7 Methods and Techniques for Qualitative Data Gathering

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Qualitative data gathering techniques are widely used in accounting and finance research. You may recall from Chapter 4, where qualitative techniques are identified in the Methods Map. The use of qualitative techniques could potentially yield valuable, revelatory and rich data. They offer flexibility, and depending on the nature of the research project, can be used alone or in combination with other techniques. This chapter discusses some common approaches to qualitative research methods (see the 'Techniques' section of the Methods Map) and the issues that must be considered with their application.

Interviews

Interviews are one of the most common qualitative data gathering methods in social research. They are also used in accounting and finance research. For example, Kamla (2012) used semi-structured face-to-face interviews to develop an understanding of the attitudes and experiences of Syrian women accountants within a context of globalisation. Interviews involve a deliberate and focused conversation between the researcher and subjects with the aim of developing an understanding of the central themes and questions of the research. This is discussed in three stages: pre-interview, interview and post-interview.

■ Pre-interview considerations: Design and access

It is important to set realistic and achievable objectives when formulating your research ideas (See Chapter 2). This also applies when considering your approach in interviews. Most importantly, you must trust your instincts to guide you. Remember that an interview is simply a conversation between two people, which you should already be familiar with and have the basic skills to ensure a successful outcome.

	Strengths	Weaknesses	Applicability
Unstructured	Provides rich information. Explores previously unknown themes that may arise from the interview. Creates relationships which may lead to more information. Uses informal language.	Time-consuming. Resource intensive. Lacking in generalizability. Can generate a vast, often irrelevant data. Susceptible to interviewer bias.	Exploratory research investigating past events when subjective views and experiences are sought. In conjunction with other research methods.
Semi-Structured	Questions prepared in advance to cover critical points, useful when the researcher is inexperienced. Interviewees still retain freedom and flexibility to express their own views. Increased reliability and scope for comparability. Interviewee is able to respond informally.	Time-consuming. Resource intensive. Needs good interview skills to keep on topic. Interview questions are open to researcher bias. May lack generalizability.	Multiple interviewers. Only one chance to conduct the interview. Researcher has some knowledge of the topic. In conjunction with other research methods.
Structured	Can produce consistent generalizable data. Minimal risk of bias. Large sample size. Less time required. Sophisticated interviewing skills not required.	Little opportunity for feedback. Question responses are limited and restrictive. Little scope to cater for the unforeseen. Real-time changes to the interviews cannot be made.	Clear focus and a question to be answered. High level of knowledge on a topic to allow for appropriate question formulation. A well-developed literature.

Table 7.1: Strengths, weaknesses and applications of interview approaches

There are three different approaches to interviews – unstructured (open-ended), structured and semi-structured. The semi-structured interview lies between the structured and unstructured. Adopting the most appropriate type determines the success of any research project. Your choice depends on the nature

of your research project, the characteristics of your participants, and the time and resources available for the research. For example, an unstructured interview may prove ineffective in a resource-constrained and narrowly focused research project. Likewise, in some exploratory studies, structured interviews are unlikely to capture the depth of understanding required for such studies. Moreover, it may be difficult to get approval to conduct unstructured in-depth interviews with auditors who have been involved in investigating or detecting fraud within an organisation. It may also not be the best use of time to ask prescriptive structured questions from the chief executive of a global company if you get the opportunity to speak to one. Table 7.1 illustrates some characteristics of these approaches and suggests suitable applications.

Another challenge is to determine the best approach to conduct the interview. Some approaches include: video, telephone or face-to-face interviews. Unstructured interviews could provoke more information in a face-to-face format, while telephone-based formats may be more suitable for structured interviews when a larger sample is required to strengthen validity, and it is not feasible to meet each respondent face-to-face. Ultimately, the most efficient way should be selected bearing in mind available resources, appropriateness to the context, and the added value of a two-way interaction to the research.

Access to appropriate participants is crucial and must be realistic and achievable within the time frame of any project. Interviewers should brief gatekeepers and participants on the purpose of the project, as the initial exchanges can affect the rest of the interview. The briefing may include:

- What the data will be used for.

- Reassurances of confidentiality.

- How data will be recorded.

- Length of the proposed interviews.

- How many interviews the participant is willing to undertake.

- Reassurance of the researcher's role.

∎ The interview

Importantly the interviewer should be able to listen, prompt appropriately, and interact with the interviewee effectively. Good interviewers are friendly, fostering trust and rapport with the interviewee. It is easier to obtain valuable data from an interviewee who is relaxed and enjoying the process than from one who is nervous and suspicious. Table 7.2 illustrates stages of interview techniques that can enhance the quality of the interview.