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Other lives in accounting: Critical reflections on oral history methodology in action

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ABSTRACT

This paper critically evaluates the nature and practice of oral history as a narrative research methodology in accounting. Oral history allows individual subjectivity and experience to be central to the empirical data. The paper argues that such an approach allows the voices of those who have arguably been ignored, marginalised or silenced within particular contexts to be heard. Drawing on feminist approaches to research methodology, it also evaluates and problematises some of the ethical issues within an oral history methodology, arising from the interpretation and ownership of research, disclosure and reciprocity within the research relationship, and the use of friends and strangers as research participants. The paper concludes that, when approached critically and reflexively, oral history provides a sound epistemological and methodological base for understanding the meaning of events and experience to individuals, and the impact of accounting institutions and practice on their lives.

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1. Introduction

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

Despite calls for the use of oral history or life stories in accounting research (Collins and Bloom, 1991), the methodology has not been extensively used in the accounting context, and has been variably interpreted. As in historical research, approaches to accounting history and accounting experiences will depend on their social and political purpose (Fleischman and Radcliffe, 2005). While oral history is often credited with the potential of opening up new areas of inquiry or exposing the voices of those marginalised or excluded from professional or organisational archives, it is not necessarily an instrument of change (Thompson, 2006). Nor is it straightforward in avoiding power relationships in the research process, and may even reinforce hegemonic ideologies about race, ethnicity, class and gender (Kim, 2008).

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This paper critically evaluates the use of oral history methodology in the accounting context, in a research project investigating the lived experiences of women accountants. Drawing from feminist approaches to research, the paper contributes to recent debates on oral history methodology within the discipline of accounting (see, for example, Hammond and Sikka, 1996; Kim, 2008; Perks and Thomson, 2006) through a reflexive evaluation of its utilisation and application. The purpose of the paper is not to present the findings of the research project but to evaluate critically the nature and practice of the methodology. While the paper argues that oral history provides a voice and insight into the lives of those working in the accounting profession who may otherwise be ignored or marginalised, it also problematises some of the ethical and interpretive issues arising from the use of such a methodology, together with power relations within the research process. As such, it aims to extend our understanding of the relationship between research processes in accounting and the resultant product, in terms of knowledge about accounting.

The structure of the paper is as follows: first, it examines the nature of oral history methodology and evaluates the extent of, and impact of, its use in accounting research. Second, it outlines the context of an oral history research project on which critical reflections are then made. Third, it discusses how oral history can be utilised as part of a feminist research methodology, which exposes the potentially marginalised voices of women and locates the researcher reflexively in the research. Fourth, it critically evaluates some of the power relationships and ethical issues inherent in oral history research, particularly in terms of interpretive authority, research reciprocity and the ownership of data, with reflections on whether they can be overcome by feminist methods. Finally, the paper draws together some conclusions on these reflections on oral history research methodology in action and their implications for further accounting research.

2. Oral history methodology and accounting

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

Wider historical applications of the methodology are often used to give voice to those whose stories would not necessarily be heard using traditional archive sources, in a move towards the capture of the lives of 'ordinary' people, which assumes that all lives are intrinsically interesting and challenges the orthodoxy that autobiographies should be produced by important people (Stanley, 1992). Projects such as obtaining the stories of factory workers with asbestosis (Johnston and McIvor, 2001), or working class women in Ireland (Clear, 2003), in the *Oral History* journal, suggest that the use of biographical material is extended to a range of social groups. My own grandmother took part in an oral history project designed to capture the stories of a group of elderly people attending a day centre in Hull (Harker, 2003a, 2003b), which gave the family, as well as others, insights into parts of her life we would never have known.

However, despite its proliferation in historical research, oral history, in terms of more extensive life histories, has rarely been used in the accounting context. Collins and Bloom (1991, p. 23) did call for the use of oral history in accounting but largely to suggest that it should be used to 'supplement and clarify the written record' and verify other forms of history, as a method of triangulation, rather than as a methodology in its own right. Carnegie and Napier (1996, p. 29) reviewed the role of history within accounting, specifically arguing that 'oral history's greatest potential lies in its ability to capture the testimony of those effectively excluded from organisational archives', and 'provide much insight into the effect of accounting on the managed and the governed', resonating with some applications of the methodology in the historical discipline.

