Qualitative Research Interviews
Using
Online Video Technology
- Challenges and Opportunities

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Abstract

Purpose: This study examines the methodological and method related challenges and opportunities arising from the use of video interviews in qualitative accounting research, focused on collecting contextual data and visual cues, enriching communication quality, and building and maintaining rapport with interviewees.

Design/methodology/approach: Prior literature and the authors' experiences using video technologies for research, including conducting interviews, inform this research. This study utilises a transactional conceptual refinement of information richness theory (IRT) and channel expansion theory (CET) to critically analyse the challenges and opportunities of using video technology to conduct qualitative research interviews.

Findings: The ability, need for and significance of collecting contextual data depend on the researchers' ontological and epistemological assumptions, and are therefore influenced by their research design choices. Video technology enables researchers to view research settings by video. In addition, while group/panel interviews have their advantages, it is often difficult to get everyone together in person, something video technology can potentially overcome. The feasibility and the quality of video interviews can be improved if both interview participants and reviewers are experienced with using video technology, as well as with judicious investment in good quality video technology and through testing and practice. We also discuss how rapport building with interviewees can be facilitated by overcoming video's sense of disconnect and enhancing interviewees' willingness to engage.

Originality/value: The study builds on the limited prior literature and considers the challenges and opportunities related to methodology and method when conducting video-based qualitative interviews in accounting research. Broadly, qualitative researchers will find the paper useful in considering the use of video interviews and in making research design choices appropriate for video interviews.

Key words: Video interviews; Research interviews; Qualitative research interviews; Zoom; Skype; WhatsApp

1   Introduction

The way managers and researchers interact and communicate are changing (Ash, 2015; Baym, 2010; Kinsley, 2014; Parker, 2021). Video technologies are increasingly used for live communication (Miller and Sinanan, 2014) and for work (as well as personal) purposes. The Covid-19 pandemic has had a major impact in accelerating this trend (Parker, 2021). At the pandemic's initial peak, "well over 100 countries worldwide had instituted either a full or partial lockdown by the end of March 2020, affecting billions of people" (BBC News, 2020). Academics and practitioners had to quickly enhance their familiarity with video technologies, such as Zoom and MS Teams, to perform their work. Universities had already reduced budgets and travel allowances for researchers, but Covid-19 saw the introduction of much harsher measures. Consequently, it is likely that more and more video-based research will be conducted in future, including video interviews. In this paper we use the term video interviews to refer to qualitative research interviews (i.e. semi-structured and unstructured in-depth interviews) conducted using online video communication technologies, including hardware (such as computers and smart phones) and software (such as Skype, Zoom, and WhatsApp), which allow the interviewer and interviewee to see (video) and talk (audio) to each other in real-time, i.e. live.[1]

Traditionalists favour face-to-face research interviews (Parker, 2014) for three main reasons, namely that it allows researchers to build and maintain rapport with interviewees (Fontana and Frey, 1998); the visual cues allow for improved communication (Fielding and Thomas, 2008); and the researcher is able to visually assess the participant's work environment (D'Urso and Rains, 2008), thereby allowing for the collection of contextual data (Farooq and De Villiers, 2017). Consequently, there remains a dearth of literature on how video technologies can be used to conduct qualitative research interviews (Tucker and Parker, 2019). The limited literature in this area includes works by Adams-Hutcheson and Longhurst (2017) on the emotional side of Skype interviews, Seitz (2015) on the technical issues of using Skype, Chen and Hinton (1999) on conducting interviews using real-time messaging, Madge (2007) on ethical issues with online research, and Tucker and Parker (2019) on researchers' perceptions of different interview modes. However, apart from Tucker and Parker (2019), these studies mostly address research that examine personal and emotive, rather than work-related matters which are typically explored by accounting researchers. Second, these studies provide a broad overview of a range of online interview methods and thus do not focus on synchronous video interviews. Particularly, Tucker and Parker (2019) rely on the opinions qualitative researchers expressed in early 2014, the majority of whom (18 out of 23) had no experience using video interviews. However, they focus major attention on why their interviewees avoid using alternative interview modes, and they do not delve into the ways research questions can be modified to accommodate the use of video technology or any new opportunities it offers to researchers in the current environment where the work settings we investigate may themselves be online. Finally, these studies do not examine methodological issues related to video interviews.

