Interview-based research in accounting 2000–2014: Informal norms, translation and vibrancy☆

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ABSTRACT

This paper brings to light informal norms that surround the production of interview-based research in the accounting domain – specifically regarding the number of interviews, the notion of saturation, length of articles, length of dedicated method section, reference to data coding, and number of block quotations per article. Our premise is that while the formal methodological literature in qualitative research provides guiding principles, the guidance tends to be general, and at times contradictory and ambiguous, thereby rendering its implementation a thorny exercise. This formal guidance thus needs significant translation in the context of specific research projects. We conceive of methodological translation as a socially constituted endeavour, which is influenced (not deterministically however) by social norms that informally surround the undertaking of research projects. To carry out the investigation we tabulate 639 interview-based research articles in major accounting journals published in the 15-year period 2000–2014 and examine patterns in the way that interview data is drawn upon to support research claims. Across this period, we find that the median number of interviews in published articles in leading accounting journals is 26, with variation across journal outlet and time period. We note that only a minority of papers mention the notion of saturation. Further, when being mentioned, saturation is often articulated in a hazy way. We also find several other trends across the period including a decrease in the number of interviews in published articles, an escalation in article length, a marked increase in the length of method sections, a significant augmentation in reference to data coding procedures, and an increase in the number of block quotations.

1. Introduction

This paper engages with the flexible nature of qualitative accounting research. In contrast to quantitative-based modes of analysis which are typically governed by relatively precise and unambiguous norms celebrating the notions of ex ante design and replicability, qualitative research is often depicted as being characterised with a significant degree of impalpability – which is sometimes expressed through the concept of flexibility (Patton, 1990) or, as specified by Flick (2007, p. 13), that of intuition:

> Qualitative research is not so much the formalized application of methodological routines as it is in the case of measurement-based research. In our realm, intuition in the field and in the contact with

its members, but also in making a specific method work, plays a much bigger role.

From a conservative viewpoint, the impalpable nature of qualitative research tends to be represented through pejorative wording such as vagueness or nebulosity, whose elusive nature is presumed to constitute an inalterable weakness. For instance, Zimmerman (2001) maintains that interview-based research approaches are descriptive, unreliable and unlikely to advance theory. Other authors (e.g., Gephart, 2004; Yin, 2009) have called for qualitative researchers to address the vagueness issue in terms of being more detailed and sophisticated when explaining how they constituted and analysed their data. In contrast, other authors view qualitative research's vagueness as a strength, as a condition of possibility that may be conducive to the generation of novel and

interesting ideas (Gendron, 2009; Parker, 2012; Patton, 1990). By and large, these contrasting viewpoints on the methodological nature of qualitative research reflect the degree of ambiguity mentioned above regarding the undertaking of this kind of research. In this context, a legitimate question to ask is, how do researchers actually realize qualitative studies? While we recognize that a single study cannot do justice to the richness of this question, we examine one aspect of it, focusing on the relative impalpability of qualitative research and approaching it through a socially constructed perspective, founded on the notions of informal social norms and translation.

Over the last few years, a number of authors have found growth in the publication of qualitative research in a number of areas, including management (Bluhm et al., 2011) and accounting (Malsch and Salterio, 2016). In particular, interest in qualitative research is increasing in a number of accounting communities, with some prominent journals (e.g., *Auditing: A Journal of Practice & Theory* (AJPT), *Contemporary Accounting Research* (CAR), *Behavioral Research in Accounting* (BRIA), and *Journal of Management Accounting Research* (JMAR)) having recently embraced (to some extent) a pluralistic epistemology by providing new or additional publication space to such research (Malsch and Salterio, 2016). Our investigation can therefore be viewed as timely, not least in light of the need reportedly expressed by a number of accounting academics to learn more about practices sustaining the conduct of qualitative inquiries (Power and Gendron, 2015).

Our theoretical assumption is that whereas the formal methodological literature in qualitative research provides a range of guiding principles, the guidance tends to be general, contradictory and ambiguous, thereby rendering its implementation (in the context of specific research projects) an uncertain and challenging exercise. Significant uncertainty surrounding implementation therefore needs to be resolved at the individual level (McNair, 1991), when the qualitative researcher undertakes research. In other words, formal methodological guidance needs to be articulated and translated when "the rubber hits the road" (Patton, 2014) in the context of specific research projects. This overarching assumption is indirectly recognized in one major methodological textbook on case study analysis:

> The analysis of case study evidence is one of the least developed and most difficult aspects of doing case studies. […] Unlike statistical analysis, there are few fixed formulas or cookbook recipes to guide the novice […] Instead, much depends on an investigator's own style of rigorous thinking, along with the sufficient presentation of evidence and careful consideration of alternative interpretation. (Yin, 1989, p. 105)

Yin then goes on in presenting "general strategies" to undertake case study research – such as "relying on theoretical propositions" (p. 106) – which we view as a principle in need of articulation if one is to use it, pragmatically, in the field. Parker (2007, pp. 179–180) also stresses the elusive nature of qualitative research – whose operationalization is far from being conducive to straightforward approaches:

> [Qualitative research] ventures into realms that are new and unknown, plotting unchartered courses in stark contrast to the conventionally accepted approaches […]. Embarking on such voyages requires both researcher and editorial board referee to venture into unfamiliar territory, to experiment with different ways of thinking and representation, and to deliberately recast the definition of research itself.

Our point is that formal methodological guidance as found in qualitative research textbooks and other sources cannot be straightforwardly and unproblematically applied by a qualitative researcher without adaptation, choice and translation. As we will establish below, the degree of overall coherence in the formal methodological literature is not high, thereby engendering significant uncertainty at the implementation level. General, abstract comments are commonplace in the literature – whose applicability is not that obvious. More specific

formal guidance is sometimes developed – in ways that nonetheless often contradict the more abstract principles. Many formal statements stress that the realities surrounding qualitative research processes are inescapably complex (Parker, 2007).

In sum, the qualitative researcher will have to *work through* the proclamations of formal methodological guidance if s/he is to realize specific research projects. *Working through* is not improvised serendipity. Instead, *working through* alludes to a sense of social construction, in which the researcher's translation partially relates to the ways in which s/he has been socialized and how s/he understands the presence and nature of informal social norms in her/his environment. Drawing on Berger and Luckmann (1966), we maintain that a set of social norms, conveyed informally in the researcher's community, surround the way in which s/he translates and adapts the formal guidance in the context of specific situations. One's translation work may involve some experimentation but will tend to be informed by the individual's understanding of social norms in her/his area. Therefore, we presume that the translation of quite inconsistent formal methodological guidance is a socially constituted endeavour, which is more or less indirectly influenced by a set of social norms that informally surround the undertaking of qualitative research projects. As a result, we seek to better understand the range of informal norms that surround the production of interview-based accounting research, through a quantitative analysis of different features in published articles.[1] The latter arguably provide relevant cues regarding the influence of informal social norms. As such, we are aware that relying on a quantitative mode of inquiry to better understand key aspects that underlie the conduct of qualitative research may sound ironic yet, epistemologically, this position is sustainable (Everett et al., 2015). Quantitative studies can provide a first-order mapping of a given field (Everett et al., 2015) including, we argue, the range of informal norms that surround the production of a given style of research.[2]

The informal norms that we investigate relate to matters such as the number of interviews, the notion of saturation, length of articles, length of dedicated method sections, reference to data coding, and the number of block quotations per article. As shown below, these elements are understood to play an important role in the undertaking and publication of interview-based research – but the corresponding formal methodological guidance is characterized with haziness and ambiguity, as recognized in influential methodological qualitative textbooks (e.g., Lincoln and Guba, 1985). The domain of accounting research is no exception to debates surrounding the nebulosity of qualitative methods (Humphrey, 2014; Malsch and Salterio, 2016). As such, our examination of informal norms that underlie the accomplishment of interview-based accounting research should be viewed as a platform to sustain reflexivity and methodological debate in our community.

