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Applying Critical Ethnographic Methodology and Method in Accounting Research

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Abstract

This paper provides a perspective on the methodological integrity of doing critical ethnographies. Critical ethnography investigates context specific social and cultural uses of accounting in an organization. This paper describes the nature and genealogy of ethnographic research. While this methodology satisfies calls for context specific and ideologically aware research, researchers need to be cognizant of their constitutive role in the ethnographic research they produce. Key limitations in ethnographic research identified are the limiting factors of language, the morphing effects of context, imperfections of the researcher, and ethical considerations surrounding the verification and ownership of data. Despite these limitations, strengths in this research methodology are determined to outweigh the limitations identified. Ethnographic methodology has the advantage of permitting the research process to acknowledge ideological structures and values inherent in accounting systems, provides a sensitivity to gender and marginalized others, and exploits the richness of the use of language, text and symbol.

Introduction

operates" (1983, p. 153). Hopwood (1987) suggested that little had been done to understand how accounting impinges upon and changes the way an organization operates. He called for studies of underlying accounting processes, and their significance to the organization and to society. Capps et al. suggest "little attention has been devoted to explaining the mechanisms of the emergence and reproduction of cultures over time" (1989, p. 219).

Recognizing the need for social, cultural and contextual based research does not give guidance on how to undertake such research. Researchers cognizant of the social nature of accounting seek appropriate methodologies to sensitively research the contextual applications of accounting in an organization. Critical ethnography is an established means to this end. The aim of this paper is to provide a perspective and raise debate on issues of methodological and methodical integrity in current critical ethnographic research in accounting.

It is incumbent upon accounting, in embracing the interdisciplinary methodology of ethnography, to recognize the controversies surrounding the methodology. The online Webster Dictionary (1999) defines ethnography as "the study and systematic recording of human cultures; also a descriptive work produced from such research". Parker and Roffey (1997, p. 217) state that ethnomethodology "focuses on the ways in which research subjects make sense of their world". Ethnography is an interdisciplinary tool and traditionally we associate it with the field of anthropology and studies of difference in various communities and cultures around the world.

Ethnography is a descriptive account of what is lived and understood of a culture. This culture is itself a contextual process that is ongoing, elusive and constantly modified. It describes both interaction and setting, and should be concerned with social behaviour outside as well as inside the site (Wolcott 1975, pp. 24-25). It is a joint act in which the researcher is the centre of the research act (Denzin 1971, p.
Ethnography is not identified by the methods it employs, but rather by its aims, "to discover and disclose socially acquired and shared understandings necessary to be a member of a specified social unit" (Van Maanen 1982, p. 103). It is a cultural description emerging from a long and intimate relationship.

Ethnography has been used in accounting research because at the micro level all organizations whether they be in commercial, private and not for profit sectors too have their own cultures. In these organizations members interact with each other while at the same time interact with prevailing technologies and external environments. Accounting is an intrinsic technology to all such organizations, whether the doing of accounting is for an organisation's own record-keeping, commercial interactions, or the meeting of statutory obligations.

We recognize ethnography as a qualitative approach, because rather than purporting data can be gathered and measured numerically, and generalized in a quantified fashion, it has a preference for non-numerical research methods using fieldwork, participant observation, and interviewing. We know ethnographic data to be context specific, because it is unique site-suggested data, which cannot be replicated. Context is seen as an important influence causing change on phenomenon, that these changes are not clearly visible in research methods that do not consider the micro level context. In this way ethnography is inter-actionist because it concerns itself with micro-sociological and situational analysis. It is also humanistic because it uses reflexive sociology and acknowledges pluralistic implications of social research. Consequently ethnography embodies a critique of positivism (Faulkner 1982, p. 69), and its methods are fundamentally different to positivism's research methods (Wilson 1983, p. 1). Unlike quantitative approaches, which are interested in determining "how much", and where a meaning is assumed and measures are assigned to it; qualitative approaches to research are interested in the questions "what and why?" Qualitative research seeks meaning, definition, analogy or metaphor to characterize something (Faulkner 1982, p. 32). It is these attributes of ethnographic
method that make it an appropriate methodology for investigating the presence and operation of accounting in an organization. It offers a means of exposing and investigating belief systems associated with accounting practice, and is sensitive to and tolerant of the protean in a context.

**Genealogy and The Two Schools of Ethnographic Methodology**

While ethnography is a methodology facilitating critical research of accounting, those accounting researchers using this methodology should not be innocent of the assumptions and limitations of the tool they have borrowed. Ethnography is often used in accounting research as a uniform and unproblematic methodology (Tinker 1998, p. 16). Accounting research cannot naively accept the ethnographic form as one blanket methodology, innocent of its internal debates, limitations and assumptions.


The term "ethnography" has not developed as a blanket one. Coffey et. al. (1996, p. 1.2) suggest that ethnographic research is currently characterized by variety. The literature reveals two key schools of thought in this approach to research. The first school regards the presence of the researcher in the culture being researched as a disinterested and objective observer. The second school of thought
acknowledges the presence of the researcher in the culture being researched as problematic, and a disturbance to the culture. Both these approaches are now discussed more fully.