Methodology relates to the research philosophy (Creswell, 2014) or paradigm (Burell and Morgan, 1979; Chua, 1986; Denzin and Lincoln, 2013) that underlies the study. Accounting research in the interpretive paradigm often uses interviews as a data source, because of the assumption that phenomena are driven by the way social actors interpret their experiences (e.g.

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[1] Note that we are not interested in automated, virtual interviewers, which Pickard et al. (2020) find can "perform well in interviews that are relatively structured, have closed-ended questions, and do not require significant follow-up or probing questions".

how they view and act upon accounting information) and in-depth interviews are an ideal method to gather such information (De Villiers et al., 2019). Interpretive researchers consider collecting contextual data as important, because they are interested in the unique characteristics of the case. By contrast, quantitative research tends to follow the positivist paradigm, focused on determining the average effect throughout a population (Merriam and Tisdell, 2015). Research methods refer to the detailed tools and techniques used to collect and analyse data (Denzin and Lincoln, 2000; Creswell, 2014).

Therefore, the aim of this study is to examine the methodological and method related challenges and opportunities arising from the use of video interviews, focusing on the three main reasons put forward to justify the need for face-to-face interviews, namely collecting contextual data and visual cues, enriching communication quality, and building and maintaining rapport with interviewees.

Information richness theory (IRT) and channel expansion theory (CET) frame the potential implications of various communication tools in the acquisition of qualitative research evidence (Tucker and Parker, 2019). However, IRT and CET do not, in themselves, provide in-depth understandings of the complex communication dynamics. For instance, video technology offers the possibility of extending traditional talk and text-based research methods and has the potential to reanimate sociological description and attention (Back, 2010). We regard the transactional communication model as more suitable for synchronous communication, such as during video communications. Thus, this study is informed by a transactional conceptual refinement of IRT and CET to examine the challenges and opportunities presented by the use of video technology for qualitative research interviews, relating to data collection, visual cues and communication quality and finally managing interviewee rapport.

This study is informed by the literature, as well as the authors' collective experience of using video technologies in research and for work purposes. In research the authors have experience conducting qualitative video, telephone, and face-to-face interviews in multiple accounting research projects[2], which examine organisation-level phenomena (interviews conducted in 1998, 2014, 2019-2020), as well as macro-level phenomena including developments in the accounting profession and at a country-level (in 2010, 2011 and 2016-2018). In terms of other academic work, the authors draw on their experience of using video technologies to communicate and interact for research and teaching purposes, attending meetings, and running online academic seminars and conferences. This experiential data is synthesized with the extant academic and non-academic literature to address the research objectives.

The findings from this study build on the limited prior literature on the use of video technologies in qualitative research. This study progresses previous research on the duality of communication practices in terms of IRT and CET (Tucker and Parker, 2019) through the development of a refined transactional communication framework, enhancing our understanding of the dynamics embedded in video interviews. In addition, the insights from this study will be useful to qualitative researchers in considering the use of video interviews and the choices they may have to make in their research design. This paper is timely, given that pandemics (e.g. the coronavirus pandemic), environmental disasters (e.g. the Australian bush fires), and wars and civil unrest (e.g. 2020 US racial equality protests), have made travel (domestic and international) increasingly costly, time consuming and dangerous, and in some

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[2] The authors have conducted interviews and co-authored articles involving more than 200 qualitative interviews over a 25-year period, with many of these not being face-to-face, but relying on technology.

cases impossible. Simultaneously, both interviewees and researchers across the world increasingly have access to affordable high-speed internet, smart phones, personal computers, and free user-friendly video-based communication software (e.g. Skype, WhatsApp, Zoom, etc.).

The remainder of this paper is structured as follows. Section 2 develops the theoretical lens, section 3 provides the findings, while section 4 expands the discussion, before section 5 concludes.

2   Theoretical background

Information richness theory (IRT) and channel expansion theory (CET) frame the potential implications of various communication tools in the acquisition of qualitative research evidence (Daft and Lengel, 1990; Trevino et al., 1990; Tucker and Parker, 2019).