To carry out the investigation we tabulate 639 interview-based research articles in major accounting journals published in the 15-year period 2000–2014 and examine patterns in the way that interview data is drawn upon to support research claims. Across this period, we find that the median number of interviews in published articles is 26, with

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[1] Although there are a number of overlapping terms to describe research employing interview including "qualitative research" and "case-based research", we prefer the term "interview-based research" to reflect our focus on research based primarily on interview data. For wide-ranging discussions of the strengths and weaknesses of interview-based research, see Myers and Newman (2007) and Ritchie and Lewis (2003).

[2] Our quantitative analysis of the number of interviews, the notion of saturation, length of articles, length of dedicated method sections, reference to data coding, and the number of block quotations per article, should not be viewed as prescriptive directions for research design. Given the complexities and unpredictability of qualitative research, we do not aim to offer strict prescriptions to qualitative researchers on these methodological issues. Instead, our intent is to bring to the fore indications of informal norms surrounding the conduct of interview-based research – as a way to sustain and extend a broader conversation on important methodological stakes in the accounting research domain. As mentioned by one of the reviewers, "in the end, researchers need to make deeply informed choices."

variation across journal outlet and publication period. We note that only a minority of papers mention the notion of saturation. Further, when being mentioned, saturation is often articulated in a vague way – the reader being left with incomplete understanding of the process through which the authors developed a sense of saturation regarding the data they collected. We found several other trends across the period including a decrease in the number of interviews in published articles, an escalation in article length, a marked increase in the length of method sections, a significant augmentation in reference to data coding procedures, and an increase in the number of block quotations. Drawing on these patterns, we feel that it is not unreasonable to suggest interview-based accounting research becoming more mature – in that the authors of published articles seem to be increasingly skilled at representing in words the details of their methods and findings, and at mobilizing a range of quotations to present and substantiate their storylines.

This paper is set out as follows. We develop, in the next section, the theoretical underpinnings upon which our investigation is predicated. We then outline key features of our database of interview-based articles published in seven leading journals in accounting in the 15-year period 2000–2014 (inclusive). We subsequently detail the main findings that ensue from our examination of this body of articles. In the final two sections, we discuss the major implications of the study for future research and conclude the article.

2. Theoretical underpinnings

Berger and Luckmann (1966) discuss the complex processes by which people come to believe that the world and institutions surrounding them are real and objective. Their analysis points to the importance of social norms sustained through socialization and reality-maintenance mechanisms (e.g., through the embeddedness of unquestioned routines in everyday life, or through continuous interactions with significant others). As a result, much of what we do and undertake daily is to some extent subject to the influence of social norms – although the individual's reflexive capacities should not be downplayed in the process.

Social norms play a significant role in people's sense-making (Weick, 1995), including situations in which they seek to implement and operationalize formal guidance that impinge on their practices. According to Porter (1995), formal standards of all sorts increasingly influence the conduct of social life in modern societies. Giddens (1990) view standardization as a key feature of today's society, which is characterized by a back and forth movement between disembedding (i.e., abstracting away) and reembedding (i.e., implementing in concrete situations). Giddens maintains that expertise nowadays commonly relates to manoeuvring along this tension between abstraction and implementation. In addition, individuals are often involved in situations in which the corresponding formal guidance is contradictory or ambiguous (McNair, 1991). Drawing on this literature, it can be maintained that a significant part of people's day-to-day behaviour, in contemporary society, is to make sense of formal guidance and find ways to implement and translate it in concrete situations. Of course, translation is not a solitary, reflexive process. The individual's translation is circumscribed, to some extent, by social norms in her/his environment – which the individual can more or less consciously mobilize. We view these norms as (more or less) loose points of reference that may inform the individual's translative work. Importantly, social norms are conveyed in a myriad of ways (Berger and Luckmann, 1966). In the context of research, the norms are communicated across a range of channels including published research, conversations and email discussions with supervisors, mentors, co-authors, and colleagues, statements by editors, reviewers and discussants, and so on.

Drawing on the above, we maintain that formal methodological guidance oversees the production of qualitative research, whose implementation in specific settings nonetheless requires much translation work. This kind of work is sustained through the researcher's reflexive acts, as informed by her/his understanding of surrounding social norms. Our argument first necessitates a demonstration that the formal methodological guidance surrounding interview-based research tends to be abstract, contradictory and ambiguous. The source of information that we used to sustain this demonstration stems from our bookshelves. Two of us have taught qualitative research method courses at the master level for several years; we used excerpts from the various methodological books and methodological articles we had in sustaining our point.

Analysing this material, we found that the web of formal methodological guidance is particularly vague regarding the number of interviews to undertake – and the associated notion of saturation. The "right" number of interviews is a perennial and precarious question among researchers (Malsch and Salterio, 2016). As maintained by Guest et al. (2006), qualitative researchers developing research proposals almost inevitably need to specify how many interviews will be conducted – if only for budgeting purposes in research proposals. Outside of oblique references to the notion of saturation, there is a paucity of explicit discussion of this basic issue in general research method textbooks – as if saturation is a notion beyond reproach that is invoked on the front-stage of research to justify the cessation of data collection. The following definition excerpted from Glaser and Strauss' (1967, p. 61) seminal book on grounded theory is reflective of an aspirational concept whose degree of abstraction is particularly high,

> The criterion for judging when to stop sampling the different groups pertinent to a category is the category's *theoretical saturation*. *Saturation* means that no additional data are being found whereby the sociologist can develop properties of the category. As he sees similar instances over and over again, the researcher becomes empirically confident that a category is saturated.

Another abstract and particularly convoluted excerpt is found in Silverman (2013, p. 203) regarding the number of interviews to undertake,

> [P]urposive sampling demands that we think critically about the parameters of the population we are studying and choose our sample case carefully on this basis.

Outside of its original meaning in grounded theory, saturation has gradually been extended to all interview-based approaches under an unsettled range of ciphers – "data saturation" (Francis et al., 2010), "thematic saturation" (Guest et al., 2006) and simply "saturation" (Starks and Trinidad, 2007). Although it has been defined variously: reached when there is sufficient information to replicate the study (O'Reilly and Parker, 2012), when the ability to obtain additional new information has been attained (Guest et al., 2006), and when further coding is no longer feasible (Guest et al., 2006), in broad terms, saturation is normatively taken to imply that data collection should continue until no additional significant insight is generated and there are no more emergent patterns to be discerned.

Theoretically, saturation is an attractive concept but in practice it is a problematic one. Suddaby (2006) maintains that saturation is indeterminate and messy. For him, saturation implies a sense of experienced pragmatism in deciding when no new evidence ensues from the latest data being collected: "The signals of saturation, which include repetition of information and confirmation of existing conceptual categories, are inherently pragmatic and depend upon both the empirical context and the researcher's experience and expertise" (Suddaby, 2006, p. 639). Interestingly, Suddaby's critique of saturation is also high in abstraction – as if the development of pragmatic guidance regarding saturation is beyond the scope of qualitative research's normative boundaries.

