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Navigating Netnography: A Guide for the Accounting Researcher

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Abstract: Netnography (Kozinets, 2002) is a new research method that has become increasingly popular within the social sciences. The purpose of this paper is to introduce the accounting scholar to this new methodology and suggest its role in researching issues of accountability. The paper first advocates the significance of the online world as a research site for the accounting scholar and provides a review of the extant accounting literature that has used the internet as a data source. It then summarises the key components of netnography and reviews the recent scholarship in qualitative accounting that has used this new methodology. Opportunities for future research are subsequently discussed. In particular, the paper promotes the use of netnography for furthering an understanding of accountability, whether that be in private, public, or non-profit organisations. Advances in technology have created new forms of engagement between corporates and stakeholders and between government and citizens. It has launched new arenas to complain and voice opinion and a plethora of new performance metrics. Netnography offers scholars the methodological tools to research such new modes of accountability in the digital age.

Keywords: accountability, internet, methodology, netnography, virtual ethnography

1. INTRODUCTION

The advent of the internet has opened up a new research vista for academics of all disciplines and persuasions. A virtual space of infinite size and shape has emerged from which researchers can glean rich insights on contemporary issues and global phenomena. In particular, the development of internet technology has enabled contributions from ‘ordinary’ people such that traditional media forms such as television and newspapers are now more than matched by new social media platforms, user reviews, blogs, Youtube videos and a host of internet applications. The sheer scale and wealth of material in this virtual world offers exciting possibilities for academic scholarship. The purpose of this paper is to take stock of the extant work in accounting that has drawn upon the internet as a research site, and to suggest the opportunities

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which the new methodological tool of netnography (Kozinets, 2002) can offer accounting scholars.

A particular focus of the paper is to suggest ways in which netnography may prove a useful methodology for furthering our understanding of accountability. Advances in internet technology have created new modes of public expression, new forums to complain about public service provision and new performance metrics to hold government to account. As Hood and Dixon (2016, p.410) have observed, “the technological revolution of the digital age came to affect almost every part of the operation of government”. It is vital that public sector research engages with this expanding domain of accountability. To this end, this paper promotes netnography as a research tool for investigating such new sites of accountability.

The paper is structured as follows. The first section reviews the literature that has emerged in recent years within the interdisciplinary accounting community that has drawn its primary data from the internet. This facilitates a broad understanding of the range of research that the internet, as a research site, offers to accounting scholars. The next section presents a description of a relatively new methodological tool for internet researchers, netnography. Drawing on the work of Kozinets (2002, 2010, 2015), an overview of the method’s key attributes is provided. The following section reviews the qualitative accounting scholarship which has used this methodological approach so far. This allows some insights into the nature of accounting research that the method facilitates. A subsequent section poses the importance of the internet for enhancing accountability, particularly within the public sector, and identifies opportunities which netnography can offer the accountability researcher. The final section contains some concluding remarks. A definition of terms used in the paper is provided in Note 1.

2. THE VIRTUAL SPACE AND ACCOUNTING RESEARCH

The virtual world has offered the accounting scholar a growing source of research data over the last two decades. The purpose of this section is not to provide an exhaustive list of all such scholarship but rather to highlight through the selection of a number of papers, the broad range of research opportunities that the internet has offered qualitative accounting scholars. To this end, a keyword search of qualitatively oriented accounting journals was undertaken using the keywords: internet, virtual, web. While the focus here is on qualitative and interdisciplinary accounting research, a very similar story with regards to the importance of the internet as a research site can be told for capital markets based accounting research which has given ample attention over the years to the impact of social media on share price – see for example, Chen *et al.* (2014).

An early contribution by Unerman and Bennett (2004) captured the role of the internet in facilitating dialogue between organisations and relevant stakeholders. Engagement with stakeholders through the medium of the internet, the authors argue, is one means of achieving greater corporate, social and environmental accountability. The issue of the internet as a medium for dialogue was raised again when Lowe *et al.* (2012) investigated a new digital reporting system for US companies mandated by the Securities and Exchange Commission (SEC). The promise of this interactive data project was a greater engagement with retail investors in a manner that would deliver enhanced accountability.

The increasing importance of the internet within accounting research was recognised with the publication of a special issue of *Accounting, Auditing & Accountability Journal* in 2006

devoted to the theme of Accounting in Cyberspace. The editorial to the special issue recognised the communications role of the internet and the manner in which corporations were increasingly using it to disseminate accounting information (Gallhofer and Haslam, 2006). Hence there was a need within accounting scholarship to bring a critical and interpretive perspective to the issue of online reporting. One such contribution was made by Gallhofer *et al.* (2006) in arguing that the internet is an important forum in which ‘counter accounts’ can be constructed and communicated. This argument recognised that the internet was a new technology that could facilitate emancipatory change. In the wake of technological advances, the lay user had become an active participant in generating internet content that could markedly diverge from the official communications of corporations. Hence, the authors suggest the powerful emancipatory role of the internet in enabling activists and campaigners to challenge the hegemonic position.

