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Other lives in accounting: Critical reflections on oral history methodology in action

Kathryn Haynes  

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Abstract

This paper critically evaluates the nature and practice of oral history as a narrative research methodology in accounting. Oral history allows individual subjectivity and experience to be central to the empirical data. The paper argues that such an approach allows the voices of those who have arguably been ignored, marginalised or silenced within particular contexts to be heard. Drawing on feminist approaches to research methodology, it also evaluates and problematises some of the ethical issues within an oral history methodology, arising from the interpretation and ownership of research, disclosure and reciprocity within the research relationship, and the use of friends and strangers as research participants. The paper concludes that, when approached critically and reflexively, oral history provides a sound epistemological and methodological base for understanding the meaning of events and experience to individuals, and the impact of accounting institutions and practice on their lives.



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Keywords

Oral history; Research methodology; Accounting; Feminism; Subjectivity; Reflexivity; Narrative

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