Some scholars have pointed to the way that saturation has come to be used to close debates about sample adequacy without providing evidence as to how or why saturation was achieved. Francis et al. (2010) review 18 interview-based articles published in a leading

psychology journal over a 16-month period and find that all mentioned saturation without revealing how it was achieved. In other disciplines, some scholars have sought to flesh out the notion of saturation using sometimes reckless approaches. Some studies have provided a statistical demonstration of data saturation drawing on a "Cronbach's alpha" of themes raised with the assumption that the number of individuals independently expressing the same idea is a good indicator of saturation. Relying on this approach, Guest et al. (2006) seek to identify the point when saturation occurs by experimenting with their dataset of interviews of 60 women in Nigeria and Ghana in a phenomenological study of social desirability bias and self-reported sexual behaviour. They found that the Cronbach's alpha of coded thematic coverage was 0.7 within 12 interviews and accordingly conclude that data saturation can be satisfactorily achieved in 12 interviews when interviews are structured and interviewees are homogenous.[3] Building on this finding, in the psychology literature, Francis et al. (2010) propose a "10 + 3" principle for interview data adequacy (a minimum of 10 interviews with three further consecutive interviews with no new themes or insights) where purposive sampling is employed. In contrast, Suddaby (2006) maintains that rigid-rule thinking regarding the notion of saturation is a dubious approach. If reality is viewed as being complex and unpredictable (Power and Gendron, 2015), how can one be affirmative in claiming that no new themes will be revealed if new data is gathered? This does not prevent Lincoln and Guba (1985, pp. 234–235), in their classic book on naturalistic inquiry, from maintaining the following,

> It is likely that, in sharp contrast to the usual situation in conventional inquiry, sampling can be terminated after a rather small number of elements has been included; for example, in interviewing members of some particular group […], it is usual to find that a dozen or so interviews, if properly selected, will exhaust most available information; to include as many as twenty will surely reach well beyond the point of redundancy.

Lincoln and Guba's statement belongs more to the domain of specific guidance than broad principles. Yet, this formal specific guidance arguably differs from a broader methodological principle that the same authors develop a few pages before (p. 225), "What these considerations add up to is that the design of a naturalistic inquiry […] *cannot* be given in advance; it must emerge, develop, unfold." Working through the implementation of formal guidance cannot be a straightforward exercise when the guidance is contradictory. The researcher, therefore, will have to engage in reflexive acts of translation, informed by her/his evolving understanding of the surrounding informal social norms. These norms develop and are conveyed through conversations with supervisors, mentors and doctoral students, discussions with site representatives and interviewees (and potential interviewees), review comments received, public statements made by journal editors at conferences, and so on.

In terms of paper length, we found abstract principles and specific admonitions clashing with these principles. Methodological textbooks typically do not directly address length, thereby suggesting that qualitative research is not to be governed with universal measurement standards. For instance, Yin (1989) advocates that case studies need to display sufficient evidence and be complete – the most important features of one's writing being engagement, enticement and seduction (p. 151). Quite interestingly, Silverman (2013, p. 424) points to the researcher seeking to inquire about social, informal norms when determining which journal to target – without mentioning word count limitations,

> [Q]ualitative researchers should be cautious about journals that expect papers to be written in the standard form of introduction,

methods, results and discussion. […] So find the right journal. Seek guidance from established academics and look at recent editions of journals they mention.

Providing careful explanations regarding data collection, presentation and analysis – thick description in Geertz's (1973) oft-quoted terms – is a prescription that is frequently highlighted in qualitative research methodological writings (Bansal and Corley, 2011; Pratt, 2009) – as is the exhortation to incorporate verbatim interview excerpts in order to provide a sense of the participants' worldviews (Pratt, 2009). In particular, Patton (1990, pp. 371–372) highlights that the provision of detail regarding the analysis of qualitative data is particularly challenging – the aim being to report "as fully and truthfully as possible",

> The culminating activities of qualitative inquiry are analysis, interpretation, and presentation of findings. The challenge is to make sense of massive amounts of data, reduce the volume of information, identify significant patterns, and construct a framework for communicating the essence of what the data reveal. The problem is that […] there are no absolute rules except to do the very best with your full intellect to fairly represent the data and communicate what the data reveal given the purpose of the study. […] However analysis is done, analysts have an obligation to monitor and report their own analytical procedures and processes as fully and truthfully as possible.

Interview-based research therefore necessitates textual space – definitely more so than most quantitative studies where design approaches are relatively standardised and findings are conventionally summarised through tables. Given that qualitative (including interview-based) research is methodologically predicated on the view that words matter (e.g., regarding the provision of method explanations and interview excerpts), it seems to us that conservative word count limitations as found in a number of journals may be especially detrimental to this kind of research, and conflict with general principles of qualitative research as commonly found in methodological textbooks. Being methodologically incited to provide details while being constrained in terms of paper length constitutes a significant incongruity, which qualitative researchers may find very challenging to address. How do authors cope with the length issue given the tension between methodological calls for authenticity and completeness versus word count limitations instituted at some journals?

Finally, methodological textbooks and articles commonly present broad principles with regard to the role of block quotations. Quoted words and phrases from research participants are a common feature of qualitative research reports. Quotations play a crucial role in the production of qualitative research – as they provide a sense of meaningfulness to the interpretive claims advanced by the author (Gephart, 2004) – for instance through details on events that unfold in the field and the actors' corresponding attitudes and interpretations. Malsch and Salterio (2016) argue that developing a persuasive sense of the richness of qualitative data is a significant challenge that requires more art than technique. It is therefore not surprising to see that a degree of mystery surrounds the selection of quotations to be displayed in research studies and the development of the authors' surrounding interpretations (Corden, 2007).

Irrespective of a researcher's individual methodology and authorial approach, one of the chief requirements of qualitative research narratives is that they offer a resonant and invocative account (Baxter and Chua, 1998, p. 82). From this perspective, the narrative should enable the reader to make a connection between the local (that is, the situatedness of the fieldwork) and the surrounding, more general structure. Yet from a pragmatic standpoint, the non-routinised nature of qualitative research imposes considerable demands on researchers (or may be seen as a tremendous opportunity for developing creative insight).

In sum, the analysis of the material that we have drawn upon over the years in teaching qualitative research is indicative of significant challenges

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[3] In statistical communities, it is often considered that a Cronbach alpha of 0.70 is an acceptable threshold.

Table 1
Total number of interview-based studies by journal 2000–2014.

	AAAJ	AOS	CAR	CPA	EAR	JMAR	MAR	Total
2000–2004	27	23	4	27	14	1	42	138
2005–2009	58	53	4	44	25	2	48	234
2010–2014	72	54	13	60	17	3	48	267
Total	157	130	21	131	56	6	138	639

Table 2
Total number of interview-based studies by discipline and paradigm 2000–2014.

Area	Number of Articles (%)
Management accounting	343 (54%)
Financial accounting	111 (17%)
Auditing	84 (13%)
Other	101 (16%)
Total	**639**

in applying the formal guidance in the context of specific research projects. Not only is the guidance made up of many abstract principles, it also comprises specific advice that often conflict with the broader principles. In addition, the impression of the individual researcher having to invest much energy in working through and translating the formal guidance of qualitative research is reinforced through metaphorical statements that highlight its essentially esoteric nature. Accordingly, the following excerpts draw on the bricolage and dance metaphors,

> The multiple methodologies of qualitative research may be viewed as a bricolage, and the researcher as *bricoleur*. […] The qualitative researcher-as-*bricoleur* uses the tools of his or her methodological trade, deploying whatever strategies, methods, or empirical materials as are at hand […]. If new tools have to be invented, or pieced together, then the researcher will do this. The choice of which tools to use, which research practices to employ, is not set in advance. (Denzin and Lincoln, 1998, p. 3)

> Qualitative research design has an elastic quality, much like the elasticity of the dancer's spine. Just as dance mirrors and adapts to life, qualitative design is adapted, changed, and redesigned as the study proceeds, because of the social realities of doing research among and with the living. […] The qualitative researcher is like the choreographer, who creates a dance to make a statement. For the researcher, the story told is the dance in all its complexity, context, originality, and passion. (Janesick, 1998, p. 53)

Our empirical task is to provide insight on a number of informal social norms that surround the researchers' endeavors in translating this ambiguous, formal methodological guidance in the context of accounting research. Broadly speaking, our theoretical lens particularly resonates with a perspective developed by Patriotta (2017, pp. 756–757) when making sense of the nature of academic writing.