The significance of the internet for public sector management and accountability was captured in a special issue of *Financial Accountability & Management* in 2010. The particular focus of this issue was the e-government project and the potential changes that this technology might bring to the organisation and delivery of public services (Lapsley and Miller, 2010). Contributors to the issue captured the challenges of the project, not just in terms of funding, but also in terms of the necessary reorganisation of business processes within the public sector and the dominant influence of e-government policy at the national level for local initiatives. A further important theme which has occupied the thoughts of public sector accounting scholars has been the issue of IT failure in public sector development projects and the sheer scale of resources wasted in such projects (Lapsley, 2009). Finally, and perhaps not surprisingly, public sector accounting researchers have explored the potential role of the internet as a means of generating greater communication between policy makers and the public and as a medium for governments to disseminate public information to citizens (Pavan and Lemme, 2011).

The impact of the internet upon the accounting profession is another research question which has been addressed by accounting scholars. For example, Barrett and Gendron (2006) investigated how the auditing profession sought to extend their area of influence by entering the online domain. The authors examined an assurance project (Web Trust) launched by two North American accounting institutes which sought to replicate the auditor’s traditional stamp of approval in a new online setting. In another study, Kyriacou *et al.* (2010) examine the role of the internet in representations of gender within the accounting profession. The authors undertake a content analysis of the websites of two professional accounting bodies in India: the Institute of Chartered Accountants of India (ICAI) and the Institute of Cost and Works Accountants of India (ICWAI). The overwhelmingly masculine nature of these websites carries a powerful message regarding the underrepresentation of women in the Indian accountancy profession. How accounting expertise can be reconstituted in social media (such as Twitter, Facebook and LinkedIn) is the topic of Suddaby *et al.*’s (2015) paper. This study involved an examination of the social media accounts of the North American based Big Four accounting firms, in addition to interviews with employees responsible for the firms’ marketing strategies. The findings shed light on how claims to professional expertise are shaped through social media.

Indeed, social media has become quite a dominant theme in interdisciplinary accounting research in recent years. Capturing the significance of this topic to the field, a special issue of *Accounting, Auditing & Accountability Journal* was published in 2017 on the theme of Social Media and Big Data. The editorial to the issue by Arnaboldi *et al.* (2017) advocates the importance of engaging with technology enabled networks and the possibilities such future

research offers the accounting scholar. In particular, they highlight a research agenda which seeks to understand the impact of social media and Big Data on creating new performance metrics, on governance mechanisms, and on information and decision making processes. Contributions to the special issue start the process of answering this research call. For example, Bellucci and Manetti (2017) examine one of the most prominent forms of social media platform, Facebook, and explore its potential as an instrument of stakeholder engagement and dialogic accounting in non-profit organisations. The role of the accountant is addressed by Al-Htaybat and Alberti-Alhtaybat (2017) who provide some insights on the impact of Big Data on the accountant vis a vis the data scientist. They also deliberate the potential of Big Data to reshape corporate reporting.

In summary, the internet in all its various guises has provided a rich research context for accounting scholarship over the last two decades. A range of methodologies have been deployed in undertaking this work. In the following section, one new methodological tool for furthering a research agenda which explores the links between accounting and the virtual world is set out.

3. NETNOGRAPHY: AN OVERVIEW

The idea of using the internet as a research site emerged at the start of this century with the publication of Hine's book on Virtual Ethnography (Hine, 2000). This effectively cast the virtual space as a new forum in which the researcher could deploy traditional ethnographic methods. The internet was presented as a virtual space in which one could observe and record the behaviour of communities and cultures similar to the classic field studies in ethnography (Hammersley and Atkinson 2007; Van Maanen, 2011). Virtual ethnography was simply the application of ethnographic principles to a new internet based research site.

In a clever use of language, US marketing professor Robert Kozinets coined the term netnography to describe this ethnography wave of research in the virtual world. He defines netnography as follows:

'Netnography', or ethnography on the Internet, is a new qualitative research methodology that adapts ethnographic research techniques to study the cultures and communities that are emerging through computer-mediated communications (Kozinets, 2002, p.62).

The title of his first paper on the topic, *The Field Behind the Screen*, aptly captures the opening up of this new research horizon which lies behind our computer screens (Kozinets, 2002). While initially targeted at the academic marketing community, the paper's more generic message that online communities offer a rich context for researchers, was quickly adopted across a broad spectrum of disciplines. Indeed, such has been the popularity of the concept that Kozinets' (2002) publication has achieved over 3,000 Google Scholar citations to date. He subsequently followed up this early work with two further book publications devoted to the theme of netnography (Kozinets, 2010; 2015). This body of work provides the main reference point for the following description of netnography.

