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Trust me! A personal account of
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Trust me!
**A personal account of learning about issues of
confidentiality in an organisational research project**

by

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Abstract

Organisations, particularly those that depend on donations from the public, care a great deal about the image they present to society. This makes them especially sensitive about confidentiality when it comes to details of their accounting systems and financial affairs. Organisational, technical and personal factors determine the strategies adopted for encouraging trust and respecting confidentiality while undertaking research in such organisations. This is a personal account of some of the confidentiality issues that arose during a qualitative research project within a large religious/charitable organisation. It illustrates the importance and challenges of maintaining confidentiality in that and other contexts.

Introduction

Many metaphors have been used to describe organisations. They have been likened to machines, cultures, orchestras, political systems, psychic prisons, flux and transformation, organisms, and even instruments of domination (Morgan, 1986; Mangham & Overington, 1987; Pfeffer, 1981; Covaleski and Dirsmith, 1990; Jönsson and Solli, 1993; Pettigrew, 1973). I like to think of organisations as living organisms. Like people, they are born, they grow and develop, they have personality and intelligence, they perform tasks, they interact with the society in which they exist, and they present an image to that society. Like people, organisations are challenged by potential breaches of confidentiality that may distort the image they want to present to the world.

The purpose of this paper is to provide an account of my experience in conducting a year-long study of accounting in a large religious/charitable organisation. The particular focus is on my personal experience of the way confidentiality arrangements were affected by organisational, technical and personal factors, and of how understanding those dynamics helped me to design practices which would make it easier for people to trust me and help me to adhere to confidentiality requirements, both official and moral. I will first outline the value of studying accounting in its organisational context, describe my project and what it entailed, explain what I see as the pervasive nature of confidentiality issues in an organisation, and then describe the relationship between accounting and confidentiality. Next, I will highlight the organisational, technical and personal aspects of confidentiality that emerged as issues for me. A summary of useful strategies will follow, with my reflections on how my experience has shaped my understanding and practice of confidentiality arrangements.

Studying accounting in its organisational context

In recent years, there has been a dramatic increase in case-studies in accounting and management literature (Parker and Roffey, 1997, 242; Humphrey and Scapens, 1996, 87), and it has been suggested that more case studies in accounting are needed, in order to capture "the dynamic and contextual complexity of 'living' organisations" (Feeney, 1997, 506). Greater attention needs to be given to the actual practices of accounting in their contextual setting, in order to redress the "rather limited" attention given to these processes (Humphrey and Scapens, 1996, 90).

While the emphases of these studies differ, there has been an awareness that there is a "multi-faceted interplay of accounting with organisations' cultural and technical systems" (Dent, 1991, 707), and that accounting meanings are "socially generated and sustained" (Hopper and Powell, 1985, 447). While some case study research in accounting has been "technique-laden, highly structured and devoid of interpretation" (Young and Preston, 1996, 110), often with a focus on "quick survey studies" (Jönsson, 1998, 411), an in-depth case study approach focuses on social phenomena, and attempts to "engage with the pre-understandings of the researched community" (Llewellyn, 1996, 115). There is no doubt this is "messy" research, that cannot be easily interpreted, that challenges thinking and presuppositions, and that poses various dilemmas in the fieldwork setting. This was the style of research that appealed to me: I wanted to know how accounting was *actually* practised, as opposed to how it was *supposed to be* practised. This cannot be learned from a textbook, since it involves the study of living, breathing people, in a living, breathing organisation that has its own distinct culture, history, organisational structures and practices. To step into such an organisation is to step into another world, a unique microcosm, and attempt to

understand and learn how that microcosm acts.

My research project

By a series of circumstances, I located an organisation that I believed would provide an interesting research site. It was a large international religious/charitable organisation, founded in the mid-1800s. It consisted of two sectors in Australia, and the subject of my study was the division that included the Eastern Australian states of Queensland and New South Wales, as well as the Australian Capital Territory. Within that Eastern Sector, there was a clear hierarchical structure, with seven geographically based sub-sector and another sub-sector organised by virtue of its function, drug and alcohol rehabilitation. The head office was in Sydney, and it was there that the organisation's Department of Finance was located.