> In this editorial, I have looked at academic writing as a collective endeavour whereby authors, construct and communicate meaning to an external audience through the use of established conventions. […] Conventions reflect dominant views in science and culture at a particular point in time and, as such, they largely reproduce the world as it is. It is important to recognize, however, that they are tacit agreements, unwritten rules of the game.

3. A review of interview-based research in accounting 2000–2014

We examine the use of interview data in interview-based accounting research published in leading accounting journals over the past 15 years. Our concern is to uncover indications of informal norms and practices in journal publications and we focus on the following seven journals: (1) *Accounting, Auditing & Accountability Journal* (AAAJ); (2) *Accounting, Organizations and Society* (AOS); (3) CAR; (4) *Critical Perspectives on Accounting* (CPA); (5) *European Accounting Review* (EAR); (6) JMAR; and (7) *Management Accounting Research* (MAR) during the period 2000–2014.[4] These journals represent leading international

accounting journals that regularly publish interview-based studies.

We narrow our focus to research studies that primarily rely on interview data to support claims and exclude the studies that draw upon interview materials as a complementary source of data. Specifically, we exclude four types of studies that might incidentally involve the use of interview data: (1) survey studies that involve an initial set of interviews to guide the design of research instrument; (2) archival studies that draw on field interviews to motivate research questions; (3) studies that primarily draw on secondary materials and use interview data to corroborate findings; (4) field research that adopts an ethnography methodology and involves interview as part of a broader engagement with the field. We acknowledge that these exclusions require a measure of subjective judgment in many instances. Based on the above criteria, we identified 639 interview-based articles.

Table 1 provides a chronological account of all interview-based articles in the period 2000–2014 broken down into three five-year periods. Across the period of analysis, we find that the total number of interview-based studies increased by 70% from 2000–2004 to 2005–2009, and then by a further 14% from 2005–2009 to 2010–2014. Table 1 reflects the dominance of four major journals in terms of interview-based work in accounting: AAAJ, MAR, CPA and AOS (in order of number of articles published in the period). In contrast to preoccupations expressed in some fields regarding the invasive nature of quantified forms of inquiry on the pace of activity in qualitative research, our findings point to the relative vitality of interview-based accounting research.

These 639 studies span a range of different literatures within the sub-disciplines of accounting. Table 2 breaks down this literature into four categories: (1) management accounting; (2) financial accounting; (3) auditing; and (4) other, highlighting the relative popularity of qualitative inquiry in management accounting research. Fig. 1 illustrates the breakdown of interview-based research articles in accounting over time. While the relative dominance of management accounting research is in part driven by the management accounting focus of two of the seven journals (MAR and JMAR), it is clear that qualitative research has gained a strong foothold in management accounting research (Parker, 2012). It is relatively less common in financial accounting or auditing, which have been historically dominated by empirical archival and/or experimental approaches. Like others, we see considerable scope for future interview-based research in financial accounting (Cooper and Morgan, 2008) and auditing (Humphrey, 2008; Power and Gendron, 2015). As maintained by Hopwood (1979), the danger is that without a significant stream of research grounded in the realities of

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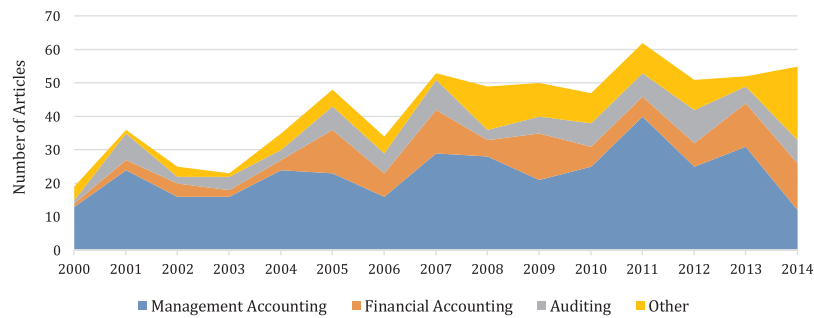**Fig. 1.** The distribution of interview-based studies over time.

Table 3
Breakdown by the location of all authorships by journal 2000–2014.[a]

	AAAJ	AOS	CAR	CPA	EAR	JMAR	MAR	Total
UK	128	103	6	108	27	0	90	462
Continental Europe	53	51	6	44	48	7	103	312
Australia and New Zealand	81	25	6	47	9	0	38	206
Scandinavia	19	24	0	14	18	1	34	110
Canada	21	41	13	18	6	0	3	102
USA	2	27	18	7	1	9	14	78
Asia	11	4	0	2	0	0	10	27
Other (non-European)	9	0	0	7	0	0	0	16
Total authorships	324	275	49	247	109	17	292	1313
Total articles	157	130	21	131	56	6	138	639

[a] The number of authorships is counted as the number of times the author appears in the journal.

practice, accounting research that relies on mainstream methods (such as archival research) may become increasingly disconnected from the world it purports to study (Reiter and Williams, 2002; Tucker and Parker, 2014).

Table 3 provides a regional breakdown of all authorships by institution (at the time of publication) of interview-based research. It reflects the strength of qualitative methods in the UK, Continental Europe, Australia and New Zealand, Scandinavia and, to a lesser extent, Canada, as well as the relative paucity of qualitative work in the United States and Asia. This breakdown reflects the quantitative empirical methodological focus of most US accounting research (which is characterised by "an astonishing capacity to reproduce" (Panozzo, 1997)) – which has been widely commented upon and critiqued (see, for example, Baker and Bettner, 1997; Hopwood, 2008; Tuttle and Dillard, 2007; Williams, 2014).

In summary, our data indicates that interview-based studies represent a major and variegated segment of accounting research. Close researcher engagement with the field, a concern with process, and reflective understandings of organizational phenomena are hallmarks of this work (Parker, 2012). That being said, interview-based research being frequently mobilised does not imply methodological unambiguity and the absence of dilemmas in the backstage production of this kind of research. Similar to Cunliffe and Alcadipani (2016) who consider that the background of access to field data is characterised with backstage dramas, political sensitivities and insoluble issues, we believe the undertaking of interviews is a complicated and complex enterprise whose backstage is not sufficiently discussed and debated in the accounting research literature. In particular, wide-ranging reviews of qualitative research have called for further attention to research design and execution issues (Ferreira and Merchant, 1992; Marginson, 2004; Ritchie and Lewis, 2003; Cooper and Morgan, 2008). We now turn to the examination of an issue which we believe is foremost (or should be foremost) in the minds of researchers using interview data.

4. When enough is enough? Data sufficiency for interview-based research

4.1. Number of interviews[5]

Our analysis indicates that researchers are often quite ambiguous in specifying the nature of the data they collected. Many research studies do not include precise data in relation to the main source of data that was constituted – i.e. interviews. Table 4 indicates that some 34% of studies in the period 2000–2004 failed to indicate the precise number of interviews or interviewees in the study. In a further 2.2% of articles, only approximate interview data, for example a broad range rather than the precise number of interviews, was provided. It is an irony that in contrast to the deep analytical and rich description skills often associated with qualitative research in methodological textbooks (e.g., Patton, 1990), a non-trivial number of qualitative researchers in this period were lacking on applying these abilities in their presentations of their methods. However, it should be noted that the number of studies that provide exact data increased respectively to 77.8% and 83.1% in the two subsequent periods, pointing to a discernible trend towards greater methodological specification.

Some scholars have tentatively ventured heuristic guidelines for interview numbers across different social science disciplines. Guest et al. (2006) argue that twelve interviews suffice for most researchers when they aim to discern common views and experiences among relatively homogeneous respondents. Mason (2010) analyses 560 PhD studies across all disciplines in the United Kingdom in the period 1716–2009 which draw primarily on interviews as a method of data collection and finds that the mean interview number regarding these studies was 31. Elsewhere, Gerson and Horowitz (2002: 223) suggest that "fewer than 60 interviews cannot support convincing conclusions and more than 150 produce too much material to analyse effectively and expeditiously".

