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Data Sources from Archives to the Internet

Darren Jubb, Lubaina Zakaria, Keith Gori and Rodrigo Perez-Vega

As shown in the Methods Map in Chapter 4, qualitative data presents itself in a variety of forms and offers researchers the opportunity to conduct research in areas where quantitative methods would be unsuitable, as it produces richer descriptions of the qualities and characteristics of complex phenomena. Two broad approaches to the collection of qualitative data are addressed here: historical research and the utilisation of the internet and social media as a social research tool.

Other common social science data collection approaches are presented in the next chapter, while methods for the analysis of qualitative data are presented in Chapter 8.

Historical research in accounting

Historical sources and methods play an important role in the study of accounting, as discussed briefly in Chapter 1. Conducting research into the history of accounting is a well-established tradition that stretches back to the turn of the 20th century. Early accounting history research was dedicated to seeking out the origins of accounting, combined with a focus on compiling biographies of esteemed individuals responsible for the development of the accounting profession. Such ‘traditional’ approaches to accounting history research utilised archival research, official documents and other information stored in repositories. During the second half of the 20th century, however, a new approach to accounting history emerged. It became an interdisciplinary subject that incorporated elements of history and accounting while utilising the methodological

approaches and sources of data of modern social science. Overall, investigations into the history of accounting remain largely document-based and reliant on written records (Carnegie and Napier 1996), yet more novel sources of historical data have recently been considered; these are discussed below.

■ **Archival sources**

What is an archive?

Historical research gains much of its strength from a strong basis in the archive (Carnegie and Napier 1996). According to the *Oxford English Dictionary* (2002), an archive can be defined either as the historical collection of artefacts themselves or the environment in which they are stored and used, and can come in a wide variety of forms. With respect to accounting research, records of the past can result in a more detailed analysis of how accounting and business practices have been implicated in shaping the behaviour of individuals and how they have impacted on the function of both organisations and society as a whole (Burchell *et al.* 1980). For this reason, archives remain the most widely used source of data for historical research in accounting.

Table 6.1 briefly summarises some of the key types of archival collection, including a description of their main features and some examples of the sources therein.

The type of archive and the choice of materials to be utilised as the source of data for research are dependent on the nature of the project being undertaken. For example, a project looking at the establishment of professional accountancy bodies (e.g. Walker 2004) will be more interested in the archives of professional organisations, whereas a study concerned with the history of accounting within a particular company will be interested in the business archives for that company (e.g. Carmona *et al.* 1997). Careful consideration of the archival sources that are most relevant to your research project is an important aspect to consider before conducting archival research in order to maximum the use of both time and resources.

The value of archival research

Using archival sources can add significant value to your research project. Table 6.2 displays some of the strengths and difficulties associated with using archives in accounting history research. This table contains only a few of the distinct factors to consider when thinking about archival research and it should not be considered exhaustive. The importance of the points listed below will be impacted by a number of project-specific factors, such as the type of archive used, the material underpinning the research and both the theoretical and contextual elements of the study.

Table 6.1: Types of archive

Archive type	Description	Examples
Government/ state archives	Largely hold material relating to administrative affairs of the state. They often hold information relating to private companies and listings of business/corporate archives (see below)	The National Archives (UK), The National Archives of Scotland, National Archives and Record Administration (USA)
Business/ corporate archives	Hold information detailing the running of a business/corporation	Most large companies maintain an archive. The best way to check for UK company archives is by searching the National Register of Archives database (http://www.nationalarchives.gov.uk/nra/default.asp)
Professional archives	Hold the administrative information of the professional body, such as board and committee minutes	London Metropolitan Records of the Institute of Chartered Accountants in England and Wales and its predecessor bodies
Special collections	Usually organised thematically to hold materials from a wide range of sources relating to a similar subject, e.g. a particular industry, social movement, political party, etc. Often these archives are located within, or attached to, a university archive (see below)	Scottish Business Archive (University of Glasgow)
University archives	Hold the administrative information of the university, can be very useful for collecting biographical material relating to former students. They also often have affiliated special collections (above)	Heriot-Watt University Archive, Harvard Business School Archive
Religious archives	Hold material relating to a major faith, denomination or physical place of worship	Scottish Catholic Archives, St. Paul's Cathedral Archives, Vatican Secret Archives