Smith (1978, p. 111) describes the approach taken by ethnographers such as Erickson (1975), Levi-Strauss (1963), and Wolcott (1975), as one extreme where ethnography is regarded as telling the story of a group, organization or community. Hammersley (1993[a]) also supports such an approach. In accounting literature this is also the unitary view of ethnography presented by Parker and Roffey (1997, p. 217). This earlier view of ethnography holds that the subjects of the studies and the consumers of the ethnography were separate, morally remote and isolated from the story being told (Geertz 1989, pp. 132-135).

This approach is in contrast to more recent voices in the anthropological field (Tyler 1985, 1986; Clifford 1986[a], 1986[b], 1988; Crapanzo 1986, Van Maanen 1982, 1988; Atkinson 1992, Ashmore 1989). These ethnographers acknowledge their participation, subjectivity, partiality and contingency, as well as the pluralistic nature of their interpretive observations. This school approaches the doing of ethnography as exposing multiple, pluralistic and contradictory observations, interrelationships, and meanings. The presence of the researcher in the writing of the ethnographic text is also seen as problematic, for example Woolgar (1988, p. 16) suggests the researcher must pay attention to the juxtaposition of image and caption in the writing of the ethnographic text. That is, the researcher must reconcile what is observed with what is said, acknowledging their own role in the construction of the interpretation. The researcher is not morally removed from the research produced.

This paper supports the second approach to ethnography described above, arguing accounting ethnographers should be cognizant of the various approaches to doing ethnography. Accounting researchers should overtly consider the challenges, limitations and opportunities of doing ethnographies
of accounting. Methodological integrity requires accounting ethnographers to do more than merely tell a story, and seek meanings and understandings of actors in their site. Accounting researchers of critical ethnographies should acknowledge the presence, bias and processes of themselves as researchers, using reflexivity and textual construction and the implications of this on the theoretical framework they use (Tinker 1998, pp. 21-22).

**Limitations of Ethnographic Methodology and Some Answers**

The ethnographic research methodology is not risk free, and the researcher cannot be innocent of the underlying assumptions and limitations of the methodology chosen to gather knowledge. Understanding and acknowledging such limitations is important in not misrepresenting knowledge gathered and used.

Contemporary ethnography is not unproblematic, and cannot be seen as a purely methodological category. The ethnographic enterprise now carries with it connotations of theoretical, epistemological and ethical controversy. We cannot remain innocent about the methods of data collection for social and cultural exploration, or the methods we use to reconstruct and represent social worlds”

Coffey et. al. (1996, p. 1.2)

Significant limitations of ethnographic methodology identified include the limiting attributes of language, the morphing effect of context, the limitations of the researcher themselves, and the problem of verification of data and ownership of the data collected.

**Language as a Boundary**
Ethnography necessitates language, whether oral, text form, narrative, or in symbols is the tool through which data is gathered, and interpretations about that data are communicated. Wilson (1983, p. 7) proposes that language is a limiting factor in ethnographic research. Language is limiting in two ways; firstly in that there are concepts embedded in any language, and secondly in the rhetorical nature of language.

The first way in which language is limiting is you must have a word to describe, understand and communicate concepts and ideas. The strength of your understanding depends upon the right words existing and the intended meaning being attributed to those words by other individuals. Language used by both subjects and researcher is embedded with one set of concepts, screening other concepts out by its use. Such use of language frames (and implicitly limits) previous experiences, observations and thought. Van Maanen (1982, pp. 103-104) argues that this limitation can be somewhat overcome if the participant observed acquires knowledge of the language spoken in the setting, undertakes first-hand some activities, and works intensively with a few informants drawn from the setting.

The second way language has been criticized in the doing of ethnography is for its reliance upon the narrative text. Since the Enlightenment study has been separated between rhetorical language and science. Where science came to be seen as a representation of reason, logic, methods and evidence, rhetoric was seen as a tool of arguments and persuasion that used the methods of opinion and ornamentation. Such a dichotomy permitted the belief in a scientific neutral language relying upon observation that clearly distinguished between the observer and the observed. This understanding infers a distance between the researcher and the researched (Coffey et al. 1996, p. 3.1) and enjoys a privileged position. However, this dichotomy denies that scientific accounts and texts make use of the narrative. Czarniawska-Joerges (1995, p. 2) suggests that everyday wisdom is expressed in narrative knowledge. She also argues that the dividing line between what is 'scientific' and what is 'narrative' is
blurred, as stories and metaphors are found in scientific texts and folk tales and fictions are built upon facts. Cultural systems of interpretation include language, discourse, logic and narrative (Bruner 1990, p. 34). Llewellyn (1999, p. 221) argues that narratives are used in accounting research to ground theoretical arguments, as well as being used to present the argument making of organizational members.

