

ON TRYING TO DO ORAL HISTORY IN ACCOUNTING RESEARCH

by

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Abstract

A number of studies have emerged calling for the use of more interpretative methods to be employed in accounting research (Collins and Bloom, 1991; Carnegie and Napier, 1996; Hammond and Sikka, 1996; Llewellyn, 1999). It is claimed that oral history as an interpretative method, has enormous potentialities in the accounting field (Hammond and Sikka, 1996). In particular, it is claimed that it can prioritise the marginalised and those previously silenced by providing a platform for the 'voice' to be heard through the generation of rich experiences (Kyriacou, 2000). In recent years, an increasing number of studies utilising this methodology have emerged which have provided access to accounting experiences [McKeen and Richardson (1998); Emery et al., (2002); Hammond and Streeter (1994); Matthews and Pirie (2001); Hammond (2002); and Kim (2004)]. Although, oral history is a valuable method which can enrich accounting research, it is however fraught with difficulties, including those of an ethical and practical nature which can seriously affect the eventual outcome of the research (Kim, 2008). The aim of this paper, in part, seeks to explore some of the issues inherent in oral history research through the findings of a research study conducted into the experiences of minority ethnic women in U.K. accounting (Kyriacou, 2000).

Introduction

Although in recent years numerous studies have called for the use of more interpretative methods and methodologies to the study of accounting within its social and societal setting, there have been very few studies that have used oral history (Carnegie and Napier, 1996). Some notable exceptions include the studies of Asechemie (1997); Emery et al., (2002); Hammond (2002); Hammond and Streeter (1994); Matthews and Pirie (2001); McKeen and Richardson (1998); Mumford (1991) and Kim (2004). The aim of this paper is to contribute to this emerging body of research by commenting upon the utilisation of oral history as method in a research study conducted into the experiences of minority ethnic women in U.K accounting (Kyriacou, 2000). In order to achieve this, the paper is written in four sections. In the first section, a literature review is offered which explores the nature of oral history and in particular highlights the handful of studies which have employed this methodology in accounting research. The second section highlights some epistemological considerations concerning the method. The third section sets out the main issues that were encountered in conducting the research study. The final section concludes by way of summary and conclusion and offers some useful insights for furthering the application of oral history in accounting research.

1. Oral history: a short review

According to Yow (1994, p.4), oral history is referred to in a variety of ways, sometimes interchangeably. These include life history, self-report, personal narrative, life story, oral biography, memoir and testament. Despite oral history being a 'new' interpretative methodology in accounting research, it is however one of the oldest methods in existence in the sociological disciplines (Bourdieu *et al*, 1999; Perks and Thompson 1998). Oral history is a versatile qualitative approach which can be used in conjunction with a variety of theoretical approaches to study the same phenomena (For a selection see: Plummer, 1983; Mitchell, 1996).

According to Martin (1995, p. 4), oral history is defined as:

A way of taking down reminiscences by means of a tape recorder; not random reminiscences but planned interviews on a subject of historical interest about which the narrator can speak with authority...[the interviewee] can be someone who was in an influential position at the time of the event...or an observation post...or articulate representative of a class of person...or old timer who can describe a past way of life.

Oral history therefore refers to the entire process of interviewing, recording, transcribing, editing, analysing, interpreting, writing up the results and making public the results (Yow, 1994; Martin, 1995; Zimmerman, 1996). Each stage is dependent on the former one with regards to the successful utilisation of oral history. Hammond and Sikka (1996), suggest that oral history was historically connected to listening to the elite who had power. The voices of the marginalized and subordinated were silent, as only the voices of the powerful were heard. Hammond and Streeter's work (1994), for the first time addressed this imbalance in the field of accounting, by challenging the official rhetoric which was white and middle class in the American CPA profession. Furthermore, Hammond and Sikka (1996, p. 82) note that the emergence of new social movements such as the civil rights movement, and the women's and peace movement, provided challenges to the official rhetoric of equality, human rights and democracy. Therefore the histories, lives and experiences of ordinary people were allowed to emerge and were considered important as opposed to the histories of the white male elite. For example, the work by Bourdieu et al, (1999, p.viii) primarily focuses on the narratives of individuals from French society. The focus of his work is with the exploration of these narratives in the light of social suffering in contemporary society. Therefore, it follows that oral history can be used to challenge the official accounting rhetoric which prioritises notions of fairness, equality and objectivity by providing visibility to the marginalized lived experience. Martin (1995, p. 8) advocates the potential of oral history in aiding the marginalized to find a voice, as she suggests:

Oral history can be used as a supplement to other types of historical data, including erratic records and information from under represented or maligned groups.

Vansina (1985), also agrees that historical source material can be utilised to supplement the information found in oral histories. In addition, Collins and Bloom (1991, p. 23) in their exploratory study of oral history and accountancy research assert:

Oral history, which represents an historical methodology, can be used as a research tool to supplement and clarify the written record or provide a record where no written record exists.

Collins and Bloom (1991) appear to suggest that the written record represents a superior source of knowledge, and thus only the 'written' record has the status of knowledge and is given value. On the other hand, Oral history prioritises the subjective experiences of individuals, and allows their narrative to develop in their own words. A number of studies suggest that, 'historical data' and 'historical source material' can be used in conjunction with oral history to provide a fuller or more complete picture of history (Vansina, 1985; Martin, 1995; and Collins and Bloom,1991). In Kyriacou (2000), it is suggested that this can be problematic as no historical data exists with regards to the under-represented group of individuals such as minority ethnic women accountants. Furthermore, the position and numbers of ethnic women accountants in the UK accountancy profession are excluded from the limited statistics which are in existence, thus rendering ethnic women accountants invisible (Johnston and Kyriacou, 1999a; 1999b). The claims of Carnegie and Napier (1996) were considered appropriate and provided a justification for the use oral history as method in Kyriacou (2000):

Oral history, by endeavouring to record the views of those otherwise left out of the 'archive', can provide a more rounded, and often more critical perspective on the roles and uses of accounting. We hope that greater use of oral history approaches is adopted, before crucial testimony is silenced forever. (Carnegie and Napier, 1996, p.29).

Martin (1995, p.8) notes that another advantage of oral history is placed upon its integration of humanistic values. Although Martin (1995) does not state the nature of 'humanistic values' these can be considered to be emotions and feelings of pain and pleasure. Whereby, internal thoughts and feelings can only be externalised in language. Language, however is problematic as meanings are not always explicit and shared; meanings and language vary across cultural background and geographical location. Oral history does allow experiences to be retold and re-experienced by individuals and provides an indication of how the individual makes sense of experiences (Perks and Thompson, 1998). The narration of experiences can be a very emotional process for the individual, as the individual in effect is re-living or re-experiencing past events and encounters which maybe particularly distressing. This needs to be handled with great sensitivity on the part of the researcher. These issues, and how they are addressed are largely left unexplored by studies. These issues need to be made visible and explored in the research process as these will have an effect on the research and its construction (Kyriacou, 2002). In a recent study, Kim (2008) explores some of these issues in her critique of some of the underlying assumptions of the oral history method.

Oral history can also assist in providing an appreciation for diverse cultural values and experiences of individuals in accountancy as much of the accounting literature makes no acknowledgement of cultural diversity and how accountancy is experienced [See some notably exceptions include: McKeen and Richardson (1998); Emery et al., (2002); Hammond and Streeter (1994); Matthews and Pirie (2001); Hammond (2002) and Kim (2004)]. Oral history can enlighten and educate accounting practitioners and accounting recruiters. Sensitivity and appreciation for cultural values and experiences of individuals will ensure that potentially damaging words such as those of a racist, sexist or derogatory nature will not be uttered that will damage accountancy relationships of all forms such as client, partner/manager, manager/student (Hammond and Sikka, 1996; Kyriacou, 2000). Despite these potentialities, oral history also has its limitations, both of an ethical, practical and epistemological nature. The most fundamental issue which needs to be highlighted and discussed concerns the foundations of

oral history which has epistemological implications (Kyriacou, 2000). This is the concern of the next section.