Hammond and Sikka (1996, p. 91), however, giving Mumford (1991) and Parker (1994) as examples, suggest that the main outcome of using oral history in accounting 'has been to give visibility to the views of well-known accountants rather than to give voice to the people who have been excluded, oppressed and exploited in the onward march of the institutions of accountancy'. Biographical material has tended to focus on influential figures to evaluate the extent of their contribution to accounting and organisational life, including Matthews' account of Sir John Grensides, 'one of the leaders of the accounting profession' (Matthews, 2000, p. 57), Parker's (1984, 1994) accounts of Mary Parker Follett and Professor Louis Goldberg, and Spruill and Wootton's (1995) narrative on accounting pioneer Jennie Palen. While, more recently, some researchers have recognised the rich data that biographical methods elucidate about 'ordinary' people's lives (Hammond, 2002; Hammond and Streeter, 1994; Kim, 2004a, 2004b; Kyriacou, 2000; Lightbody, 2009; McNicholas et al., 2004), there is still a suggestion that the accounting context renders some of its participants 'voiceless', or that it is partisan in those whose voices are heard (Chua, 1998; Kim, 2008; Neu, 2001). It is perhaps not surprising that some historical experiences are privileged over others

in accounting, when the dominant story is of regulation, shareholder value, and capital, rather than struggle, individual experience and practice.

3. The research project and context

The research project in question in this paper focused on the oral histories of 15 female chartered accountants who were also mothers, in order to examine the politics of their identity, and the social organisation of the accounting profession and its interaction with their experiences of motherhood (Haynes, 2005). For the particular women in this study no written or other form of record already exists which may be used to document their experiences.

Historically, women have been marginalised within the profession, and in the early part of the twentieth century their experience of the accounting profession was of legal, socio-economic, constitutional, and cultural opposition to their membership (Kirkham, 1992; Shackleton, 1999; Wootton and Kemmerer, 1996). Women suffered from restricted access (Lehman, 1992), and confinement to clerical and secretarial functions (Kirkham and Loft, 1993), with the professional echelons of accounting being a male preserve (Westcott and Seiler, 1986). In the later twentieth century, women's participation in the accounting profession increased as women surmounted barriers to entry (Ciancanelli et al., 1990; Wootton and Kemmerer, 2000) but the changing genderisation has not been straightforward, and women may face continuing discrimination due to their gender (Kirkham, 1997; Whiting and Wright, 2001). The identities and careers of women with children in accounting have been problematic as they struggle to resist stereotypical gendered embodied identities (Haynes, 2008b), to combine career progression and motherhood (Dambrin and Lambert, 2008; Haynes, 2008c) and to enter the higher echelons of the profession (Gammie et al., 2007). Yet, as Broadbent and Kirkham (2008, p. 469) suggest:

“... little has yet been done to explore the rich detail of the feminisation of the profession over the past 40 years where the growth in women membership has risen exponentially. Gathering oral histories of those who have lived through this period remains an intriguing possibility”.

An oral history methodology has the potential to enable the voices of those marginalised to be heard by capturing their lived experience, and bringing history into a more recent context, allowing the private and domestic, as well as the professional and public to be explored.

All the 15 women in this research project were professionally qualified accountants, eight with the Institute of Chartered Accountants in England and Wales (ICAEW), two with the Chartered Institute of Management Accountants (CIMA), two with the Chartered Association of Certified Accountants (ACCA), one with the Association of Accounting Technicians (AAT), and two with the Institute of Chartered Accountants in Scotland (ICAS). Additionally two women had Chartered Institute of Taxation (ATII) membership. All the women, except one, had one or more children, and were relatively similar in terms of age, being between 26 and 45 at the time of the obtaining the oral histories. All had been working in a professional accounting role, whether part-time or full-time, at the time when they became pregnant. The two management accountants worked in large manufacturing and retail firms. Two further women were employed in a senior accounting role in the National Health Service and in a large commercial bank, both having qualified originally in accounting firms. Eleven of the participants in the project worked in large or mid-tier accounting practices in the UK, with five of them working in the same firm. Their roles involved audit, taxation, corporate finance, business recovery and insolvency, at levels involving supervision of other staff, such as audit senior, and up to partnership level. Of the women in accounting firms, three had left accounting practice after having children to become an academic, a full-time mother, and a venture capitalist, respectively, at the time of obtaining the oral histories.

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

However, the research project was also stimulated and informed by my own experiences of being a practising accountant and mother, the subsequent negotiation of the contradictions and juxtapositions of the two roles (Haynes, 2006a), and my desires to explore the complexities of my own identity in conjunction with the identities of similar others. In considering alternative concepts of identity within the cultural and political practices of the accounting profession and motherhood, oral histories of other women were supplemented in the project with autoethnographical experiences from my own life history. As the project was concerned to allow the voices of women to be heard and to explore both the public and private experiences of women, as well as exploring my own sense of self, it was located within a feminist research paradigm.