While I knew nobody within the organisation initially, I did have one contact through a colleague. From this contact, I eventually gained access and spent one year attending meetings, gathering archival material, analysing reports, conducting interviews, and generally being on the spot to observe interactions, practices and dialogues. During the course of my study, I attended a series of meetings at the head office and one of the sub-sector offices, and interviewed people from six different sectors. They held a variety of positions, including administrative, church-based, and social centre-based, at various levels of the organisation.

The organisation, I discovered, was distinctly autocratic and hierarchical, with a clear distinction between ordained members and non-ordained employees, who could further be described as either members of the religious organization or non-members. Most of the positions at the top of the hierarchy were occupied by ordained members. Even though their training was in clergy matters rather than finance, they carried the

weight of the financial decisions for the entire sector. This was a substantial responsibility, since the organisation was heavily dependent on government funds and donations from the public. There was a small number of accounting professionals, but during the year it became clear that this number would increase, due to the adoption of accrual accounting and the necessity of employing people who were trained in accounting. The organisation was acutely conscious of its image and reputation, and had worked very hard over a long period of time to promote itself and its mission, and to maintain and increase its funding base.

My previous experience of conducting a case study was limited to one other small study in an organisation where I was already known, so this new venture posed some interesting challenges and contrasts. I read a great deal about conducting fieldwork from sociological literature and consulted with colleagues on various issues, but in spite of that, I was relatively unprepared for the impact the year would have on me, and for the things I would learn about the organisation itself and the people within it.

The pervasive nature of confidentiality issues

This paper is written from the point of view of my initial lack of expertise, and my determination to find out how the accounting system *really* operated, and to discover the nature and impact of the reflexive relationship between the accounting system and the people who designed and implemented it. This was the information I wanted, rather than being given the *sanitized* version of the way the accounting system was supposed to operate. But this was privileged information and in order to obtain it, I knew I would have to gain the trust of the people I was dealing with. This involved setting up procedures and relationships that assured organisation members that confidentiality would be preserved.

Given the sensitive nature of the kind of information I was looking for, I wondered why any organisation would grant access to me or to anybody. Their willingness to participate could depend on a number of factors, including their image, their confidence in their role and place in society, their history and culture, and their openness to ideas or to change (Scott, 1965). What could they hope to gain, and what would be the barriers to full, frank disclosure and use of information? As a living organism, capable of suffering embarrassment, what official constraints would this organisation put on me if I were going to probe its innermost financial secrets, its ways of doing things, its mistakes, and its problems?

As mentioned, this was only my second venture into fieldwork, and it proved to be very different to the first, where I was well known and trusted. The issue of confidentiality, I now discovered, spanned any incursion into the organisation's structure and permeated every interaction and relationship. Organisations, as living organisms, are made up of individuals and it was their stories that I wanted to hear, but before I could listen to those stories, the organisation (represented by its senior members) had to give me permission to enter and observe.

An organisation in its totality is greater than sum of its parts. Its unique culture highlights the symbolic aspects of life (Morgan, 1986, 131, 135), and its influence, often unseen, but very much present, has the capability of defining problems, suggesting appropriate strategies, and specifying the kinds of people who can participate in the tasks of societal life (Zukin and DiMaggio, 1990, 17). It became abundantly clear to me during my time in this organisation, that its unique culture played a significant role in the understanding, negotiation and practice of

confidentiality requirements. It was like a palpable presence that influenced, and in some cases, dominated, all the individuals who moved within its span of authority.

Implementing the confidentiality arrangements that I had agreed upon was a constant challenge that occurred at every stage of the field experience, continues in the present, and will never go away as long as I am reflecting on or writing about the project. I was unprepared for the weight of responsibility I would feel at being entrusted with individuals' personal stories and opinions, and being confronted with their apprehensions and fears that they no longer had sole control of this information. They were vulnerable because of their position within the organisational structure and the sensitive nature of the accounting information they were giving me.

Accounting and confidentiality

Contrary to popular conceptions, I believe accounting is not just a technical activity, but that it evolves as a deeply embedded organisational and social phenomenon (Burchell et al 1980, 6, 19; Burchell et al, 1985; Laughlin, 1987, 479). From this point of view, in order to understand the complex meanings behind the technical practice of accounting (Laughlin, 1987, 484), as a researcher, I needed to become deeply involved in the study of accounting as it was actually practised. Institutional theory suggests that organisations adopt institutionally acceptable practices in order to legitimate their existence (Covaleski and Dirsmith, 1988, 562), and ultimately, to assure themselves of an inflow of funds by means of which they can continue to operate. As one of these institutional practices, accounting provides a very powerful means by which organisational legitimacy and survival can be ensured. From this understanding, the stage is set for an organisation's proficiency and reliability in accounting and finance to be a vital element in the public perception it enjoys. This

has a substantial effect on issues of confidentiality, since organisations, understandably, are going to be very sensitive about information relating to their internal financial affairs.