2. Some Epistemological Considerations

2.1 Who can be a 'knower'? : towards a feminist practice of oral history in accounting

The epistemological stance of oral history prioritises the generation of knowledge through personal experience. However, the modern concept of oral history emerged through its use in the 1940's by way of documenting the lives of the male elites (Thompson, 1988; Yow, 1994; Martin, 1995; Hammond and Sikka, 1996). Due to this, the epistemological stance of oral history was one built on the notion of 'males' being the privileged 'knowers' of knowledge, as oral history originated in a predominately male environment which was concerned with capturing the narratives of the famous who were male, by male researchers. Due to this, the implicit epistemological foundation/stance of oral history is built on a masculine approach to the generation of knowledge. In recent years, feminist writers have tried to re-address this imbalance by acknowledging the practice of oral history within a broad feminist approach or framework. A number of studies have also appeared in the accounting domain which call for the use of feminist perspectives to accountancy research, such as the studies of Oakes and Hammond (1995), and the work of Gallhofer (1998), which address the silences of feminist research in accountancy; and most recently Kim (2008) which critiques some of the underlying assumptions of the method.

According to Edwards (1990, p.479);

A feminist methodology has at its base a critique of objectivity of the supposedly rational, detached, value-free research as traditionally espoused.

Edwards suggests that three linked principles are of importance at all stages of research from conceptualisation through to the production of feminist research.

Firstly:

1. Women's lives need to be addressed in their own terms. Women's round lives have been pushed into the square holes of male-defined theories, and where their experiences do not fit those experiences have been invalidated, devalued, or presented as deviant. A feminist methodology starts from an examination of women's experiences, because "the personal is political". Women's oppression in a sexist society forms a basis for their own and other women's experiences, and social structures can be examined and understood through an exploration of relationships and experiences within individual's everyday lives (Edwards (1990, p.479).

Edwards (1990) suggests that the experience of women is fundamentally different from that of men and has become devalued through the prioritisation of the masculine in society. The concern of feminist methodology is with the exploration of women's experience in society as social structures can be examined and understood through the notion of relationships and thus the personal aspects of life are considered political. Therefore, accountancy can also be conceptualised as a social structure/institution which is experienced as a social construct by women.

The second point which Edwards (1990) puts forward emphasises the notion of feminist praxis. The work of Stanley, (1990; 1993) and Stanley and Wise (1993), also advocates this position, that feminist research should involve changing practice through theory. Edwards (1990, p.479) advocates the conducting of feminist research taking women as the nature of study in order to produce research for women. This issue is closely connected with the engagement and role of the researcher in the whole research process:

2. Feminist research should not just be on women but for women. The aim of inquiry should be to provide for women explanations of their lives which can be used as an instrument to improve their situations. This raises issues concerning the relationship between the researcher and the

researched. The exploitative power balance embodied in the researcher-object relationship should, as far as possible, be subverted so as to allow women's voices and priorities to be heard. This involves breaking down the artificial object/subject split between the researcher and the researched, and an obligation on the part of the researcher to try to maintain honesty between them. Additionally research findings should be accessible to women in terms both of relevance to their lives and of presentation (i.e, no esoteric jargon) (Edwards, 1990, p.479).

The third point which Edwards (1990) puts forward refers to the location of the researcher within the research. It is argued that the researcher's hidden assumptions have a bearing on the research process. Feminist methodology calls for the reflexive nature of the researcher within the research process:

3. A feminist methodology involves putting the researcher into the process of production. This location of self by the researcher occurs in two related ways. First on an intellectual level, the researcher should make explicit the reasoning procedures she utilised in carrying out the research. Second, on what is often called a reflexive level, the researcher's effect upon the actual process of the research, her class, race, sex, assumptions, and beliefs, should be explicated in terms of its effect upon the research and upon analysis (pp. 479-480).

