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Gilbert: Some Experiences and Observations in Conducting Qualitative Historical Research

SOME EXPERIENCES AND OBSERVATIONS IN CONDUCTING QUALITATIVE HISTORICAL RESEARCH

by

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The experiences of conducting qualitative research as a doctoral student in the Weatherhead School of Management's (WSOM) Department of Accountancy at Case Western Reserve University are described in this paper to engender a greater appreciation for qualitative research interview methodology. Such an appreciation is best achieved by describing the effort to identify, to locate, to interview selected individuals who have certain knowledge or information beneficial to the research.

The doctoral seminar entitled "The Development of Accounting Thought Theory" devotes a session to writing biographies on legendary figures who have contributed to the development of accounting thought. In this seminar, each student is required to write a biography about an accounting "legend" based upon telephone interviews with the person. My biographical assignment was Ananias Charles Littleton. Since Littleton had died more than twenty years earlier, my assignment was initially to be based on his publications and publications about him.

A review of books and articles collected from a literature search was completed with the purpose of identifying some common themes and aspects of Littleton and his career that might be new or unique or provide a fresh perspective. Although much had been written on Littleton and his writings, no one had really attempted to understand, via multiple interviews, what situations or events in Littleton's personal life had motivated him and resulted in his becoming an accounting legend. Such a research methodology is a challenge when the subject is no longer alive and also had been a very private individual.

The original assignment was concluded and a preliminary paper written primarily based on eleven interviews conducted between March 15 and March 20, 1995 (Table 1). The research project was expanded through the interviewing of additional people and writing a more comprehensive paper entitled, *A. C. Littleton: The Personal Portrait of a Scholar* (Gilbert, 1997).

The Qualitative Research Methodology

Having pursued undergraduate and graduate studies and conducted research activities in both the pure and natural sciences (Chemistry and Zoology) and now in accounting, I have observed some similarities/dissimilarities of accounting and science. Qualitative research is one of the research methods utilized in the sciences which is similar to that found in accounting. For example, many hours are spent on field research in which is kept a field notebook for recording activities such as the feeding habits, the migration movements, and the response behaviors of different animals to changing environments. Many hours were required in analyzing observations that were recorded in the field notebook to identify patterns and anomalies. A similar but more scientific approach is followed in Chemistry, except, searches for patterns and anomalies are made within a molecular world. The most interesting aspect of this research is the understanding of the motivations behind these patterns and anomalies and the relations between them. A biographical study about an accounting legend would similarly enable an investigation of what motivated the individual. Relations between events and situations are especially important in order

to have a complete understanding of the influence an individual may have in shaping a complex system such as accounting.

Kerlinger (1986) suggests that one's understanding of science is through "relation" and that such a relation is perhaps the most fundamental criteria in science because it gives rise to an understanding and explanation of a phenomenon that is basic to the aim of science. For Kerlinger, there is no such thing as the absolute "knowing" of anything. According to Kerlinger, the link or "relation" between the volatile microcosm of individual scientists and the solid macrocosm of scientific knowledge lies largely in the historical and social structure of the scientific community. In fact, scientific research takes place within a broad social and historical context, which gives substance, direction, and ultimately meaning to the work of individual scientists. Similarly, an understanding of the historical and sociological aspects of accounting enables accounting to be defined as a scientific endeavor.

Science does not consist of explaining the unknown by the known, as in mathematical proofs. Rather, science aims to give an account of what is observed by the properties of what is imagined. It is in these imagined properties that the "artistry" of a science evolves thereby resulting into "true" science.

Since much information on Littleton is available, the researcher may, without realizing, simply be giving an account of what is observed which is "descriptive history." The researcher may be aggregating and summarizing all available information (the observed) into a narrative that results into a continuum of events. In order for such a narrative to be a science, one must go beyond the obvious and ask questions regarding what motivated the obvious. What were the motivations that led Littleton to become the accounting legend? In asking such a question, one is seeking the properties of what is imagined and unmasking hidden structures so that the evolution of the invisible may

give rise to a better understanding of the visible. The unmasking process is subjective and dependent upon the questions that are asked. Thus, history as a science is interpretational. This interpretational aspect in accounting history is an art and enables accounting to evolve as a science. One methodology in qualitative research that enhances this unmasking process is the "interview methodology."

