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The Benefit of Interviewing in Accounting Research

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Interviewing is an under-utilized research method in the financial accounting literature

Interviewing is seen much more in field studies in management accounting research

But this kind of interviewing is not of unique individuals but of 'representative individuals', leading to generalizable results across organizations

Interviewing is a way to create your own database

Much of today's financial accounting research can go no further than demonstrate correlation – everything must be in 'countable units' for regression equations

Interviewing assists the researcher in demonstrating causality

Enables inferences about who has played leadership roles in influencing the course of change, and who has resisted change, and why

**Confers insight into the dynamic of decision –
making within standard-setting bodies,
advisory groups, and professional bodies (IASB,
EFRAG, FASB, DRSC, Accountancy Europe)**

What journals would publish research which uses interviews:

Accounting, Organizations and Society

Journal of Accounting and Public Policy

Contemporary Accounting Research

Accounting Horizons

Accounting and Business Research

Abacus

Accounting in Europe

British Accounting Review

Australian Accounting Review

Examples of interviewees who can throw light on how organizations perform:

**Liesel Knorr, former IASC technical director and
former president of the DRSC**

Jochen Pape, former vice-president of the DRSC

**Axel Berger, former vice-president, Financial
Reporting Enforcement Panel**

Martin Edelmann, IASB member since 2012

Advice on the conduct of interviews

Identify active or retired individuals who are likely sources of insight and recollections

Interviewees will sometimes identify key persons who should be interviewed

Write the prospective interviewees well in advance, explaining your motivation

Do the interview in person, unless there is no option but to do it by telephone

Prepare thoroughly for the interview – study all the relevant documentation

Interviewees are not impressed by unprepared interviewers

Good preparation sometimes yields surprising revelations by the interviewees

Being well prepared enables the interviewer to improvise, by asking questions that ‘feed off’ the interviewees’ responses

Interviewees will sometimes mention significant documents of which the interviewer is unaware

When possible, digitally record the interview – with the interviewee’s permission

Send the interview questions in advance to the interviewees

For many interviewees, interviewing is stressful and sometimes threatening

With the questions received in advance, interviewees can feel better prepared

Don't make the list of questions too long – that can be intimidating

Assure the interviewees in advance that the interview will really be a conversation

Some interviewees may not have read the questions and will talk at length about what interests them – sometimes on matters of interest and novelty

Following the interview, prepare a written transcript of the interview

Apprise the interviewees that the interview is confidential – that you will not refer to them by name in your paper without their written permission

Send selected interviewees a draft of your paper, so that they can see how their interview is treated – they will often send comments with further insights

There is an advantage of having two interviewers: while one digests what is being said and thinks of follow-up questions, the other is carrying on the conversation – but two interviewers can be intimidating to interviewees

My experience with interviewing projects (since 1963, in books and articles)

2001 – 2011 History of the IASB (book was published in 2015)

Japanese experience

Organizing interviews in Hong Kong and China

Considerateness of a Swedish interviewee

Interviews in French and German

1973 – 2000 History of the IASC (book appeared in 2007)

Japanese experience

Frenchman in London

1971 – 73 Trueblood Report on the objectives of financial statements: role of the financial analyst

Hypothesis was that George Staubus' writings on enabling investors to predict future cash flows influenced the Trueblood Study Group

1971 – 72 Wheat Report on the establishment of accounting principles: finding the one living study group member for an interview

1990 – 91 History of Dutch company reporting: there was an advantage in being a foreign interviewer in the Netherlands – interviewees would see the interview as more of an occasion, talking to someone from outside the country

Doing interviews perhaps years before starting a relevant research project – put them in an inventory of interview transcripts for future research