Feminist oral history differs from conventional oral history in many ways (For a fuller discussion, see Gluck and Patai; 1991). In summary, a feminist oral history interview is an in-depth interview usually between two females; the narrator who has a story to tell, and the researcher who will listen to and record the narrative. Feminist oral history is a research tool for gaining access to and sharing the marginalised thoughts and feelings of the woman's lived experience. The researcher is not a passive individual who will merely function as a tape recorder, listen, record and play back the interview, but will intervene in order to clarify and expound meaning from the experiences which are narrated. In this way, interaction rather than information gathering takes place as the interview consists of a two-way reflexive conversation. Furthermore, aspects concerning

trust and rapport between the researcher and researched are imperative. As aspects of getting to know the narrator before, during and after the interview are fundamental to the generation of knowledge about the respondents.

2.2 Building trust and intimacy

The success of the feminist oral history interview rests on the level of intimacy and trust which is present in the interview. Intimacy and trust will shape the construction of the oral histories. Furthermore, according to Song and Parker (1995), assumptions made by the subjects regarding the cultural identity of the researcher shapes interviewees accounts. Notions of commonality and difference with the researcher on the basis of social factors and conditions such as gender, physical appearance and even personal relationships can affect the interviewees participation and disclosure of information (Song & Parker, 1995). Similarly, Minister (1991) suggests that women value equality and are not comfortable with hierarchical same sex systems. If Minister (1991) is correct, then any researcher must consciously attempt to minimise the hierarchy. This can be achieved in a number of ways; through aspects of dress, speech and the revealing of personal information. Therefore the researcher should actively engage in equalising the power inherent in the differences between the researcher's age, class, ethnic affiliation and education.

Feminist oral historians essentially argue that what needs to be altered in oral history is the 'communication frame' , as the feminist oral history approach suggests that verbal communication is gendered and as such feminist (or women's) oral histories are best carried out by women. Language is used differently by males and females in order to assert different things (Minister 1991; Gilligan 1982). For example Minister (1991) suggests females communicate in order to establish equality and intimacy in small and private groups, whilst males on the other hand, communicate in order to contest dominance in large and public hierarchically structured groups. According to Minister (1991), women talk to each other about personal issues that reflect who they are, while men talk about task and power issues that reflect what they do. Furthermore Minister (1991), suggests that oral history still continues to rest upon the assumption that researchers will conduct interviews the way men

conduct them, whereby narratives lack detailed discussions of feelings attitudes and values that give meaning to subjective experiences, as the world of the 'personal' which refers to feelings and emotions were not traditional masculine attributes (Anderson and Jack, 1991). Therefore, what Minister argues for is the alteration of the communication frame for feminist oral history.

Feminist oral history, is also concerned with the listening process in an oral history interview . It is suggested by Anderson and Jack, (1991) that the researcher must listen in 'stereo' , as dominant and muted channels form the interview, and thus the researcher's job is to tune into them in order to understand the relationship between the 'said' and 'unsaid'. Anderson and Jack (1991) suggest that this is necessary as a woman's discussion of her life may combine two separate and often conflicting perspectives. One maybe framed in concepts and values that reflect men's dominate position in society, and secondly, one maybe informed by the more immediate realities of women's experience. Furthermore, borrowing from the work of Said (1978), I would suggest that there is another perspective which maybe framed in concepts and values that reflect the dominant culture in society as experienced by women, which will inevitably inform the immediate realities of a woman's experience – the cultural and ethnic dimension. Therefore, to some extent Kyriacou (2000), entails a search for the spoken stories of the ethnic woman accountant as well as the search for the stories that lie beyond the constraints of the spoken discussion.

