


Analysis of social norms of interview-based papers in Brazilian accounting journals from 2010 to 2019


Análise das normas sociais no uso de entrevistas em artigos científicos em contabilidade no Brasil no período de 2010 a 2019

Análisis de las normas sociales en el uso de entrevistas en artículos científicos en contabilidad en Brasil en el período de 2010 a 2019


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Abstract

We aim to analyze the use of interviews in the data gathering process in Brazilian Accounting research. We rely upon Sociology of Knowledge as the theoretical framework. We gathered papers published between 2010 and 2019 in eight scientific journals of Accounting classified as A2, resulting in a sample of 168 papers. To analyze the data, we draw upon Dai, Free and Gendron (2019), who argues that interview-based papers rely upon social norms of the scientific community. Among the results, we highlight the low degree of transparency about the interviewing process. We hope to contribute epistemologically and methodologically to the discussion about accounting qualitative research. The research collaborates with researchers interested in conducting interviews to know the main methodological criteria indicated for the preparation, conduct, and interpretation.

Keywords: Accounting Research; Qualitative Research; Interview; Social Norms

Resumo

O presente estudo visa analisar o emprego de entrevistas na constituição de evidências na pesquisa contábil brasileira. Para tanto se adota a Sociologia do Conhecimento como aporte teórico. Como estratégia de pesquisa, foi elaborado um levantamento de artigos publicados entre os anos de 2010 e 2019 em oito periódicos científicos de Contabilidade classificados como A2, resultando numa amostra de 168 artigos. As categorias analisadas abordam as entrevistas como prática social conforme proposto por Dai, Free e Gendron (2019). Dentre os resultados destaca-se o baixo grau de transparência sobre o processo de realização da entrevista. O presente artigo contribui para a discussão epistemológica e metodológica acerca da pesquisa qualitativa aplicada à Contabilidade, especialmente, a pesquisa colabora com os pesquisadores interessados em conduzir entrevistas para que conheçam os principais critérios metodológicos indicados para a preparação, condução e interpretação.

Palavras-chave: Pesquisa Contábil; Pesquisa Qualitativa; Entrevista; Normas Sociais

Resumen

Nuestro objetivo es analizar el uso de las entrevistas en el proceso de recogida de datos en la investigación contable brasileña. Nos basamos en la Sociología del Conocimiento como marco teórico. Reunimos trabajos

publicados entre 2010 y 2019 en ocho revistas científicas de Contabilidad clasificadas como A2, resultando en una muestra de 168 artículos. Para el análisis de los datos, nos basamos en Dai, Free y Gendron (2019), quien sostiene que los artículos basados en entrevistas se basan en las normas sociales de la comunidad científica. Entre los resultados, destacamos el bajo grado de transparencia sobre el proceso de entrevistas. Esperamos contribuir epistemológica y metodológicamente a la discusión sobre la investigación cualitativa contable. La investigación colabora con los investigadores interesados en realizar entrevistas para conocer los principales criterios metodológicos indicados para la preparación, realización e interpretación.

Palabras clave: Investigación contable; Investigación cualitativa; Entrevista; Normas Sociales

1 Introduction

Based on the theoretical assumption that reality is socially constructed, we highlight the importance of understanding “the reality interpreted by men and subjectively endowed with meaning” (Berger & Luckmann, 2014, p. 35). In this sense, qualitative research helps to understand this reality construction. Qualitative research allows us to understand the meanings constructed by social agents and how such agents consider reality (Merriam, 2002).

Precisely in Accounting, research has evolved along with social and economic changes like in other applied social sciences. In the Brazilian context, Accounting research presented an expressive normative focus from the 1970s to the 1990s, when a strongly positivist approach based on quantitative methods began to be used (Iudícibus, Martins, & Carvalho, 2005; Martins, 2005). Although the predominant approach in research in the area is still quantitative, there is a greater openness to qualitative research (Ganz, Lima & Haveroth, 2019; Merchant, 2010; Dyckman & Zeff, 2015).

In qualitative research, the construction of the data to be analyzed can use different methods. Some authors argue that the most common way to build qualitative data is interviewing (King, 2004; Qu & Dumay, 2011), which we consider a conversation between the researcher and the interviewee (Kvale, 2007). Among the reasons for using interviews in qualitative research, the flexibility and the possibility of deepening stand out (Creswell, 2015). Because of its flexible nature, interviewing has raised epistemological, methodological and ethical debates about its potential and dangers (King, 2004). Due to interviews' flexibility, each scientific community establishes a set of accepted practices (Dai, Free & Gendron, 2019).

The set of social practices accepted by this group composes the groups' “social norms”, which are a set of “collectively negotiated rules of social behaviour, customs, traditions, standards, rules, values and all other conduct criteria, which are established by the contact between individuals” (Sherif, 1936, p.3). It is also important to highlight that such norms are influenced by the culture of that group and constitute a normative character about guiding/punishing those who do not follow them (Pepitone, 1976; Veiga, Torres & Bruno-Faria, 2013).

Acknowledging that cultural aspects influence the social, we assume that the norms found by Dai, Free and Gendron (2019) will be different from those found in Brazilian journals. One of the reasons for this is the cultural difference between Brazilian and English-language journals. Furthermore, qualitative research in Brazil is at an early stage due to the hegemony of positivist research in graduate programs in the area and Brazilian journals. Hence, there is a theoretical alignment between the concept of “social norms” and the Sociology of Knowledge. This alignment occurs because Sociology of Knowledge seeks to understand the processes by which specific knowledge is socially established, so “the sociology of knowledge must occupy oneself with everything that passes for ‘knowledge’ in a society, regardless the ultimate validity or invalidity (by any criteria) of that ‘knowledge’”. (Berger & Luckmann, 2014, p. 13).