IRT is predicated on the premise that although information is obtained through communication channels, and these channels differ in the richness of information they can convey. The richness of a medium is a function of four factors: 'capacity for immediate feedback, the diversity of cues, personalization, and language variety' (Daft and Lengel, 1986, p. 560). Specifically, messages should be communicated on channels with appropriate media richness potential. Information communicated on unsuitable channels may be misunderstood by audience or may be otherwise ineffective (Trevino et al., 1990). Therefore, IRT advises that "different communication channels by which interviews may be conducted possess a greater or lesser propensity to address research questions of varying complexity, depending on the richness or 'information-carrying capacity' of the channel of communication that is used" (Tucker and Parker, 2019, p. 1492).

According to CET, in addition to the inherent characteristics of communication channels, media richness perceptions are also strongly influenced by prior experience with the channel (Carlson and Zmud, 1999). Specifically, four forms of experience in particular are instrumental in shaping the perceptions of media richness: experience with the channel, experience with the topic under discussion, experience with the communication context and experience with other communication participants (D'Urso and Rains, 2008). CET suggests that "individuals develop associated knowledge bases that may be used to more effectively encode and decode rich messages conveyed within any given channel" (Tucker and Parker, 2019, p. 1493). Consequently, experiential factors may unveil peculiarities in richness insights beyond those provided by IRT (Ngwenyama and Lee, 1997). Communication richness is given by both intrinsic properties of the communication tool, and the social, experience-based constructions of communication channels through a type of cybernetic feedback loop (Cornelissen and Durand, 2014). CET posits a learning mechanism of behaving, and augments IRT by emphasising the key relevance of experience in defining conceptions of media richness, expanding IRT (Tucker and Parker, 2019; van den Hooff et al., 2005).

However, IRT and CET do not, in themselves, provide in-depth understandings on the complex communication dynamics. For instance, video offers the possibility of extending traditional talk and text-based research methods and has the potential to reanimate sociological description and attention (Back, 2010). Thus, this study is informed by a transactional conceptual refinement of IRT and CET (Barlund, 1962). In particular, according to the theoretical framework developed (see Figure 1), communicators – interviewer(s) and interviewee(s) - use *video* communication channels to simultaneously send and receive both verbal and non-verbal

messages. These *video* communication channels differ in their ability to carry 'rich' information. The richness of a medium is a function of four factors: 'capacity for immediate feedback, the diversity of cues, personalization, and language variety' (Daft and Lengel, 1986, p. 560). These four factors are inherently embedded within the communicators' approach, and in turn shape *video* communication channels. Moreover, experience with the channel, experience with the topic under discussion, experience with the communication context and experience with other communication participants strongly affect communication channels' perceptions. In line with Barlund's transactional model, communication is a process in which communicators co-create their reality and this occurs within social, relational, and cultural contexts. The social context comprises of societal norms. The relational context refers to the interpersonal history (someone you just met versus someone you know for a long time) and type of relationship (e.g. managers and subordinate) existing between participants. The cultural context constitutes factors such as age, race, gender, religion, class, ethnicity, nationality etc. Therefore, the transaction communication model is more suitable for synchronous communication as occurring video communication. Particularly, video interviews also have the potential to stimulate a further connection between researcher and interview participant.