Critical ethnographic method rejects criticisms of using subjectivity in its texts. It is argued that rather than taking the nature of a text narrative for granted, acknowledging the innate partiality, argument, persuasion, opinion and ornamentation of a text brings to light the limitation of authority in the ethnographic text, and is ethically sound. Smith (1978) and Olesen (1994) as cited in Coffey et al. (1996, p. 4.2) argue that ethnographic texts privilege the voice of the author’s accounts and experience over other members of the culture, and may give visibility to dominating groups in that culture. Wilson (1983, p. 13) suggests that it is difficult to get a picture of the complete distribution of attitudes in a large organization. Any attempt to do this, or obtain new information, is done in a calculated fashion. The language used then becomes constitutive in that it creates and constructs meanings of the culture described. This implies a cultural relativism that has moral and epistemological overtones.

To address this limitation, Coffey et al. (1996, p. 1.3) identify two approaches taken in the ethnographic literature. The first is the use of “thick description” of Geertz (1988) that is employed by interpretive anthropologists. The second approach to overcoming the limitations of language as a boundary is that used by symbolic interactionists, who place language at the centre of a constructed view of reality. They implore the use of complexity in text, celebrating the messy, fragmented, and creative. Textual devices and a mixing of genres such as a dialogic approach, drama and poetry and autobiographical work is seen as fragmenting authoritative voices in texts. Coffey et al. (1996) identify Mulkay (1985), Dwyer (1977, 1979), Holquist (1990) and Allan (1994) as supporters of this approach. Marcus (1986 p. 169) refers to Giddens (1979) who notes the central problem of "the integration of
action perspectives. Clifford suggests that an ethnographic text is an allegorical voice encompassing sounding theoretical and interpretive constructs. As all aspects of the ethnographic text are allegorical, none are nor should be privileged above the rest (Clifford 1986(b), p. 103).

The Morphing Effect of Context

A second significant limitation of ethnographic methodology is that any temporal study has imposed upon it changing contexts. The environment in which the study is located is continuously shifting. This is restricting in two ways, externally and internally to the study.

Firstly from an external viewpoint a snapshot of the organization at a place in history over a period of time is only possible, and generalizations are invalid. Ethnographies are a temporal artefact. The ethnographer is a participant through time, and writes from constantly shifting positions (Pratt 1986, p. 39). This moving position is constantly being reflected upon and talked and written about by the researcher. As ethnography is essentially a narrative this imposes a temporal aspect on the text (Clifford 1986(b), p. 100). Cultures are not stationary to be captured in a moment of time for analysis, and any attempt at this is a simplification and exclusionary. Rather culture is intrinsically temporal, and all relationships are shifting over and through time in an organic way. There is no one moment of absolute representation (Clifford 1986(a), pp. 10-15). Any ethnography can be nothing more than an historical inscription of relationships over time.

Secondly, as the researcher moves through the research site, an internal view is formed. However, the site itself is constantly morphing with competing interests and representations. Wilson (1983, p. 13) suggests that because of this it is difficult to then get a picture of the complete distribution of attitudes in a large organization. Any attempt to do this, or obtain new information, is necessarily done in a
Despite these temporal and context specific limitations of ethnography Wilson (1983, pp. 2-3) suggests that ethnographic techniques can gather data about human behaviour that cannot be obtained using quantitative methodologies. He suggests that such a naturalistic perspective can capture human behaviour, which is significantly influenced by its context. Context includes both physical setting, as well as internalized notions such as traditions, roles, values and norms. An imposed context such as a questionnaire or controlled experiment used by mainstream accounting research imposes its own unique setting, rather than respecting and immersing itself in the context of the subject, and does not allow questions to emerge from the field.

Rist (1983, p. 177) proposes that ethnography has emerged as a legitimate research response to increased concerns of accountability. It is a research methodology which can tell “what is really going on out there’ (1983, p. 177).

Ethnographers are unavoidably subjective in that though they travel through an organization or place over a period of time, they culturally begin located in the one place whence they came. They interpret in the context of their previous experiences (Rosaldo 1986, p. 96). They also interpret in the scheme of their theoretical framework. This makes an ethnographer's interpretation one truth of a potential many, and each truth is just as valid as the next. No one truth is exhaustive and definitive, but an attempt at persuasion (Rosaldo 1986, p. 80).
Wolcott (1975, p. 28) argues that doing ethnography is a human task with human limitations. These limitations arise largely from interactions with individuals and the skills of the researcher. Wilson (1983, pp. 4-6) identifies that there must be an inherent suspicion of the intent of the research by the subjects in a research site. Subjects may feel an obligation to provide behaviour that is appropriate or expected. The success of the research is dependent upon a special inter-personal relationship with the researcher. There may be present as an undercurrent a desire to be evaluated positively.

**Verification of Data and Ownership of Data**

A fourth limitation of ethnographic methodology is concerned with the verification and ownership of data. This arises because mainstream concepts of verification of data are not valid in this methodology due to the problematic claim to ownership of the data.