Organisations are interested in self-preservation. They can suffer embarrassment, and they can react harshly to any individual or organisation that threatens to expose their inner secrets to the world. Just as individuals may be sensitive about exposing their financial situation, organisations are likely to treat accounting and finance issues as especially sensitive. In an era when society expects a high level of accountability of individuals and organisations, creating and maintaining an image of financial responsibility is crucial if an organisation is to survive, much less succeed. It is important that this image is not jeopardized through the leakage of confidential information. This factor is vital in its implications for the conduct of field research on accounting in an organisation. Because it is a sensitive area, any organisation, and the individuals within that organisation, are going to have to be sure that an outsider can be trusted with confidential financial information.

Many case studies have been published within academic accounting and financial management literature, and while confidentiality has obviously been an issue, little attention has been given to its implications. The very fact that an organisation has agreed to the study implies that the issue has been sorted out, but this is not usually dealt with in any depth – after all, it is not usually the topic of the publication. A paper might refer, for example, to the conduct of interviews, and mention “the usual guarantee of confidentiality” (Moreno, 1999, p. 365), almost in passing. Hines et al (2001, p. 66), for example, note that “five of the companies contacted did not wish to be interviewed and two later withdrew”, and that “permission was given by one

company to interview the company's auditor". They also note (Hines et al, 2001, p. 66) that "all interviewees were assured that neither they nor their organization would be identified in any published results". In a study that examined the way Scottish bank managers made decisions, it was noted that "interviews were recorded and transcribed, except in cases where staff preferred not to be recorded, and in the case of one bank which would not allow it notes were taken" (Fletcher, 1995, p. 41). A study of a "Big Six" (then) accounting firm involved 80 interviews, each approximately one hour in length, which were "held in a private office and tape recorded" (Grey, 1998, p. 573). It was noted in a footnote that a protocol had been adopted for the use of interviews in the paper, which consisted of the transcription of all interviews and the use of pseudonyms, with interviewees identified by their year of service (for trainees), as qualified, as a manager or partner, and by their division (audit, tax or insolvency) (Grey, 1998, p. 573). Even in a paper about research interviews, the issue of confidentiality may only be given a fleeting mention¹.

While I had considered the issue of confidentiality, had expected it to be an important plank of the access agreement, and was prepared for initial negotiations to focus on this issue, I was less prepared for the elaborate steps I would have to set in place in an ongoing way in order for some people to trust me. It was an extremely sensitive issue. *I* felt I could be trusted, but "trust me" was not enough security for some of those individuals, fearful perhaps that what they said would either filter back up the organisational structure and rebound on them unfavorably, or filter outside the organisation's boundaries and rebound on the organisation unfavorably. Much of this fear seemed to emanate from the sensitive nature of accounting information, from the

¹ Hannabuss (1996, p. 25) urged readers to "assure the respondent about confidentiality, be honest and avoid jargon", while acknowledging (Hannabus, 1996, p. 24) that "respondents may not want to talk 'on the record'".

organisation's unique culture, from its need to maintain its image in order to attract the funding it needed to operate, and from its strong hierarchical structure.

Organisational dynamics and confidentiality issues

It has already been mentioned that this organisation was very conscious of its image and very dependent on the public for fundraising, and this was obvious from the earliest days of negotiating access that. Because of this, its sensitivity about releasing financial (or other) information was not a surprise. In addition, as a strongly hierarchical organisation, described by some of its members as extremely autocratic, it was also not surprising that there would be a great deal of potential for people lower down the hierarchical structure to feel threatened and vulnerable at the prospect of releasing personal opinions and information. Safeguards had to be put in place to protect people's identities and comments from those higher up the organisational ladder.