The notion of 'talk' has many characteristics. As well as being gendered, it can also be ethnic. Similarly, it consists of many defining (voice) characteristics, such as pitch, frequency, control, rhythm, and tempo, (Gluck and Patai, 1991, p.33) and furthermore cultural accent. Therefore, according to Gluck and Patai, (1991, p.21) the art of listening must be refined and polished by the interviewer as vital and often seemingly insignificant 'signs' and 'signals' may be lost by the interviewer in the sea of narratives:

We need to refine our methods for probing more deeply by listening to the levels on which the narrator responds to the original questions. To do

so we need to listen critically to our interviews, to our responses as well as to our questions. We need to interpret their pauses and, when it happens, their unwillingness or inability to respond. We need to consider carefully whether our interviews create a context in which women feel comfortable exploring the subjective feelings that give meaning to actions, things, and events, whether they allow women to explore 'unwomanly' feelings and behaviours, and whether they encourage women to explain what they mean in their own terms. (Gluck and Patai, 1991, p.17).

Gluck and Patai (1991) refer to notions of 'context' in which women feel comfortable exploring their feelings. Such a context also refers to the location of the interview. For example, a cafe maybe a more suitable location than the office for the exploration of such feelings. The next important issue which needs to be explored with regards to oral history concerns the relationship between the researcher and the researched.

2.3 Conceptualising the Researched / Researcher Relationship

Issues concerning trust between the researcher and the respondents in the implementation of oral history are fundamental. Hammond and Sikka (1996) provide a discussion of the methodological issues concerning the oral history approach. One of the most important issues which they raise concerns the influence of the researcher in the construction of the (oral history) text. The influence of the researcher is multi-dimensional within the interview. For example, the researcher is actively involved in the framing of the oral history interview, as she largely directs the questions. Furthermore, notions of commonality and difference are essential to the interaction between researcher and respondent. These include the social factors of age, social background, cultural background, class, education, ethnicity and seniority (Song and Parker, 1995). In this way, the text can not be divorced or stripped from the researcher's influence (Hammond and Sikka, 1996, p.13). Gonzalez (1984) a female anthropologist who concealed her identity as single-divorced mother in order to increase rapport with subjects, suggests that her field work was influenced and

subject to limitations caused by factors including age, ethnicity, and psychological make up. Similarly, Oakley (1985) believes that the interviewer/researcher should be prepared to answer respondents' questions, share knowledge, experience and provide support when asked. Furthermore, Oakley (1985) suggests that intimate relationships can be formed with respondents by appealing to the common experience of women. Another level of intimacy can be achieved through common experience of cultural diversity and background with respondents (Kim, 2008). Respondents may come forward or be more inclined to share information if they perceive that the researcher is of a similar cultural background as them (Kim, 2004; 2008). Furthermore, age and social class may also be issues for consideration in the research process. According to Cotterill (1992):

There can be very real problems for the younger woman interviewing older women, particularly if they occupy and originate from a higher class position than her own. The older woman may set boundaries for the interview which are difficult, if not impossible, for the younger woman to cross, and thereby questions the nature of hierarchical research relationships which presume the dominant position of the researcher. (1992, p.600)

This was an issue which I encountered on a few occasions as I was by far younger than my interviewees and furthermore, I was a doctoral student. Thus, a number of differences were at play in some of the interviews which may have had a bearing on the interview dynamics. In the next section, some of the issues which were encountered in conducting the study are illuminated.

3. The study

Kyriacou (2000), was conducted over a five and a half year period from September 1994 to March 2000. The aim of the study was to explore the experiences of women accountants from minority ethnic communities through the use of the oral history method. My intention was to explore the subjective meaning ascribed to work-related experiences of women accountancy members. Furthermore, I intended to illuminate the professional advancement

of women accountancy members in their affiliation to accountancy firm. I also wanted to explore the reasons behind a woman's choice of specific accountancy body and the type of firm that they were working in. One of the concerns of the research was to assess the extent to which this social persona is subject to cultural, ethnic and social factors and how these may interact with the symbolic and institutional structures present in the profession. Finally, I wanted to explore my experiences as researcher with respect to the collection of data for this study and attempted to, where possible to engage in self-reflexivity concerning the study.