Figure 1: **Theoretical framework of this study**
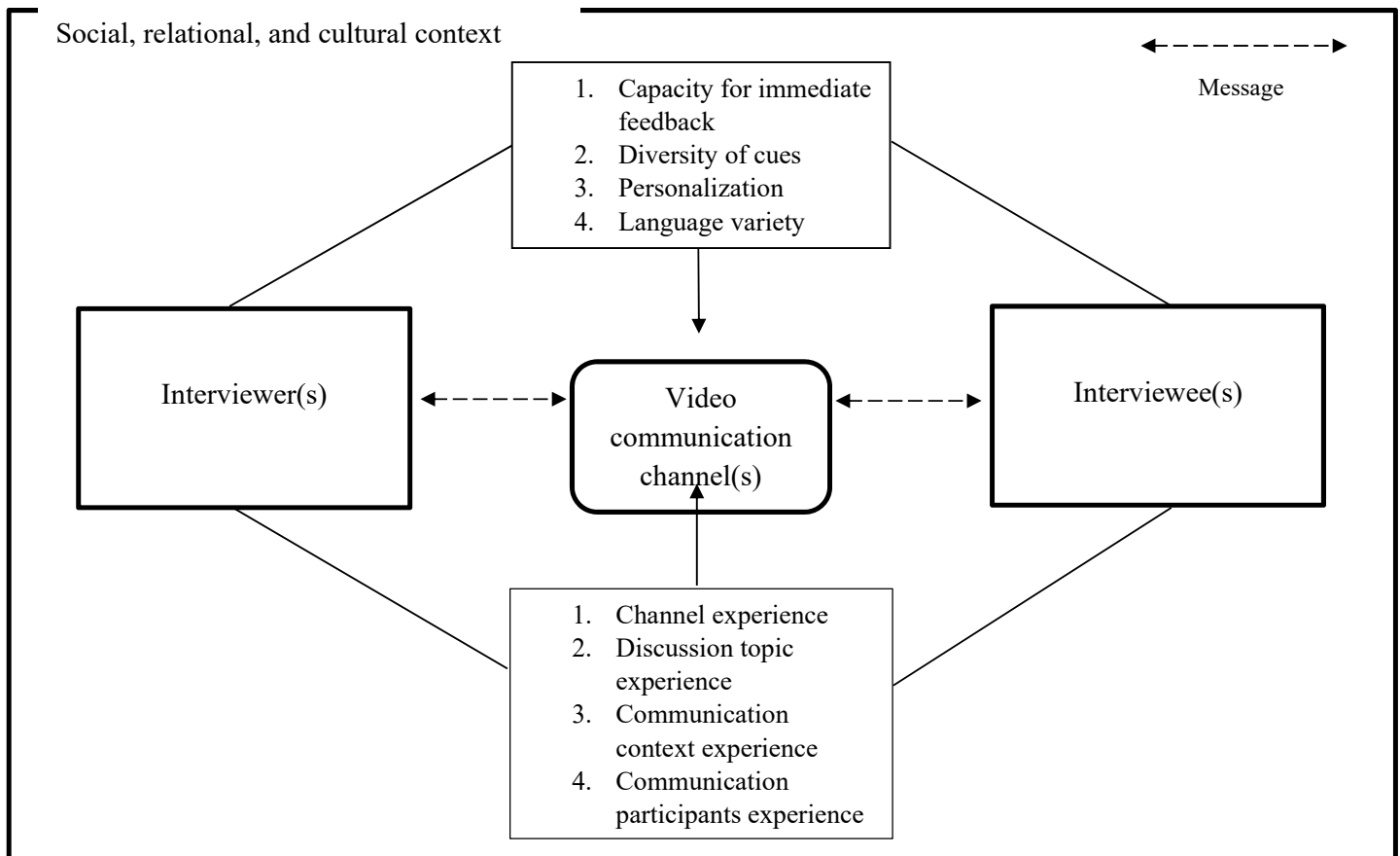
Source: Authors' own elaboration from Barlund (1962), Carlson and Zmud (1999), Daft and Lengel (1986, 1990), and Tucker and Parker (2019).

3   Findings

This section presents the findings arising from the study, and it is structured into four subsections, corresponding to key components of the transaction communication framework in Figure 1. These include the communicators, the channel of communication, the message, and the context. The inherent characteristics of video communication channels (IRT) and user experience specifics (CET) are used in the analysis presented in this section.