An important starting point in any discussion of netnography is to first clarify what it is not. It is not the downloading of reports or some other form of data from an internet site. It is not using the internet to conduct online surveys or gather email mediated interview data. Rather it is the study of an online community, those groupings of people who come together, usually through a common interest, to share information via a virtual platform. Consequently, it is a

methodology very much rooted in its ethnographic origins. It involves the observation of these communities over a reasonable time frame in order to understand the inherent relationships at play (Kozinets, 2015). While the dominant form of such social interaction is usually text based, netnography also encompasses a diverse range of online content such as images, drawings, photography, sound files and audiovisual presentations.

Once the definition of netnography is clear, then the next step for the researcher is to consider the various stages involved in conducting netnographic research. These are actually very similar to any form of research and encompass a planning stage, data collection and analysis stages and a consideration of ethical issues. Kozinets offers advice on how to navigate the early planning stage when the researcher is thinking about their first entrée into the online community. A priority at this point is to identify the relevant online community appropriate to the research question. For example, is the objective of the research to study people, a topic or a particular internet site? Are the interactions between members of the online community relevant to your research question? It is useful to select an online community that has a focused topic, but a heterogeneous membership base in order to yield a diverse range of opinions. Obviously, a community with a high volume of traffic and postings, exhibiting good interaction between members, offers the potential of a rich and detailed data set. Once the initial choice of community has been made, Kozinets recommends becoming familiar with the site. Who are the members and what are their interests? What sort of language do they use? How does the site actually work? Essentially this early stage is all about becoming immersed in the online culture and understanding its context.

In terms of the approach to data collection when using netnography, Kozinets classifies three different types of data that the researcher can gather. First, archival data, which refers to communications and postings of online members made before the researcher enters the community, but which is still available to view. The monitoring and observation of this type of data is a form of *passive* netnography (Costello *et al.*, 2017). Secondly, there is elicited or co-created data. This is data which the researcher co-creates with online members in the course of their own interactions with the community – for example, responses to their own postings or online surveys and interviews with members of the community. It is a form of *active* netnography where the researcher contributes to a continuous real-time conversation (Costello *et al.*, 2017). Thirdly, there is produced data, which relates to the reflexive fieldnotes produced by researchers themselves during their observation of the online community. Various data capture methods are available to the researcher depending on the type of data they seek to gather. If data is mainly textual in nature, then it can be easily captured in a computer-readable file. Visual images require still image screen capture techniques while video content can be collected using motion screen capture software.

Netnography offers the researcher several advantages in terms of the ease of collection of data. An obvious advantage is that material can be downloaded from the internet in a form that can be easily transcribed. Data access costs are low; there is no need to make costly travel trips to gather field material. The netnographer can also enjoy 24/7 access to data, and subject to the choice of research site, a plentiful supply of data. Given the nature of internet traffic today, it is often the case that the data collected is global data, encompassing opinions and views from across continents. This is an attractive feature of netnography particularly if the researcher is investigating a global phenomenon. A further advantage of netnography as a data collection method is that it is obviously an unobtrusive form of gathering data. There is little or no disturbance to members of the online community. It avoids the inevitable hassle of taking up interviewee's time or the repeated requests to complete survey questionnaires.

Netnography is not without its challenges though. The sheer volume of data within the virtual world can lead to information overload for the researcher. It requires them to carefully evaluate and select the most important and relevant data to their research question. Kozinets recommends that the researcher initially conduct a ‘grand tour’ of the data, before making any final selection decisions. As with all research methods, data collection using netnography should continue for as long as new insights are generated. It is possible that rich insights can be drawn from a small number of observations.

In common with other research methods, data analysis in netnography can run parallel to the data collection process. The researcher must engage in an iterative process of continuous weaving between field data, literature and interpretation. The amount of data gathered at the collection stage impacts on data analysis choices – large data sets tend to require mechanical processing whereas small data sets can avail of more humanistic interpretations. It is useful to code data, either manually or using software programs, to identify core themes and findings. Kozinets warns the netnographer however not to sacrifice contextual richness simply to create coded categories. It is vital to interpret the data with reference to its context; what did the online member mean in this situation? As with other forms of research, the netnographer must avoid imposing their own preferences and biases into the data analysis process.