The Qualitative Research Interview Methodology

The qualitative research interview is a phenomenological and a hermeneutical mode of understanding (Kvale, 1983). It is a professional conversation based on the conversations of daily life which attempts to provide meaning to everyday activities. Kvale (1996) describes the purpose of an interview as obtaining descriptions of the life world of the interviewee with respect to interpreting the meaning of a described phenomenon. For this biographical piece, the purpose of the interview was to speak with individuals who had, in some capacity, been in the presence of Littleton and could provide insights into Littleton's character.

An interview is a conversation that has a structure and a purpose that becomes a careful questioning and listening strategy. A strength of the interview conversation is the capture of subjects' views on a given theme. The purpose of interviewing more than twenty individuals, who had in some capacity known Littleton, was to create a picture of Littleton that was as real as possible.

The mode of understanding implied by qualitative research involves alternative conceptions of social knowledge, of meaning, reality, and truth in both historical and social science research. The basic subject matter is no longer objective data to be quantified, but meaningful relations to be interpreted (Kvale, 1996). However, even though objective data is no longer the primary con-

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cern, one must always ensure reliability and validity in the relations to be interpreted and these are ensured by having multiple interviews.

With the qualitative research interview methodology, the researcher as interviewer plays a crucial role in the success of the overall endeavor of obtaining meaningful relations. Kvale (1996) describes the interviewer in terms of two contrasting metaphors which represent different concepts of knowledge formation having alternative genres comprised of different rules. One genre is the interviewer as a "miner" where, in modern social sciences, there is a common understanding of knowledge as given and as being the "truth." The second alternative genre is the interviewer as a "traveler," which is a postmodern constructive understanding that involves a conversational approach to social research and sees truth as being relative and therefore dependent upon context. A postmodern approach focuses on the interrelations in an interview, on the social construction of reality in an interview, on its linguistic and interactional aspects including the difference between oral discourse and written text, and it also emphasizes the narrative constructed by the interview.

In the first alternative where the interviewer is seen as a miner, the researcher as interviewer strips the surface of conscious experiences. Precious facts and meanings are purified by transcribing them from the oral to the written mode. Here, these "knowledge nuggets" remain constant through the transformations of appearances, from the oral to the written forms of communications. Through analysis, the objective facts and the essential meanings are drawn out by various techniques and molded into their definitive forms. The value of the end-product and its degree of purity is determined by correlating it with an objective, external real world or to a realm of subjective, inner, authentic experiences (Kvale, 1996).

Viewing the researcher as an interviewer who is a traveler and is on a journey that leads to a tale to be told upon returning home. The researcher follows a specific method which essentially is to obtain a certain, pre-specified goal. What is heard and seen is described qualitatively and is reconstructed. The potentialities of meanings in the original stories are differentiated and unfolded through the researcher's interpretations. The tales are remolded in new narratives, which are convincing in their aesthetic form and are validated through their impact upon the listeners (Kvale, 1996). New knowledge is not only created but the researcher in addition to the listeners may also change because the journey may instigate a process of reflection resulting in new ways of self-understanding, as well as uncovering previously taken-for-granted values and customs. In the interviews related to Littleton, the traveler alternative was primarily used.

No one had captured the "human side" of Littleton nor analyzed what influenced Littleton's philosophy toward accounting. The questions about Littleton are in Table 2. The objective of the interviews was to find out as much as I could about Littleton the man and how his personal life may have influenced him. Bruno Latour (1987), a sociologist, warns researchers about asking the same old questions and using the same methodologies. He says that in doing so, research becomes stagnant and progress is essentially nonexistent. Researchers should not be afraid to utilize research methods that are not commonly used in a discipline. Interviewing is definitely not a commonly used research methodology in accounting research. However, such a research methodology can bring much richness and insight into the research, especially when one has properly prepared for the interviews. The following section describes some aspects of the preparation for the interviews.

A Search for Sources

Based on the information gathered from the various literature searches, several strategies were chosen regarding sources of information about Littleton. First, coauthors with whom Littleton had written articles and books were identified. Second, individuals were identified who had written about Littleton and his writings. These lists were intended to provide names of individuals who would have first-hand knowledge about Littleton and possible leads for additional interviews. The age and retirement of these individuals added to the difficulty of finding these individuals.