Contrasting these figures (12 versus 31 versus 60–150) strongly suggests a wide variety in what is believed to be the minimum requirement. It is thus unsurprising to find that interview numbers vary considerably in qualitative accounting research. Table 5 provides a breakdown of median and mean interview numbers for articles published in the period 2000–2014. Fig. 2 provides a frequency distribution of these interviews. The overall median across the sample (26 interviews) is relatively stable across all journals. AOS studies feature the highest number of interviews with a median number (average number) of 35 (42.5) interviews in the period 2000–2014. The wide variety in interview numbers (ranging from 1 in Neu et al., 2013 to 189 in Wouters and Wilderom, 2008) is captured in

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[5] We are aware that informal social norms are very likely to vary across the different paradigms of interview-based research (positivist, interpretive, and critical). As a result, we attempted a few times to categorize the articles in our database along their paradigm – yet the operationalization of our categorizing exercise was much more challenging than we anticipated. Given the magnitude of our database (639 articles) and the amount of energy required to categorize each article, we felt that extending our analyses to the domain of paradigmatic comparisons required the completion of a distinct study.

Table 4

Disclosure of number of interviews/interviewees by journal 2000–2014.[a]

		AAAJ	AOS	CAR	CPA	EAR	JMAR	MAR	Total
2000–2004	Exact	18	10	4	18	10	1	27	88 (63.8%)
	Approximate	0	2	0	0	0	0	1	3 (2.2%)
	Silent	9	11	0	9	4	0	14	47 (34.0%)
2005–2009	Exact	49	39	4	31	20	2	37	182 (77.8%)
	Approximate	2	3	0	2	0	0	1	8 (3.4%)
	Silent	7	11	0	11	5	0	10	44 (18.8%)
2010–2014	Exact	65	46	13	44	12	3	39	222 (83.1%)
	Approximate	1	3	0	4	0	0	0	8 (3.0%)
	Silent	6	5	0	12	5	0	9	37 (13.9%)
Total		157	130	21	131	56	6	138	639

[a] We define the disclosure of interviews as "exact" if the paper specifically identifies the number of interviews or interviewees, as "approximate" if an approximate number of interviews or interviewees is given (using phrase such as around, more than, and no less than), and as "silent" if no information is provided on either the number of interviews or interviewees.

Table 5

Median (mean) number of interviews (where disclosed) in published interview-based research studies in accounting.[a]

	AAAJ	AOS	CAR	CPA	EAR	JMAR	MAR	Overall
2000–2004	31 (30.9)	52 (62.3)	32 (32.0)	57.5 (53.9)	24 (28.5)	N/A	35 (38.4)	38 (41.4)
2005–2009	24.5 (29.5)	26.5 (39.4)	26 (37.3)	22.5 (24.9)	24 (30.3)	28 (28.0)	25 (31.4)	25 (32.2)
2010–2014	23 (29.4)	32 (40.6)	36 (32.5)	20 (25.1)	27.5 (29.7)	47.5 (47.5)	24 (29.7)	25 (31.4)
Median (mean)	24 (29.6)	35 (42.5)	32 (33.3)	23 (28.3)	24.5 (29.7)	35 (41)	25 (32.2)	26 (33.2)
Minimum	2	3	1	1	6	28	4	1
Maximum	112	189	85	120	82	60	138	189
Articles	107	96	21	71	40	3	72	410

[a] Our total sample consists of 639 articles, out of which 410 disclose the number of interviews conducted. Studies that use phrases such as "around, more than, approximate" to disclose the number of interviews are also included, although they are classified as "approximate" in Table 4. Moreover, unlike in Table 4, we only include, in Table 5, articles that disclose the number of interviews rather than interviewees.
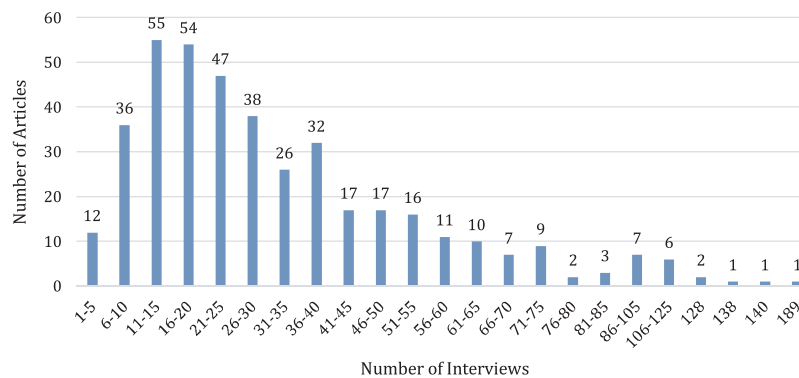
Fig. 2. Frequency distribution of interviews, 2000–2014.

the frequency distribution reported in Fig. 2.[6] These descriptive statistics provide some sense of the typical number of interviews for research published in accounting journals that routinely publish qualitative research. In a wide-ranging review of interview-based studies in information systems, Marshall et al. (2013) argue that it is important that researchers "examine the expectations of their intended journal outlets based on history and culture" and expressly note that their interview sets comply with the norms in the relevant field as a means of generating greater credibility for research articles. We stress that these figures may be viewed as rough indications of informal, social norms surrounding the practice of interview-based research. Certainly, they should not be interpreted as a "rigorous" threshold to be used in an isomorphic way. As maintained by numerous authors (Lincoln and Guba, 1985; Patton, 1990), data collection in qualitative research needs to be adaptive to the realities of the field.

A decline in the disclosed number of interviews across the period

from a median of 38 to a median of 25 (Table 5) is consistent with growing time pressures on accounting researchers – which might lead them to engage with interviews less deeply in the field. This is reflective of the "logic of rivalry" in academia (Karpik, 2011) and performance pressures highlighted in a number of recent accounting studies (see Humphrey and Gendron, 2015; Gendron, 2015). Alternatively, it might be that accounting researchers have over time become increasingly skilled at interviewing people in ways that provide more insightful data, allowing them to reach a feeling of saturation earlier. Or it might be that practitioners are increasingly time poor so that access to potential interviewees is more constrained. Whatever the case, this decrease in the number of interviews constitutes a noteworthy trend, which warrants further scrutiny.

A close review of the articles reveals that repeat interviews with individuals are relatively uncommon. That is, accounting researchers have typically demonstrated a preference to interviewing wider rather than deeper, generally preferring to expand the interview set rather than conduct multiple interviews with single participants. We also examined the

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[6] When we analyse the number of interviews conducted, we include interviews conducted by research assistants as well as the authors.

Table 6
Proportion of articles referring to the notion of saturation.

	AAAJ	AOS	CAR	CPA	EAR	JMAR	MAR	Overall
2000–2004	7.4%	4.3%	25%	7.4%	7.1%	0	0	5.1%
2005–2009	6.9%	11.3%	25%	6.8%	4%	0	8.3%	8.1%
2010–2014	8.3%	11.1%	23.1%	8.3%	5.9%	33.3%	2.1%	8.6%
Total average	7.6%	10%	23.8%	7.6%	5.4%	16.7%	3.6%	7.7%

extent to which additional authors provide additional resources for both conducting and analysing interviews but found no clear relationship between the size of the authorship and the number of interviews.

While the above analyses provide an overview of customs and practices in accounting with respect to interview data, they do little to theoretically address the data sufficiency question. In this respect, as alluded to above, the notion of *saturation* is often held up as a touchstone or gold standard (O'Reilly and Parker, 2012, p. 2) in determining when to exit the field. While the notion is a familiar one to qualitative scholars, it is seldom critically interrogated.