4. Feminist approaches to oral history

There is a strong theoretical basis in feminist research for the use of experience and the subjective in the research process (see, for example, Cotterill and Letherby, 1993; Hughes, 2002; Letherby, 2003; Oakley, 2000; Ramazanoglu and Holland, 2002; Ribbens and Edwards, 1998; Stanley and Wise, 1993). Whether or not self-consciously defined as feminist, many voices express a shared opinion that it is important to problematise and centre women's diverse situations, and

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

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

Feminist oral history research may have originated in a desire to refute 'malestream' interpretations of women's lives, using 'a method that enables the discovering of the social experiences of "silenced women" (or other silenced groups)' (Geiger, 1985, p. 335). However, many feminist researchers came increasingly to question the balance of power in relations between women researching other women, or the homogeneity of women as a universal category (for comprehensive reviews, see, for example, Letherby, 2003; Ramazanoglu and Holland, 2002). Patai (1991) stresses that feminist oral history research in the developing world by largely, white middle class researchers on groups who are less powerful economically, socially and politically, and who may be non-white and/or poor, is not possible without exploiting privilege, such that it is not possible to write about the oppressed without becoming one of the oppressors. This is equally relevant in the context and impact of feminism in accounting research where critiques have emphasised the need to address concepts of difference and diversity among women (Gallhofer, 1998; Haynes, 2008a; Kim, 2008). Sameness in gender does not override distinctions in class, race, religion, age, ablebodiedness, or ethnicity, or preclude significant differences in experiences.

Hence, I was conscious of some tensions in both the research project and research process in question in this paper. The project aimed to explore the experiences and identities of a group who have been marginalised or silenced in accounting research. It could be argued that the women accountants in the study are not from totally powerless groups, rather they are highly educated, white, middle class, literate women. However, they may still have experiences which have remained hidden: the child-desiring, child-bearing, child-raising, child-rejecting feelings that are part of their personal identity and intrude on or relate to the professional, enabling a *different* voice to emerge, which has been suppressed by the profession in which these women work or have worked. I have already noted how, historically, women have been marginalised in the accounting profession, and the experiences and identities of women accountants as mothers have been largely ignored. As an accountant and mother, I found myself on the margins of mainstream accounting discourse, in terms of belonging to a marginalised group, which is also under-researched. I am part of the 'Other', the group I feel is worth exploring because of their under-representation in academic analysis, which is also my under-representation, as I am also part of this group.

In undertaking the research, however, at the same time I am also part of the academic social world which could potentially silence or misrepresent this 'Other' because, as Edwards and Ribbens (1998, p. 2) suggest:

"There is a danger that the voices of particular groups, or particular forms of knowledge, may be drowned out, systematically silenced or misunderstood, as research and researchers engage with dominant academic and public concerns and discourses".

Hence, I am torn between public social knowledge and private lived experience, between simultaneously serving an academic audience while also remaining faithful to forms of knowledge gained in domestic, personal and intimate settings. As Kim (2008) argues, in order for oral historians to take responsibility for the narratives they present to the world, their own position within society as well as the research process should be continually questioned and integrated into the analysis.

Feminist research assumes some level of inter-subjectivity between the researcher and the participant, and the mutual creation of data, such that participants are also 'doing' research as they, along with the researchers, construct the meanings that become data for later interpretation by the researcher (Olesen, 1994). Oakley's influential feminist approach (Oakley, 1981, p. 49) proposed a 'reciprocal relationship', similar to friendship, between feminist researchers and the women they research, in order to supersede traditional research method processes in which the researcher objectifies and depersonalises research subjects and reinforces the power held by the researcher, suggesting that there can be 'no intimacy without reciprocity'. When the relationship is reciprocal, the response from the participants is arguably much fuller (Brooks, 1997; Harding, 1993). Narrative approaches to producing data emphasise that meaning is created *within* the research pair, as the participant in the research, together with the researcher's responses, constructs the story within the interview rather than it being a neutral account of a pre-existing reality (Day Sclater, 1988; Hollway and Jefferson, 2000; Polkinghorne, 1988). Feminist methodologies, which stress the importance of achieving empathy and reciprocity in the research relationship, thus facilitate the understanding of others through the use of narrative.

This was the approach I intended to follow throughout the oral history project. I hoped my own experience as accountant and mother would engender some empathy and trust between myself and the participants. Perhaps they would support my motivation to extend debate on the experiences of this group. I was prepared to disclose aspects of my own experience to

facilitate conversation and empathy. To some considerable degree, this approach was successful in facilitating disclosure. Like Coffey (1999), I found that professional courtesy towards my participants was not enough to establish a rapport: rather, some level of personal disclosure about my background, as both accountant and mother, was helpful in giving participants confidence that I would comprehend what they had to say in a way that no outsider would.

