Universities of Leeds, Sheffield and York
http://eprints.whiterose.ac.uk/
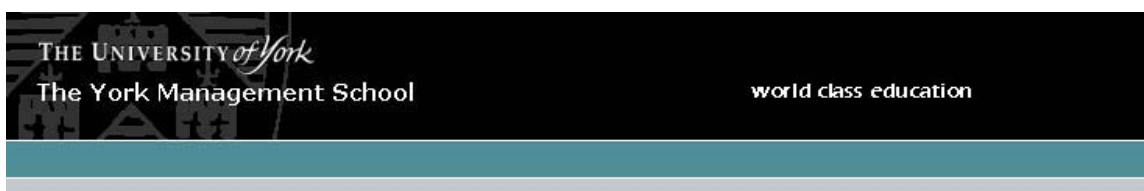
Published work

Haynes, K. (2006) *Other Lives in Accounting: Critical Reflections on Oral History Methodology in Action.* Working Paper. Department of Management Studies, University of York, York.

Other Lives in Accounting: Critical Reflections on Oral History Methodology in Action

Kathryn Haynes
Department of Management Studies, University of York

Abstract
The aim of this paper is to provide a critical and reflexive evaluation of the use of an oral history methodology in a research project investigating the lived experiences of women accountants. It discusses the nature and benefits of oral history as a research methodology, which allows the subjectivities of individuals to be central to the empirical data. It allows the voices of those who have arguably been ignored, marginalised or silenced within particular contexts to be heard. The paper draws on feminist approaches to research methodology, which stress reciprocity and the minimisation of hierarchies within research. It evaluates some of the ethical issues arising, such as the ownership of research, the use of friends and strangers as research participants, and emotion, within the research relationship. The paper concludes that, when approached critically and reflexively, oral history provides a sound epistemological and methodological base for understanding the meaning of events and experience to individuals.

Paper presented at the British Academy of Management Conference,
September 2006

This version paper is a working draft, further comments are welcomed.

Other Lives in Accounting: Critical Reflections on Oral History Methodology in Action

Introduction

The use of narrative and biographical methods in social science research is growing as researchers seek to find research tools that are able to 'prise open the different dimensions of lived totality' (Gottfried, 1998: 452), and reconnect the vitality and the 'bedrock reality' of everyday lives (Crook, 1998: 523). Indeed, Chamberlayne et al. (2000: 1) go so far as to describe the recent 'biographical turn [as] a subjective or cultural turn in which personal and social meanings as bases of action gain greater prominence'. In terms of utilising biographical accounts, researchers may collect and interpret the autobiographical material provided by others (Atkinson, 1998; Josselson & Lieblich, 1993), or they may also form the autobiographical subject (Fearfull & Haynes, 2006; Haynes, 2006). Either way, narrative methods render lives intelligible both by linking together disparate elements of the individual life, and by connecting individual lives to broader aspects of humanity. We all tell stories about our lives, both to ourselves and to others; and it is through such stories that we make sense of our selves, of the world, and of our relationships to others (Lawler, 2000). Thus, the narratives that make up people's stories, through which they make sense of their lives, are linked to broader social narratives (Somers & Gibson, 1994).

In the accounting context, there has been some use of biographical material of influential figures (Matthews, 2000; Parker, 1984; 1994; Spruill & Wootton, 1995) to evaluate the extent of their contribution to accounting and organisational life. Some studies have used the narratives of accounting practitioners, employing interpretative methodologies in a study of the accounting profession (Anderson-Gough, Grey & Robson, 1998; Anderson-Gough, Grey & Robson, 2002), or examining the specific subjective experience of accountants (Hammond, 2002; Hammond & Streeter, 1994; Kim, 2004; Kyriacou, 2000; McNicholas, Humphries & Gallhofer, 2004).

2

This paper aims to provide a critical and reflexive evaluation of the use of one such narrative methodology, oral history, in a research project investigating the lived experiences of women accountants. Despite calls for the use of oral history or life stories in accounting research (Collins & Bloom, 1991), the method itself has seldom been used. This paper, therefore, extends the use of oral history methodology into the accounting context. Furthermore, it evaluates some of the ethical, processual and emotional issues arising from the use of such a methodology, which are often left unarticulated in narrative research. As such, it aims to extend our understanding of the relationship between research processes and the resultant product.

The structure of the paper is as follows: after explaining the context of the research project, I examine the nature of oral history methodology and evaluate its impact and the extent of its use in accounting research. I then discuss how oral history can be utilised as part of a feminist research methodology, which exposes the potentially marginalised voices of women and locates the researcher reflexively in the research. Despite the feminist objective to avoid exploitative relationships within research, I go on to explore some of the power relationships inherent in the research project, particularly in terms of research reciprocity and of the ownership of data, with reflections on whether they can be overcome by feminist methods. I then evaluate some further ethical issues relating to relationships with the participants in the research, and the effect of emotion on both researcher and researched. Finally, I draw together some conclusions on my reflections on the oral history research methodology in action.

The Research Context

The research project itself involved obtaining the oral histories of 15 female chartered accountants who were also mothers, in order to examine the politics of their identity, and the social organisation of the accounting profession and its interaction with their

experiences of motherhood (Haynes, 2005). It was stimulated and informed by my own experiences of being an accountant and mother, and my desires to explore the complexities of my own identity in conjunction with the identities of similar others. The women were not selected necessarily to form a representative group, because the study aimed to explore and interpret the personal experience of being an accountant and mother, rather than sample a specific population. To some extent, they had experiences that were potentially similar and it is these experiences that I intended to explore. How they dealt with them and felt about them may be different. Moreover, it is a mistake to assume that people with similar profiles can provide an easy basis for generalisation because they must have been achieved via similar biographies. Even with the same profiles and biographical similarities there can be significant differences in meanings for people (Hockey & James, 2003).