The ethnographic narrative is recorded and constructed by the researcher. It is a telling of a story by a participant observer in a culture (Llewellyn 1999). A participant observer has no claim to any universal accuracy or truth, as understanding is always relative to one's position in the social scheme (Van Maanen 1982, p146). This is problematic for notions of verification of data, and truth in data. Ball acknowledges this when he states:

I can see only dangers and shortcomings in any attempt to implant a scientifically derived notion of 'verification' into the methodological procedures of participant observation research. Not only is such an attempt based upon a misunderstanding of the fundamental differences between the interpretive methods of participant observation and the statistical methods of positivism, but is also trades upon an inflated reputation for the approach it advocates.

(Ball 1982, p137).
Mainstream methods of verification fall down for ethnographic data because the data collected is of a fundamentally different nature, and it is in this difference that exists the value and contribution of this method to research in accounting. James (1896, pp. 121-122) as cited by Ball (1982, p. 137) described two different kinds of knowledge, "acquaintance with" and "knowledge of". The latter "knowledge of" is a formal, rational and systematic generation of knowledge, based upon observation that has been checked and verified in exactness and precision. This is in contrast to the former mentioned "acquaintance with" knowledge, which is obtained through personal and first-hand encounters with the world. It is knowledge from doing and use, rather than formal and systematic observation.

Ball (1982, p. 138) argues that the distinction of these two forms of knowledge is important because the two forms of knowledge have different functions, and they are not that same knowledge with different levels of accuracy and validity. They do not exist on a continuum of reliable/objective/valid, and the criteria of one paradigm should not be applied to another paradigm.

This is not to argue that there are not appropriate verification techniques available to the participant observer in the interpretive paradigm. Ball (1982, p. 139) suggests that in the realm of the interpretive, verification is intrinsic to the process of research itself. That is, verification cannot be separated from the collection and analysis of data itself, because the participant observer is immediately sharing the context of the social setting, simultaneously constructing the account of the cultural setting. In this way the participant observer is entitled to participant validation, or respondent validation. Ball (1982, p. 139) argues that the observer's account is data in its own right, and has the validity of an original source.

It is invalid to seek the verification of replication in ethnographic method, because to do so does not acknowledge diversities of contexts and interpretations. There is no one interpretation attributable to all
subjects of a study. This is because all members of a culture being studied have different status and roles. They have different histories and biographical experiences and may have different values and ideological commitments. The morphing context influences interpretations that are emergent and processual. The culture studied is necessarily situational and temporal. It is not the task of the participant observer to filter observations to one consensual interpretation as is implied in any form of verification. Rather, it is necessary that the researcher's observations and understandings be contested (Ball 1982, p. 140).

It is in this uniqueness of experience that the ethnographic text gains authority. The text is a personal narrative in a discursive space (Pratt 1986, pp. 30-33). Clifford (1986, p. 121) argues that ethnographers systematically construct stories they believe to be true of themselves and others. Necessarily the construction is not premeditated, but contingent and fleeting. It is an ethical imperative that an ethnography make no attempt to present differing voices as if a jigsaw to bring together in one coherent and recognisable picture. It must tolerate pluralism and ambiguity. There is danger where "narrative realism merges innocently with realist goals and thence with positivist description of factual reality" (Webster 1983, p. 198). Rather, a pluralistic tolerance must be sought in any writing of interpretations.

This leads us to the second limitation of ethnographic data, the ownership of it. Tyler (1986, p. 8) points out that ethnographic knowledge is an emergent, reflexive creation of the author-text-reader. It does not belong alone to the researcher or to the culture studied or to the reader. It does not describe a knowledge and it does not produce an outcome. Rather it is a dialectic that privileges neither the author, nor the text nor reader. In this way ethnographic data is inter-subjective knowledge, and is not the focus of one individual to own or claim (Tyler 1986, p. 122). Underpinning this idea of multiple truths and multiple voices and multiple knowledges in a culture(s) is a rejection of the idea that reference is an "univocal relation between forms of representation (words, images, etc.) of an objective, external world" (Hassard 1993, p. 2). The ethnographer must acknowledge privileging one
interpretation because interpretive ethnography's interest in multiple voices is an epistemological stance embracing an ethical disposition (Linstead 1993, p. 53).

Geertz (1988, p. 140) and Linstead (1993, p. 54) argue that all voices do not have an equal hearing. It is suggested voices native to the field cannot speak but through the ethnographer. Consequently, try as the ethnographer might, he or she cannot avoid imposing themselves on these voices with their methods, language and selections. Ethnographers inevitably intervene and speak over the top of voices in the field. In this way ethnographies are fictitious in the sense that they are exclusionary. Through omission or expression there are always voices silenced to some degree. However, there are others that are given voice otherwise not institutionally heard. The ethnographer must be aware of the partiality of interpretations and representations, and that the very act of writing an ethnographic text invokes a power relationship. In this way an ethnographic text is reciprocating, and its meanings are multi-subjective and power-laden. This in itself overcomes any limitations of the data and makes the ethnographic methodology most desirable, because the text in form as well as content questions monophonic authority (Clifford et al. 1986, p. 7-9).