However, as Sangster (1998) points out, such issues raise uncomfortable ethical dilemmas for feminist researchers about using living people as a source for oral history research. Increasingly feminists have problematised the conduct and outcome of their oral history research (see, for example, Holland, 2007; Patai, 1991; Sangster, 1998; Stacey, 1991), which, while raising awareness of ethical issues in the research relationship, does not preclude the avoidance of power relationships in the research. Indeed, as this paper will now go on to elaborate further, when these methodologies are applied in practice, such issues are drawn all the more to the fore of the research by the reciprocal basis of the oral history methodology, by the inclusion of friends as research participants, and the intensity and emotion of the oral history process.

5. Conducting and interpreting oral histories

The way oral history is approached can have an effect on its potential outcomes and the type of historical data that is produced. In one of the few extensive uses made of oral history in the accounting context, giving insight into the work practices of auditors, Matthews and Pirie (2001, p. 4) suggest:

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

There is an implication that the primary focus of oral histories is facts and evidence. Oral histories are referred to throughout their work (Matthews, 2006; Matthews and Pirie, 2001) as ‘interviews’ rather than histories, narratives or conversations, suggesting that, originally:

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

In contrast, my project was searching for meaning and perceptions amongst the participants rather than simply facts about their lives. Given the research context and purpose, participants were encouraged during their oral histories to reflect on their identity, aspirations, emotions and experiences as both mothers and within the accounting profession. Rather than using a structured or semi-structured form of questioning, I used a highly flexible approach to the gathering of the narratives, being guided by the participants. Questions to stimulate the telling of the oral histories used forms of open invitation such as ‘Let’s talk about why and how you became an accountant’ or ‘Talk me through your story of becoming a mother’. Often lengthy accounts would follow which varied entirely between participants as each approach to the telling of a life was different.

Some participants used an almost ‘stream of consciousness’ approach to their storytelling, with lengthy accounts covering many years, and often conflating a number of experiences together. An example of this (albeit extremely summarised as some of her account covered several pages of uninterrupted transcript) is this extract from Caroline’s account:

“I started alongside I think about 70 graduates, not all finance but all the different disciplines, I think there were 6–8 of us who were finance and they offered just correspondence training, so you were basically on your own apart from one intensive revision course that was before the exams. . . We had various jobs and after I think the first year to eighteen months I got my first proper job if you like, which was a supervisory role which was quite a big step as I had about 10 staff and I was about 22 or something. But it was good, and in a company the size of [Pharmaceutical Co.] there were lots of different areas of finance to be involved in. I started mainly with the accounting side and then I moved to a research division, they were doing pharmaceutical research and I was an assistant accountant there, so I got industrial experience if you like. Then on qualifying I really decided that I wanted to get into a smaller company to see more of the whole picture, as in [Pharmaceutical Co.] you are only seeing a tiny bit of the main accounts if you like. Particularly in Research you didn’t actually have any sales it was only costs, so it was limited. . . I moved to work for [Manufacturing Co.] . . . which was later taken over. . . so I was only there for about 6 months, at that time I had just got engaged and my husband was offered a job [elsewhere] so conveniently I was quite happy to move. . . Then came a job in [Retail Co.] which was actually just advertised in the paper. So I joined there as an accountant of the branch. . . We were thinking of having children by this stage I suppose that is another reason I clung to staying with [Retail Co.] for all the maternity benefits, if I am really honest, so I commuted. . . I wouldn’t get home until 8 o’clock at night, and then one day a week we had late night trading so I got home at 10. Travelling on your own at that time it was no fun whatsoever and we were desperately trying to buy a property. . . I did that really for a year until I left to have my daughter, I had a very fit pregnancy,¹ but travelling on the tube in the summer, it was absolutely boiling

¹ While pregnancy itself is not a medical condition in terms of an illness, it can have some physical effects such as high blood pressure, or nausea, amongst others. Caroline is suggesting that she did not suffer from some of the possible physical debilitating symptoms of pregnancy.

hot and it was just awful and couldn't imagine doing that for the rest of my life. . .The person that I worked for at the time was actually a female at the time when they had one of the only female managing directors, but that made it worse, she didn't have any children, she was a complete career woman. . .the organisation was going to be setting up a project team to look at replacing the financial systems. . .So I returned at the end of my maternity leave. . .went back, did my 2 days a week, but to be honest 2 days a week just wasn't enough to give a decent contribution really, and the project structure and management of it was fairly weak and it turned out to be fairly boring really. . .but I did enjoy doing something different for 2 days, even getting time out from being a mother." (Caroline)

Caroline approached the invitation to tell her life history with a lengthy and complex monologue covering many years and events in quick succession, often non-chronologically. It required further questioning at the time, and multiple re-listening and re-reading after the event, to identify key issues and events in the narrative. Yet, this short extract also demonstrates how oral histories embed the personal story within a wider social, political, economic and, in this case, professional context. Hence, it reveals some powerful issues about the nature and extent of accounting work, accounting training, embodied identities, relationships between women and men, motherhood, and working life.