However, the women were all members of professional accounting bodies, eight with the Institute of Chartered Accountants in England and Wales (ICAEW), two with The Institute of Chartered Accountants in Scotland (ICAS), and one with the Association of Accounting Technicians (AAT). Two each were members of the Association of Chartered Certified Accountants (ACCA) and having trained within accounting practice, whilst the two remaining were Chartered Institute of Management Accountants (CIMA) members, having trained in industry. Two of the women additionally had Chartered Institute of Taxation (CIOT) membership, and all were at the time working in a role that utilised their accounting expertise, whether part-time or full-time, and were spread geographically around the UK, although five of them worked for the same large accounting practice. All the women, except one, had one or more children. Their names and firms have been anonymised to protect their identity. Their status at the time of the oral history research is given in Table 1:

Participant Pseudonym	Qualifying Body	Type of Firm[1]	Employment Status
Alice	ICAEW	Small City Firm	Tax Senior
Amanda	ACCA	Big 5	Audit Senior
Anne	ICAS	Big 5	Audit Senior
Annette	CIMA	Industry	Finance Manager
Caroline	CIMA	Industry	Finance Manager
Deborah	ICAEW	Mid Tier Large Firm	Audit Partner
Hannah	ICAEW/ CIOT	Big 5	Tax Senior
Judith	ICAS	Industry	Internal Audit Manager
Julie	AAT	Mid Tier Large Firm	Tax Senior
Katy	ICAEW	Big 5	Audit Manager
Lorna	ICAEW	Mid Tier Large Firm	Insolvency Manager
Maureen	ICAEW	Mid Tier Large Firm	Corporate Finance Manager
Melissa	ACCA	Public Sector	Finance Manager
Nicky	ICAEW	Mid Tier Large Firm	Tax Manager
Susan	ICAEW/ CIOT	Big 5	Tax Manager

Having outlined the research context, I now turn to the nature of oral history itself.

An Oral History Methodology

Oral history has long been a methodological tool for historians (Thompson, 1988; Vansina, 1985; Yow, 1994) to collect data about nearly all elements of people's lives, including health, family life, work experience, and political involvement. Invariably it is used by participants to tell the researcher less about events themselves than their *meaning* to the individuals concerned. As such it allows for the description of feelings, emotion, memory and identity, which more formal documentary sources may fail to pick up. Oral histories also facilitate connections between social groups and roles, giving insights into the lives of many, because the narrator weaves their story with those of significant others, such as, in this case, children, parents, husbands and partners, employers and colleagues.

---

[1] This reflects the type of firm that the participants were employed in at the time of their oral history narratives. Some have since moved to different types of employment. Contraction, merger, and de-merger in the accounting profession has since led to the 'Big 5' major firms becoming the 'Big 4'.

The term 'oral history' encapsulates various forms of in-depth life history interviews, biographical interviews, and personal narratives. Oral history is different from simple autobiography in terms of the 'degree to which the subject controls and shapes the text' (Wright, 1986 cited in Reinharz, 1992: 130). Both involve a person telling their own life-story, but oral history is interactive, drawing on another person's questions. This method relies on the ability of the researcher to elicit information from the participant, and requires interviewer skills of restraint and listening, as well as interviewees who are willing to talk and reflective. Oral history differs from a straightforward interview, however. While interviews have some similarities to oral histories, in that they are typically created through interaction drawing on another person's questions, they usually focus on a particular experience or phenomenon. In contrast, oral histories deal more broadly with a person's past, and range widely over many different topics. Some feminists use the term 'phenomenological interviewing' to encompass oral histories (Reinharz, 1992), which suggests an interviewee-guided investigation of a lived experience that asks almost no prepared questions. For the purpose of my study, however, I felt that using open-ended questions to probe aspects of the narrative would maximise discovery and description. I therefore used the term 'oral history' to encapsulate in-depth personal narratives, in which I encouraged participants to reflect on their identity, aspirations, emotions and experiences within the accounting profession and within their mothering role.

Oral History in the Accounting Context

Despite the proliferation of oral history in historical research, it has rarely been used in the accounting context. Collins and Bloom (1991: 23) did call for the use of oral history in accounting but largely to suggest that it should be used to 'supplement and clarify the written record' and verify other forms of history, as a method of triangulation, rather than as a methodology in its own right. Carnegie and Napier (1996: 29) reviewed the role of history within accounting, specifically arguing that

'oral history's greatest potential lies in its ability to capture the testimony of those effectively excluded from organisational archives', and 'provide much insight into the effect of accounting on the managed and the governed'. One of the few extensive uses made of oral history in the accounting context is Matthew and Pirie's (2001) 'The Auditors Talk: An Oral History of a Profession from the 1920s to the Present Day', which gives an interesting insight into the work practices of auditors. Matthews and Pirie (2001: 4) suggest:

> "The job of the historian is to find out what happened in this past reality and to explain it by a process of establishing a hypothesis backed up by argument and evidence, which in turn can be substantiated or related by a similar process".

There is an implication that the primary focus of oral histories is facts and evidence whereas I was interested in searching for meaning and perceptions amongst the participants rather than simply facts about their lives. Matthews and Pirie also use a rather different method, referring to their oral histories throughout the text as 'interviews' rather than histories, narratives or conversations. They suggest that, originally:

> "It appeared important at the outset that the interviews be rigorously structured to give consistency and to allow a comparison or responses to be made and analysed but… rigour had to give way to flexibility in the structure of the questioning because of the heterogeneity of the respondents".
> (Matthews & Pirie, 2001: 2 - 3).

I used a highly flexible approach to the gathering of the narratives in my project, being guided by the participants, and would not consider this to be any less rigorous, as it allowed the production of detailed and very personal accounts. Moreover, Matthews and Pirie (2001) argue that as researchers they should be dispassionate and detached, in opposition to Hammond and Sikka's (1996: 91) view that 'the oral history researcher is deeply involved'. As my research project was so personal to my own life and experiences of being an accountant and mother, contrary to being dispassionate and detached, I was clearly emotionally involved, but rather than

detracting from the research, this has the potential to add empathy, understanding and passion. I discuss the methodological and ethical issues arising from this closeness to the research and emotion in the research relationship in more detail later in this paper.

Hammond and Sikka (1996: 91), giving Mumford (1991) and Parker (1994) as examples, suggest that the actual main outcome of oral history in accounting 'has been to give visibility to the views of well-known accountants rather than to give voice to the people who have been excluded, oppressed and exploited in the onward march of the institutions of accountancy'. While, more recently, biographical approaches to accounting research have become more common (Hammond, 2002; Kim, 2004; McNicholas et al., 2004) as researchers recognise the rich data that such methods elucidate, there is still a suggestion that the accounting context renders some of its participants 'voiceless'. For the women in my study it is likely that no written or other form of record already exists which may be used to document their experiences. Indeed, the oral history narratives may be the first time that they have had the opportunity to voice their identities. Kyriacou (2000) recognised this in her choice of the oral history method to provide insights into the lives of ethnic minority women accountants. An oral history methodology has the potential to enable the voices of those marginalised to be heard by capturing their lived experience, thus offering 'deeper and different understandings of the role and influence of accounting' (Hammond & Sikka, 1996: 92).