4.2. Saturation

Table 6 provides an overview of the mobilisation of the notion of saturation in interview-based accounting research. It reflects that invocation of the notion in research accounts is relatively uncommon; and when it is invoked, it is applied inconsistently. In our dataset, approximately 5–25% of accounting studies by journal (CAR and JMAR are the two publications where the term was most commonly invoked) employed the word saturation in elaborating their methodological choices. The invocation of saturation in the following extracts is typical:

> Altogether, 22 semi-structured interviews were conducted among the key informants before the data became saturated. (Sandelin, 2008, p. 326)
> We continued this process until we reached a saturation point where the additional interviews neither contradicted the developed understanding nor added any significant new information. (Neu et al., 2014, p. 330)

In this way, references to saturation seldom go beyond simply mentioning the word and offering a brief definition. In all instances, the way in which the concept was operationalised was not meaningfully elaborated.[7]

Rhetorically, the term "saturation" has the strong benefit of being able to close discussions about sufficiency, but in so doing it arguably hides more than it reveals. As Charmaz (2005, p. 528) puts it, "often researchers invoke the criterion of saturation to justify small samples – very small samples with thin data. Claims of saturation often reflect rationalisation more than reason". What is clearly emerging from this ambiguous debate is that the concept of saturation offers no panacea to questions around the scope of data collection. In practice, there are a host of concerns that are likely to impact the ability of researchers to achieve saturation. Ryan and Bernard (2004) comment that how and when theoretical saturation occurs depends on the complexity of interviews, prior research experience, fatigue of researchers, and the number of researchers on the same project. Beyond this list, in many instances, budget constraints and publication pressures are also likely to strongly impinge on the construction of saturation.

Most often, the question about "how many interviews is enough?" rests on an unsustainable premise that the "right" number of interviews is divisible from the research project itself. Rather than offer definitive numerical guidance or a single touchstone, Morse (2000) suggests that the

issue of interview data sufficiency may be best addressed by pointing to a number of factors for consideration. These include the quality of the data, the scope of the study, the nature of the topic, the amount of useful information obtained from each participant, the number of interviews per participant, and the use of what Morse (2001) calls "shadowed" data.[8] Further interviews are generally called for in the event of a controversial topic, a surprising or provocative finding or complex conceptual analysis (Charmaz, 2012). Rather than feeling constrained by what may be viewed as inflexible rules, should researchers aim to gather sufficient depth of information as a way to engage in a more thoroughly and meaningful analysis of the phenomenon under study (Fossey et al., 2002; Finlay, 2006; see also Lincoln and Guba (1985) on trustworthiness)? Thereafter, it would be up to the authors to explain carefully how they concluded, in the context of their study, that they attained a feeling of saturation (Malsch and Salterio, 2016).

4.3. Article length

We referred earlier to abstract principles found in the methodological literature, which stress the provision of sufficient methodological explanations and empirical data in order to ensure that the qualitative study's storyline is well justified, persuasive, and illustrative. These principles may clash, however, with word-count policies established in several journals. To investigate this point, Table 7 indicates the word count median and mean of the interview-based articles published between 2000 and 2014 (excluding tables, appendices and references). The findings show an overall significant increase in the number of words over time, from 10,410 words in 2000–2004 to a little less than 13,000 words in 2010–2014. AOS stands apart from the other journals, its median being above 15,000 words in the 2005–2009 and 2010–2014 intervals. Apart from JMAR, all of the journals we analysed either do not have a word count policy (AOS, CAR and MAR) or have a threshold that is approximately equal (AAAJ), or significantly above (CPA), the overall median word count for 2010–2014 (12,865 words). Our point is that conservative word count limitation policies, such as that (i.e., 7000 words) of all journals under the umbrella of the American Accounting Association (including JMAR, BRIA and TAR) is far from being consistent with the length of qualitative research articles as published over the last 15 years in the journals we analysed (including JMAR whose policy is obviously not tightly enforced). Tight word limitations may prevent authors from writing papers consistent with the field's methodological guidance (e.g., explaining carefully how the data was collected and analysed). Such limitations may also further motivate a number of authors not to send their qualitative submissions to the journals in question.

4.4. Length of methods sections

The method section of an article is a vital component of any manuscript (Rocco, 2003). As Table 8 demonstrates, perhaps the most striking change in the nature of interview-based research studies in the past 15 years has been the growth in size of the method section (papers without a standalone method section are excluded). Across the period we examined, the average method section has increased by approximately 30 words each year. This increase may ensue from different observers' exhortation that qualitative research needs to address what is viewed as a significant problem of nebulosity (e.g., Bansal and Corley, 2011; Ferreira and Merchant, 1992). In short, authors repeatedly have been told to be more explicit in accounting for the ways in which they collect and analyse data. That being said, we recognize that length is a crude indicator of the extent of authors' engagement with substantive methodological issues.

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[7] Our cursory examination of articles in which reaching the point of saturation is used as a reason to conclude interviews, indicates no significant elaboration on how the notion of saturation is operationalized in the specific research setting, what criteria are drawn to determine the nature of saturation, or why authors are induced to believe saturation is reached.

[8] "Shadowed data" refers to information that interviewees provide about others' perceptions, behaviours, and opinions (Morse, 2001). According to her (p. 291), "shadowed data is second-hand and may not be as useful as interviewing the person directly, but there may be no alternative".

Table 7

Median (mean) word count (excluding tables, appendices and references) of interview-based articles by journal.

	AAAJ	AOS	CAR	CPA	EAR	JMAR	MAR	Overall
2000–2004	10,809 (11,300)	13,823 (14,036)	11,255 (11,428)	9829 (10,474)	8941 (9060)	13,258 (13,258)	9842 (10,529)	10,410 (11,150)
2005–2009	11,911 (12,118)	15,469 (15,467)	13,030 (13,444)	11,193 (11,898)	11,058 (10,746)	12,122 (12,122)	12,034 (12,110)	12,119 (12,709)
2010–2014	11,518 (12,004)	15,628 (16,114)	13,311 (13,933)	12,063 (12,358)	11,140 (11,663)	13,345 (11,896)	11,867 (12,103)	12,865 (13,004)
Total	11,746 (11,925)	15,448 (15,483)	13,311 (13,363)	11,346 (11,815)	10,711 (10,603)	13,302 (12,198)	11,470 (11,626)	12,176 (12,496)
Word count limitation policy (as found on the journal's website on October 13, 2016)	"Should aim to restrict article length to a maximum of 12,000 - 13,000 words"	"Should aim to restrict article length to a maximum of 12,000 - 13,000 words"	Not found	Not found	"Should usually not exceed 20,000 words"	"Should include a word count with their manuscript"	"Should be as concise as the subject and research method permit, generally not to exceed 7000 words"	Not found	

Table 8

Median (and mean) word count of dedicated method section by journal.

	AAAJ	AOS	CAR	CPA	EAR	JMAR	MAR	Overall
2000–2004	578 (766.4)	369 (542.4)	1006.5 (953.8)	434 (480.9)	531.5 (457.1)	1137 (1137)	784 (832.5)	587 (670.1)
2005–2009	750 (776.5)	915 (1048.8)	1392 (1533.5)	553 (581.6)	735 (886.5)	982 (982)	839 (1028.4)	759.5 (879.7)
2010–2014	860 (988.0)	1108 (1153.4)	833 (1122.2)	780 (852.0)	792 (833.1)	1651 (1397.0)	1007 (1140.9)	881 (1019.7)

Table 9

Top five authors cited in methods sections by journal.