The issue for any researcher when faced with the need to gain access to an organisation is how is this to be achieved with minimum inconvenience and maximum benefit. It needs to be done correctly from an ethical point of view (Glesne and Peshkin, 1992, 111 – 112), it needs to be done wisely, and it needs to be done in a way which will ensure, or at least open up the possibility of, flexibility in the matter of the research question. This was my dilemma: to gain access, but at the least possible cost to me from the perspectives of time and financial and emotional aspects. Issues of confidentiality were to form the basis of the negotiation process.

There were two major concerns that organisational representatives had when we discussed the access conditions. There was some uncertainty about what the costs and

benefits would be for them and there was concern about the need to protect the organisation's reputation. For me, gaining access was crucial. By the time the discussions took place I had already invested a significant amount of time in researching the organisation and meeting people. I was vulnerable. They had control of their gate and were not obliged to let me in. I was eager to please, keen to convince, and willing to compromise in the bargaining stage. If they shut the door in my face, I had lost. I was determined to squeeze in, and in that determination was somewhat naïve about what it would cost me to fulfil the demands they began to make, in order to satisfy their need for confidentiality.

As our negotiations progressed, and an initial interview followed my letter, the confidentiality issue surfaced strongly. The person in charge of Business Administration confessed that their budgeting system wasn't "that great", and they might be a bit embarrassed about what I would find. He wanted to be sure that no damage would be done to their name through this. He stressed their dependence on the financial contributions and goodwill of the public. He was especially interested in whether the organisation's name would be used in my thesis. He wanted to know who read such theses. We talked of dissertation databases and the accessibility of theses. He wanted privacy for the interviewees, even if it meant (and I asked him this in particular) privacy from those at a higher level in the hierarchy. He acknowledged that sometimes people would want to be assured of this before they offered any response to questions.

In the end, their desire to get some benefit from my study won over their concerns about complete confidentiality. However, the safeguards put in place to ensure confidentiality was respected were:

1. interviews would be recorded and transcribed, and offered to interviewees to sign as a correct record of the conversation;
2. interviewees were to be assured of confidentiality, i.e. their identities would not be revealed to other people in the organisation;
3. a decision about whether I could use the name of the organisation in my thesis, a major confidentiality issue, would not be made until the end of the project, after I had presented the report they required.

At this stage of the project, I was happy to be granted admittance, and in my lack of experience, had little idea how restricting these conditions would be. The agreement I made so willingly at the time, to type each transcript and submit it for signature, was extremely onerous, necessitating not only transcription, but also much administrative labor. In retrospect, delaying the decision about the use of the name was detrimental to my study, as later, by the time I tried to negotiate, the original negotiators had been transferred, and other people had taken their places. It proved to be very difficult to resolve this issue, until finally I suggested a compromise arrangement that was of benefit to them more than it was to me. They accepted this by default. The disadvantage of not finalizing this condition at the outset has dogged me since then.

Technical procedures and confidentiality issues

Because of the agreement to record every interview, type a transcript, and submit it to the person interviewed to sign as a correct record, some of my decisions about interviewing techniques and confidentiality were set in advance. As I moved into the organisation and began the actual process of interviewing people, my initial contacts were by telephone or letter. I refined the process of making contact, booking interview times, and confirming appointments. I usually made contact, initially, by telephone. If anybody displayed the slightest hesitation in wanting to spend time talking with me, I pulled back and suggested sending a fax that explained what I was

undertaking. This included my own brief letter of explanation of my research project, and details of confidentiality measures, including the tape recording of interviews and signature of transcripts. I also sent a letter from one of the organisation's top finance people, who introduced me and urged people interviewed, for the benefit of the organisation, to be as frank and open with me as possible. By sending this information out at the start, I gave people time to absorb the nature of my research, and to decide whether they were comfortable with the idea of being interviewed. In most cases, when I followed the fax with a telephone call, people were willing to be interviewed, and the only difficulty was in setting a mutually convenient time.

It was in the conduct of interviews that the issue of confidentiality was especially prominent. As arranged, I recorded all interviews, and took great care to store tapes and transcripts in a secure place, to send transcripts in envelopes marked "confidential", and never to disclose the content of an interview to anybody else. My consciousness of the need for confidentiality grew stronger as I conducted more interviews. It became clear to me that people were taking a risk in talking to me, at least in their view. In many interviews, some of the issues covered were highly controversial and people were often critical of the organisation. Because of this, they needed constant reassurance that what they shared with me would remain confidential, and that there would be no means by which their comments would be linked to their identity, either directly or indirectly. Sometimes they would pause in the middle of the interview, ask me to stop the tape, and again require assurance that their identity would not be revealed. This seemed extreme, but it was obviously a real concern to many people I interviewed, based on the sensitive nature of the material and the hierarchical, autocratic nature of the organisation.