Feminist Approaches to Oral History

There is a strong theoretical basis for the use of experience and the subjective in the research process, deriving particularly from feminist researchers (Cotterill & Letherby, 1993; Roberts, 1990; Stanley & Wise, 1993). Whether or not self-consciously defined as feminist, many voices express a shared opinion that it is important to problematise and centre women's diverse situations, and the institutions that influence those situations, with reference to theoretical frameworks, in the

interest of realising social justice for women (Olesen, 1994). Feminist advocates of oral history argue that this methodology can be used as a vehicle for change. Edwards (1990: 479) argues that a feminist methodology derives from three principles: firstly, it should start from an examination of women's experience because the 'personal is political' and 'social structures can be examined and understood through an exploration of relationships and experiences within individuals' everyday lives'; secondly, that it should act as an instrument of change and avoid exploitative relationships between the researcher and the researched; and thirdly, that it should locate the researcher firmly in the research, both intellectually and reflexively. Feminist historians, therefore, draw from oral history and autobiographical sources to substantiate arguments about marginalised histories inaccessible through conventional documentary sources, with moves towards empowerment by giving voice to individual experience of oppression (Chamberlayne et al., 2000). Reinharz (1992: 126), paraphrasing Gluck (1979: 5), argues that:

> "Women's oral history is a feminist encounter because it creates new material about women, validates women's experience, enhances communication among women, discovers women's roots and develops a previously denied sense of continuity".

Life histories are invaluable as a feminist method because they do not fracture life experiences but provide a means of evaluating the present, re-evaluating the past and anticipating the future, while offering a challenge to other 'partial' accounts (Letherby, 2003). Feminist oral historians generally study the relatively powerless and in doing so give a voice to the voiceless.

> "The narrative method of collecting people's 'life histories' is not only seen as a way of developing participatory research, but is a method that enables the discovering of the social experiences of 'silenced women' (or other silenced groups)".
>
> (Geiger, 1985: 335)

It could be argued that the women accountants in my study are not from totally powerless groups: rather they are highly educated, white, middle class, literate

women. However, they may still have experiences which have remained hidden: the child-desiring, child-bearing, child-raising, child-rejecting feelings that are part of their personal identity and intrude on or relate to the professional. I contend that the experiences and identities of women in the accounting profession have been largely marginalised. My work may enable a *different* voice to emerge, which has been suppressed by the profession in which these women work or have worked. It is this potential to give voice to the marginalised and to encourage participants, including myself as both researcher and participant, to consider the impact of the accounting profession on our lives, to encourage reflection, and, in so doing, become a vehicle for change, that can be captured by the use of oral history.

The use of feminist research methodologies, however, does not preclude the avoidance of power relationships or the consideration of ethical issues in the research relationship. Indeed, as I shall go on to elucidate, these are drawn to the fore of the research by the reciprocal basis of the oral history methodology, and by the inclusion of friends as research participants.

Power Relations and the Ownership of Research

Discussion of ethics in research has often concentrated on power relations in the research process, in terms of hierarchical relationships of power and control, and in the personal interactions that form the basis of information collection (Harrison & Lyon, 1993). Feminist researchers (see, for example, Harding, 1987; Letherby, 2003; Oakley, 1990; Reinharz, 1992) have pointed to gendered power relations, men researching women, as contributing to misunderstandings and inequalities in the research relationship. In the case of women researching other women, however, we are equally likely to find ourselves in power relationships with participants, and alongside the concerns about gender, there may be unease about race, culture, sexual orientation, or class. As Gluck and Patai (1991: 2) found, oral history is problematic in involving 'at least two subjectivities, that of the narrator and that of the

interviewer'. Feminist research assumes some level of inter-subjectivity between the researcher and the participant, and the mutual creation of data, such that participants are also 'doing' research as they, along with the researchers, construct the meanings that become data for later interpretation by the researcher (Olesen, 1994). In order to supersede traditional research method processes in which the researcher objectifies and depersonalises research subjects and reinforces the power held by the researcher, Oakley (1990: 49) proposes a 'reciprocal relationship', similar to friendship, between feminist researchers and the women they research, suggesting that there can be 'no intimacy without reciprocity'. When the relationship is reciprocal, the response from the participants is arguably much fuller (Brooks, 1997; Harding, 1993).

For it to be successful, oral history requires intimacy and trust. Narrative approaches to producing data emphasise that meaning is created *within* the research pair, as the participant in the research, together with the researcher's responses, constructs the story within the interview rather than it being a neutral account of a pre-existing reality (Day Sclater, 1988; Hollway & Jefferson, 2000; Polkinghorne, 1988). Feminist methodologies, which stress the importance of achieving empathy and reciprocity in the research relationship, thus facilitate the understanding of others through the use of narrative. Thus, as Oakley (1990: 49) suggests:

> "Feminist methodologies challenge the conventional hierarchy of researcher and researched and resist the potentially exploitative aspects of the research relationship by raising questions about authorship and ownership: Who should control the interpretative process and who should benefit from publication?"

I was conscious of the impact of the research *process* on an intimate oral history interview, which could be affected by external factors such as location, mood and other parties. Meetings took place in several different types of locations. Some women were comfortable being interviewed in their own home, but this was often dependent on whether they were able to give their narrative undisturbed by children or other family members. Such meetings often began with the offering of drinks,

general introductions, and a preamble of chitchat, which helped to make the atmosphere less formal and loosen the tongues of both the participants and myself. In addition, I went to people's homes casually dressed to try to maintain a relaxed, non-intimidating environment.

Meetings in the home were not necessarily straightforward. Occasionally family members would intrude up on the meeting. Two husbands were particularly intrusive and seemed to want to act as audience. On one occasion, the husband of the participant came into the room before the narrative commenced and sat down with a can of beer as if he intended to stay for the duration, until the participant finally ejected him. I wondered whether the husbands were simply curious or felt threatened by the fact that their wife was taking part in the research. During the one meeting, we were also interrupted by a cat that kept purring into the tape recorder, a child who would not go to bed, and the telephone, which rang numerous times. On another occasion, a young baby was screaming in its cot for some time. I found this particularly distracting and almost distressing, to the point that I kept reassuring the participant that it was not a problem for me if she went to deal with him. Eventually, the woman did bring the child into the room to breast-feed him and allow him to suckle for a large part of the meeting. Neither of us found this prevented frank discussion: rather it provoked some interesting reflection from the mother on the way she wanted to bring up her child, and allowed me to empathise with her situation as new mother.