Oral history was chosen as it was considered to be a useful tool as it would allow the collection and exploration of rich data to take place. This was sought as previous literature in the area of gender, and similarly ethnicity, appeared to be silent with respect to illuminating women's lived experiences of accountancy. Furthermore, there was also no way of knowing how many minority ethnic women accountants there were in the UK. In addition, the official statistics which are issued by the profession gave no indication on issues concerning ethnicity and ethnic background of its membership. In order to obtain people for the interviews a number of adverts were placed in the accountancy press inviting women to come forward for interview, in conjunction with a snowball sample. Thirty-five women were interviewed and the interviews recorded. The findings of these interviews are well documented in Johnston & Kyriacou (1999a; 1999b), and Kyriacou (2000).

3.1 Oral history issues encountered

One of the most important issues concerning this research centred around the idea of finding people to interview. Although the text books which dealt with oral history such as Martin (1995) and Yow (1994), there was no information on where one could gain access to interviewees. Firstly, the official statistics were silent with respect to ethnic minority women in the profession. Secondly, access to interviewees was problematic. Unfortunately, the major accountancy firms (then major six) declined to assist with regards to publicising my research study in-house in the hope of attracting respondents to come forward for interview. Thirty-five women finally came forward for the

study through a mixture of avenues, including snow ball sample and furthermore, through 'word of mouth' and the 'grapevine'.

An inter-related issue here concerns securing access to information and the oral histories of respondents. Issues concerning building rapport were extremely important and central to the success of the study. I found that it was very much a process of trial and error. What appeared to work well with one interviewee, did not work with another. For example, one interviewee said that before she would give permission to be interviewed she wanted my full curriculum vitae and background information on the study and wanted full details of what I would do with the interview information. So it appeared to me, that some interviewees wanted more security and more power within the interview than others, whilst others on the other hand, appeared to be less concerned with the formalities. A researcher conducting this type of research needs to think in advance on what they intend to do with the data that they gather.

3.2 The recorded life history - some considerations

Oral histories need to be captured if they are to be analysed. With the rise of new technologies such as multi-media capturing the oral history interview on video is a realistic and exciting possibility. However, for Kyriacou (2000), I had secured anonymity and confidentiality for the respondents and considered that the video format would to some degree entail a revealing of the interviewees' identity. Thus, I decided to record the life histories on audio cassette format.

Transcribing audio tapes is thus easier than a video tape, as with the transcribing of video tapes entails access to specialist transcribing equipment, whereas the transcribing of audio tapes can also be carried out manually without the need of a transcriber. Locating specialised equipment in order to do this was an issue. The compact cassette format was chosen for a variety of reasons. It would firstly allow the duplication of the recorded interviews to take place, and secondly the compact format is a standard cassette format which would allow easy access for playing back of the interviews by the interviewees. The reason for duplicating the recorded interview is two-fold. Interviewees would be

provided with a copy of the recorded interview for their reference. A second copy of the interview was made for my reference, in case of accidental damage to the master tape. Furthermore, the reason why interviewees were provided with a copy of the recorded interview, is that I anticipated the possible occurrence of problems arising in the nature of 'That's not what I said' (Borland, 1991), whereby interviewees may forget or even deny that they have said X, Y or Z. Therefore, by issuing them with a copy of the interview, it was hoped that such problems be minimised.

For example, 'That's not what I said' was clearly visible. Some weeks after providing an interviewee with a recorded copy of the interview and a transcript of the interview, she made contact to convey her feelings about the transcript. She informed me that after an initial examination of the transcript she had felt a little uneasy about it, as she saw the transcript contained instances of the word 'yeah' which were used by her. She stated to me, that she had played back the interview on tape, and was in a position to confirm ;

'I do say the word yeah, I wouldn't have believed it, I played back the tape and I do, its all there on tape'.

This incident justifies the providing of copies to interviewees of recorded interviews as such an incident could have easily involved more sensitive details as their narratives can be checked and verified.