As time progressed, I developed five stages at which I informed people of confidentiality arrangements and how I put them into practice.

1. When making the initial approach, I would send a letter of introduction, and make sure that my covering letter mentioned the type of interview, and what use I would be making of it.
2. When I confirmed the appointment by letter, I would again mention the confidentiality of interviews, and remind people of the procedures I was following.
3. At the beginning of each interview, I explained what I would be doing with the transcripts, and how people would not be identified or linked to their comments.
4. A very crucial stage was in the sending of the transcript to be read and signed. In spite of this information having been included in an earlier letter, this part of the process caused some anguish for a few people. Seeing their comments on paper gave some of them quite a shock.
5. I needed to provide a fifth reminder of confidentiality arrangements if people failed to return their transcripts. This could indicate that they were administratively inefficient, or that they were having difficulty in signing off on the interview. Whatever the reason, when making contact at this stage, either by letter or telephone, I reminded them again of the confidentiality of the interviews.

Keeping faith with confidentiality requirements when interviewing was not difficult in a technical sense. The procedures were in place, and I followed them carefully. A challenge occurred at the point of writing up the thesis. I allocated a pseudonym to

each of the 110 people I interviewed, recorded the pseudonyms on a spreadsheet, and kept it in a secure position. Because I was extremely familiar with my data, having typed every transcript, and entered the interviews into a computer qualitative database, I knew where everybody fitted in, and I was highly conscious that sometimes descriptions of a person's position or rank or task might reveal their identity, in spite of the fact that a pseudonym was used. In this I had to practice great care. I was anxious not to break faith with the people I interviewed, not just in a narrow technical sense, but in a wider moral sense. In that wider sense, pseudonyms were not enough, but a thorough appreciation of organisational structure and dynamics was necessary in order to preserve anonymity.

Morally, I was obliged to respect confidentiality also in a general sense, not just an official interview sense. I had numerous conversations in the office, in the elevator, or out at lunch, and many informal discussions over a cup of coffee, when people became very frank and open about how they felt about various personalities and procedures. These conversations only happened because people trusted me. There were no formal structures in place to protect them, no signed transcripts, and no release of information, but there was a moral obligation on my part to respect their willingness to share information and opinions.

Confidentiality was necessary, however, not just for what people told me, either in interviews or informally, but also for formal meetings and documents. The "sanitized" minutes of meetings never showed the details of discussions, disagreements or decision-making procedures. My own notes revealed a lot more about the internal workings of the accounting system and its stresses and strains. There were occasions when I was handed sheets of paper that were highly confidential, with the whisper

“don’t show this to anybody else”. I wrote a notation on every document, recording who gave me the document, when I received it, and any special measures I would need to take regarding its use. Keeping accurate records like this proved invaluable when I reached the stage of writing up the research.

Personality, position and confidentiality issues

It was obvious to me that there were technical aspects to data gathering, such as how to go about it and how to record, store and manage it. It was necessary to put in place structures to ensure confidentiality. At the same time, I saw interviews, and the whole field experience, as offering a unique opportunity to explore the points of view of others, and to enter, however briefly, into their social world (Miller and Glassner, 1997, 100). This was more than a technical issue, but involved forming a series of relationships. From this point of view, I saw all my interactions and relationships with people in the organisation as much more than the performance of technical tasks.

The establishment of rapport and communication, given the fears, expectations and access arrangements regarding confidentiality, was not something I could take for granted, but rather, something which needed to be cultivated. I realized that this depended upon a number of factors, but one was certainly the dynamic of confidentiality. It was only if people were relaxed about confidentiality issues and trusted me that they felt free to share in a meaningful way their experiences of the organisation, and its accounting system in particular. Personalities and positions, I discovered, made a difference to the degree of relaxation and cooperation individuals demonstrated. In the matter of my initial access, it is interesting to speculate on exactly what it was that made it possible for me to be admitted to the organisation. Was it simply their desire to have a report on their budgeting system, or was there in

addition something about my own personality and “fit” with the organisation that made me an acceptable researcher? Did they perceive me, as a member of a religious organisation myself (although not the same one) as having a certain sympathy with their aims and an acceptable moral code of trustworthiness regarding confidentiality? Was I allowed access because of my expertise alone, or was it also because I was culturally compatible?