Some women, however, preferred to be interviewed in their place of work, where they could arrange their diary for an uninterrupted period, and all those working in accounting practice were able to meet in the office with the knowledge of their employers. Meetings on business premises tended to be a little more formal. Reception staff treated me rather like a client, and meetings were held in special meeting rooms or boardrooms. Indicative of the increased formality was my decision

to wear smarter clothing to all these meetings, as I wanted to appear professional and businesslike, to fit with the premises, whilst not being inapproachable. Once the meetings began I tried to encourage the participant to relax by offering some introductory remarks. On one occasion the participant took me for lunch before the actual formal narrative began, which helped to break down any nervousness on either side.

Some of the participants felt that their workplace was inappropriate, or preferred their employers not to be aware that they were taking part in such a study, in case they disapproved. In these instances, I was able to arrange the use of a room at a local university, which was familiar to them (though not to me) and hence was still a comfortable venue. Even in this location, despite it not being an institution to which I was connected, they tended to begin more formally, despite my efforts to manage introductions and break the ice. This led me to feel that this apparent 'neutral' ground could still be intimidating to the participants, and actually reinforced their sense of 'being researched', rather than controlling the power relationships between the participant and myself as researcher. I found it more helpful actually to see the women in an environment with which they were familiar, such as their home or workplace, where they were 'being' some part of themselves, in a more customary role. In choosing a location for each meeting, however, I was led by the needs and feelings of the participants, in an attempt to build a rapport with them.

While the telling of a narrative may be empowering for a participant, however, ethical dilemmas in the power relations of the research process remain as the control of the narrative eventually shifts to the researcher with a potential imbalance of power. There is a contradiction in participants being willing to share their most personal thoughts about identity and motherhood with a researcher who wishes to share those thoughts with the world. Blumenthal (1999) acknowledged this issue in her work with mothers, using a method involving the participants speaking their answers to a

set of written questions aloud into a tape recorder, and then mailing the tapes to the researcher for transcription. This does not seem to me to overcome the contradiction of trying to remain faithful to forms of intimate knowledge whilst simultaneously trying to serve an academic audience: rather it simply depersonalises the process. Paradoxically, the use of narrative qualitative research methods may put the researcher in a considerably more powerful position in relation to participants because of the degree of control over how the material is gathered, recorded and interpreted. As Chase (1996: 46) suggests:

> "The extensive use of individuals' stories in narrative research clearly renders participants more vulnerable to exposure than conventional qualitative studies do. In turn, this vulnerability makes more acute the questions of who controls the interpretative process".

Matthews and Pirie (2001) gave their 'interviewees' the right to edit transcripts or have a censorship role over the data, which led to many cases of participants withdrawing all or part of their contribution or wanting to edit it so heavily that nuances were lost. As participants in the Matthews and Pirie study were not anonymised, they ultimately withdrew some insightful information that was potentially controversial or inflammatory to protect their interests. In Chase's (1996) study of school superintendents, she was concerned that, although anonymised, the identities of the participants might be compromised. She sent transcripts to participants to review and asked for permission to use specific passages in order to give a certain amount of control to participants and reduce the vulnerability that they might feel from exposure of their stories.

In my study, the participants were anonymised, and the pool of potential women accountants was so great that it would be difficult for general readers to identify individuals. However, it may have been possible for others to identify the participants for two main reasons: firstly, they gave lengthy life history accounts, which if reproduced in any detail and read by anyone who knew them, could lead to

their being recognised; and secondly, as some of the participants were known to me personally, it might be possible for mutual acquaintances to identify them by relating back to me. Although I had assured participants of anonymity, I did not offer participants the opportunity to read their transcripts and they in turn did not ask to. I felt both parties to the research were acting in good faith. My research depended on the stories of others but the interpretative process transforms particular stories into examples of larger social phenomena, which might not be apparent to the participants. There is a tension between the desire to give women a voice, and epistemological understanding, not least because individuals may not necessarily possess the knowledge, skill or insight, or indeed have the desire to explain everything about their lives. Moreover, while I am a mother and an accountant trying to make sense of my own life, my interests do differ from those of my participants, in that I am also acting as a researcher in order to further my professional career. Paradoxically, by approaching the oral history methodology from a feminist research perspective in which I tried to use empathy to deepen the level of private disclosure, I also increased the power I have as a researcher operating within the public domain of academic research. I then am in position to interpret the words of the participants, which do not stand simply as a historical record. As the purpose of the research was to extend both knowledge *and* understanding of women's lived experience of the accounting profession and motherhood, then their words have to be analysed and interpreted to pull together commonalities and suggest reasons for difference. As Chase (1996) contends, projects in which the researcher controls the interpretative process are not necessarily less feminist, but it is important to claim and acknowledge one's interpretative authority. Furthermore, Bar-On (1996: 19) notes:

> "Actually there is no way to make [*sic*] complete justice to your interviewees: Once the narrative has been analysed, it is actually your text as well as theirs; the interviewees may be very happy or very unhappy with the way you have handled their texts, but it is still a point of view you wish to defend and clarify".

Ethical Issues in the Research Relationship: Friends and Strangers

There are further, particular issues involving power relationships in research, when the participants are friends with, or known to, the researcher, and/or each other. Easterby-Smith, Thorpe and Lowe (1991) raise some of the ethical issues involved in maintaining the confidentiality of the participants in the research, suggesting that it is important not to divulge unwittingly to others information that was given in confidence, as this can have serious consequences in organisations where hierarchies are involved. In my study, of the fifteen women involved, there were only five who worked in the same organisation. The senior partner whom I had originally contacted to obtain access to the organisation did not contact me again or show any further interest in the content or outcome of the research. While they did not know each other well, these five participants were at least aware of each other as fellow members of the same firm and were aware that others were taking part in the study. They did occasionally refer to each other in their narratives, as others in a similar position, or as role models, and in my responses to their comments, I had to be careful not to divulge confidential information about the others.