Considering the interviewing importance and its social nature, we analyze interviews in the data gathering process in Brazilian Accounting research to answer the question: how researchers have used interviews to gather evidence in qualitative research published in the leading Brazilian Accounting journals? Thus, we have as object of study the use of interviews in the analyzed papers. As specific objectives, the following we established: (i) to analyze the publication of qualitative studies with interviews in the leading Brazilian Accounting journals; (ii) to analyze social norms regarding the use of interviews in Brazilian Accounting research; (iii) to analyze how the evidence constituted through the interviews was analyzed.

As a theoretical framework, we adopt the Sociology of Knowledge along with the concept of social norms. For the analysis, we adopted the categories proposed by Dai, Free and Gendron's work (2019): research line, number of study participants, discussion on theoretical data saturation, number quotes from the content of the interviews. Additionally, we also analyzed the research approach (qualitative or mixed methods), the disclosure of the interview guide construction; disclosure of interviewing process; the reason for choosing research participants; if the authors present the ethical procedures related to the research.

Specifically, in Brazilian Accounting research, the discussion about the interview social norms is necessary due to the limited qualitative training graduate programs provide (Martins, 2012; Ganz, Lima & Haveroth, 2019). We also highlight the potential of interviews to contribute to Brazilian Accounting research since interviewing enables researchers to understand companies realities and Accounting professionals.

Lastly, there is a growing number of interview-based papers, still are few studies on the social norms that permeate the Brazilian Accounting academy.

To achieve the research purpose, We gathered papers published between 2010 and 2019 in eight scientific journals of Accounting classified as A2, resulting in a sample of 168 papers. The results show that Brazilian social norms differ from those adopted in English-published journals, mainly regarding the number of interviews and excerpts from the interviews used for data analysis.

We hope to contribute to the epistemological and methodological discussion about qualitative research applied to Accounting based on these results. By deepening the discussion on methodological aspects for preparing and conducting interviews, we hope to contribute to researchers interested in conducting interviews for their research. We also hope to contribute to authors, editors and journal reviewers by presenting and discussing social practices around interviews from the Brazilian Accounting perspective. Lastly, we highlight that the present research does not aim to build and present a checklist of publishing interview-based research.

2 Theoretical Standard

We adopt Sociology of Knowledge as the theoretical framework. This framework has as its central issue the discussion about “knowledge” and “reality”, being knowledge considered “as the certainty that phenomena are real and have specific characteristics” and reality “a quality belonging to phenomena that we recognize as having a being independent of our own volition” (Berger & Luckmann, 2014, p. 11).

One of the Sociology of Knowledge principles is that reality is socially constructed, so each society defines what should be admitted as knowledge or not. Based on this principle, Sociology of Knowledge analyzes “the processes by which anybody of ‘knowledge ‘comes to be socially established as ‘reality’.” (Berger & Luckmann, 2014, p. 13).

From this theoretical approach, we observe the importance of discussing the conceptions of “reality” and “knowledge”. For academic research, these conceptions are the philosophical assumptions of the research approaches that we know as quantitative and qualitative and establishing research traditions – also called paradigms. In this context, the research methods are tools to apprehend the social reality and, in some cases, try to intervene in this reality (Crotty, 1998; Gephart, 2004).

Such philosophical assumptions constitute the concepts of ontology and epistemology that relate knowledge construction to the beliefs about the reality in which knowledge is generated (Crotty, 1998; Martins, 2012). In general, ontology is the study of beings and the nature of their existence (Crotty, 1998), and it also discusses what reality is and how it is constituted (Ryan, Scapens & Theobald, 2002). Epistemology concerns how we get knowledge (Ryan, Scapens & Theobald, 2002).

The discussion about ontological and epistemological choices is usually ignored or neglected in Brazilian Accounting research (Martins, 2012; Ganz, Lima & Haveroth, 2019). Despite this neglected nature, the consistency between epistemological and ontological choices is essential for greater depth and impact research. Different ontological and epistemological positions lead to different theoretical and methodological paths (Chua, 1986; Gephart, 2004) and represent different research traditions.

The main research traditions in the business area are Positivism, Post-Positivism, Interpretivism and Critical research. The combination of different ontological and epistemological elements underlie what some authors – such as Burrell and Morgan (1979), Martins (2012) and Saccol (2009) – call research paradigm or tradition (Gephart, 2004). Although qualitative research is usually related to Interpretivism and Critical research, examples of Positivist and Post-Positivist research with qualitative methods in the area of administration and Accounting are not rare (Gephart, 2004; Major, 2017), while they grow the quantitative works in Critical research (Richardson, 2015).

In this context, we observe the importance of coherence between the several elements that constitute research and must be considered before choosing a quantitative or qualitative approach. Given the philosophical differences between the qualitative and quantitative approaches, we present some definitions between them.

The quantitative research approach aims to test objective theories by examining the relationship among different variables, usually adopting a deductive logic, and seeking maximum objectivity and control against bias (Creswell & Creswell, 2018). Data collection in this research approach can occur in several ways: based on questionnaires or surveys (Diehl & Tatim, 2004), construction of primary databases, use of existing databases or secondary databases, such as Economatica, Compustat, etc. (Smith, 2003), among other ways. The analysis performed in this approach range from descriptive statistics to statistical, econometric and mathematical techniques, which are considered more robust.

On the other hand, the qualitative research approach aims to explore and understand the meanings constructed by people or groups about social problems (Creswell & Creswell, 2018). Such a research approach consists of interpretive practices that transform reality into a series of representations and involve a naturalistic and interpretive approach to the world (Denzin & Lincoln, 2005). In this approach, the most used strategies in social sciences are narrative research, phenomenology, ethnography, grounded theory and case study (Creswell, 2012).