An alternative strategy was also pursued to identify individuals who had been Littleton's students at the PhD and Masters levels. The search focused on students who had written dissertations prior to 1952, the year that Littleton had retired from the University of Illinois. Unfortunately, efforts were not fruitful because most of the dissertations did not list the names of the advisors. At a later date, Professor Vernon K. Zimmerman provided a list of all the students Littleton had supervised at the Masters and PhD levels. A listing of doctoral students in the Department of Accountancy at the University of Illinois between 1939 and 1996 may also be found in a recent 1997 publication by Norton M. Bedford entitled *A History of Accountancy at the University of Illinois at Urbana Champaign*.

The children of A. C. Littleton were expected to be the primary sources. The brief biographies found in Burns and Coffman's (1982) *The Accounting Hall of Fame: Profiles of Forty-one Members*, said that Littleton had two children. That was all the information available about them. Essentially, information about Littleton's children would be sought from other interviewees. The search for Littleton's children proved to be a challenge. Information from Vernon Zimmerman and Robert Mautz provided the name, "Scott Littleton," and the possible affiliation with IBM in Salt Lake City. Searches of retirement

records and of all the IBM offices in the United States proved unsuccessful in locating Scott Littleton. Information that Littleton had moved to Colorado after retirement suggested that he may have moved there to be closer to one or the other of his children. With the help of a Colorado telephone operator, a Robert S. (Scott) Littleton was located in Aurora, Colorado. Scott Littleton provided his sister's name, Barbara Littleton Combs in Madison, Wisconsin.

The search began at the University of Illinois Champaign-Urbana Accountancy Department. Hasselback's 1995 Accounting Faculty Directory, identified Vernon K. Zimmerman, whose affiliation with the department began in 1949, as the only faculty member who had arrived at the department prior to Littleton's 1952 retirement. The search was expanded to include individuals who arrived in the 1950s and early 1960s who might have had the chance to meet him and have heard stories and anecdotes about him. This included Norton Bedford, Gerald Brighton, Hanns-Martin Schoenfeld, Peter Holzer, and Nancy Desmond, who were listed in Hasselback as emeritus and each had a university phone number.

The chairman of the Department of Accountancy at the University of Illinois, Andrew D. Bailey, advised me that he did not think that Littleton's files were still available in the department, and if they were available, they would probably be found in the Library archives. Dr. Bailey did provide the names of Norton Bedford, Gerald Brighton, Joseph DeMaris, and Vernon Zimmerman as possible individuals who might be able to help me. Dr. Bailey said that Vernon Zimmerman had a private collection on Littleton. Furthermore, Dr. Zimmerman would be the person who would have known Littleton the most.

I was not able to immediately reach Zimmerman. A call to the University of Illinois Archives library confirmed that Dr. Zimmerman had most of the information

Gilbert: Some experiences and observations in conducting qualitative historical research requested, and they assured me that the Archives did not have personal information about Dr. Littleton, such as his children's names. The University of Illinois Human Resource Department (The Academic Human Relations Office) informed me, if such files were available, they would be stored in the basement of their building. They were doubtful that such information existed due to the time that had elapsed and suggested that I call the offices which dealt with pensions and retirement plans (The Retirement Office, The Benefits Office, and the Retirement Service Center) at the university. These offices were not able to provide any information. Having exhausted all the possible available leads, the decision was made to begin interviewing the people whose names had been collected in the preliminary stages.

Dr. Richard Boland, professor and chairman of the Management Information Decision Systems Department and professor of accountancy at CWRU previously had taught at the University of Illinois. At his suggestion, calls were made to Phyllis Criswell and Sharon McLeod, administrative assistants of the Department Accountancy at the University of Illinois who were very helpful in providing names, and most importantly, locating some documents related to Littleton, including a biographical sketch that was prepared when Littleton received an Honorary Doctoral Degree in the Spring of 1967. In addition, they provided personal correspondence between Littleton and Joe DeMaris, between Zimmerman and DeMaris concerning Littleton, and between Zimmerman and Littleton. The material contained Littleton's personal thoughts, written in 1956, on accounting and accounting education at the University of Illinois. As with other interviews, additional names were suggested by the interviewee.