Other participants approached the telling of their life history in a more conversational tone, with questions and pauses inviting researcher participation, as shown in Judith's extract:

I'd had a fairly relatively trouble free pregnancy, I liked being pregnant.

- You enjoyed it, did you?

I enjoyed that, and I was obviously looking forward to having the baby, but I also knew I was going to get out of the [firm]. . .which was horrendous, it is for me now purely cash in the bank, you know. . .

- A means to an end?

And it's a nice bunch of people. The structure is awful and I think it's very bureaucratic but the people, sort of the workers, overall are a nice bunch of people. (Judith)

As [Minister \(1991, p. 36\)](#) recognises, 'the feminist oral historian needs to wipe clean her slate of expectations about the form of oral history discourse', which does not conform to a list of pre-prepared or semi-structured questions, but rather develops 'the chaotic and problematic process of two humans thinking and communicating'. Hence, this raises issues for the oral history researcher in terms of how to present and interpret what can often be highly variable data, some factual, some much more emotional and experiential.

In order to make sense of the narratives in this particular project, I approached their interpretation in two separate ways. Firstly, I summarised the life history of each participant into an individual account of their life, with a sense of wanting to present each woman as an individual being, and keep some sense of their whole person. Secondly, I drew together some common issues on personal and professional identity, and gendered embodiment for thematic analysis (see, [Haynes, 2008b, 2008c](#)). However, in each way the oral history is approached, the control of the narrative ultimately shifts to the researcher with a potential imbalance of power over how the material is interpreted, which raises some ethical issues in the ownership of the research.

6. Ethical issues in the ownership of research

Paradoxically, the use of a feminist approach to oral history, while rendering opportunities for disclosure of individual stories through intimacy and trust, may also put the researcher in a considerably more powerful position in relation to participants because of the very degree of disclosure and intimacy involved. In her critique of feminist ethnography, such contradiction between feminist principles and ethnographic method causes [Stacey \(1991\)](#) to find significant dissonance between research practice and ethnographic product:

"Ethnographic method appears to (and often does) place the researcher and her informants in a collaborative, reciprocal quest for understanding; but the research product is ultimately that of the researcher, however modified or influenced by the informants. With very rare exceptions it is the researcher who narrates, who 'authors' the ethnography. In the last instance, an ethnography is a written document structured primarily by a researcher's purposes, offering a researcher's interpretations, registered in a researcher's voice" ([Stacey, 1991, p. 114](#)).

Similar conflict arises here: despite trying to make use of the participant's own words in their individual life summaries, I alone have interpretive authority, choosing what to leave in, what to take out, transforming the oral encounter into a written representation of a life.

There are different approaches to managing this representational process. [Matthews and Pirie \(2001\)](#) gave their 'interviewees' the right to edit transcripts or have a censorship role over the data, which led to many cases of participants withdrawing all or part of their contribution or wanting to edit it so heavily that nuances were lost. As participants in the Matthews and Pirie study were not anonymised, they ultimately withdrew some insightful information that was potentially controver-

sial or inflammatory to protect their interests. In Chase's (1996) study of school superintendents, there was concern that, although anonymised, the identities of the participants might be compromised. Participants were sent transcripts to review and asked for permission to use specific passages in order to give them a certain amount of control and reduce the vulnerability that they might feel from exposure of their stories. In my study, I did not offer participants the opportunity to read the transcripts of their oral histories or the summarised accounts of their lives and they in turn did not ask to. My original rationale for this approach was that the participants were anonymised and I felt both parties to the research were acting in good faith. Participants appeared to concur with the motivation to explore women's identity in the accounting profession in the interests of understanding, exposing or improving the position of women. However, in retrospect, does such an approach betray feminist principles of participation and reciprocity? What would I have done if participants had objected to their life summaries? Would they have recognised themselves? Had *my* account of *their* life rendered a 'true' account? It is such dilemmas that cause Stacey (1991) to question whether the appearance of greater respect for and equality with research subjects masks a deeper, more dangerous, form of exploitation.

Nevertheless, the interpretative process transforms particular stories into examples of larger social phenomena, which might not be apparent to the participants. Herein lies another tension between the desire to give individual women a voice, and wider social, economic or political understanding. As the purpose of the research was to extend both knowledge and understanding of women's lived experience of the accounting profession and motherhood, their histories have to be analysed and interpreted to pull together commonalities and suggest reasons for difference. Yet, it is fair to acknowledge that the interpretive authority passes to me as the researcher, balancing aims to improve social justice for women with more instrumental purposes of career outcomes and publications. These tensions are inherent in all research, but feminist approaches using empathy may deepen the level of private disclosure from participants thus increasing the power of the researcher operating in the public domain of academic research. There is a contradiction in participants being willing to share their most personal thoughts about identity, work and motherhood with a researcher who wishes to share those thoughts with the world. This is not to deny the transformative possibilities of a feminist approach but to stress the need for reflexive awareness of interpretive conduct and authority.