AAAJ	AOS	CAR	CPA	EAR	JMAR	MAR
1 Norman Denzin	1 Thomas Ahrens	1 Robert Yin	1 Robert Yin	1 Robert Scapens	1 Anselm Strauss	1 Robert Yin
2 Yvonna Lincoln	2 Anselm Strauss	2 Matthew Miles	2 Anselm Strauss	2 Kari Lukka	2 Paul Atkinson	2 Robert Scapens
3 Matthew Miles	3 Michael Huberman	3 Michael Huberman	3 Matthew Miles	3 Anselm Strauss	3 Henri Dekker	3 Matthew Miles
4 Michael Huberman	4 Matthew Miles	4 Anselm Strauss	4 Michael Huberman	4 Robert Yin	4 Kathleen Eisenhardt	4 Michael Huberman
5 Robert Yin	5 Norman Denzin	5 Robert Scapens	5 Kathleen Eisenhardt	5 Kathleen Eisenhardt	5 Barney Glaser	5 Anselm Strauss

A review of the major research methods references cited in these studies varies by journal. Table 9 identifies the references most commonly cited in method sections for different journals in accounting. One of the most striking features emerging from Table 9 relates to the presence of positivistic authors (e.g., Eisenhardt, Huberman, Miles, Yin), even in journals which are recognised as not being highly sympathetic to positivist thinking (e.g., AAAJ and CPA). Is this pattern reflective of some underlying general principles having application across different research philosophy traditions? Or is this pattern an indication that positivist thinking may be more influential (than conventionally assumed) in the research published in such journals? Is there methodological confusion in the AAAJ and CPA research communities?

We also investigated the extent to which data coding is mentioned in methods sections. The findings indicate that the use of coding is on a strong upward spiral in qualitative accounting research. Table 10 reveals that references to data coding have grown rapidly over the sample period (mentioned in 43.4% of the articles published in 2010–2014 as against 13.8% of articles in the period 2000–2004). This growth may have been facilitated by the increasing popularity and availability of qualitative research software packages. That being said, we note significant variation across journals in the extent of data coding

Table 10

Reference to data coding by journal.

Reference to data coding	AAAJ	AOS	CAR	CPA	EAR	JMAR	MAR	Overall
2000–2004	18.5%	21.7%	50.0%	3.7%	14.3%	0%	9.5%	13.8%
2005–2009	32.8%	30.2%	75.0%	9.1%	36.0%	100%	25.0%	27.8%
2010–2014	55.6%	38.9%	61.5%	25.0%	41.2%	100%	45.8%	43.4%
Overall	40.8%	32.3%	61.9%	15.3%	32.1%	83.3%	27.5%	31.3%

(2010–2014); this practice is most mentioned in journals whose scope is by and large positivist (i.e., JMAR and CAR) while it is the least recognised in CPA. A review of the software used by accounting researchers (where disclosed) reveals the dominance of N-vivo (formerly Nudist), a qualitative data analysis computer software package whose promotional rhetoric emphasizes that it can help users organise and analyse non-numerical or unstructured data.

4.5. Number of block quotations

To undertake our analysis, we distinguish between quotes that are integrated into the body of paragraphs versus stand-out "block" quotations which are typically longer and indented for emphasis. Including verbatim quotations from research participants in the form of block quotations has become standard practice in qualitative accounting research. Our findings in Table 11 indicate a significant increase in the number of block quotations per paper in 2005–2009 – with a subsequent moderate increase.[9] Across the full dataset of 639 studies, the median number of block quotations is 14 per paper (with a mean of 15.8). The difference between CAR and the other journals is noteworthy as CAR's main paradigmatic affiliation is with mainstream, quantitative approaches. Drawing on a line of thought that conceives of quotations as evidence, publishing in this journal may translate into studies that are more exhaustive in providing a sense of the richness of their empirical base through quotations.

Irrespective of a researcher's individual methodology and authorial approach, one of the chief requirements of research narratives is that they offer a resonant and invocative account (Baxter and Chua, 1998, p. 82). From this perspective, the narrative should be "thick" enough to enable the reader to make a connection between the local (that is, the

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[9] In a small number of cases (e.g. Giraud et al., 2008), block quotations included verbatim quotations from written rather than oral questioning.

Table 11
Median (mean) number of block quotations per article per interview-based article by journal.

	AAAJ	AOS	CAR	CPA	EAR	JMAR	MAR	Overall
2000–2004	14 (19.6)	8 (13.4)	3.5 (4.0)	3 (9.7)	8 (9.8)	12 (12.0)	8 (12.0)	8 (12.8)
2005–2009	19 (19.5)	11 (15.7)	25 (22)	9.5 (12.2)	16 (13.2)	15.5 (15.5)	14 (14.3)	15 (15.5)
2010–2014	15.5 (18.3)	18 (19.1)	26 (24.5)	13 (15.7)	17 (14.4)	5 (17.7)	16 (16.8)	16 (17.7)
Total	18 (19.0)	14 (16.7)	23 (20.1)	10 (13.3)	13 (12.7)	13 (16.0)	13 (14.4)	14 (15.8)

situatedness of the fieldwork) and the surrounding, more general structure. A construction of relatively holistic accounts of field work conducted by giving voice to a diversity of actors (including under-privileged ones) could enhance the (perceived) validity of qualitative research (Lukka and Modell, 2010). Yet from a pragmatic standpoint, the non-routinised nature of qualitative research imposes a considerable challenge on researchers (or may be seen as a tremendous opportunity for developing creative insight). There are no hard and fast rules for the way quotes are presented in our dataset. In terms of the organization of quotes, we find a spectrum of approaches ranging from presenting quotes in a linear chronological order, clustering quotes around key empirical themes, arranging quotes around theoretical constructs, and dramatic presentations.

5. Discussion

In a book devoted to interview-based research, Alvesson (2011) draws a distinction between perspectives on "high-brow" methodology (i.e., intellectual reasoning on methodology) and "low-brow" method (i.e., specific reflexive work on research practices) – and bemoans the relative absence of the latter in the social sciences, especially in relation to qualitative research. Within the accounting literature, a small number of reflexive guidelines have been published to address the nature of interview-based research in practice (e.g., Ahrens and Chapman, 2006; Ahrens and Dent, 1998; Baxter and Chua, 1998). Unlike others who concentrate on the conduct of interviews (Qu and Dumay, 2011), the broader interview process (Baxter and Chua, 1998) or the process of theorising (Ahrens and Chapman, 2006; Llewellyn, 2003), we are concerned with the ways in which interview data is articulated and mobilised in research articles. In particular, we aim to provide additional insight into a central issue – which we approach through a lens focused on informal, social norms – that has been relatively under-explored in the research methods literature to date (see Robinson, 2014): data sufficiency for interview-based research. This overarching issue is central to the role of qualitative data in developing meaningful and persuasive knowledge and, in our experience, it forms the basis for a seemingly unending stream of questions from research students and seasoned scholars alike. Our intention is partly to encourage critical consciousness of the informal norms and conventions surrounding the production of interview-based narratives. As suggested by Patriotta (2017, p. 757), a knowledge of research conventions may constitute a key ingredient for moving away from beaten paths and engaging in the challenging but inspiring quest for originality and innovativeness in research.

A comprehensive review of 639 interview-based articles from seven leading accounting journals provides some insight into norms and common practices in published academic accounting research. Across research published from 2000 to 2014, we find that the average number of interviews is 26, with 68% of the articles in the range of 12–53 interviews.

We also find some important shifts across 2000–2014. While the number of interviews declined initially before stabilizing, the analysis reveals an overarching tendency toward providing more in explaining method choices – longer explanations of methods (and longer texts generally) and more sophisticated use of coding. More detailed explanations of method and stronger reliance on coding methods have both been identified as a key legitimation strategy in qualitative research (see Horton et al., 2004; Marginson, 2004; Ritchie and Lewis, 2003). Taken together, they suggest that qualitative researchers have

increasingly sought to provide more disclosures in trying to solidify the credibility of their research.[10]

Our findings also challenge journals whose word count limitation policy is incompatible with the bulk of the knowledge having been published, over a 15-year period, in a set of well-regarded journals. Given the nature of our findings, it is not unreasonable to maintain that a word count limitation of 7000 words, as promulgated by the American Accounting Association, constitutes an unfair form of discrimination against certain ways of doing research. Would quantitative researchers react favourably if, somehow, the Association decides to establish a "table count limitation" of, say, three tables per manuscript?