Within the organisation, some people were by nature more cautious than others, and this led them to choose their words very carefully. One woman, fiercely loyal to the organisation, was obviously upset and near to tears about some of the changes she observed and their detrimental effects, but would not criticize the organisation. She asked me to turn off the tape recorder at one point while she composed herself. Others appeared to throw caution to the winds, and unburdened themselves readily of their concerns. One highly extraverted man talked incessantly about confidential material, seemingly unconcerned about issues of confidentiality. Later, however, after he received his transcript in the mail, the reality of what he had said hit him, and he rang me with concern in his voice to inquire about what I would be doing with the information. I described in detail, for the fourth time, the confidentiality arrangements that I was following, and he seemed reassured.

People in high positions in the organisation were sometimes anxious not to reveal too much about what was really going on, perhaps to protect either themselves or the organisation or both. They had a greater responsibility for organisational problems and more to lose if something was revealed which reflected badly on them or the organisation itself. Some seemed unsure of their own worthiness to occupy the positions they held, aware of their deficiencies in understanding and competence.

Very often these were the people who had little to say, content to maintain the status quo within the organisation, but sometimes they opened up and confessed their feelings of inadequacy. This was always an intensely private moment. Others in high positions, perhaps more confident in their ability, were obviously frustrated with the system, and were extremely frank about their concerns, but needed constant reassurance that their comments would not be attributed to them. One senior executive met me the day after I sent him the transcript of his interview, and was most agitated. “I can’t believe I said all those things”, he complained. “I hardly slept last night after reading the transcript”. I assured him that I would not reveal his identity. While he had been highly critical of the organisation, he was also fiercely loyal at a public level, and was concerned with the organisation’s image, that it would not be damaged in the public’s eyes. Naturally, he was also concerned about his own position.

Relationships within the organisation were crucial also. A senior finance person in the organisation wrote a letter of introduction that I presented to people when I approached them regarding an interview. In it he stated the purpose of my research, and outlined the organisation’s approval of the project. He stressed that it was desirable that my research would make some contribution to their understanding of the accounting system, and urged people who were interviewed to be as frank and open as they could possibly be. It was a very positive letter, but as I later realized, people’s interpretations of it depended heavily on their perceptions of the man who had written the letter. Some thought he was wonderful and were willing to trust me on the basis of his recommendation, and to talk freely to me after reading his letter. Others, in contrast, saw him as part of the vast finance machine, and did not necessarily trust him. His world and theirs were very different. He was the one who

had the power to make the rules and set targets some of them believed were unrealistic for them to reach. He had a reputation in some parts of the organisation, as being a ruthless accountant.

Another aspect of this organisation which affected people's ability to trust me was the dichotomy between ordained staff and lay people. Being a religious organisation, many of the organisation members were "religious", and, in their view, had a greater appreciation of the unique mission of the organisation. Lay people, on the other hand, often felt that they were down at the bottom of the pecking order, and that they were at the mercy of people who were often less qualified, but were ordained and therefore in positions of authority above them. This perception led to the need for assurances that confidentiality about such aspects would not be breached.

Breaking confidence?

While there were a number of issues that came to my attention during interviews that shocked me about the organisation's fundraising methods, media coverage and accounting practices, there was nothing so serious that I felt the public had a right to know what it was, and there was nothing of such a nature that I felt some conflict about whether the top hierarchy should be informed, i.e. illegal or improper practices. I was relieved about this, not because I would have broken confidence with any of my interview subjects or the organisation, but because I would have felt most uncomfortable in keeping important information to myself if I felt the public had been deliberately misled, or if some illegality had been perpetrated. This would have been a difficult ethical dilemma, but was one which I was spared.

A toolbox of insights

Table 1, *A Toolbox of Confidentiality Suggestions* below, summarises some of what I learned about confidentiality in the course of this research project in the areas of organisational dynamics, technical procedures and the personality and position of those people I interviewed. These will be the skills or insights I will take with me into my next fieldwork experience.