7. Ethical issues in the research relationship: reciprocity and disclosure

There are further, particular issues involving power relationships in research, when the participants are friends with, or known to, the researcher, and/or each other. As Easterby-Smith et al. (1991) suggest, it is important not to divulge unwittingly to others information that was given in confidence, as this can have serious consequences in organisations where hierarchies are involved. In my study, there were five women who worked in the same accounting firm, and while they did not know each other well, they were at least aware of each other as fellow members of the same firm and were aware that others were taking part in the study. They did occasionally refer to each other in their narratives, and in my responses to their comments, I had to be careful not to divulge confidential information about the others, which raised its own ethical dilemmas. Both Maureen and Deborah, for example, had recently returned to the same workplace after having a baby, and both appeared to be struggling to settle back into their work role. Maureen constructed Deborah as a 'high-flyer', an exemplar for how Maureen herself should behave, raising a daunting weight of expectation and self-doubt in achieving the same kind of qualities:

"I mean she was sort of the pioneer. . .but I was a bit nervous. I thought she was going to show me up a bit, she worked right up until the end and she was planning. . .on coming back pretty quickly and she was taking emails, whereas I'd decided that, you know, that I was going to have this time off as I was never going to get it back" (Maureen).

Deborah, however, was struggling with her own self-doubts about managing her job role and the new baby:

"When I came back to work I really wanted to do everything really, really well, and really ended up thinking that I'm not doing anything properly and feeling so guilty" (Deborah).

I was aware from their oral history accounts that neither of them had spoken at length to each other about their experiences, and my intuition was that each might find some interest, consolation or possible support in the other. Yet, how far is it the role of the researcher to interfere in such cases? While some feminists have intervened to support women they have been researching, notably Scanlon (1993) in supporting refugees and Oakley (1981) in providing information to young pregnant mothers, these have been cases where the participants have been disadvantaged in some form and specifically requested support. Does revelation from a participant, such as Maureen or Deborah, who to a great extent is capable of making her own choices about the matter, induce moral authority in someone like me as a researcher to judge what may be beneficial on their behalf? Or, as Patai (1991) suggests, does it play to the researcher's own demands for affirmation and validation in the research relationship?

Feminist researchers argue that self-disclosure and reciprocity during the research is good practice because it puts women participants at their ease (Oakley, 1981; Ramazanoglu and Holland, 2002; Reinhartz, 1992) but claims for a special rapport between women has been challenged by a much more sceptical debate concerning the limits and ethical problems of 'feminist' qualitative research methods (Duncombe and Jessop, 2002; Holland, 2007; Patai, 1991). As an example from my study, take the case of Deborah, who was a partner in an accounting practice, and who initially seemed to address me as she might a potential client about the nature of her firm, rather than opening up about herself in any depth. I tried to encourage her to relate how she felt about her accounting career and her new role as a mother, by explaining that I was interested in

the experiences of women who, like myself, were accountants and mothers. Shared interests and/or backgrounds can help to establish rapport and improve levels of disclosure. Perhaps Deborah regarded me as another mother to whom she could unburden herself rather than as simply a researcher. Eventually, Deborah took a deep breath, interrupted me forcefully with:

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

The tone and pace of the conversation changed dramatically, being much less measured and far more personal. Deborah went on to give a frank and somewhat heart-rending account of her experiences, in which she was near to tears at times and which I also found quite moving and affecting. Relationships such as this raise ethical issues to the extent which they encourage participants to disclose experiences and emotions which they would prefer to keep private, and, critically, they question how far participants can be said to have given full informed consent if they are persuaded to disclose by the researcher’s use of empathy and the rapport developed between them (Duncombe and Jessop, 2002). While I genuinely liked Deborah and felt moved by her anguish, I felt uncomfortable when she turned the tables on me, inviting me to disclose by asking forthright, direct questions that begged an answer in such a way that I felt at one point that I was being interrogated. I was certainly less frank with her than I hoped she would be with me. For example, although she had stated that she did not think that she would have any more children, she was deeply interested in my account of having more than one, and my potential desire to have more, as if she were still considering her options. In this instance, my disclosures left me feeling emotional and potentially vulnerable in terms of what it revealed about my unresolved sense of self. Research processes may have a profound effect on the researcher as well as the researched (Haynes, 2006b). Whereas Deborah may have found the interaction ‘a therapeutic opportunity’, as I speculated in fieldwork diary immediately afterwards, there are ethical implications in inviting individuals to engage in reflexive projects which may lead to the revisiting of unhappy experiences (Birch and Miller, 2000). In retrospect, given its unsettling and emotional effect on me, in the apparently more comfortable position as the researcher, I query whether it had really been a valuable emotional encounter for Deborah, or whether it had caused her increased anguish. Although she contacted me afterwards to say how helpful she had found it to talk through her decisions and doubts, in learning some months later that Deborah had left the accounting firm in which she was a partner, I wonder whether participating in the research about the position of women in the accounting profession was a catalyst in causing her to leave that same profession, in which case the research may have betrayed its very intentions. Unfortunately it has not been possible to meet with Deborah again to follow up on this speculation.