Advantages of Ethnographic Methodology for Critical Accounting Research

Ethnographic methodology offers the study of accounting in action three advantages. First it situates the researcher in the context of the site, giving them sensitivity to the unique cultural understandings of that site. In doing this it permits an ethical stance for the researcher as it acknowledges ideological structures and value systems of both the researcher and the subjects that are in operation at the micro level organizational context. This challenges the myth of objectivity. Secondly ethnographic methodology accommodates sensitivity to gender and marginalized groups. Thirdly, a strong advantage of the approach is that it allows discernment derived from the freedom in use and examination of language, text and symbol.
Accounting literature calls for accounting researchers to pay attention to underlying ideological structures and value judgments, so as not to separate them from the responsibility of their work (Tinker et al. 1982, p. 167). Smith et al. (1988, p. 95) expressed concern that case studies should not be undertaken in an apolitical manner as suggested by Kaplan (1984, pp. 390-391), but rather in a way that acknowledges wider and contradictory social and economic aspects of accounting for control. Heeding this call, accounting literature case studies pertaining to accounting in action and organizational culture and which acknowledge their ideological underpinnings are not uncommon (Davies 1990, Preston et al. 1992, Covaleski et al. 1988, Chua 1995, Hopper and Macintosh 1993, Kaidonis and Nancarrow 1996[b], Laughlin and Broadbent 1997). This is in answer to a call by Morgan.

Accountants often see themselves as engaged in an objective, value-free, technical enterprise, representing reality "as is". But in fact, they are subjective "constructors of reality": presenting and representing the situations in limited and one-sided ways. They are not just technicians practising a technical craft. They are part of a much broader process of reality constructions, producing partial and rather one-sided views of reality, exactly as an artist is obliged to produce a partial view of the reality he or she wishes to represent.

By appreciating and exploring this dimension of the accounting process, accountants have a means of developing a new epistemology of accounting that will emphasise the interpretive as opposed to the supposedly "objective" aspects of the discipline, perhaps in a way that will help broaden and deepen the accountants' contributions to economic and social life”.

(Morgan, G. 1988, p. 477)

Ethnographic methodology offers accounting a deeper understanding of the social interactions of accounting, acknowledging the fallibility of the notion of objective understandings of accounting taken outside their situational context. Wilson (1983, pp. 5-6) proposes interpretive research as an alternative view to objectivity, suggesting that behaviour cannot be understood unless the framework that subjects use to interpret thoughts, feeling, and actions is also understood. This implies an "objective outsider" is
inadequate for gathering data, because this framework must be experienced. Any attempts at objectifying information are arbitrary and privilege a selected meaning system.

Denzin (1971, p. 58) supports this position, suggesting that all sociological work reflects the unique stance of the investigator, and that the researcher attempts to answer in the public arena what are essentially personal and private questions. The research interest precedes the research activity and is derived from the personal preferences and choices of the researcher. In this way Denzin suggests that a researcher is both the object and the subject in a study. Van Maanen (1982, pp. 107-108) concurs, suggesting that it should be acknowledged that legitimate personal matters lead an ethnographer into the field, and the research endeavour ultimately always comes down to a person. Critical ethnographic methodology is ethically responsible in that it formally acknowledges the personal moral lens that the researcher introduces by his or her presence.

Ethnographic Sensitivity to Gender Issues

In addition, challenges are made to researchers to advance accounting research into an area that has traditionally been of interest only to women, or the other, or negative space in accounting studies (Oakes and Hammond 1995, p. 63, and Hines 1992). These voices can be institutionally silenced. Ethnographic narratives and their interpretive nature give a mechanism for these quieter voices to be heard. Use of reflexivity and narrative methods intrinsic to ethnography address these concerns by allowing the researcher to expose their partiality, gender bias, and ideological bents in the writing of the work.

Use of Language, Text and Symbol
Ethnographic research has the advantage of the richness, texture and complexity of data in its examination of language, text and symbol. As ethnography is not description, but construction, the tools used will influence the final construct. Ethnographies are in one sense bound, and in another sense freed by their literary structures and qualities. Traditional western mainstream thought polarised written language into extremes: fiction versus fact, rhetoric versus plain signification and subjectivity versus objectivity. Ethnography as a methodology has the ability to acknowledge that these are a construct of viewpoint and belief, and therefore context dependent. It explores the protean and pluralistic texts and knowledge constructions potentially present in a site.

Such a sensitivity to language is important to accounting research. Francis argues that rather than being neutral, accounting is a moral and discursive practice. Accounting is moral because it has "the capacity to change things in the world...it has consequences that call for moral discernment in the part of its practitioner" (1990, p. 5). Francis also describes accounting as a discourse. He states "Explicit recognition of accounting's status as a discursive practice...is profoundly important because it forces accountants to acknowledge their own personal involvement, their own moral agency and rhetorical role, in the production and creation of accounting reports" (1990, p. 5). A methodology that is sensitive to the use of language is able to highlight symbolic structures and underlying assumptions (Chua 1986(a), p. 615).

