



**RICE**

JONES GRADUATE  
SCHOOL OF BUSINESS

# 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**

**This kind of interviewing is not of individuals in a single organization but of influential individuals in numerous organizations, leading to defensible inferences about the character of their influence**

**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, AECA, regulatory bodies)**

## **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:**

**Leandro Cañibano, president of AECA**

**José Antonio Gonzalo, former president of ICAC**

**Araceli Mora and Begoña Giner, former members of EFRAG's TEG**

**Óscar Fanjul (Omega Capital), former member of IFRS Foundation trustees**

**Antonio Zoido (BME), former member of IFRS Foundation trustees**

**Oriol Amat, former member of Spain's securities commission**

**Stig Enevoldsen (Copenhagen), former IASC Chairman and former Chairman of EFRAG's TEG**

**Liesel Knorr (Köln) former IASC Technical Director former Chairman of German accounting standard setter**

## **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 has just been published)

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**