Evidence for the qualitative research approach can be constituted in several ways, such as participant and non-participant observation (Serva & Jaime, 1995), documental research (Hardy, 2001), reflective diaries (Zaccarelli & Godoy, 2014) and through interviews (King, 2004; Dai, Free & Gendron, 2019). Analyzes of this evidence can occur using, for example, content analysis (Mayring, 2000), discourse analysis (Godoi, 2010), conversation analysis (Flick, 2013), narrative analysis (Pentland, 1999), analysis discourse criticism (Foucault, 2008), ethnographic (Jaime Junior, 2003) and autoethnographic (Haynes, 2006, Malsch & Tessier, 2015), among others.

There is a clear predominance of quantitative research in the international literature (Merchant, 2010; Dyckman & Zeff, 2015) and the national literature. However, there is a growing number of qualitative studies in worldwide Accounting research (Malsch & Salterio, 2016; Dai, Free & Gendron, 2019). Given the plurality and flexibility of qualitative research, there is a set of formal and informal rules to be followed and the predominance of interviews as the primary method of evidence construction (King, 2004; Dai, Free & Gendron, 2019).

Thus, it is relevant to deepen the characterization of qualitative research and, mainly, to highlight the main criteria to be observed for rigour and quality in the scientific research process.

2.1 Quality Criteria in Qualitative Research

As previously discussed, one of the Sociology of Knowledge concerns is understanding how some knowledge is socially constructed as valid while others are considered invalid. Therefore, each community defines its quality principles to differentiate valid from invalid knowledge (Berger & Luckmann, 2014), and as the reality is socially constructed, such principles become “social norms” of that community (Veiga, Torres & Bruno-Faria, 2013).

In the context of Brazilian Accounting research, there are three main research traditions, each having its philosophical assumptions, and it is, therefore, necessary to understand that the quality and validity criteria of each research vary according to the used research tradition since each research tradition understands “reality” (ontology) and “knowledge” (epistemology) in different ways. In positivist and quantitative research, the quality parameters are better known, being the main parameters “validity” and “reliability”, which relates to the capacity of statistical generalization of the results (Smith, 2003).

In qualitative research, we find different quality criteria from quantitative research because of subjectivity and philosophical assumptions. Therefore, the quality criteria present different contours. Stenbacka (2001) presents four quality criteria for evaluating qualitative research: validity, reliability, generalization and care. The first criterion presented by Stenbacka (2001) refers to validity, which can be adjusted based on the survey respondents since the purpose of this approach is to understand social reality from a specific perspective. Thus, to assess the validity of a qualitative study, the question is: “Are the research participants involved in the phenomenon studied?”. Regarding applying the concept of reliability, the author states that qualitative research refers to a detailed description of the research, allowing readers to understand all the choices made during the research.

One of the criticisms related to qualitative research is the third quality criterion pointed out by Stenbacka (2001): generalization. The generalization discussion deeply permeates quantitative works and interferes with the choice of sample and population, in addition to the methods of analysis. However, such discussion relates to the power of statistical generalization of the results. For qualitative research, we may also adopt this concept, but the generalization of results is called “analytical generalization” (Yin, 2009) or “theoretical generalization” (Mattos, 2011) due to philosophical assumptions and the nature of the qualitative approach. Lastly, the criterion “care” is related to the rigour of conducting the research and the researcher’s awareness of their subjectivity and influence in research and knowledge construction. In addition to the concepts presented by Stenbacka (2001), we present other authors who propose several alternative criteria in Figure 1.

Quality Criteria	Theoretical basis
Relevance; philosophical and methodological validity; internal logic; empirical applicability	Näsi (1979)
Reliability; conformity; credibility; transferability; theoretical generalization	Lincoln and Guba (1985)
Contextual validity; transferability; procedural reliability	Ryan et al. (2002)
Conviction: authenticity; plausibility; critically	Golden-Biddle and Locke (1993)
Utility (practice)	Golden-Biddle and Locke (1993), Lillis (2006) and Mäkinen (1980)
Contextual generalization; constructive generalization	Lukka and Kasanen (1995)
Analytical generalization	Yin (2009)
Coherence; consistency; utility; results extended to a broader context	Eriksson and Kovalainen, (2008)

Figure 1 - Quality criteria applied to qualitative research

Source: Translated and adapted from Kihn e Ihantola (2015)

Besides the criteria we presented in Figure 1, more recently, the discussion about the researcher reflexivity has emerged as quality criteria for qualitative research. This discussion is related to the process of knowledge construction and the researcher biases and characteristics (Paiva Junior, Leão & Mello, 2011; Berger, 2015; Dambrin & Lambert, 2012). Specifically, in the case of interviews, which are the object of analysis in this study, there are specific criteria for their analysis. In the next topic, we present the main characteristics and social practices adopted in conducting and analyzing interviews in scientific research.

2.2 Interviews

Interviews are one of the main ways to constitute evidence in qualitative research, regardless of the research strategy (King, 2004; Qu & Dumay, 2011). The interview can be conceptualized as a conversation whose structure is defined, a priori, by one of the parties involved - the interviewer/interviewer - (Kvale, 2007). Although widely used, the researcher must be well prepared for interviewing (Hannabuss, 1996) and has the necessary skills and competencies to apply the method (Rubin & Rubin, 2012).

The purpose of any interview is to analyze the phenomenon that is the object of study from the perspective of the research participant, as the interview seeks to piece together descriptions of the world that seek interpretation of the meanings constructed by people (King, 2004; Kvale, 2007; Qu & Dumay, 2011). The interview differs from questionnaires application, mainly because the research participant is seen as a respondent and not as an object of research, in addition to the greater freedom that the researcher has to ask new questions according to the context and the new information that arises (King, 2004; Kvale, 2007; Qu & Dumay, 2011). To achieve its purpose, there are different types/approaches of interviewing, such as in-depth interview, structured, semi-structured, unstructured, exploratory interview etc. (King, 2004), as we present in Figure 2.