Ethnographic Methods

In embracing an ethnographic methodology, a commitment is made to seeking methods of inquiry in the field that will expose partial, pluralistic and context sensitive data. Two methods are identified as
achieving this: the use of reflexivity by the researcher, and data collections and analysis using competing codes and representations of source materials.

Reflexivity

Reflexivity requires the researcher to undertake personal reflections and construct texts of them. An ethnographer who uses reflexivity writes personal accounts of the research process that are necessarily autobiographical in form. Reflexivity requires the researcher to reflect upon their presence and impact on the research site and processes. Reflexivity organically binds ethnographic authority, personal experience and originality of expression (Pratt 1986, pp. 29-30). Woolgar describes reflexivity as “the willingness to probe beyond the level of straightforward interpretation” (1988, p. 16). It is a way for the researcher to expose underlying assumptions. It also allows a researcher to declare beliefs and interests and practices, thus providing a form of investigative transparency and honesty. Reflexivity is intrinsic to ethnographic method, as it acknowledges the constitutive role of the researcher, as well as inherent values of the researcher. Knights (1992, p515) as cited by Chia states:

[i]nsofar as they fail to acknowledge their own participation in the constitution of social reality, qualitative researchers, who claim a distance from positivist beliefs, also have a tendency to be unreflexive about the representations they produce. Whether quantitative or qualitative methods are used, representational approaches to knowledge rest on a privileging of the consciousness of the researcher who is deemed capable of discovering the 'truth' about the world or management and organization through a series of representations.

(Chia 1996, p. 44)

When writing a description and experiences of a research site, the ethnographer helps create the organisation and systems with which he or she is involved. The researcher's findings are personal linguistic constructions (Chia 1996, p. 45). Research becomes their narrative. Harding (1987, pp. 6-7) suggests that both what is asked and at the same time what is not asked and who is doing the asking is significant to the outcomes of the research. Reflexivity acknowledges the imperfections of the process and that there is no uniform experience or understanding. When a researcher asks a question, embedded
in that question is a personal understanding of the context of the research. Such an understanding is woven from the individual, their experience, class, race, gender, beliefs etc. Harding (1987, p. 8) suggests that this interest must be declared as it moulds the findings of the research. In this way research cannot help but be from the subjective, and this is encapsulated in reflexivity.

Denzin (1971, p. 58) suggests that the ethnographer must reflect on the conduct of self and others in interactive situations, and that these reflections become central pieces of data. Autobiographical reflexivity is a way in which data and explanatory schemes are made visible to expose the replication or generation of interpretive schemes. Such reflexive accounts should include the political and theoretical stances of the researcher, exposing the conceptions and limitations of the research (Ball, 1982, pp. 145-147).

In this way the authority of the text is constituted by intense personal narrative and should not be devalued as anecdotal. Every version of an ethnographic other is also a construction of a self (Clifford 1986, p. 23). Undertaking ethnographic research requires the researcher to speak and write, and speaking and writing themselves are interpretations, and thus are reflexive and autobiographical (Crapanzano 1986, p. 52). These attributes of ethnography mean that they are also morally charged (Clifford 1986, p. 100).

Crapanzano (1986, pp. 52-53) suggests that the ethnographer, like Hermes is a cunning trickster. The story must be convincing and while it does not lie, it does not promise to tell the whole truth. He suggests that in clarifying the foreign and making an organization familiar to a reader, the ethnographer can only present an understanding constructed from their cultural premise. Reflexivity is a means of admitting this trickery.
This raises the question is there a meaning beyond the individual perspective? Can individual reflexivity expose and explain communal meanings and systems of interpretation? The answer is yes, through what Bruner describes as a "folk psychology" (1990, p. 33). A culture provides the processes and transactions involved in constructing wider meanings. There are cultural systems of interpretation to construct public or communal meanings. For example, Bruner (1993, p. 33) suggests that an autobiography is understandable to both the individual and to others because of cultural systems of interpretation. This is so even though an autobiography itself is unable to be understood by individuals identically. Thus, while reflexivity is personal, it is not confined to the personal. Interpretations are made through structures that hold at a particular time and place (Usher 1993, p. 104). Reflexivity highlights structures and interpretations at a specific time in a specific society and culture. The individual reflexivity of the researcher of an accounting ethnography is located in a structure and discipline in which the organization and accounting system operates. In this way research findings can reflect the issues of the researcher's context, as seen through the personal, and yet beyond it. In this way reflexivity exposes and explains communal meanings and systems of interpretation.

Reflexivity has the capacity to raise awareness of silence and absence in a research site because as a method of inquiry it has a "social subjective" (Usher 1993, p. 105). The reflexive researcher, in the questions asked and conclusions made, also signifies a gender, sexuality, ethnicity, class etc (Usher 1993, p. 105). Through this signification, it can also highlight what is not present.