Ethical issues are increasingly important for the contemporary researcher to consider. Universities and funding bodies now require varying degrees of ethical hurdles to be met depending on the nature of the research project. Netnography has its own ethical dilemmas. As mentioned previously, the unobtrusive nature of data collection is a distinct advantage of netnography, but it also raises challenges in that it unwittingly casts the researcher in the role of eavesdropper on the conversations of others. As Kozinets (2002, p.65) aptly observes, “netnographers are professional lurkers”. This raises a number of ethical concerns. Should, for example, data in online forums be considered as public or private? Does the researcher need to gain consent to use members’ postings? Is there potential to do harm if sensitive data is used without the consent of the member? Kozinets takes a strong stance on ethical issues and suggests a number of guidelines that the researcher should follow when engaging in netnography. For example, he argues that researchers should openly disclose their presence and intentions to the online community from the start and seek and incorporate feedback from community members throughout the data gathering process. He also advises that the researcher should gain the specific consent from those whose postings will be used in the research project and that anonymous names should be used for such online members. In the post research stage, Kozinets recommends conducting what he terms Member Checks. This involves the researcher presenting their final research findings to the online community. Not alone does this procedure help resolve any lingering ethical concerns regarding the research data, it also, according to Kozinets, allows the researcher to identify any errors in their observations and assumptions. It is worth noting that a contrasting view on ethical issues in netnography is offered by Langer and Beckman (2005, p.195) who regard Kozinets’ recommendations as “far too rigorous” and an unwelcome hindrance to the unobtrusive nature of the method. An alternative ethical stance is then to assume that consent is implicit in the act of posting on a public site. From this perspective, there is therefore no need to gain the explicit consent of online members when using their posts, just provide anonymity to those you quote according to common research practice. Regardless of which ethical stance one favours however, netnography needs to be conducted in accordance with the relevant copyright laws. Given the speed of technological progress, it is often the case that the legal situation regarding copyright has not kept pace. Nevertheless, the netnographer needs to carefully consider where ownership of data lies. Does

the site which is the subject of the research project explicitly state restrictions on the use of content? Will the downloading of copious content bring the researcher beyond what would qualify as 'fair use'? Particular care is required with regard to the copyright of videos and images posted online.

A final issue which needs to be addressed when using netnography is the concern over the credibility of research data gathered using this form of methodology. Researchers must be prepared to face the inevitable queries and criticism from the academic community regarding the 'realness' of the data gathered. For example, questions may be posed in relation to whether the data is fictitious? Is it actually posted by a real member of the online community under investigation or an internet bot? Does it really reflect honest opinion or is it biased in nature? Unlike traditional ethnography where the researcher can observe both discourse and behaviour, the netnographer can only observe textual discourse and so the issue of realness and fake identities is inevitably obscure. How does the virtual ethnographer deal with this challenge? Some useful guidance on this issue is provided by both Hine and Kozinets. Hine (2000, p.22) argues that offline identities are irrelevant if the object of the study is the online setting. Kozinets (2002, p.64) similarly defends the relevance of the observational data and maintains that it is "capable of being trustworthy".

The important point therefore is that within the context of the online community, all data is 'real' and relevant research data. As netnographers, it is not our role to investigate the 'truth' or 'falseness' of postings, if indeed that were even possible. Rather our role is to observe the phenomenon, document the data, and use it to explain the world we live in. The researcher can also rely to some extent on the self disciplinary nature of online communities in combating the problem of credibility. As Kozinets has observed, codes of etiquette and social pressure within the community generally discourage dishonesty and misrepresentation such that extreme views become obvious and subject to the criticism of other members. Additionally, the researcher can triangulate netnography data with data from other non-virtual sources such as interviews or surveys.

4. THE USE OF NETNOGRAPHY IN QUALITATIVE ACCOUNTING RESEARCH

Given that the use of netnography in qualitative accounting research only began at the start of this decade, the number of papers deploying the method is still relatively small in number. Nonetheless, useful observations can still be garnered from examining this extant body of work. To identify these papers, a keyword search of qualitatively oriented accounting journals was undertaken using the keyword: netnography.

One of the first accounting papers to adopt a netnographic approach was Jeacle and Carter's (2011) study of the TripAdvisor website. The authors were interested in understanding why this site had become so popular so quickly. Drawing on Giddens (1990; 1991) they suggest that the basis of users' trust in TripAdvisor is due to a combination of systems trust (trust in the website's ranking mechanism) and personal trust (trust in the reviews of fellow users). The systems trust is interesting from an accounting perspective as it suggests the important role of calculative technologies – in this case the algorithms that produce TripAdvisor's numerical ranking of hotels. These rankings provide the independent traveller with a quick and easy means of selecting a hotel. They also reflect the power of the number, or as Miller (2001, p.382) argues, the "elegance of the single figure", and the trust that is invariably invested in numbers

(Porter, 1995). From a methodology perspective, this paper illustrates the kind of setting in which netnography works particularly well. Websites such as TripAdvisor which host a vast amount of online communications provide the researcher with a wealth of material to work with. In addition, as such sites have a global reach, it allows the researcher to garner a wide and varied quality of research data. In this paper, the researchers followed Kozinet's (2002) advice of immersing themselves within the online community to gain a thorough understanding of the research context and operational features of the site. Data relevant to the research question of how TripAdvisor elicited trust was gathered over a period of time through an observation of both user postings and corporate generated material.