Type of Interview	Description	Reading Suggestion
Structured	This type of interview consists of constructing an interview script in which all the questions are already pre-established. All research participants answer the same questions, and consequently, the level of flexibility to delve into new issues that may arise from the research field is very low. Structured interviews are usually adopted when the research requires a more neutral view and aims for greater generalization. One of the main assumptions of this interview is that if the question is appropriately asked, the answer will be complete and honest, revealing the truth of the research participant. It is characterized by using a rigid interview script that is the same for all research participants.	Fontana and Frey (1998) Berg (1998) Doyle (2004) Qu and Dumay (2011) Lune and Berg (2017)
Semistructured	It is in the middle of the continuum of structured and unstructured interviews. It is usually the most used type of interview in business research. This type of interview consists of a series of questions previously constructed by the researcher/researcher but allows for the deepening of new subjects as they emerge. Its main advantages are flexibility, accessibility and intelligibility. It is characterized by adopting a flexible interview guide that allows new themes to be explored in-depth, as they emerge, with additional questions (probe questions).	Kvale (1983) King (2004) Qu and Dumay (2011) Rubin and Rubin (2012) McIntosh and Morse (2015) Lune and Berg (2017)
Unstructured	The unstructured interview assumes that the interviewer does not know, a priori, all the questions necessary to achieve the research purpose and must therefore follow the flow of information that the research participant provides during the interview. Due to its open-ended nature, the researcher must prepare for unexpected situations. This is the most potent type of interview for some researchers since it puts the research participant at ease, relaxed, and without feeling that they are being evaluated/analyzed. It is characterized by an interview guide with a few questions that address broad themes that encourage the participants to talk about them.	Greene (1998) Douglas (1985) Qu and Dumay (2011) Rubin and Rubin (2012) Lune and Berg (2017)

Figure 2 - Types of Interview

Source: Own elaboration based on Kvale (1989, 2007); Gubrium et al. (2012); Qu & Dumay (2011).

It is important to emphasize that the types of interviews presented in Figure 2 refer to the interview in general and do not cover all the different types and approaches and their particularities and nuances from preparation to analysis. Among the possibilities, we present the ethnographic interview (Schensul & Lecompte, 2012), the narrative interview (Muylaert, Sarubbi JR, Gallo, Neto, & Reis, 2014), the life history approach interview (Haynes, 2010; Godoy, 2018), the phenomenological interview (Seidman, 2006; Soares Neto & Silva, 2012), among others.

Another point to be considered in interviewing is the impact of Information and Communication Technologies (ICTs) (O’connor, 2004; O’Connor, Madge, Shaw & Wellens, 2008). Before the popularization

of the internet, conducting interviews was limited to the use of phone calls – which did not allow visual contact between researcher and participant – or in-person interactions (Morgan & Symon, 2004; Seitz, 2016), which made it difficult to carry out research with participants from other locations or with difficult access. Among the benefits produced by software that enable audio and video calls, such as Skype, the convenience of interviewing in a safe place without displacement (Hanna, 2012) stands out, as well as the increase in the number of participants due to ease of conducting interviews (Deaking & Wakefield, 2014).

Despite the clear advantages of using ICTs, some researchers question the extent to which interviews conducted electronically have the same depth and validity as interviews conducted in person (Seitz, 2016). Such discussions question the validity of electronic interviewing because qualitative research has subjective nuances related to body language (Hay-Gibson, 2009) and the influence exerted by the environment created by the researcher for its conduction (Opdenakker, 2006).

Regardless of the approach, there is a consensus in the literature about the researcher preparation before interviewing. One of the main preparation steps – perhaps the main one – for carrying out the interview is constructing the interview guide or script. We differentiate interview guide and script based on the degree of freedom and flexibility since a guide does not need to be followed word by word, contrary to what occurs in the interview script (King, 2004; Qu & Dumay, 2011).

King (2004) suggests three steps that precede the interview: (i) define the research problem, (ii) build the interview guide, and (iii) recruit the participants. According to the author, when defining the research problem, the researcher should focus on how the participants describe and make sense of their experiences. For the construction of the interview guide/script, King (2004) suggests the researcher consult three sources: the existing literature on the subject, the researcher's experience and, finally, an exchange of experiences with researchers (as) with more knowledge about the researched topic. Furthermore, the recruitment of participants must always be intentional and related to the research problem.

Besides the steps suggested by King (2004), it is important to discuss an essential aspect of qualitative research: access to the research field and to the participants - which is perhaps the most critical aspect of qualitative research, especially in ethnographic research. Cunliffe and Alcadipani (2016) state that access to the research field can be defined differently and at different levels. In this respect, once the researcher obtains the companies' permission to enter the field/carry out the research, the minimum that the researcher can expect is access to interviewing people selected by the company and short-term observations. However, it may also happen that the company provides complete openness to all information and people.

Access to participants can occur in several ways, such as by email, social networks, in person or by appointment (characterized by the snowballing technique). Some researchers offer rewards to encourage the participation of more people in the research, as is the case of Silva (2015), who, aiming to increase the engagement of participants in his research, offered two hours of Accounting consultancy in exchange for participation. It should also be noted that the Research Ethics Committees of universities do not always accept the practice of offering rewards and/or drawing of rewards.

Another point in planning and carrying out qualitative research and any other research that involves interaction with people and other living beings is the ethical aspect. Creswell and Creswell (2018) suggest that ethical issues should be divided according to the stage of the research, also suggesting that, when planning the fieldwork, the researcher should know the professional ethics code of ethics and the university's ethics code, in addition to submitting the project for consideration by institutional ethics committees and commissions at their home universities. In turn, Eysenbach and Till (2001) and Orb, Eisenhauer and Wynaden (2001) highlight the importance of secrecy and anonymity in qualitative research.