A more difficult issue was in maintaining an ethical perspective on the narratives of people I already knew, some of whom were personal friends. Letherby (2003) suggests that it may be difficult to know where to begin in researching friends and family and in establishing what can and what cannot be used as data, as the existence of prior knowledge on both sides has to be acknowledged. She suggests that probing in areas you already know something about may make you seem 'naive' (Letherby, 2003: 126), and that displays of ignorance may irritate or hurt participants. However, with Susan, who is a personal friend, I did not find this. Her oral history narrative was wide-ranging and detailed, and some of the issues discussed involved other people who are also known to me and could have been sensitive or embarrassing had they been disclosed more widely. Despite Susan's narrative being very frank, in that she divulged more to me in her oral history than she has to me previously as a friend,

on subsequent occasions when we met socially she was never again so open. Yet there was no sense that she regretted her frankness. It was as if the research relationship gave her some degree of protection from our ordinary social interaction.

Bar-On (1996: 9) states that biographical research 'seems less like a formal research set of *a priori* rules and more like an intervention without clear boundaries'. Susan had pushed at the boundaries of my friendship-related knowledge about her, and I had to accept some responsibility for the effect of that intervention by ensuring that I did not mention any of the intimate issues to other people. This re-defining of social boundaries after the research relationship had ended also occurred with other participants. I see Alice regularly, as she is a neighbour, but our interaction is limited to a cursory acknowledgement. Similarly, when I saw Amanda again a year after our oral history meeting, she asked about the progress of the research but distanced herself from it, as if she had actually not been involved, but just knew it was taking place. As Lawler (2000) points out, there is no reason why researchers have to be friends with the participants. Shared interests and/or backgrounds can help to establish rapport and improve levels of disclosure, but participants may not always want to know about me or be friends with me, even if they wish me well in the endeavour.

Reinharz (1992) discusses whether it is actually more useful to be a friend or stranger to the women you want to research. Occasionally, friendship and familiarity can enable shorter, more focused interviews, but conversely, when discussing a sensitive issue, such as the reasons for abortion, women may feel that the lack of a relationship with the interviewer enables them to talk about private issues and feelings more freely. In my research, I did not find that the meetings with participants whom I already knew, as with Susan above, were shorter, as if our relationship supported some kind of shorthand for the depth of the narrative. Rather, whether I knew the participants beforehand or not, some form of shared identification was important to

me and, I believe, to the women whose narratives I obtained. Like Coffey (1999), I found that professional courtesy towards my participants was not enough to establish a rapport: rather, some level of personal disclosure about my background, as both accountant and mother, was helpful in giving participants confidence that I would comprehend what they had to say in a way that no outsider would. In this way I was both stranger and friend to some. Limits and boundaries in the research relationship did exist, at least initially, but these were overcome by the establishment of a level of trust and empathy, and by showing that the research relationship mattered.

In the case of Deborah, for example, who was a partner in an accounting practice, I felt for the first half an hour that I was being given some kind of sales pitch about the value of accounting and the nature of her firm, such as might be given to a prospective client. I began to feel that Deborah was reluctant to speak about herself in any depth and that the meeting was not going to be particularly worthwhile for my research. I tried to encourage her to relate how she felt about her position, and although at this stage I had not divulged much about my own position except to state that I was interested in the experiences of women who, like myself, were accountants and mothers, I felt she saw me as another mother to whom she could unburden herself rather than as simply a researcher. Deborah took a deep breath, interrupted me forcefully with:

> "It's actually great, it's quite strange that you would come to speak really
> about this subject because the last 12 months have been very, very strange
> for me with the birth of (baby)…I'm *so* pleased to be able to talk about it…"
> (Deborah).

The tone and pace of the conversation changed dramatically, being much less measured and far more personal. Deborah went on to give a frank and somewhat heart-rending account of her experiences, in which she was near to tears at times and which I found quite moving and affecting. It is such emotional issues in the research relationship to which I now turn.

Emotion Within the Research Relationship

Emotion within the research relationship can affect both the researcher and the participant. The idea that 'rigorous research' involves the separation of researchers from the subject of their research simply reflects the idea that reason and emotion must be separated. Ellis and Flaherty (1992) suggest that many research methods establish obstacles between research subjects and their lived experience by assuming a rational order which gives access only to the surface public self, rather than the inner feeling self. Yet feminists argue that one cannot separate reason and emotion in simple ways. The disengagement of the researcher from the research to provide objective, detached analysis, simply disguises the myriad ways in which the researcher is affected by the context or content of the research and the people who are a part of it (May, 1997).

Emotional responses aid a sophisticated sensibility as they alert us to the meanings and behaviours of others, and make possible a sensitive attunement to them based on our capability to empathise, whilst also providing a medium through which intuitive insight and knowledge arise (Wilkins, 1993). Emotional processes are crucial components of social experience. Hence, I experienced emotions of excitement, anxiety and satisfaction in obtaining participants for the project even before the actual experience of meeting them. I tried to engage with the participants empathetically, and during the research meetings there was often much laughter from both parties as we recounted experiences. I also experienced negative emotions towards participants, which are as much a part of the research process as empathy or tenderness, but may be more difficult to acknowledge, because:

> "As feminists we need to be wary that we do not only look for positive relations between women and thus 'outlaw' certain 'negative' emotions between them".
>
> (Lawler, 2000: 11)

These negative emotions ranged from irritation at interruptions to frustration at participants' narratives. With some women I had much in common, but there was also much to separate us. I wanted to prevent myself substituting my personal experiences for my participants'. At times, I found that their narratives challenged my own assumptions, experience and emotions. Both Melissa and Maureen expressed what seemed to me to be at first instance rather callous or insensitive attitudes towards their children and looked to me for some kind of affirmation that what they were stating was not outrageous.

"Does that sound quite cold?" (Maureen)

"I am not sure if it is right, but I am happy with it, do you know what I mean?" (Melissa)

I found myself giving some kind of reassurance or affirmation of their views rather than disagreeing with them, as I wanted to allow the women speak for themselves. I did, however, probe further or ask questions of the participants during the course of the oral histories. To some extent 'emotional management' (Letherby, 2003: 112) is necessary, and researchers may need to refrain from disclosing what they really think to facilitate further disclosure (Ramsay, 1996).