Miley and Read (2012) were also early adopters of netnography in accounting research. In an innovative paper, these authors examine how jokes are used to characterise the accountant. As a source of material, the authors drew on a website created by Australian accountant Michael Southwell-Keely which hosted jokes about anyone and anything relating to accounting. While not on the scale of a user review site such as TripAdvisor (the Southwell-Keely site hosted only 99 jokes) and lacking the level of communication and exchange between online members that is a characteristic of netnography, this website was still a forum for a specific community with a shared interest. Hence it was more than just a database of jokes, it was a locale for internet users with an interest in accounting jokes to come together to contribute jokes or merely browse and enjoy. From an accounting perspective, this investigation generated new insights into the role of jokes in the creation and characterisation of the accountant stereotype. From a methodological perspective, the paper illustrates that a relatively small online community can still generate rich and relevant data, particularly if the website is very focused in nature as was the case here. The paper also shows us how netnography allows us to tap into discussions on the perceptions of accounting and accountants. Think of the media frenzy that surrounded the PWC auditors in the wake of the 2017 Oscars ceremony. What did such internet chatter reveal about the public profile of audit and auditors?

A few years then elapsed before another paper appeared in the accounting literature that used the methodology of netnography. It was not until 2017 that we start to see the method emerging once again within the literature. Bialecki *et al's* (2017) study of the popular film review website, the Internet Movie Database (IMDb), is one of a recent crop of papers that has appeared which draws on netnography. The paper examines the reviews posted on IMDb's forums, a virtual space in which a community of movie lovers come together to share opinions and engage in discussion on the attributes of various movies. The authors adopted a passive form of netnography in collecting their data in that they merely observed and recorded exchanges within the site without engaging directly with online members or revealing their presence. Theoretical sampling was used to select the reviews most relevant to the study. The movie reviews were then analysed in an iterative manner and categories of significance identified. The authors supplemented their netnographic research with semi-structured interviews in order to gain more in-depth data on the movie evaluation process. This paper therefore illustrates how netnography can be combined with other more traditional research methods. In terms of the method's appropriateness to the research question, the paper showcases how useful netnography can be as a research method. Its use in this case was invaluable in allowing the researchers to understand the importance of judgement devices, such as rankings and user reviews, in informing movie choices. Netnography enabled the authors to identify that multiple judgement devices were relied upon in cases where there was conflicting information on a movie's quality. However, the paper has much wider significance beyond understanding the role of reviews in making movie evaluation decisions, it also sheds light on how performance evaluation tools operate more generally and how they shape evaluations and

decisions. In particular, the study highlighted the role of judgement devices in the evaluation of singularities (Karpik, 2010), those everyday goods and services that are unique, multidimensional, and incommensurable.

The role of judgement devices is a topic similarly explored by Jeacle (2017) in her investigation of user reviews within the Amazon retail website. Drawing on Power's (1996; 1997) body of work on Audit Society, the author suggests that user reviews represent a form of audit ritual in the virtual world. The ratings of Amazon products are constructed from the opinions of customers who have checked and verified the products and who in many instances are designated as experts through the award of titles such as Top Reviewer or Hall of Fame member. The paper therefore highlights a shift in contemporary society from reliance on traditional bodies of expertise to new forms of lay expertise. A challenge for the accounting profession is whether they will be part of the process of assurance provision increasingly demanded by consumers or whether audit logics will simply be adopted in new spaces by lay experts. The choice of netnography as a research method in this paper was particularly apt as while Amazon is primarily a retailer, it is also host to a community of online members who come together to share information. The researcher engaged in both active and passive forms of netnography. The active form involved co-creating data through conducting some product reviews for the purposes of fully understanding the manner in which users rate products within the site. Mostly however, a passive form of observation of reviews was undertaken. Given the volume of products (and associated user reviews) listed on Amazon, the researcher chose to focus only on postings related to 'best sellers' within the Home & Garden department. The paper is therefore a useful example of how a netnographer makes data selection decisions in cases where the website under consideration hosts a vast amount of potential research material.

In another recent use of netnography, Guo (2018) investigates issues of professional identity by examining posts to an online forum established by CPA (Chartered Professional Accountants) Canada in 2011. The forum was established to garner responses to the proposed unification of three Canadian accounting associations. The author analysed a year's worth of postings, amounting to almost 600,000 words in total. This paper therefore illustrates the wealth of data available to the accounting netnographer. The author was passive in the sense that he did not contribute to the site but rather immersed himself in observing the postings as they occurred. In this manner, the author was able to gather a rich and varied data set of responses to the issue of unification and capture the mood of the arguments as they unfolded. Given that unification was an emotional issue for many of the online members, the author found netnography to be a much more effective method of data collection than the use of interviews. The internet, argues Guo, enabled a mode of expression which was more spontaneous and open than could be elicited through interviews. In addition, the comments of members were not subject to any time pressures or framing by an interviewer. However, he does identify a limiting factor of netnography which restricted the potential insights of his investigations on professional identity: he had no background information on the online members. This was a limiting factor in this case due to the specific nature of the research question. In other scenarios, the off line context may be less relevant.