As discussed so far, the interview technique has several nuances that can influence the research process, and for this reason, it is essential to reflect on the potential of interviews for the research objective. In Accounting, for example, interviews allow us to go beyond observable practices and retrieve information about unmeasurable phenomena (Mahama & Khalifa, 2017).

We may find Interview-based papers in different Accounting areas. In "Financial Accounting", Barreto, Murcia and Lima (2012) analyzed the perception of specialists about the impact of fair value in the financial crisis; in "Management Accounting", Espejo and Von Eggert's work (2017) analyzed the implementation of a controllership department; and in "Accounting Education", Lima and Araujo (2019), analyzed the process of teacher's identity construction of Accounting professors. Also noteworthy is Horton, Macve and Struyven (2004), who reflect on the research process with interviews in Accounting in the context of the United Kingdom and the European Union, highlighting possibilities and challenges of this research approach.

Given this discussion, we understand the interview as an interactional act between subjects aiming to understand/apprehend a particular social reality from the discussion presented. From its subjective character, each community has its own set of "social norms" to define whether the knowledge built by that social interaction should be considered valid or not, highlighting the importance of understanding the norms of each of the communities in which the researcher intends to insert yourself. So, Dai, Free and Gendron (2019) analyzed the social norms of the English-speaking academic community from 639 papers published from 2000 to 2014 in seven high-impact journals. The results suggest that the average number of interviews

for the paper to be accepted is about 26, that the notion of theoretical saturation for stopping interviews is rarely mentioned. Additionally, the authors disclaim a significant increase in the size of the section, methodology, a significant increase in the details of the coding process and data analysis, and the increase in direct quotes from interviews.

3 Methodological Procedures

Aiming to analyze how Brazilian scientific papers published in major journals in Accounting have used the interviews in the constitution and analysis of evidence, this research adopted a qualitative approach. We adopted the four parameters Lima and Miotto (2007) suggested to gather the research data: thematic, linguistic, chronological, and sources. Thus, we defined the thematic parameter as the use of interviews; for linguistics parameter, we adopted papers published in Portuguese, English and Spanish, as long as published by Brazilian journals. We adopted the chronological parameter from 2010 to 2019 because we consider this period to reflect the state of the arts in the area adequately since Some authors argue that this interval can vary up to five years (Huff, 1999; Pagliarussi, 2018).

Finally, regarding the data sources, it was defined that journals focused on Accounting research with an A2 rating would be used in the Qualis Capes assessment from 2013 to 2016, with this rating being the highest for national journals. Thus, the journals with the most significant impact in the area were analyzed. It is important to highlight that the eight selected journals are listed as Accounting Journals by the National Association of Postgraduate Programs in Accounting Sciences (AnpCont). Thus, 168 papers were gathered for analysis, with the distribution by journal and year shown in Table 1.

Table 1:
Research Sample

Journal	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
Revista de Contabilidade & Finanças (RC&F)	1	1	1	0	1	1	1	1	1	1	9
Revista de Contabilidade & Organizações (RCO)	3	4	2	1	2	2	2	2	1	3	22
Contabilidade Vista & Revista	0	2	1	1	2	0	2	1	3	0	12
Revista Universo Contábil (RUC)	3	1	3	4	2	2	2	4	1	0	22
Revista Contemporânea de Contabilidade (RCC)	0	2	1	2	2	1	1	2	2	1	14
<i>Advances in Scientific and Applied Accounting (ASAA)</i>	0	0	0	0	0	0	0	0	0	1	01
<i>Brazilian Business Review (BBR)</i>	1	4	5	3	3	3	6	10	6	1	42
Revista Brasileira de Gestão de Negócios (RBGN)	2	3	5	7	5	5	5	8	2	4	46
TOTAL	10	17	18	18	17	14	19	28	16	11	168

Source: Research data

Data collection took place between December 2019 and January 2020. We accessed the journals' websites and used the search tools using as keywords the terms "interviews", "interview", and "qualitative". At least one of the keywords should be found in either the titles or abstracts of the paper. For the analysis, we have read the methodology and results of the chosen papers.

We adopted the analytical categories considering interviews as a social practice proposed. We used the categories by Dai, Free and Gendron (2019): research line, number of participants in the study, discussion on theoretical saturation of data, number of citations, of interview content. Additionally to Dai, Free and Gendron (2019) categories, we proposed the analysis of methodological approach (if whether the study was qualitative or mixed-method); the disclosure of the interview guide construction; details about the duration and conduction of the interviews; the reason for choosing the participants; and, lastly, the paper ethical procedures.

4 Data Analysis and Discussion

As presented in the section dealing with the methodology, we collected 168 papers that used interviews in the data collection process. The sample consists of papers published in eight journals classified as A2 by Qualis Capes. Firstly, we classified the papers by research stream, revealing that the line of research with the highest amount of works (51) was Management Accounting. The other works belong to the following lines: Accounting Education; Financial Accounting; Public Accounting; Environmental Accounting and Sustainability; and Audit and Expertise. We also identified papers related to the Management research field, such as Strategy and Organizational Behavior, Marketing and People Management. The journals with the highest number of papers in the area of Administration are RBGN and BBR.

For better detailing and interpretation of the works that adopted the interview as a data collection procedure, the next topic presents the analysis of the preparation and performance of the interviews.

4.1 Preparing and Conducting Interviews

As discussed in the theoretical framework, conducting an interview must be preceded by adequate preparation that includes thinking about whom to interview, what to ask, how to conduct the interviews and how many interviews will be necessary to answer the research problem adequately.