This does not mean that any empathy or trust between the participants and myself was not genuine. My own experience as accountant, mother and researcher does not guarantee understanding of others, as this transcends experience, but my autobiography situates me within the research and allows me to connect my personal and intellectual autobiographies (Stanley & Wise, 1990), which facilitates intellectual if not emotional understanding of the issues they were expressing. In some cases, though I personally did not hold the same feelings as the participant, I could understand the issues that they were expressing, as this note from my fieldwork diary suggests:

> "I liked Maureen, and had some sympathy for her feelings about her son. She was worried about coming across as cold and uncaring, and I do not think she necessarily is, but motherhood has not been a profound experience for her, at least maybe not yet".

In the case of Melissa, whom I knew socially, I had never particularly liked her, finding her brusque and cold. During the process of the oral history narrative, however, I began to gain an insight into her personality and behaviour, which helped me to understand her much better, and caused me reflexively to revisit my own views on her. In a similar but more extreme case, Bar-On (1996), who is a child of victims of the Nazis, interviewed the children of Nazi perpetrators for his research, initially with trepidation but finding, ultimately, that he felt empathy and responsibility towards his participants, which caused him to revise his own ontology and sense of himself. In such a way, we are part of what we research, and in researching, constructing and writing the lives of others, we engage reflexively in negotiating and forming ourselves.

For the participants, the research process may also involve a degree of emotional response. I have already outlined Deborah's emotional outburst partway through her oral history, which led to a more detailed and personal level of disclosure. Even agreeing to take part may involve a degree of nervousness and anticipation. Annette was particularly nervous throughout our meeting and needed constant reassurance as to how confidentially her narrative would be treated. A sixteenth participant, known as Terri, had agreed to take part in the project after asking me to send her a copy of the research proposal, but cancelled the initial appointment due to illness. She subsequently cancelled two further appointments, finally stating that she was having a difficult time balancing her accounting work and motherhood commitments and it was a little too fresh in her mind to want to talk about it. Seeing the proposal may have daunted her, or the prospect of discussing her professional and mothering

identities, at a time when she appeared to be struggling to accommodate these, may have been too overwhelming to contemplate, and she withdrew from the study.

Researchers may have to draw back from contacting or pressing participants to take part if it becomes clear that there are emotional responses which could be detrimental to them (Miller & Bell, 2002). In Miller's research on women's transition to motherhood, cited in Miller and Bell (2002), one participant, apparently suffering from post-natal depression, was strongly advised by her husband and health-visitor to withdraw from the research, causing Miller to feel:

> "…uneasy that my research should in some way be seen as a possible catalyst for reflection leading to unhappiness".
> (Miller & Bell, 2002: 63)

As with Miller and her participant, I wondered whether taking part in the research and voicing some of her worries, reflecting on and re-evaluating experiences as part of the research process, might actually be beneficial for Terri. I also recognised the ethical dangers of imposing research relationships, based on particular notions of participation, that are not sought by those whose lives we are studying (Birch & Miller, 2002), in that there is a degree of accountability for the effect and outcome of the research on the participant (Doucet & Mauthner, 2002). While the participants may perceive the interview as a therapeutic opportunity centred on the acknowledgment of being able to talk and be heard, as perhaps Deborah and other in the project did, there are implications in inviting individuals to engage in a reflexive project, which may lead to the revisiting of unhappy experiences (Birch & Miller, 2000). Research relationships are not counselling relationships and I am not a trained counsellor. When invited and encouraged by participants, I was able to talk over some difficult issues such as Deborah's anxiety about leaving her child, Maureen's apparent lack of love for her son, and Melissa's defensiveness about being a full-time working mother. However, I made it clear that I was responding in my capacity as

another mother, rather than in any sense being an 'expert' on motherhood. In doing so, I divulged aspects of my own experience, such as my own difficulties in bonding with my first child, in order to offer a degree of understanding and support.

The research process did appear to have been a positive experience for many of the participants at the time of the meeting:

> "I feel like I've had a therapy session…you don't often get the chance to talk exclusively about you, do you…it's like you can just open yourself up and you're not going to judge me". (Lorna)

> "I had never sat and analysed all this before, never thought of it as a conscious decision to change the path of your life, but you do, don't you, obviously". (Amanda)

> "It's an absolute pleasure, I've really enjoyed it". (Deborah)

I genuinely believe that Deborah did find it a pleasure, as did I. We both found it an insightful and therapeutic experience, in terms of a process in which we came to understand previous experiences in different, and potentially more positive, ways that promote a changed sense of self. From my perspective, it felt strange for me to be seen as the more experienced of the two, in balancing work and motherhood at least, as I tend not to think of myself in that way. I usually feel that I am still feeling my own way around, instead of thinking that I can help anyone else.

Feminist researchers often argue that self-disclosure during the research is good practice (Reinharz, 1992) because it puts women participants at their ease, and this did appear to be the case for Deborah, who apparently found it helpful, as I noted in my fieldwork diary:

> "Deborah wanted to know a lot about what *I* thought and how *I* coped, and what other issues had derived from other women's experiences. I felt she was quite needy and anxious [in her motherhood role], yet so capable and competent in her professional role. This interview was definitely a therapeutic opportunity for her. I felt guilty that I could not help her more, but I think she valued some of my insights. I probably talked too much though, and should have been looking more for her insights".

Too much disclosure, however, could stereotype the form of response that women feel required to give, based on the personal information disclosed by the researcher. I tried to pace my interactions and look for clues from the participant as to readiness to know more about me. Deborah invited me to disclose by asking direct questions that begged an answer in such a way that I felt at one point that I was being interrogated. For example, although she had stated that she did not think that she would have any more children, she was deeply interested in my account of having more than one, and my potential desire to have more, as if she were still considering her options. In this instance my disclosure appeared to be for the benefit of the participant, but it left me feeling emotional and potentially vulnerable in terms of what it revealed about my unresolved sense of self. With Maureen, however, my act of self-disclosure about my own experience of motherhood at the very end of our meeting, when I was about to leave, seemed to be based more on my needs rather than hers, as a note in my fieldwork diary, made after listening to the tape, suggests:

> "On hearing this again it sounds like a bit of a rant or confession on my part. Maureen interjects with 'yeah' several times, but I did not let her get a word in edgeways. I was determined to finish the story. She sounds a little bored – maybe she thought it is her story I should be interested in, not mine".

The exchanges between myself, Maureen and Deborah typify the intensity of the research process, both in what was revealed and in the emotions it engendered for all parties involved. I was conscious that it may be 'morally indefensible to distract someone from talking about something they feel they need to talk about' (Letherby, 2003: 111), whilst being aware that the research primarily served my needs rather than theirs. This demonstrates the often complex and interrelated nature of emotion, ethical issues in respect of power relationships, and the ownership of research, which I have explored in this paper.