With Maureen, however, my act of self-disclosure about my own experience of motherhood at the very end of our meeting, when I was about to leave, seemed to be based more on my needs rather than hers, as a note in my fieldwork diary, made after listening to the tape, suggests:

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

These exchanges between myself, Maureen and Deborah typify the intensity of the research process, both in what was revealed and in the emotions it engendered for all parties involved. I was conscious that it may be ‘morally indefensible to distract someone from talking about something they feel they need to talk about’ (Letherby, 2003, p. 111), while being aware of the tension that the research primarily served my needs rather than theirs.

8. Ethical issues in the research relationship: friends and strangers

Another difficult issue arising from the project was maintaining an ethical perspective on the narratives of people I already knew, some of whom were personal friends. When researching friends and family, the existence of prior knowledge on both sides has to be acknowledged and what can and what cannot be used as data has to be established. Although Letherby (2003, p. 126) suggests that probing in areas you already know something about may make you seem ‘naive’, and that displays of ignorance may irritate or hurt participants, I did not find this with my participants. Susan, who is a personal friend, gave a very frank, wide-ranging and detailed oral history narrative. She divulged intimate issues involving other people who are also known to me, and which could have been sensitive or embarrassing had they been disclosed more widely. Despite Susan exposing her feelings more extensively than she has to me previously as a friend, on subsequent occasions when we met socially she was never again so open. Yet I was not aware of any indication on her part that she regretted her frankness. It was as if the research relationship gave her some degree of protection from our ordinary social interaction, such as in a client/counsellor or doctor/patient relationship. Susan pushed at the boundaries of my friendship-related knowledge about her, and I had to accept some responsibility for the effect of that intervention by ensuring that I did not mention any of the intimate issues to the other people involved. While I have used some anonymised material and incidents from Susan’s life history in my published writing, I have never spoken about the specific issues she disclosed to the other parties involved, as this would break the bonds of trust between us.

It is debatable whether it is actually more useful to be a friend or stranger to the women you want to research (Reinharz, 1992). Occasionally, friendship and familiarity can enable shorter, more focused interviews, but conversely, when discussing a sensitive issue, such as the reasons for abortion, women may feel that the lack of a relationship with the interviewer enables them to talk about private issues and feelings more freely. In my research, I did not find that the meetings with participants

whom I already knew were shorter, as if our relationship supported some kind of shorthand for the depth of the narrative. Rather, whether I knew the participants beforehand or not, some form of shared identification was important to me and, I believe, to the women whose narratives I obtained.

Shared identification can, however, be a double-edged sword. When a personal relationship has been established during the oral history process, and particularly when the participant is a friend of the researcher, additional tensions may arise in carrying out interpretation. I was reticent to draw some critical conclusions about the lives of others, including domination within marriages, or class and gender identification, which the participant might reject, while in other ways assuming an autonomous interpretation of the woman's consciousness. Such tensions illustrate the contradictions inherent in feminist oral history research: while we may strive to overcome boundaries in the research relationship through the establishment of a level of trust and empathy, and by showing that the research relationship matters, the researcher largely holds the interpretive authority. She is also subject to her own emotional responses to the participants, including irritation or dislike, which are as much a part of the research process as empathy or tenderness but may be more difficult to acknowledge. As Lawler (2000, p. 11) suggests:

“As feminists we need to be wary that we do not only look for positive relations between women and thus ‘outlaw’ certain ‘negative’ emotions between them”.

9. Conclusions

Oral history, therefore, while being widely used in historical research, has rarely been extensively applied in the accounting context, with some exceptions (Hammond, 2002; Hammond and Streeter, 1994; Kim, 2008; Matthews, 2006; Matthews and Pirie, 2001). When it has been used, approaches differ widely in the extent to which they emphasise fact or meaning, and well-known or marginalised participants.