When analyzing the adoption of the "Interview Guide/Script", we identified that 64 works used and evidenced their construction process to conduct their interviews. However, 103 works do not present their guide/script or their theoretical and empirical foundations. The non-discussion and/or dissemination of the guide/script and its theoretical foundations compromise the transparency and reliability of the research and make it increasingly susceptible to criticism, as pointed out by Gephart (2004). The fact that most papers present this methodological difficulty and still have been published in the leading journals in the area demonstrates a possible failure in the training of editors and reviewers of these journals, who also did not point out such failure in the process of evaluating the works. Another possibility regarding the non-discussion and/or dissemination of the interview guide/script is that Accounting journals are increasingly limiting pages or words by paper.

Gendron (2019) warns about this process and the danger that journals are demanding smaller papers through editorial policies. By establishing restricted page limits, journals endangering the quality of papers, especially qualitative ones that depend on rich and dense contextual descriptions (Gendron, 2019). Among the journals analyzed in this work, we observed that three of them adopt a maximum number of 20 pages (Vista & Revista Accounting, RUC and RCC); one accepts up to 25 pages (ASAA); one defines up to 32 pages, but with double space, unlike the others that require single spacing (RC&F); while three adopt the policy by the number of words (RCO - from 4 and 6 thousand words; BBR - from 6 and 8 thousand words; RBGN - from 4 and 8 thousand words).

The importance of the guide/script varies according to the type of interview to be conducted, since, according to Kvale (1983), King (2004) and Qu and Dumay (2011), interviews can be conducted in different ways. The structured, for example, is part of a rigid and unmodified script; semi-structured ones, on the other hand, are guided by a more flexible guide and unstructured ones, in turn, have a reduced number of questions related to the topic addressed.

Then, in the methodological of the sample papers, we identified the procedures presented in the research, the disclosure of the number of interviews carried out. Table 2 illustrates the average of the interviews carried out by the investigated journal and the minimum and maximum.

Table 2:
Number of interviews

Journal	Average	Medium	Moda	Minimum	Maximum
Revista de Contabilidade & Finanças	6,66	5,00	0,00	3,00	16,00
Revista de Contabilidade & Organizações	8,66	9,00	3,00	2,00	20,00
Contabilidade Vista & Revista	10,50	8,00	7,00	3,00	30,00
Revista Universo Contábil	5,81	6,00	1,00	1,00	10,00
Revista Contemporânea de Contabilidade	4,33	4,00	4,00	1,00	12,00
<i>Advances in Scientific and Applied Accounting</i>	12,00	12,00	12,00	12,00	12,00
<i>Brazilian Business Review</i>	10,03	10,00	5,00	2,00	19,00
Revista Brasileira de Gestão de Negócios	9,84	8,00	8,00	3,00	22,00
TOTAL	8,47	8,00	5,00	1,00	141,00

Source: Research data

In general, the data showed that an average of 8.47 interviews per paper in the analyzed sample. Dai, Free and Gendron (2019) identified an average of 26 interviews in their sample. Still, we did not found the number of interviews in 17 papers of our sample. We highlight that disclosing the number of interviewed participants is an essential criterion for qualitative research (Dai, Free & Gendron, 2019), especially regarding research credibility (Messner, Moll & Strömstem, 2018).

Of the analyzed studies, three used focus groups, indicating the justifications for choosing this modality, in addition to detailing the way they were carried out and analyzed. It is important to highlight that only 14 papers indicated theoretical saturation of data in the methodology. These results converge with Dai, Free and Gendron (2019) findings, indicating that researchers who use interviews should be more careful when explaining saturation development during data collection. In addition to the number of interviews conducted, it is important to consider their quality and depth. Table 3 presents data related to the duration of these interviews.

Table 3:
Average of interviews (minutes)

Journal	Average	Medium	Moda	Minimum	Maximum
Revista de Contabilidade & Finanças	352,67	466,50	0,00	125,00	600,00
Revista de Contabilidade & Organizações	68,23	240,00	0,00	30,00	600,00
Contabilidade Vista & Revista	9,75	30,00	0,00	17,00	70,00
Revista Universo Contábil	14,55	45,00	0,00	25,00	160,00
Revista Contemporânea de Contabilidade	14,32	75,00	0,00	28,00	97,50
<i>Advances in Scientific and Applied Accounting</i>	614,00	614,00	614,00	614,00	614,00
<i>Brazilian Business Review</i>	208,17	435,00	0,00	30,00	2500,00
Revista Brasileira de Gestão de Negócios	359,03	640,00	0,00	175,00	2940,00
TOTAL	205,09	337,50	0,00	25,00	2940,00

Source: Research data

From the data shown in Table 3, we verified that the interviews undertaken by the authors to carry out the research lasted, on average, 3 hours and 25 minutes. However, we cannot affirm a pattern on the time of interviews, since, observing the works that disclosed the duration, there are interviews with 25 minutes and papers that, adding up the time of all interviews, presented a total of 49 hours. When retrieving Table 2, it is clear that each journal has an average of interviews carried out, which allows us to understand that the number of interviews and their duration vary according to the authors' purpose and the available sample. Thus, we observed that each journal has its social standard regarding the duration of interviews. Such social norms may align with the journal's editorial line, the editor's and evaluators' beliefs.

About interviewing conduction, we observed that: in 64 papers, the interviews were carried out in person; ten were carried out by "communication software"; eight were done by telephone; six used email; and the other works do not present enough details about the interviews. Among the authors' statements, the primary justification for conducting interviews is the interviewees' location and availability of time. In some papers, the authors highlighted using that more than one strategy to carry out the interview, but it was not possible to identify in all the works how many interviews were carried out by telephone or personally.