Additional interviews (Table 1) were conducted with Gerald Brighton, Joseph DeMaris, Robert K. Mautz, Vernon K. Zimmerman, Maurice Moonitz, Clive

Dunham (all students of Littleton who later became colleagues), Sophie van-Arsdale (her husband, Paul, had been a Finance professor at the University of Illinois and had been a good personal friend of Littleton's), Donna Littleton (Donna is not related to Littleton, however, she works for IBM where Littleton's son once worked prior to retirement), Scott Littleton (77 year old son of Littleton), Barbara Littleton Combs (79 year old daughter of Littleton), Stephen Zeff (in 1964, he interviewed Littleton), William Huizingh (he met Littleton after Littleton had retired and they became good friends), and Doria Tremblay (a professor at l'université Laval in Quebec City who received his PhD degree from Illinois and had the opportunity of meeting Littleton). From these interviews other names of individuals were obtained. Also, a 1965 videotape from the Distinguished Accountants Videotape Series from the Academy of Accounting Historians and The University of Mississippi, School of Accountancy was viewed. Charles Gaa, Cecil A. Moyer, and Vernon K. Zimmerman interviewed Littleton in regards to his philosophy on accounting and accounting education.

Additional Comments on the Traveler Interview

At the beginning of each interview, I introduced myself as being a doctoral student in accounting from Case Western Reserve University and explained about the doctoral seminar assignment to write a biography on A. C. Littleton. The source of their name and phone number was identified to legitimize the phone call and to show each interviewee that I was genuinely open with them and indirectly signaling that I expected the same from them. Intentions of eventually publishing the paper was discussed with each interviewee. Therefore, if they did not want certain issues disclosed, these issues should be identified during the interview.

The multiplicity of interviews are intended to identify relations that lead to the

molding of the truth. Utilizing a "traveler's" approach to interviewing does not imply that one should not be prepared for the interviews. In fact, quite the contrary is true. The very openness and flexibility of the interview with its many on-the-spot decisions of whether to follow up new leads during the interview put strong demands on advance preparation and interviewer competence. So, obtaining a pre-knowledge of the subject matter to be investigated and clarifying the purpose of the study in addition to having sensitivity of the subject matter are important requirements. However, one must not be overly sensitive because in doing so will result in mired objectivity. Kvale (1996) suggests that the interviewer must possess some deliberate naïveté where the interviewer exhibits an openness to new and unexpected phenomena, rather than approaching the interview with an absolute or inflexible set of rules. Kvale further suggests that even though the interviewer may be open, the interview still needs to be focused on particular themes so that relations can be identified. However, this does not mean that the interviewer needs standardized questions or strictly structured scripts. In fact, the absence of prescribed sets of rules creates an open-ended field of opportunity for the interviewer's skills, knowledge, and intuition. The interviewer may focus on present experiences and feelings of the interviewees in regard to the subject matter in question. Alternatively, the interviewer may focus on family history and emotional dynamics pertaining to the subject in question or a combination of both. When relevant, the interviewer may also focus on future behavioral consequences (Kvale, 1996). Furthermore, in an open-ended interview study, respondents are encouraged to offer their own definitions of particular activities and issues (Silverman, 1995).

The list of questions in Table 2 provided the themes on which to concentrate the interviews and were designed to focus on Littleton's family history and the emotional,

psychological dynamics that had taken place in his youth and his professional career. I wanted to understand what his everyday life activities consisted of and how he related to them and in turn, how such activities and behaviors influenced his philosophy towards accounting and vice versa.

If during an interview, a conflict from previously documented information was noted, clarification and an explanation were asked for regarding why such a discrepancy occurred. Often, individuals may verbally say certain things but their facial and bodily movements may imply something else. Since the majority of the conducted interviews were telephone interviews, it was imperative that one be sensitive to voice intonations in order to maintain control of the interview without the interviewee realizing it. A good interviewer needs to know when to speak, to listen, and not to say anything. This requires a balancing act, but when done well, the results are rewarding! The main objective of such a balancing act is that the interviewee feel very relaxed, comfortable and open to conversation. Essentially, the interviewee should feel in control of the interview and consequently will tend to say more than if he/she had not felt in control of the interview situation. Also part of the balancing act is knowing when to permit the interviewee to digress from the original themes of the interview. In sometimes permitting such digressions, the interviewee becomes again comfortable with the overall interviewing process which then permits the interview to move along smoothly. In fact, some of the interviews where digressions were permitted resulted in the best interviews. They were also the longest interviews. The Mautz and Moonitz interviews are examples.