Through this critical evaluation of an oral history research project in the accounting context, I argue that oral history's great potential is in its ability to expose the lives of those working in or influenced by accounting, for whom no other data or documentary sources exist. It is particularly appropriate for exploring the experience of those who have been marginalised, silenced or ignored within the accounting context because an oral history methodology has the potential to uncover some rich, powerful data, which allows the participants to stress in their narratives not so much events themselves but their meaning to the individuals concerned. As such, it brings to the fore deeply felt evocations of emotion, memory and identity, which more structured interviews or formal documentary sources may fail to uncover.

In the case of the women participants in this research project, the oral history methodology allowed for engagement with all aspects of their lives. The lives of individuals are not tightly scoped in particular contexts. Our identities as accountants are not separate from our other identities, such as partners, parents, colleagues, and citizens. Rather, there is an interaction between them, which is exposed through the use of oral history. Oral history brings the domestic and personal into the context of the professional and public, and illustrates their interplay. Thus it challenges our conceptions of accounting history, who it privileges, and who it serves. Through facilitating the analysis of connections between different social groups and roles, oral history allows subjectivity to become a means of understanding both human lived experience and the social, cultural and political context of that experience. For while women's experiences as women, as accountants, and as mothers, are diverse and distinct, their experience of, and treatment by, public and political institutions, including accounting, are sufficiently equivalent to reveal some common problems and political responses. Hence, individual narrative may be contextualised within dominant ideologies and power relations in women's lives.

However, an oral history methodology also raises some significant issues about power relations in the research process, particularly the interpretation and ownership of research, and disclosure and reciprocity, all of which this paper has explored. These are common to much qualitative research, but in the case of oral history they are particularly relevant due to the often intense, extensive and highly personal accounts given by participants. The level of disclosure in an oral history narrative may place the participant at risk of exposing their identity in two ways: first, in terms of being recognisable to others, which can be potentially problematic for both career and family relationships; and second, in terms of exposing their inner sense of self, with corresponding potentially therapeutic or distressing emotional consequences.

The project in question in this paper was underpinned by a feminist approach to research, which emphasises the need for reciprocity and trust in the research relationship in order to facilitate the exploration of meaning and disclosure of intimate detail. Oral histories are a valuable feminist method because they do not fracture life experiences but provide a means of evaluating the present, re-evaluating the past and anticipating the future, while offering a challenge to other ‘partial’ accounts (Letherby, 2003). They allow for the oral history narrative to become a shared, inter-subjective interaction between the researcher and the participant. Nevertheless, a feminist approach does not suggest that all parties have to concur emotionally, but that the diversity of women's voices, emotions and experiences are exposed and problematised in the interest of improving social justice. By using a feminist approach to the research, which stresses experience and subjectivity, it is inevitable that the subjectivities of researcher and participant will be different. Whether researcher and participant feel sympathy, antipathy or relative indifference for each other, the oral history process enhances communication between women. It promotes possibilities of thinking and speaking that allow for openness, diversity and difference. This highlights the need for the researcher to address reflexively the often complex and interrelated ethical issues inherent in

oral history research, in respect of interpretation, control and power relationships, research ownership, reciprocity and disclosure, which I have explored in this paper.

Paradoxically, such inter-subjectivity and depth of disclosure may expose both researcher and participant to increased levels of emotional response, and bring potential power relationships in the research all the more to the fore. Ultimately, interpretive authority and research ownership lies in the hands of the researcher, though these may be minimised through the intellectual and reflexive location of the researcher within the research. While it may be impossible to create an ideal feminist methodology which negates power differences (Haynes, 2008a; Sangster, 1998; Stacey, 1991), we should not abandon or shy away from interpretative methodologies which highlight the life experiences of individuals, as they offer greater explanatory opportunities than other methodologies. Despite, its complexities, discussed in this paper, oral history has the potential to give great insight into the life experiences of individuals. When approached with reflexivity, oral history problematises the view that accounting history is objective and neutral, or that there are single universal truths behind accounting practices. Subjectivity can be utilised as a means of challenging the orthodoxies of accounting and understanding the multiplicity of different experiences that are encountered within it.

An oral history methodology, underpinned by feminist perspectives, therefore, recognises the strong relationship between the processes of research and the resultant outcome of the research. A critical use of oral history can be used as a vehicle for change, both methodologically and epistemologically. It is in the analysis of experience that the potential for change lies, in an interpretative and synthesising process which connects experience to understanding. The use of experience, derived from oral history, can provide a sound methodological *and* epistemological base if it is treated critically using a process of reflection, which gives attention to power relationships, emotional responses and ethical perspectives. A reflexive, critical, reciprocal approach to oral history methodology results in richer, fuller data, which in turn lends itself to a richer, deeper understanding of the impact of accounting institutions and practices on the lives of individuals. There is much to be gained from an ongoing discussion of interpretive research methodologies in accounting.

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