As highlighted by Creswell and Creswell (2018), qualitative research presents information about individuals and, therefore, the research, and, consequently, the interview, must adhere to issues that respect those involved and the area's code of ethics. Therefore, ethics committees and commissions exercise the role of evaluating the issues that are submitted to them. Among the analyzed papers, only three presented approval by the ethics committee. The other 163 papers did not highlight the deliverance of the institutional ethics committee or commission, and it is not possible to state that there was no such presentation. Given the importance of intentionality in the participants' choices, we also analyzed the interviewees' justification.

The justification refers to the analysis of studies that, in some way, indicated information about the choice of respondents concerning the research purpose. The present study found that 119 works presented justifications related to the research participants who granted the interviews. It is noteworthy that the studies which presented the justifications are brief and do not clarify details that defend the choice of the participants.

It is relevant to present the justifications regarding the choice of respondents to solve the research problem proposed in the study since every interview is intentional. It appears that 49 works do not indicate any information about the target participant of the investigation. We noticed that the interview is widely used, but there is a lack of preparation of researchers to use this procedure. The literature warns that researchers must be prepared and must have the necessary skills and competencies to apply the method (Hannabuss, 1996; Rubin & Rubin, 2012; Messner, Moll & Strömstem, 2018).

Another aspect of the research participants concerns their personal, professional characteristics, as they position the participant within a specific social context. Therefore, it was also analyzed whether the works characterized their participants. In total, 102 works we found characterized the respondents, while 66 did not present such a discussion.

It is important to point out that the information was superficial of the 102 works presented by the interviewees. They often indicated only the position and/or sector of the company to which they were linked. In addition, few works characterize the interviewees, considering their age, gender, length of experience in the company and time in the current position. Such information is essential for readers to understand the relationship between the interviewees' profile and the research object of analysis. The characterization of the research participants is one of the sensitive points of the interview-based research.

On the one hand, presenting details about the participants, it is important to understand how social nuances influence the research results. On the other hand, the excessive presentation of details can damage the anonymity of the participants. Thus, it is necessary for the researcher to reflect on this trade-off, include the necessary data, and present a balance between the nuances of the research and the anonymity of the participants. The interview purpose involves analyzing the study phenomenon from the participant's perspective, which conveys the interpretation of meanings according to their perception of the environment in which they are inserted (King, 2004; Kvale, 2007; Qu & Dumay, 2011). Thus, knowing the interviewees is

essential for a better understanding of the investigated elements. It is noteworthy that access to the field and participants is an important aspect of qualitative research, as this may influence the feasibility of the research (King, 2004).

Another important aspect to be considered in the presentation of research participants and access to the field is the sensitivity to the topic, given that topics such as corruption, moral and sexual harassment, mental health, among others, can put the reputation and trajectory at risk. Among the works analyzed, the work produced by Medeiros and Freitas Junior (2019) stands out, recognizing the topic's sensitivity and adopting pseudonyms for its participants. The use of pseudonyms for research participants has been found in national and international literature papers differently. In national literature, Lima, Vendramin and Casa Nova (2018) adopt women Nobel Prize laureates as pseudonyms for their interviewees to bring more visibility to these women who are often silenced and/or forgotten in the face of sexist practices of academia in general ways.

Regarding the classification of the methodological approach of the studies, Table 4 shows a predominance of the qualitative research approach, as expected. However, we observed 26 works of mixed origin, 11 studies that use quantitative methods to analyze results, and three papers that do not fit these approaches, being historical and a theoretical essay.

Table 4:
Research approaches

Journal	Quantitative	Mixed	Qualitative	Indefinite	TOTAL
Revista de Contabilidade & Finanças	0	3	6	0	9
Revista de Contabilidade & Organizações	4	2	15	1	22
Contabilidade Vista & Revista	1	3	7	1	12
Revista Universo Contábil	1	3	18	0	22
Revista Contemporânea de Contabilidade	0	1	13	0	14
<i>Advances in Scientific and Applied Accounting</i>	0	0	1	0	1
<i>Brazilian Business Review</i>	3	8	31	0	42
Revista Brasileira de Gestão de Negócios	2	6	37	1	46
TOTAL	11	26	128	3	168

Source: Research data

We observed the use of interviews in research with a mixed methodological approach in two ways: serving as a step before the quantitative study, being, in most cases, for the development of survey instruments, or as an explanatory step for the quantitative results.

Regarding the works that we classified as quantitative, we observed that all were questionnaires applications of questionnaires that the authors classified as an interview, demonstrating a possible misunderstanding or lack of knowledge, both by the authors and by the reviewers and editors journals, as the two approaches are distinct and have their vocabularies and nuances. It is also noteworthy that using quantitative methods to analyze interviews is possible as long as it is carried out consistently with the research problem and the ontological, epistemological and methodological approaches. Among such possibilities is the Q Methodology applied in Accounting by Checon (2018) by analyzing its users' use of Accounting information.

Considering the analysis carried out of the works that used interviews in the constitution and analysis of evidence from the research, we organized Figure 3 to present nine papers that met most of the analyzed quality criteria (categories).