3.3 Analysing the data

Although the oral history enabled vast amounts of rich data to be analysed, there is no manual available on how to analyse the data. Again the textbooks here were unhelpful and did not provide an analytic tool bag that I could work with. It took over two and half years of constant reading and re-reading the data to identify and make sense of the major themes. I quickly realised why the textbooks failed to make explicit reference to the problems surrounding the analysis of the data. This would on balance dissuade researchers from utilising it. Furthermore, another issue concerned the clarification of the spoken word and presenting the data. Would it be ethical to amend the

interview data by making amendments to the grammar, in order that more flow is obtained through the reading of the transcript ? I was of the opinion, that this would be unethical and so for this reason the data largely appears as it was uttered with the exception of the use of pseudonyms. Furthermore, how much of the life history do we disclose, when we as researchers are able to access privileged information? Do we omit from the interview that an interviewee is about to leave their husband, although she has not told him yet, but has told you the researcher? This was one such dilemma that I faced. The other issue here concerns the interviewees' reasons for telling you this in the first place. Why did she confide in me what were her motives? Did she simply want to off load what maybe deemed a burden or was she seeking external verification for her decision ? Furthermore, with regards to disclosure and publication of material, when is the right time to do this? Some of the material gathered maybe indeed 'fresh' or highly sensitive, thus when is it suitable to make public these histories ? It appears necessary that some time has to elapse in order for this information to be made available. In addition with the growth of the internet, oral histories can be made more accessible through the internet. However, this brings with it other issues such as those concerning data protection; do interviewees want their live histories on the internet ? Although their voices may be silent in accounting, do they really want them to be broadcast over the internet ? Is this the intention of oral history studies? This is an issue that we need to consider as new technology has meant that we as researchers are facing new challenges together with new ethical implications.

4. Summary and conclusions

This paper has outlined some of the issues that were encountered in the utilisation of oral history in an accounting research project. Kyriacou (2000), attempted to incorporate into conventional accounting history the voice and lived experience of ethnic women accountants. Through the use of oral history (in particular oral history from a broad feminist perspective) the feelings, emotions and memories of ethnic women accountants were addressed and meaning given to subjective experiences. Kyriacou (2000) used oral history as method in

order to 'examine the axes of power in accounting especially along the lines of race, gender and class.' (Hammond and Sikka, 1996, p.91). This is particularly important as an appreciation of how (accounting) institutional structures are experienced can be explored. Therefore, it follows that oral history can have implications for accountancy, particularly in broadening the options for enquiry in many fields of accounting history; in the preparation of bibliographies, developing histories of accounting institutions including accounting standard setters in the development of accounting rules and regulations, (Matthews and Pirie 2001), and in capturing the testimony of those who have been excluded (Collins and Bloom, 1991; Carnegie and Napier, 1996; Hammond and Sikka, 1996).

What appears clear is that oral history has enormous potentialities if it is used with sensitivity and some foresight is used by the researcher in its application. It is encouraging to see the emergent use of it in accounting research. However, more could be undertaken. For example, an accounting archive of personal accounts in the UK could be established. These studies could prioritise the lived experience in accountancy, which in turn could enrich accounting through the notion of a 'different' reality which appears to have been invisible from official accounting histories. Any information collected from these studies needs to be recorded and documented so that these narratives will have the capacity and the potential to educate not only those in positions of power in accounting, but such histories will have the potential to offer hope and support to those who are struggling.

Secondly, in the field of accounting research, there appears to be a serious lack of longitudinal studies. Longitudinal studies could provide an avenue for exploring and enhancing our understanding of gender and ethnicity in the accountancy profession. In particular studies could be conducted on cohorts of individuals studying for the various accountancy qualifications and these individuals could be tracked over their years of study to offer insights into aspects of discrimination, training and allocation of training contracts to name but a few topics/areas which could be explored through longitudinal studies. This is a great example where oral history could help to illuminate experiences and enable the intersection of class, gender, ethnicity in accounting to be fully explored.

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