Each interview is unique in qualitative research interview methodology. The uniqueness arises from the innate differences in each individual's personality and from the varied experiences of each individual. The interaction between interviewee and inter-

viewer will differ in each interview and provide clear or subtle overtones that may give rise to unique information. Similarities also exist. First, each individual interviewed was generally very open to discuss the issues. Second, retirees were most willing to discuss in depth the issues related to Littleton and offered to help in the editing of the paper. Third, retirees also enjoyed digressing from the main subject matter to discuss other issues of personal interest and experiences, such as anecdotes and stories related to Paton and about themselves. While permitting digressions, I had to ensure that the interviews included the themes necessary to complete the paper. Fourth, most individuals did not want to analyze Littleton's writings or how societal norms might have influenced his personality which, in turn, may have been reflected in his writings. Rather, most wanted to discuss anecdotes, events and stories that had taken place during Littleton's time. Thus, it became apparent, to my disappointment, that the interviews would not provide the immediate and definitive information necessary to do a critical analysis of the genesis of Littleton's philosophy as revealed through his writings. Thus, it was necessary to be flexible and adaptable in each interview situation. Since the interviewees were not really interested in discussing Littleton's writings per se, each interview had to permit discussion of the issues in which they were interested and willing to discuss and to utilize later this information for a critical interpretational analysis of Littleton's writings. By first understanding the man, a more profound analysis of him as a writer and researcher could be made.

An Example: The Brighton Interview

The interview conducted with Gerald Brighton on March 17, 1995 was the first major interview. Introductions were made

and the themes associated with Littleton that I was seeking were described. I assumed that he would want to discuss Littleton's philosophy as reflected in his writings. However, Brighton did not want to discuss Littleton's philosophy as it pertained to his work. Rather, he wanted to discuss various anecdotes about Littleton. Therefore, the direction and content of the interview had to be modified. In this case it was best to allow the interviewee to tell his story, interject words, phrases, and questions which would bring him back to the general themes.

Although Brighton was very cooperative, he could not provide any insights about what may have motivated Littleton's definition of accounting. However, Brighton was able to suggest six names of individuals, four of which were new, who he thought might be able to provide me with insights into Littleton's character and motivations: Arthur Wyatt, Donald Skadden, Kenneth Berg, Lloyd Maury, Joe DeMaris, and Robert Mautz. Of the names that were given, I interviewed Joe DeMaris and Robert Mautz because their names appeared frequently throughout the information that I had gathered and their locations were known.

Final Thoughts and Comments

This paper briefly described some experiences and thoughts of conducting qualitative historical research with the hope that others will be encouraged to pursue Qualitative Interview Research Methodology from the perspective of "interviewer as traveler." The perspective of an interviewer as traveler, should permit one to relive the journey and to apply the various experiences in order to instigate a process of self-reflection and self-understanding of one's own life and the relations of one's life to other human beings.