The reader may have noted that all the above papers have a private sector rather than public sector orientation. As will be argued in the subsequent section, netnography is a method particularly suited to investigating public management and accountability issues. An excellent example of this is the recent work of Aleksandrov *et al.* (2018) in which netnography was one of multiple research methods deployed in their study of a participatory budgeting project launched in a municipality of Russia in 2013. The project was the first of its kind to be

introduced in the country and therefore received a great deal of media attention as it became a forum for dialogue between public authorities and citizens. The focus of the netnographic research was a website set up to host such discussions of participatory budgeting. In addition to observing the postings on this site, the researchers also engaged in a more active form of netnography by joining in with the online discussions. A particular feature of this study is that the netnographic data collection extended beyond textual data to also encompass videos of presentations and meetings discussing participatory budgeting. The authors found this video data to be particularly helpful in triangulating their research data. They also found their netnography observations useful in identifying potential interviewees; the authors used the postings on the site to select interviewees with a diverse range of views. Consequently, this paper illustrates how netnography can both supplement and facilitate other forms of research gathering tools.

In summary, netnography as a research method is still a new concept within accounting research. However, the accounting papers which have used it to date have found it a helpful methodological tool in furthering our understanding of the accounting profession (Guo, 2018; Miley and Read, 2012), calculative practices (Bialeki *et al.*, 2017; Jeacle and Carter, 2012; Jeacle, 2017), and public sector accountability (Aleksandrov *et al.*, 2018). The next section concludes the paper by advocating the importance of netnography for future accounting research.

5. NETNOGRAPHY: OPPORTUNITIES AND CHALLENGES FOR RESEARCHING ACCOUNTABILITY

The virtual space offers an infinite array of research opportunities for the accounting scholar. In this section however, the focus is on the role of the internet in creating the conditions for enhanced accountability and how netnography is one new methodological means of researching such accountability.

New modes of accountability are emerging in the virtual world. We know for instance that the internet offers a forum for counter accounts to be created and aired (Gallhofer *et al.*, 2006). We also know that online communities are perfectly poised to host such debates and discussions. Increasingly we witness the mobilisation of forces surrounding issues of injustice and demands for accountability within a virtual setting. Indeed, we are now witnessing the creation of official blog websites by state authorities in order to capture such discussions. The UK government for example hosts a blog (www.blog.gov.uk) that engages with a vast array of public issues (over 100 currently). Each blog post in turn offers the citizen of the digital age an opportunity to voice their opinion and to demand accountability in UK public services. Similar blogs are operated by the Australian and Canadian governments. Accounting scholars can use netnography to track and observe these discussions to further an understanding of the forces that shape accountability. Such investigations may prompt repercussions for our discipline and profession. What influence, for example, might accountants and accounting play in delivering accountability in the online sphere? Netnography can therefore open up new avenues of research possibilities for the accounting scholar. As Parker (2014, p.25) observes, emergent methodologies “hold the prospect of entirely new research agendas”.

Netnography is also a methodological tool that can capture accountability initiatives through stakeholder engagement. As noted in the earlier review of literature, some innovative work has already been done to explore the role of web forums in encouraging stakeholder dialogue. Such

dialogue has been a feature of both the private and public sectors. Indeed, one of the objectives of e-government was to achieve a greater degree of communication with the public (Reddick, 2005). The internet is a vital communication channel for governments, not just to disseminate public information but to also inform policy making through engagement with citizens. According to Pavan and Lemme (2011, p.167), advances in IT have even created a “new public space” and this space is not politically neutral. Consequently it is important for accountability researchers to engage with this domain. To give just one example, consider government initiatives in the area of participatory budgeting. As Brun-Martos and Lapsley (2016) have noted, participatory budgeting is seen as a new mode of enhancing public accountability and transparency. If the internet is the chosen medium to achieve such budgetary participation, as it was in the study by Aleksandrov *et al.* (2018) discussed earlier, then netnography is an apt method for gathering this research data. More generally, netnography is a useful method for capturing communications between government and citizens and assessing their influence. For example, how important are online discussions for actually shaping the contents of financial reports and influencing ethical guidelines and governance mechanisms in the public sector? Netnography also offers a means to identify dominant and weaker voices in such discussions. How strong or prevalent is the voice of minority interests in web forums? Indeed, netnography may provide a more effective means of capturing minority views than traditional research methods. For example, the interview is one of the dominant methods within qualitative research but there may be a reluctance for those who feel oppressed or intimidated to openly express their views in an interview setting. Netnography by contrast offers the protection of anonymity and may consequently yield more insightful observations.