Aspect	Insights
Organisational dynamics	<ul style="list-style-type: none"> • As much as possible, I needed to understand the culture and structure of the organisation when arranging access conditions. It affected perceptions of the need for both organisational and individual confidentiality. • I needed to beware of committing myself to onerous access conditions in order to satisfy stringent demands for confidentiality. It is important not to be so desperate to gain admittance that I would be willing to compromise my future time commitments to an unreasonable extent. • It would have been better to finalize all aspects of the access agreement in the initial period.
Technical procedures	<ul style="list-style-type: none"> • It was important for me to devise a data gathering structure that preserved confidentiality and to set procedures in place and follow them rigorously, i.e. to be faithful to the access agreement. • I needed to inform people as many times as necessary of the nature of the study and the use that I intended making of their information. I learned that it was important also to inform them of the technical structures I had in place to ensure confidentiality. People were likely to forget between one contact and the next exactly what was happening, and sometimes I needed to refresh their memory and boost their confidence several times. People were vulnerable, and I needed to appreciate their vulnerability and be sympathetic to their need for reassurance that confidentiality would be maintained. • Using pseudonyms when writing up my research was important, but it was also necessary to recognize that in some cases, pseudonyms would not be enough to preserve anonymity. Sometimes positions and places needed to be disguised as well. I needed to be very familiar with organisational structures and culture so that I did not inadvertently expose somebody's identity. • It was vital for me to keep careful records of documents, and to note whether there were any restrictions on their use.

	<ul style="list-style-type: none"> • Because confidentiality was a relationship, not just a technique, I had to be constantly vigilant in respecting the confidence people placed in me, particularly in informal conversations.
Personality and position	<ul style="list-style-type: none"> • I needed to be sensitive to different personalities, particularly their tolerance for stress and anxiety about confidentiality issues, and to take steps to reassure those who seemed nervous. • It was important for me to be well informed about individuals' positions in the formal organisational hierarchy, to attempt to understand their motivation for talking to me, and the issues that may influence their comments. • Informal relationships could have a significant effect on people's willingness to trust and on their perceptions of the organisation and their vulnerability within it. I needed to be aware of informal hierarchies, but could only understand these after I had been in the organisation for a period of time. • It took time to build rapport with people and develop a relationship. I learned to be aware of the risks they were taking in sharing their opinions with me and to do my best never to disappoint them or let them down.

Table 1. A Toolbox of Confidentiality Suggestions

Reflections

The issue of confidentiality is a sensitive one in the conduct of any fieldwork. It becomes more complex within an organisational setting, when it is not just information about individuals which is being solicited, but also information about a socially constructed living, breathing organism, an organisation. Accounting and finance is a particularly sensitive area for any organisation, and especially for one that is highly conscious of its image and relies on that image to gain funding for its operations. Consequently, a study in an organisation that needs to present an image of accounting competence will pose special challenges in the area of confidentiality, both in encouraging trust and in preserving faith with those who share information.

My experience reinforced for me how vital it is to understand the culture and structure of an organisation when setting up strategies for the preservation of confidentiality. This understanding assists in negotiating confidentiality arrangements that are relevant and can be fulfilled realistically. Developing administrative expertise and

rigorous procedures to ensure confidentiality was preserved were vital skills that I needed to attain. These administrative procedures included patience in explaining confidentiality issues, the use of pseudonyms, sensitivity to individuals' positions with the organisation, and the keeping of careful records of interviews, documents, meetings and observations. It was important for me always to remember that organisation members were real people, who had their own place in both the formal and informal structures of the organization, and their own vulnerabilities. I had to understand their unique personalities and positions if I were to have any hope of meeting their confidentiality needs.

As a researcher relatively inexperienced in fieldwork, undertaking a one year project in this religious/charitable organisation was a considerable challenge for me. I was prepared for understanding and accommodating confidentiality issues only at a superficial level at first. My appreciation of the importance and implications of these issues grew as the project progressed, and I realized that the quality of my data, according to my theoretical viewpoint, depended on the effectiveness with which I could encourage trust. During this time my expertise, I hope, grew also. This paper has been an attempt to describe both what I did to encourage trust and respect confidentiality, and what I wish I had done at an earlier stage in the project. Experience, it is said, is the greatest teacher!

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