Conclusions

Oral history research, therefore, whilst being widely used in historical research, has rarely been used extensively in the accounting context, apart from some notable exceptions (Hammond, 2002; Matthews & Pirie, 2001), and approaches differ in the extent to which they emphasise fact or meaning, well-known or marginalised participants.

This account of an oral history research project demonstrates that the methodology has the potential to uncover some rich, powerful data, which allows the participants to stress in their narratives not so much events themselves than their meaning to the individuals concerned. As such, it allows for the description of feelings, emotion, memory and identity, which more formal documentary sources may fail to pick up, and facilitates analysis of connections between social groups and roles. Oral history allows subjectivity to become a means of understanding both human lived experience and the social, cultural and political context of that experience.

However, an oral history methodology also raises some significant issues about power relationships in research, ownership of research, ethical issues in the selection of participants, and emotion in the research relationship, all of which this paper has explored. These are common to much qualitative research, but in the case of oral history they are particularly relevant due to the often intense, extensive and highly personal accounts given by participants. Feminist approaches to research emphasise the potential of narrative and oral history accounts to give voice to silenced groups. They also stress the need for reciprocity and trust in the research relationship to facilitate in the exploration of meaning and disclosure of intimate detail. Paradoxically, such inter-subjectivity between the researcher and the participant may expose both parties to increased levels of emotional response, which can be both therapeutic and distressing. Additionally, the level of disclosure may place the participant at risk of exposing their identity, in terms of who they are known as to

25

others, but also their sense of self. This brings potential power relationships in the research all the more to the fore.

Hence, in this paper and in the associated research project itself, I have approached the oral history methodology with a critical, reflexive and explicit awareness of my role as the researcher. Both for the participants and myself, boundaries in relationships were shifted, values and ontologies were redefined, and emotions, painful and positive, were experienced. These cannot be ignored in the research process as they affect the outcome of the research.

Thus, this methodological approach, using oral history underpinned by feminist perspectives, recognises the strong relationship between the research process and the resultant product. It is in the analysis of experience that the potential for change lies, in an 'interpretative and synthesising process which *connects* experience to understanding' (Maynard, 1994: 24, italics in original). The use of experience, derived from oral history, can provide a sound methodological *and* epistemological base if it is treated critically using a process of reflection, which gives attention to power relationships, emotional responses and ethical perspectives. If we ignore these issues, however, we may simply reproduce the inequalities and hierarchies between the researcher and the researched that we seek to transform.

References

Anderson-Gough, F., Grey, C. and Robson, K. (1998). *Making Up Accountants: The Organisational and Professional Socialisation of Trainee Chartered Accountants*. USA, Ashgate Publishing Company.

Anderson-Gough, F., Grey, C. and Robson, K. (2002). Accounting Professionals and the Accounting Profession: Linking Conduct and Context. *Accounting and Business Research* 32 (1): 41 - 56.

Atkinson, R. (1998). *The Life Story Interview*. London, Sage.

Bar-On, D. (1996). Ethical Issues in Biographical Interviews and Analysis in *Ethics and Process in the Narrative Study of Lives*. R. Josselson (ed.). London, Sage. Vol. 4.

Birch, M. and Miller, T. (2000). Inviting Intimacy: The Interview as Therapeutic Opportunity. *International Journal of Social Research Methodology* 3 (3): 189 - 202.

Birch, M. and Miller, T. (2002). Encouraging Participation: Ethics and Responsibilities in *Ethics in Qualitative Research*. M. Mauthner, M. Birch, J. Jessop and T. Miller (eds.). London, Sage. 91 - 106.

Blumenthal, D. (1999). Representing the Divided Self. *Qualitative Inquiry* 5 (3): 377 - 392.

Brooks, A. (1997). *Post-feminisms: Feminism, Cultural Theory and Cultural Forms*. London, Routledge.

Carnegie, G. D. and Napier, C. J. (1996). Critical and Interpretative Histories: Insights into Accounting's Present and Future Through Its Past. *Accounting, Auditing and Accountability Journal* 9 (3): 7-39.

Chamberlayne, P., Bornat, J. and Wengraf, T., (eds.) (2000). *The Turn to Biographical Methods in Social Science*. London, Routledge.

Chase, S. E. (1996). Personal Vulnerability and Interpretative Authority in Narrative Research in *Ethics and Process in the Narrative Study of Lives*. R. Josselson (ed.). London, Sage. Vol. 4.

Coffey, A. J. (1999). *The Ethnographic Self*. London, Sage.

Collins, M. and Bloom, R. (1991). The Role of Oral History in Accounting. *Accounting, Auditing and Accountability Journal* 4 (4): 23 - 31.

Cotterill, P. and Letherby, G. (1993). Weaving Stories: Personal Auto/Biographies in Feminist Research. *Sociology* 27 (1): 67 - 79.

Crook, S. (1998). Minotaurs and other Monsters: Everyday Life in Recent Social Theory. *Sociology* 32 (3): 523 - 540.

Day Sclater, S. (1988). Creating the Self: Stories as Transitional Phenomena. *Auto/biography* 6: 85 - 92.

Doucet, A. and Mauthner, N. (2002). Knowing Responsibly: Linking Ethics, Research Practice and Epistemology in *Ethics in Qualitative Research*. M. Mauthner, M. Birch, J. Jessop and T. Miller (eds.). London, Sage. 123 - 145.

Easterby-Smith, M., Thorpe, R. and Lowe, A. (1991). *Management Research: An Introduction*. London, Sage.

Edwards, R. (1990). Connecting Method and Epistemology. *Women's Studies International Forum* 13 (5): 477-490.

Ellis, C. and Flaherty, M. G., (eds.) (1992). *Investigating Subjectivity: Research on Lived Experience*. London, Sage.

Fearfull, A. and Haynes, K. (2006). *Exploring OurSelves: Using autobiography to reflect upon identity and the management of the work/life interface*. Managing Identities Conference, Lund, Sweden.

Geiger, S. (1985). Women's Life Histories: Method and Content. *Signs: Journal of Women in Culture and Society* 11: 334 - 351.

Gluck, S. (1979). What's So Special About Women? Women's Oral History. *Frontiers: A Journal of Women's Studies* 2 (2): 3 - 11.