Netnography can also facilitate a further understanding of the manner in which audit logics have entered the virtual world and the accountability that such practices reveal. Scholars of NPM are all too familiar with the modes of audit that have infiltrated almost every aspect of public service provision from school league tables to hospital waiting lists. Public sector performance reporting after all has been one of the core elements of NPM (Christensen and Yoshimi, 2001). Internet based user reviews can be viewed as a new form of audit. They are significant opinion influencers that represent a new form of checking and verification in contemporary life. There is still much to be done within accounting scholarship to capture the reach of this variant of assurance provision. A netnographic observation of user reviews of public services may yield important insights into the potential of the web for not only voicing demands for accountability but also shaping government response. This trend has powerful consequences for public management and accountability. Indeed, while some have argued that NPM is passé (Dunleavy *et al.*, 2005), the counter argument seems more compelling. In the UK context at least, Hyndman and Lapsley (2016) have shown how the recent global financial crisis intensified the drive for NPM initiatives. Equally, the rise of technology does not reduce the significance of NPM, by contrast it produces new modes of accountability.

The interface between accounting and social media is another research area where important issues of accountability are at play. As noted above, this topic has been the theme of a special issue of *Accounting, Auditing & Accountability Journal*. Netnography can assist the accounting scholar in furthering this research agenda through gathering rich data from social media platforms. We know, for example, that non-profit organisations increasingly engage with social media in order to promote their mission and goals (Waters *et al.*, 2009). Netnography can shed additional insights on the role of social media as a disclosure mechanism in this regard. The focus need not only be on financial information, but also on a range of other disclosures in the public interest.

Using netnography to address such a research question offers the accounting scholar a means of gathering data that is both rich in nature and potentially wide in scope. Traditionally, we tend to associate case study research with the former and statistical surveys with the latter. The two methodologies have generally been presented as alternative choices. Netnography however, by its very nature can capture a wide and varied number of online posts regarding a particular topic; popular websites host millions of postings from across a global base. Each of these posting can in turn offer very detailed and descriptive opinions and viewpoints. In this manner, netnography combines the advantages of both traditional case study and survey methodologies.

Despite these exciting research opportunities, netnography is subject to some limitations which may pose a particular challenge to the accounting scholar. As noted above, one of the problems of netnography is how to deal with the issue of fictitious online commentaries and postings. Indeed, increasingly we hear of cases of deception not just at the level of the individual reviewer but also at the corporate level. For some accounting projects this may not be of such a concern. For example, accounting research on user review sites is more focused on the phenomenon of checking and verification that these sites are producing in the virtual space rather than the validity of one particular posting. However, if the aim of the research is to gather evidence on a specific accounting issue, say the perception of the accounting profession in the wake of a very public financial scandal, then the researcher will obviously want to avoid distorting their findings with any fictitious views. Qualitative researchers often tread a difficult enough path in trying to ensure the reliability and rigour of their methodological choice without having the data itself being subject to dubious speculation. The netnographer is particularly exposed to such speculation and therefore may need to design some way of interrogating their data to achieve a level of confidence in its trustworthiness.

There is also the challenge of assessing accountability acquittal. As discussed above, the internet is increasingly a medium for stakeholder engagement, both at the private and public level. But the mere creation of government blog sites or corporate web forums does not necessarily imply any greater accountability. Publishing reports online and indicating how many times they have been downloaded is not proof of accountability. The researcher therefore needs to exercise care in considering whether the particular internet initiative under review actually delivers on accountability or is simply just another box ticking exercise.

A further challenge of netnography for the accounting researcher is to avoid biasing the project's findings due to the selected form of data collection. As noted earlier, the researcher can engage in two types of data gathering: a *passive* gathering of data produced by the online community or a more *active* form of engagement with users of the site such that there is a co-creation of data. While the latter form of data collection may yield some rich observations, the challenge for the researcher is to ensure that their participation in the process does not unduly influence the results. The researcher needs to be sufficiently reflexive of how the co-creation of data may impact and shape the nature of the data that is gathered.

Another challenge of netnography is the potential copyright restrictions on the use of data. Unrestricted access to internet sites is not necessarily matched by unrestricted access to the use of data hosted by these sites. While public sector bodies will generally be open in nature, corporations are more likely to apply restrictions so the accounting scholar needs to check in advance on what data can and cannot be used for research purposes. Ethical issues regarding the use of online data also need to be carefully considered by the accounting researcher. While accounting topics may not be of such a sensitive nature as issues concerning say mental health

or sexual orientation, there is still the need for ethical guidelines to be upheld. Indeed, given the importance of ethical codes of conduct within the accounting profession more generally, it is vital that accounting scholars are seen to be equally vigilant in their application of ethical standards.