Thus epistemic reflexivity in making us aware of the necessary place of research communities also makes us aware of their power of exclusion and closure and provides us with the means to interrogate and problematise our emersion as researchers within them.

(Usher 1993, p104)

Reflexivity also offers a researcher the advantage of highlighting process giving primacy to the micro-situational context. Chia (1996, p. 46) describes this as "becoming realism". "Becoming
realism" gives ultimate priority to process. Reality is continually being re-understood, reinterpreted. Relationships take focus over objects and structures. This gives primacy to the local situation, its relationships and the order of the accounting processes. Reflexivity allows us to realize that accounting is both a medium and an outcome.

Data Collection and Analysis

This section will review three aspects of data collection and analysis for ethnographic research. First the implications pertaining to data collection of the ontological and epistemological assumptions of the methodology are considered, including the process of identifying the research questions(s), and (un)planning data collections. The second aspect of data collection and analysis discussed is the logistics of data collection, including gaining entry and establishment in the site, gaining the trust of subjects, and ethical dilemmas that arise around the collection and use of data. Thirdly skills required by the ethnographer for successful data collection are reviewed.

Any research method employed to collect data contains underlying ontological and epistemological assumptions. Facts or data are "theory laden" because they are part of a symbolic scheme (Gaffikin 1988, p. 16). Meaning given to them depends upon what understanding is brought to them. Meaning depends upon the symbolic scheme applied (Bredo and Feinberg 1982, p. 115). This has distinct implications as described by Blum.

(t)he grounds of competent use of method within the interpretive 'community' are distinct form those operant in the positivist 'community'. Each community provides its own socially organized devices which may be appealed to for assent to and warrant of the 'truthfulness' of research knowledge. The conventional wisdom of the community also provides the language and theoretical presuppositions which allow for the identification of that which is to count as data. This data, this research knowledge, cannot be divorced form "the observer's procedures for finding and producing them"

(Blum 1970, p. 333)
Knowledge comes from experience as an active participant in the social world (Dillard 1991, p. 11). Hassard argues "postmodern epistemology suggests that the world is constituted by our shared language and that we can only "know the world" through the particular forms of discourse our language creates" (1993, p. 3). Knowledge/meaning is not constant, but is continually redefined because it emerges from a reality of constantly shifting contexts (Chua 1986(a), p. 617). Consequently these meanings/knowledge attributed to any data cannot be rational, but rather embrace symbols and intentions.

This has implications for any view of data in an interpretive scheme. There can be no data in the traditional sense in an ethnography. "Data" is shallow and does not evoke emotion. An experience lived is not emotionless. The interpretation of a researcher in an ethnography does not box aspects of an organisation in such a way, or artificially and intentionally impose an ideological framework ex ante or ex post the experience. Rather, an ethnographic researcher becomes and lives the organisation in a real way. In this manner an ethnography is more personal than traditional case studies that are predominate in the accounting literature to date. It is a celebration of uniqueness, subjectivity and culture.

Is there such a thing as a research question in the given assumptions of an interpretive scheme? Wilson (1983, p. 7) argues that ethnography allows concepts to emerge on their own. This is also argued by Wolcott (1975, pp. 27-28) who says the site defines the problem and that an ethnographic researcher is best served when feeling free to "muddle about" in the field, and to discover the problem(s). In this way he regards ethnography as a high-risk and low-yield approach suited to generate hypotheses, not to verify them. Becker (1958, p160) argues that relevant problems are only discovered in the course of research.
In "doing an ethnography" there is much latitude in collecting data as it cannot be limited to pre-specified places and times (Wilson 1983, p. 12). Data is emergent from the site, and may not be known at the commencement of research, with access to confidential data often emerging with the growth of trust in the participant observer. Ball (1982, p. 148) suggests it is inappropriate to employ standardized procedures in participant observation.

The form of data may take many modes. Wilson (1983, p. 11) suggests some of these to be verbal interactions between participants, verbal interactions with the researcher, nonverbal behaviour, patterns of actions and non-actions, archival records, artifacts and documents. Wolcott (1975, pp. 42-43) also argues for this, suggesting critical ethnography is the use of varied modes of gathering information. These varied modes of gathering information yield a fruitful harvest. Wolcott (1975, pp48-49) suggests that a wealth of primary data is necessary for a worthwhile ethnography, and this wealth is diverse and unique to the site. He includes stories, myths, songs, maps, photographs, sketches and pictures. Faulkner (1982, p. 66) argues that impoverished data collection procedures can hinder creative research processes, and it is important to be creative "as you go along" (1982, p. 66).