Gluck, S. B. and Patai, D., (eds.) (1991). *Women's Words: The Feminist Practice of Oral History*. London, Routledge.

Gottfried, H. (1998). Beyond Patriarchy: Theorising Gender and Class. *Sociology* 32 (3): 451 - 468.

Hammond, T. (2002). *A White-collar Profession: African American Certified Public Accountants Since 1921*. North Carolina, University Press.

Hammond, T. and Sikka, P. (1996). Radicalising Accounting History: The Potential of Oral History. *Accounting, Auditing and Accountability Journal* 9 (3): 79 - 97.

Hammond, T. and Streeter, D. (1994). Overcoming Barriers: Early African-American Certified Public Accountants. *Accounting, Organizations and Society* 19 (3): 271 - 288.

Harding, S., (ed.) (1987). *Feminism and Methodology: Social Science Issues*. Milton Keynes, Open University Press.

Harding, S. (1993). Reinventing Ourselves as Other: More New Agents of History and Knowledge in *American Feminist Thought at Century's End: A Reader*. L. Kauffman (ed.). Oxford, Blackwell. 141 - 164.

Harrison, B. and Lyon, E. S. (1993). A Note on Ethical issues in the Use of Autobiography in Sociological Research. *Sociology* 27 (1): 101 - 109.

Haynes, K. (2005). *(Sm)othering the Self: An Analysis of the Politics of Identity of Women Accountants in the UK*, PhD thesis, University of St Andrews, School of Management.

Haynes, K. (2006). Linking Narrative and Identity Construction: Using Autobiography in Accounting Research. *Critical Perspectives on Accounting* 17 (4): 399 - 418.

Hockey, J. and James, A. (2003). *Social Identities Across the Life Course*. New York, Palgrave Macmillan.

Hollway, W. and Jefferson, T. (2000). *Doing Qualitative Research Differently: Free Association, Narrative and the Interview Method*. London, Sage.

Josselson, R. and Lieblich, A., (eds.) (1993). *The Narrative Study of Lives*. The Narrative Study of Lives Series. Newbury Park, Sage.

Kim, S. N. (2004). Imperialism Without Empire: Silence in Contemporary Accounting Research on Race/Ethnicity. *Critical Perspectives on Accounting* 15 (1): 95 - 133.

Kyriacou, O. (2000). *Gender, Ethnicity and Professional Membership: The Case of the UK Accounting Profession*, PhD thesis, University of East London, London.

Lawler, S. (2000). *Mothering the Self: Mothers, Daughters, Subjects*. London, Routledge.

Letherby, G. (2003). *Feminist Research in Theory and Practice*. Buckingham, Open University Press.

Matthews, D. (2000). Oral History, Accounting History and an Interview with Sir Derek Grenside. *Accounting, Business and Financial History* 10 (1): 57 - 83.

Matthews, D. and Pirie, J. (2001). *The Auditors Talk: An Oral History of a Profession from the 1920s to the Present Day*. New York, Garland.

May, T. (1997). *Social Research: Issues, Methods and Processes*. Buckingham, Open University Press.

Maynard, M. (1994). Methods, Practice and Epistemology in *Researching Women's Lives from a Feminist Perspective*. M. Maynard and J. Purvis (eds.). London, Taylor & Francis. 10 -26.

McNicholas, P., Humphries, M. and Gallhofer, S. (2004). Maintaining the Empire: Maori Women's Experiences in the Accounting Profession. *Critical Perspectives on Accounting* 15 (1): 57 - 93.

Miller, T. and Bell, L. (2002). Consenting to What? Issues of Access, Gatekeeping and 'Informed' Consent in *Ethics of Qualitative Research*. M. Mauthner, M. Birch, J. Jessop and T. Miller (eds.). London, Sage. 53 - 69.

Mumford, M. (1991). Chartered Accountants as Business Managers: An Oral History Perspective. *Accounting, Business and Financial History* 1 (2): 123 - 140.

Oakley, A. (1990). Interviewing Women: A Contradiction in Terms in *Doing Feminist Research*. H. Roberts (ed.). London, Routledge and Kegan Paul. 30 - 61.

Olesen, V. (1994). Feminisms and Models of Qualitative Research in *Handbook of Qualitative Research*. N. K. Denzin and Y. S. Lincoln (eds.). London, Sage. 158 - 174.

Parker, L. (1984). Control in Organizational Life: The Contribution of Mary Parker Follett. *Academy of Management Review* 9 (4): 736 - 745.

Parker, L. (1994). Impressions of a Scholarly Gentleman: Professor Louis Goldberg. *Accounting, Auditing and Accountability Journal* 21 (2): 1 - 40.

Polkinghorne, D. E. (1988). *Narrative Knowing and the Human Sciences*. Albany, State University of New York Press.

Ramsay, K. (1996). Emotional Labour and Organizational Research: How I Learned Not to Laugh or Cry in the Field in *Methodological Imaginations*. E. S. Lyon and J. Busfield (eds.). London, Macmillan.

Reinharz, S. (1992). *Feminist Methods in Social Research*. Oxford, Oxford University Press.

Roberts, H., (ed.) (1990). *Doing Feminist Research*. London, Routledge and Kegan Paul.

Somers, M. R. and Gibson, G. D. (1994). Reclaiming the Epistemological 'Other': Narrative and the Social Construction of Identity in *Social Theory and the Politics of Identity*. C. Calhoun (ed.). Cambridge, Massachusetts, Blackwell.

Spruill, W. G. and Wootton, C. (1995). The Struggle of Women in Accounting: The Case of Jennie Palen, Pioneer Accountant, Historian and Poet. *Critical Perspectives on Accounting* 6 (4): 371 - 389.

Stanley, L. and Wise, S. (1990). Method, Methodology and Epistemology in Feminist Research Processes in *Feminist Praxis: Research, Theory and Epistemology in Feminist Sociology*. L. Stanley (ed.). London, Routledge. 20-60.

Stanley, L. and Wise, S. (1993). *Breaking Out Again: Feminist Ontology and Epistemology*. London, Routledge.

Thompson, P. (1988). *The Voice of the Past: Oral History*. Oxford, Oxford University Press.

Vansina, J. (1985). *Oral Tradition as History*. Wisconsin, University of Wisconsin Press.

Wilkins, R. (1993). Taking It Personally: A Note on Emotion and Autobiography. *Sociology* 27 (1): 93 - 100.

Yow, V. R. (1994). *Recording Oral History*. London, Sage.