Appendix

Table 1

Interviews and Discussions

<u>Interviewee</u>	<u>First Interview</u>	<u>Follow-up Interview</u>	<u>Source</u>
Andrew Bailey	March 15, 1995		Hasselback
Richard Boland	March 16, 1995		
Phyllis Criswell	March 16, 1995	April 28, 1995 October 20, 1997	Boland
Sharon McLeod	March 16, 1995	May 2, 1995	Boland
Gerald Brighton	March 17, 1995	October 19, 1997	Hasselback Bailey
Joseph DeMaris	March 17, 1995	March 21, 1995 November 9, 1997	Bailey Brighton
Maurice Moonitz	March 19, 1995	October 19, 1997	Co-author
Robert Mautz	March 19, 1995	March 23, 1995 October 6, 1997	Brighton, DeMaris Zeff, Tremblay
Sophie van-Arsdale	March 20, 1995	November 9, 1997	DeMaris
Donna Littleton	March 20, 1995	April 13, 1995	IBM per Zimmerman's suggestion
Ted O'Leary	March 30, 1995		Boland
Scott Littleton	April 18, 1995	April 29, 1995 October 19, 1997	Zimmerman Dunham
Barbara Littleton Combs	April 18, 1995	October 19, 1997	Scott Littleton
Stephen Zeff	April 27, 1995		Wrote about Littleton
Gary Previts	April 28, 1995	October 21, 1997	
Clive Dunham	April 30, 1995		DeMaris
William Huizingh	April 30, 1995		Zimmerman Scott Littleton, Zeff
Doria Tremblay	May 2, 1995		Zimmerman
Dale Flesher	June 17, 1996	Videotape	Previts, Zeff
Norton Bedford	Dec 1, 1996	October 19, 1997	Hasselback Bailey, van-Arsdale Previts, Zeff
Morris McInnes	October 27, 1997		Previts

Themes about Littleton Guiding the Interviewing Process

A. Theme 1: Who is this man named Littleton?

1. What is the "essence" of this man, Littleton?
 - A. What is the "real" picture of Littleton?
 - B. Even though Littleton was an accounting hero, he was still human and flawed as the rest of us. How would you describe this realism of Littleton?
 - C. What defines him as the man that he was?
 - D. Who was this man we call A. C. Littleton?
 - E. What are some specific situations, actions, or events that help provide an overall picture of Littleton?
2. What are some insights into Littleton's emotional, intellectual, moral, and psychological development that may have taken place in his youth and throughout his professional career?
3. What do you think are some of Littleton's successes and frailties?
 - A. What would Littleton consider to be his greatest accomplishments and failures if he were alive today and why?
 - B. How did such accomplishments and failures influence his consequent writings and behaviors so that a certain continuity was maintained throughout his life?
4. How was Littleton's social reality created?
 - A. How did the social construction of the times influence Littleton's approach toward life, in general, and his work specifically?
 - B. Why is this important for us today? How does it influence our own social construction of our reality?
5. How did Littleton relate to the external world, a world outside the realm of accounting?
 - A. What did Littleton's everyday life activities consist of and how did he relate to them?
 - B. How did such activities and behaviors influence his philosophy towards accounting?

B. Theme 2: Littleton and Accounting

1. What are some historical and sociological aspects of accounting that should be considered when speaking of Littleton?
2. What motivated Littleton to shape Accounting in the manner that it was shaped?
 - A. What influenced Littleton's philosophy toward Accounting?
 - B. What were the intricate relations that were present in Littleton's personal and social life that may have influenced his impact on the complex system of accounting as an academic institution and as a profession?
 - C. How was Littleton's philosophy toward accounting reflected in his everyday life?
3. Where would accounting be today if Littleton had not so desperately tried to make it a respected and scientific endeavor?
4. What is the relationship between Littleton's dissertation and his consequent works?
5. What was the origin of Littleton's interest in the history of accounting?
 - A. Where did Littleton's philosophy on the "relationship of history and the future" originate from?
6. Why were the notions of continuity and change so important to Littleton and how were these notions reflected in his writings (besides the book he wrote with Vernon K. Zimmerman)?

C. Theme 3: Littleton - The Accounting Legend

1. What makes people become legends in general?
2. Why is Littleton considered by many as one of our accounting heroes?
3. What motivated and influenced Littleton to become the legend that he is to so many of us?
 - A. In understanding what made Littleton become the accounting legend that he became to so many of us, perhaps we can have a greater appreciation of who he was, his philosophy, and what he really contributed to the accounting profession. Do you agree? Why or why not?

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cares of actual business on his mind. In fact, while the pupil is pursuing this study, he is applying the principles of arithmetic in a most practical manner. He is gaining discipline of mind—as much, at least, as by any other study. He is learning to spell the names of a great many articles in commerce, which would not otherwise come under his notice. He is, or may be, improving his style

of penmanship, especially when, as in this work, all the items, which he is required to copy, are printed in a beautiful script type. By taking such a view of the subject, we are led unhesitatingly to assert, that the school-room is the place to study Book-keeping; and with a suitable teacher and text-book, a thorough knowledge of it can be obtained there.