The research context is also a particular challenge for the netnography researcher. The internet is a site of rapid change, not just in terms of technological advances but also in terms of regulatory interventions (as the use and misuse of the internet evolves). Consequently, the netnographer needs to be aware of the constant contextual changes in their research environment and how this state of flux is impacting on their research project.

The use of multiple methods can offer accounting scholars the ability to overcome some of the limitations of netnography while also availing of its opportunities. This can take the form of mixed methods that combine qualitative and quantitative methods or two or more methods from within the same methodological tradition. For example, copyright restrictions on the use of internet data may be surmounted by negotiating access and conducting case study research on the particular organisation. Equally, the use of interviews or surveys may supplement the viewpoints gathered in online forums and provide the accounting researcher with a degree of confidence in the credibility of these opinions.

In summary, accountability is not a new concept within the public sector. Historical accounting research has shown us the long standing demands for public accountability, particularly at the local government level (Sargiacomo and Gomes, 2011). NPM however has clearly brought about a new level of awareness of the importance of governmental accountability. Netnography is a new methodology that can assist accounting scholars in investigating issues of accountability in a digital age.

6. CONCLUDING COMMENTS

The virtual world is increasing in scope and significance. It is therefore vital for the accounting scholar to actively engage with this space. As social scientists we want to investigate the links between our discipline and society. Indeed, connecting with the broad social context has been a hallmark of interdisciplinary accounting research (Hopwood, 1983). Increasingly today, the social has come to be defined and shaped by the internet. Social media platforms and online forums are often the spaces in which contemporary social trends and issues are created and debated. More generally, the internet has come to impact all facets of personal, social and economic life. Assuming that the influence of this virtual sphere is only going to grow in influence into the future, then it behoves all social science scholars to engage with this research domain.

While at first glance some websites and internet communities may not instantly seem to relate to the practice of accounting, we must nonetheless be open to new ways of seeing our discipline and how it connects with everyday life. As Hopwood (1994, p.300) so aptly remarked:

... everyday practices of the world in which we live are involved in creating the conception of accounting as we know it. Divorced as these may seem from the technical practices of the craft, they nevertheless can play a very significant role in creating, preserving and changing a domain of accounting action.

Everyday life for a significant proportion of the world's population is now one which regularly gets played out through the medium of the internet. Hence the virtual space becomes an important research site to explore the linkages between accounting and everyday practices. This stance recognises that the domain of accounting is not static. It evolves and mutates such that the margins of accounting are ever changing (Miller, 1998). But by venturing into these new territories we broaden the boundaries of our knowledge of accounting and how it shapes the world we live in (Miller and Power, 2013). We contribute to the creativity that has characterised interdisciplinary accounting research (Jeacle and Carter, 2014).

Netnography offers the accounting researcher a method of entering this research realm. It is a research method for the 21st century which can be used on its own or combined with more traditional methodologies. Whether researching private, public or non-profit organisations, netnography is a useful methodological tool to understand how online communities impact upon our discipline and in turn how accounting values and constructs are shaping the configuration of online spaces. A great deal of further work remains to be done, especially on the increasingly important role of social media and metrics in contouring our personal daily choices and decisions. Netnography offers us the means to investigate the plethora of performance metrics within the virtual world and the performativity that such calculative technologies enshrine in citizens of the digital age. As Mennicken and Miller (2012, pp.5-6) have argued, we need to pay attention to the "contemporary calculative infrastructures that shape the world in which we live".

In summary, netnography is a new research method that the accounting scholar should seek to add to their methodological tool kit. It is a method that can generate not just theoretical insights but also practical ones. Faced with increasing demands to make our academic research more impactful, netnography offers one means of producing knowledge in which practitioners might actually be interested. But most importantly, it offers the researcher a means to access one of the most influential revolutions of the era. We have only scratched the surface of research possibilities that the virtual world has yet to offer.

NOTES

1 Throughout the paper, the terms cyberspace, internet, online and virtual world are used. Definition of these terms is as follows:

- Cyberspace - A global domain within the information environment consisting of the interdependent network of information systems infrastructures including the Internet, telecommunications networks, computer systems, and embedded processors and controllers. (National Institute of Standards & Technology, US Department of Commerce)
- Internet - A global system of linked computer networks that allows data communication services such as remote log in, file transfer, electronic mail, bulletin boards and news groups. The Internet is also the foundation for the World Wide Web (WWW) (OECD)
- Online - being connected to a computer or to the Internet (The Oxford English dictionary)
- Virtual world - a persistent computer-simulated environment allowing large number of users, who are represented by avatars, to interact in real-time with each other and the simulated environment. (OECD)

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