Wilson (1983, pp12-13) suggests that observations are made and opinions formed through various lenses including the answer to a given question, what is said to other people, what is said in various situations, and what is said at various times, what is actually done, as well as non-verbal signatures such as body language, and what those who are significant say, do and feel. Similarly Vidich (1960) as cited by Wolcott (1975, p. 38) proposes ethnographers must go "native" in fieldwork as a necessity in getting the information wanted. Ball (1982, p. 148) argues that you cannot divorce a researcher's account from involvement in the field. Wolcott supports this, stating that the level of personal involvement in ethnography far exceeds that of other research approaches (Wolcott 1975, p. 37).
Wilson (1983, p. 16) argues that any analysis of data necessarily must seek to understand meanings of participants, being careful not to have interpretations over-structured by theory. The analysis of the data must be accepting of uniqueness.

Personal involvement in the field by the researcher to gather data is not straightforward. Common difficulties evolve around the ethnographer gaining entry and establishment in the field, gaining the trust of the subjects, and being willing to compromise on ethical dilemmas that inevitably arise.

Wilson (1983, p. 10) suggests that any ethnographer must be sensitive in entering and establishing a role and deciding how they will become involved in the community. Van Maanen (1982, p. 109) identifies two problems associated with the entry and establishment of the researcher role in fieldwork. Firstly, entry must be obtained through approval from a third party. This immediately presents the dilemma of the researcher disassociating themselves from the interests and controls of that third party. Secondly, the researcher cannot buy their way in by offering anything of value to participants, so there are no compelling reasons for subjects to participate or cooperate. Because of these constraints, it is necessary to make the research non-intrusive and sensible to those being studied.

An ethnographer must gain the trust of subjects so that participants are willing to freely share their views (Bruyn 1966, Wilson 1983, pp. 11-13). Ethnography is not a one-way process. Van Maanen (1982, pp. 110-111) suggests subjects in a site are always studying the fieldworker and modifying their behaviour accordingly to avoid attracting attention and subsequent scrutiny. To successfully observe a 'natural' situation, the ethnographer must gain the trust of the subjects. Trust cannot be gained uniformly in the organization, as there is neither uniform tolerance nor equivalent subject knowledge of the ethnographer.
There are also ethical problems surrounding the collection of data in a field study. Wolcott (1975, p. 39) acknowledges that there is a problem of ownership of materials that have been gathered or prepared in the field. Many are private documents that belong to the researcher.

Becker (1958, p. 174) questions what interpretations an ethnographer can ethically make public. Van Maanen (1982, p. 147) also takes up this theme, suggesting that in any reporting of a study the ethnographer becomes an informant, and even with discretion it is inevitable that trust must nearly always be violated.

Ethical concerns also present themselves upon leaving the field. Van Maanen suggests "Fieldwork inevitably entails attachment, and it therefore creates all the existential dilemmas upon which any human relationship is based" (1982, p. 116).

An ethnographer uses particular skills in operating in the field of a research site. An interpretive ethnographer is required to give something of themselves. In any analysis of data, the researcher is also a constructionist. Redfield (1953, p. 156) as cited by Wolcott (1975, p. 38) argues the ethnographer should not hide behind a mask of neutrality in giving accounts of their findings. Rather, they should include something of themselves and how they feel personally towards events they are studying. Much of this is missing in "accounting-in-action" research. Wax (1971, p. 363) as cited by Wolcott (1975, p38) agrees arguing fieldworkers themselves should report how they have been changed by the experience.

Faulkner (1982, p66) suggests that personal blocks an ethnographer may encounter in collecting data
include being custom-bound, over-certainty, reluctance to play outside their discipline and an impoverished fantasy life, the desire for frustration avoidance, fear of the unknown, a reluctance to exert influence in their site, resource myopia, engaging only a partial contact with their environment, and a fear of failure. He argues it is necessary to be open and flexible so as not to become custom-bound and over-certain in a chosen discipline (Faulkner 1982, p. 66).

Becker (1958, p. 160) argues participant observation research is carried on sequentially, however the tasks of analysis and data-gathering can be simultaneous. Data gathering is sequential because it has a chronology. Data analysis and data-gathering are simultaneous because the researcher is constantly interpreting and reinterpreting with the morphing of context and meanings, and with varying levels of trust and disclosure shown to the researcher. This makes it difficult to specify precise procedures for the conduct of interpretive research. Techniques are those of the anthropologist including observation, awareness of linguistic cues, and a careful attention to detail.

**Conclusion**

This paper has described the nature and genealogy of ethnographic research, identifying it as an under-utilized paradigm that offers much to accounting research. It is a methodology that is able to satisfy calls for context specific and ideologically aware research in accounting.

However, ethnography is far from perfect and key limitations in its application were discussed, including the limiting factors of language, the morphing effects of context, and imperfections of the researcher, and ethical considerations surrounding the verification and ownership of data.
Despite these limitations, key strengths in this research methodology are determined to outweigh the limitations identified. Ethnographic methodology has the advantage of permitting the research process to acknowledge ideological structures and values inherent in accounting systems, provides a sensitivity to gender and marginalized others, and exploits the richness of the use of language, text and symbol. Methods relating to interpretive research were explored, as was reflexivity.

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