBV) graphical tool, named “resource map”, discussing its potentials in favoring and facilitating discussion, understanding, and knowledge sharing of reporting practices within different typologies of accounting learners (i.e., professionals and post-doctoral students).

Specifically, the study presents the main features and results of two experiments organized with the form of the workshop adopting resource maps as a visual tool applied to the teaching of integrated reporting practices.

From a practical point of view, the study demonstrates that resource mapping – and, subsequently, qualitative System Dynamics – may facilitate discussion and knowledge sharing within teams of learners, overcoming the boundaries deriving from their different education and stake.