Journal	Paper's Title	Authors	Research Stream
RUC	Organizational Slack: Analysis from a Behavioral Perspective in the Empirical Field	Beck and Beuren (2015)	Management accounting
RCC	Evidence of Critical Causal Forces of Institutionalization and Deinstitutionalization Processes in Accounting Artifacts	Russo, Parisi and Pereira (2016)	Management accounting
RCC	Scientific Initiation in the Training of Undergraduates in Accounting: a study in a Public Institution in Triângulo Mineiro	Santos and Leal (2014)	Accounting Teaching and Research
RCO	Artificial Ladies Against Corruption: Searching for Legitimacy at the Brazilian Supreme Audit Institution	Neves, Silva and Carvalho (2019)	Audit & Expertise
BBR	Push and Pull Motivations for Brazilians who love to travel	Pereira and Gosling (2019)	Other topics
ASAA	Becoming a teacher: analysis of the process of constructing the teaching identity of accounting teachers	Lima and Araújo (2019)	Accounting Teaching and Research
RC&F	Interface of management control systems with the strategy and performance measures in a family business	Oro and Lavarda (2019)	Management accounting
RBGN	Entrepreneurial women in Brazil: what are your fears?	Camargo, Lourenço and Ferreira (2018)	Other topics
RBGN	Organizational culture and relationship marketing: an Interorganizational Perspective	Larentis, Antonello and Slongo (2018)	Outros tópicos

Figure 3 - Papers that presented essential requirements for the analysis of interviews

Source: Research data

The papers presented in Figure 3 met the disclosure of the number of interviews carried out; the presentation of the participants; used quotes and analysis of excerpts from the interviews; indicated the approach adopted in the study; presented the duration of the interviews and how they were carried out, and also how the interview guide construction as recommended. The papers present good practices in interview-based research in Accounting.

From the results presented, we observed that the social norms of Brazilian Accounting journals differ in several aspects from the norms found by Dai, Free and Gendron (2019). We observed that some social norms in the analyzed sample differ from journal to journal, such as the number and interviews length, indicating that the editorial line, the editor and the reviewers influence the construction of the set of social norms. This result is supported by the Sociology of Knowledge, as according to Berger and Luckmann (2014), each community determines what makes it valid or invalid determines the form of knowledge.

5 Final Considerations

We analyzed the use of interviews in the data gathering process of Brazilian Accounting research. For this, we collected 168 papers from eight Brazilian Accounting journals classified as A2 according to Qualis Capes. It is essential to highlight that this research does not aim to build and present a checklist of publishing interview-based research.

By contrasting the results of this research with the results of Dai, Free and Gendron (2019), we observed that the social norms that permeate the use of interviews in Brazilian journals differ from the norms adopted by English-language journals. This result is supported by the Sociology of Knowledge, as there are "an observable difference between societies in terms of what is admitted as 'knowledge' in them" (Berger & Luckmann, 2014, p. 13). A significant result about the Brazilian research refers to the lack of transparency of the processes involved in the research since several works do not present how they built their interview guide/script, how the interviews were carried out and did not show further details about them. This result may indicate the need for better training of social actors involved in the preparation and publication of qualitative research in Brazil (authors, editors and reviewers) or reduce the size of papers that journals are going through, as discussed by Gendron (2019).

It is important to emphasize that, during the construction of the research sample, we found papers that adopted the term "interviews" and/or "interviews" in a wrong way and were applied to survey-type research.

As for the presentation of the interviewees, we identified superficial information present in the investigated papers. It is relevant to present the interviewees participating in the research in greater detail, as such data help to understand the meanings presented by the respondent according to the environment in which they are inserted. This issue arises as a trade-off between the research nuances and the participants' anonymity, demanding a reflective posture from the researcher.

It is also relevant to highlight the low disclosure in the works about the theoretical saturation of data, warning researchers that it is important to indicate the saturation process during data collection when adopting the interview procedure. Another element neglected by researchers concerns ethical issues, such as the appreciation of ethics committees and/or the brief consent to participate in the research and, specifically, in the interviews.

We understand that this study contributes to the reflection of researchers, editors and reviewers of journals on the methodological aspects adopted in qualitative research, especially on the interview conduction. Furthermore, the research collaborates with researchers interested in conducting interviews to know the main methodological criteria indicated for preparation, conduction and interpretation. Therefore, researchers will be able to cooperate for the improvement of qualitative research in the Accounting area. Finally, this paper presents the social norms adopted by the Brazilian Accounting community in interviews, and such norms may reflect cultural aspects of our community, as expected according to the Sociology of Knowledge.

As a limitation, the present work analyzes only eight journals in the Accounting area. Thus, other journals may contain papers with a greater plurality in data analysis and greater transparency in the processes. It is also important to emphasize that two of the eight journals have a great interface with the administration area, influencing the results and interpretations. Lastly, we highlight that this paper does not differentiate research traditions (positivism, interpretivism, critical research). Social norms may be different for each of these communities, as they differ ontologically and epistemologically, that is, understand reality and knowledge construction differently.

For future research, considering the contributions of the qualitative approach and the quality of the information collected and analyzed, a structured review of the published literature is suggested to verify its contribution independently and/or complementary to the quantitative approach in the Accounting area. We also encourage others researchers to carry out a thorough analysis of papers that employ the content analysis technique, aiming to unveil the social practices regarding this analysis methodology. Lastly, we suggest future research to discuss and present the potential of other qualitative analysis strategies and

interviewing the social actors involved in constructing social norms about the interviews to better understand the process of construction and consolidation.

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NOTES

ACKNOWLEDGMENT

Thanks to CNPq and FAPEMIG for supporting the research project.

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DATASET

The entire data set that supports the results of this study was published in the article itself.

FINANCING

Does not apply.

CONSENT TO USE IMAGE

Does not apply.

APPROVAL OF THE RESEARCH ETHICS COMMITTEE

Does not apply.

CONFLICT OF INTERESTS

Does not apply.

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PUBLISHER

Federal University of Santa Catarina. Accounting Sciences Course and Postgraduate Program in Accounting. Publication on the [UFSC Journal Portal](#). The ideas expressed in this article are the responsibility of their authors, and do not necessarily represent the opinion of the editors or the university.

EDITORS

Carlos Eduardo Facin Lavarda and Suliani Rover

HISTORIC

Received on: 29/08/2020 - Peer reviewed on: 10/02/2021 - Reformulated on: 24/05/2021 - Recommended for publication on: 21/07/2021 - Published on: 04/10/2021

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