Our review also challenges certain conventions that are influential in the qualitative branch of the accounting research domain. In spite of the widespread encouragement to engage with the notion of saturation in qualitative methods textbooks, we find that saturation is inconsistently assessed and reported in accounting research. We believe that authors of interview-based studies should be more reflexive of the notion of saturation – and perhaps more careful when explaining how they developed the feeling during the course of data collection. There is no one-size-fits-all method to reach data saturation. Unexpectedly, we also found a paradigmatic enigma in some interpretive/critical journals as a significant proportion of their articles refer to the authors of methodological books and articles that are clearly informed by positivism.

Finally, the body of interview-based work documented in this study has been carried out by a large network of international scholars engaging in projects spanning a wide range of issues and research questions. However, one particular geographical area, home to many of the most high-esteem English language journals in the world, has been until now a relatively barren environment for interview-based research, namely the USA. In spite of several pockets of qualitative activity, accounting research in this country, by and large, is characterised (intriguingly) by the strong preponderance of quantitative positivism (Fogarty, 2014; Panozzo, 1997; Williams, 2014). However, the hegemonic and excessive influence of this epistemology in the US can be viewed as being inconsistent with the complexity and unpredictability of the social world (Feyerabend, 1978; Flyvbjerg, 2001; Russell, 2004). As a result, we believe that academic authorities in the USA should carry out a serious introspective examination of the extent of epistemological homogeneity in the domain of accounting research and its negative consequences. Instead of just recommending US doctoral students and established academics to be more proactive in exposing themselves to diverse paradigms and methods, we maintain that the seriousness of the situation calls for a more structural response.[11]

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[10] In order to detect the pattern of change in the use of interview data across time, we divide the sample period 2000-2014 into three periods: (1) 2000-2004; (2) 2005-2009; and (3) 2010-2014. An untabulated one-way analysis of variance (ANOVA) reveals significant differences in the length of methodology section ($F = 13.08$, p = 0.000), and percentage of research where interview data are coded ($F = 21.3$, p = 0.000). The results remain qualitatively the same if a three-year time interval is used to categorise period or a continuous variable, year, is used to measure time.

[11] It should be noted that a number of US-based journals have recently endeavoured to make some publication space for qualitative research such as AJPT and BRIA. In particular, these two journals have appointed one Associate Editor whose expertise relates to qualitative research. This kind of endeavour, however, is still not significantly apparent in highly-ranked US-based journals such as TAR and JAR. A substantive debate on the matter was recently published in CPA. See Endenich and Trapp (2018) as well as the related commentaries by Chapman (2018), Fogarty (2018), Hermanson (2018), Kachelmeier (2018), Roberts (2018), and Salterio (2018).

Moreover, given contemporary tendencies in a number of countries to emulate US accounting academia's customs and practices (Komori, 2015; Pelger and Grottke, 2015), these countries' academic authorities are well advised to reflect carefully on the dangers of committing excessively to a given research style. Also, we hope that some of our findings will pique curiosity and sustain interest for people to learn what is going on beyond their own traditional research box (Alvesson and Sandberg, 2014).[12]

6. Conclusion

Interview-based research has a long, venerable and diverse history. This article provides an overview of norms and conventions for presenting interview-based research studies as published in recognised international accounting journals that regularly publish qualitative research. We argue that knowing these norms and conventions is important as when we choose to direct our work toward specific journals, we are effectively privileging an academic audience – with its own compositional conventions, insider language and unwritten rules – over others. However, we purposely refrain from offering strong prescriptions to qualitative researchers – if only because of the importance of remaining methodologically flexible given the complexities and unpredictability of everyday life.

The benefits of interview-based research are well documented in the literature (Gephart, 2004). For instance, interviews allow the investigator to better understand how people view the world and the meanings they attach to what takes place therein (Patton, 1990). Interview-based research relies on people's meanings in use to explain how they experience reality (Gephart, 2004). We would like to stress one additional important aspect of this mode of constituting knowledge, in that "getting in touch" with interview-based data tends to be an inspiring experience for the researcher. Spending time with people in the field who reflect on careers, trends and challenges within their own domain is always a precious moment, allowing the researcher to connect, in some ways, with the interviewee's interpretive schemes. Also, the researcher's creative impulse tends to be stimulated when immersed in the data, seeking to identify important patterns in hundreds of transcribed pages while producing a coherent, grounded and inspiring storyline. Further, storylines grounded in practice-based and organization-based experiences may allow the researcher to connect back with interviewees, allowing both parties to engage in a conversation based on the study's findings – although we recognise that the relationship between research and practice is highly convoluted (Gendron and Bédard, 2001).

Transparency is frequently presented as an inevitable passage point to ensure the trustworthiness or "rigor" of qualitative research (Moravcsik, 2014). Although we adhere to the notion that researchers should disclose sufficient details on the collection and analysis of interview-based data, we nonetheless maintain that calls for transparency frequently amount to oversimplifying admonitions, predicated on the notion that sufficient disclosures and an entirely "auditable" trail, somehow, will allow readers to be reassured on the trustworthiness of the findings. However, as Roberts (2009) elegantly argues, complete transparency is nothing but a dream. Some aspects of the backstage of qualitative research will always remain in the shadows. In particular, what Chomsky (2003) calls "creative impulse" is not susceptible to being "audited". For instance, how can we account for the creative impetus of a researcher who, somehow, came to see the budget process in the City of Halifax as a series of theatrical performance and rituals aiming to produce a sense of order over financial matters (Corrigan, 2018)?

The fact is that some part of mystery will always characterise qualitative and interview-based research. While researchers may do their best to be as "transparent" as they could in describing data collection and analysis procedures, some "leap of faith" from the part of the audience is inevitable. This degree of haziness should not be viewed as an object that should be annihilated. On the contrary, it relates to the role of the researcher's creativity in trying to make sense of real-world, inherently complex and messy data. In other words, a degree of flexibility is warranted if one wants to adapt her/his analytic gaze to the untidiness of the world (Patton, 1990); this includes the capacity to rely on one's imagination to produce knowledge that differs from the order of things in the domain of ideas and traditions (Clegg, 2006). Through the partial and imperfect "cones of light" that we mobilised to highlight some of the norms and practices that underlie the production of interview-based articles (and our characterization of such research as inescapably ascribing a significant role for one's imagination), one of our ambitions, in producing this review, is to represent qualitative research as a legitimate, intriguing and interesting way of producing knowledge about accounting.

It is exciting to see the number of accounting researchers across the world now increasingly engaged in interview-based research, with a number of established journals such as AJPT, CAR, BRIA, and JMAR showing increasing interest toward qualitative research. We believe that this stream has scope to address some of the increasingly strident criticisms that academic accounting (broadly speaking) has become irrelevant, estranged from practice and stuck in a paradigmatic rut (see Merchant, 2012; Reiter and Williams, 2002; Tucker and Parker, 2014). However, our review also underlines the need for continued reflection on the nature of qualitative research. It is hoped that future researchers will continue to strive to practice and refine the craft of interview-based research in accounting.

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[12] That being said, we do not want to overstress divisions between qualitative and quantitative researchers. Our review is reflective, in some way, of a desire to foster interparadigmatic communication channels in accounting academia. It is well known that people who belong to a given paradigm of research do not often engage with the research undertaken from a different paradigm (Humphrey, 2008; Lukka and Kasanen, 1996; Lukka and Granlund, 1998).

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