3.1   Communicators - Interviewer(s) and Interviewee(s)

It is important for both the interviewer and interviewee to be experienced and confident with video communication technologies, because interviews typically involve conversations of a long duration where complex topics are discussed in-depth (Farooq and De Villiers, 2017). Experience with the video communication channel affects the way it is used (D'Urso and Rains, 2008; Tucker and Parker, 2019). Experience for both researchers (interviewers) and managers (interviewees) is building. Consider that in 2019, more than 4 billion people around the world used the internet (Statista, 2020a). The use of mobile devices has generated around 50 percent of global website traffic since 2017 (Statista, 2020b). While global statistics bode well for video interviews, interviewees' own situations may differ. For example, internet usage rates in Afghanistan were 14%, Albania 72%, Andorra 92%, Angola 14%, and Australia 87% in 2017 (World Bank, 2020). Further, internet access rates within a country vary with higher income groups based in urban areas enjoying greater internet access than lower income groups and individuals based in rural areas. In addition, internet usage is more common in younger, higher educated, English speaking adults (Pew Research Centre, 2015). Consequently, these issues are less likely to create problems for accounting and management researchers who target managers for their research. While younger, tech savvy individuals may be more experienced and thus more comfortable in a video interview, it is also important to keep in mind that some individuals naturally possess exceptional communication skills (Adams-Hutcheson and Longhurst, 2017). For such good communicators, the mode of communication may be less important, as they excel in all communication mediums. For instance, *rehearsability* is less important for individuals who have common experiences or with natural communication skills as they can communicate using familiar protocols or personal approaches (Dennis et al., 2008). Furthermore, exceptional communicators are able to convey and observe multiple cues, such as body language, facial expressions, or tone of voice; provide the capacity for the use of natural language to convey subtleties and nuances (Dennis and Kinney, 1998). It is worth noting that variations in internet speed/quality have implications for the performance of different application software, with some software performing better than others, and affecting in turn the capacity for immediate feedback during video communications (Daft and Lengel, 1986).

For example, in one of our recent accounting research projects, the average interview time was 1.5 hours. The project involved 25 semi-structured interviews with the interviewer based in a developed country and the participants located in a developing country. Of these 25 interviews, 18 were undertaken using audio communication technologies (average duration 92 minutes) and 7 were undertaken using video communication technologies (average duration 88 minutes), i.e. a difference of 4 minutes. The preference for audio communication was primarily driven by their lack of access to a high-speed internet connection. However, where the internet connection supports a video call, interviewees prefer this communication mode. Further, we have found that some participants are more confident speakers than others, i.e. the interview mode is unlikely to affect the duration of the conversation or the number of words spoken. For example, in the above research project interviews conducted using audio communication

technologies yielded 11,267 words and with video communication technologies the transcripts comprised of 10,847 words.

3.2   Video communication channel(s)

The ability to see facial expressions and body language help researchers to better understand interviewees, and the inherent characteristics of video communication channels influence this ability (Daft and Lengel, 1986; Kvale and Brinkmann, 2008). This section provides a critical analysis of the elements required for video technology to enable this.

Video interviews can lead to substantial cost savings on travel and accommodation. This is particularly true when interview participants are geographically dispersed (Trier-Bieniek, 2012). Krouwel *et al*. (2019, p. 1) compare the quantity and quality of data generated, finding that face-to-face interviews were only "marginally superior to video calls in that interviewees said more, although this was on a similar range of topics. However, the difference is sufficiently modest that time and budget constraints may justify the use of some video call interviews within a qualitative research study".

However, good quality video technology may also involve additional cost. The cost of video interviews includes the cost of hardware, software, and the internet connection. Both interviewer and interviewee need access to a computer (desktop computer, laptop, or tablet) or smartphone with a camera, which can support a video call. This can be assessed by visiting the websites of application software (e.g. Skype, Zoom, WhatsApp, or MS Teams) which detail the hardware requirements, or by testing the equipment. Smartphones require a front facing camera and full video functionality to ensure facial expressions and body language can be observed. Therefore, researchers may consider informing the interviewee that it is important to be able to see each other to grasp the diversity of cues, personalization, and language variety (Daft and Lengel, 1986).

In terms of software, researchers have access to a range of free applications programmes with popularity varying depending on geographic location (Deakin and Wakefield, 2014). Different software offers similar features and are relatively user-friendly. However, some interviewees may be more familiar with particular types of software, and researchers may consider using the interviewee's preferred software. Therefore, experience with video communication channels is crucial to obtain richer data (Carlson and Zmud, 1999).

A reliable high-speed internet connection and enough data to support long duration video calls may require separate research funding[3]. While researchers may have budgeted for this, interviewees may not have access to a high-speed internet connection and/or sufficient data to support a long video call, and guarantee a proper transmission velocity (Dennis et al., 2008). Researchers will also have to consider whether interviewees are willing to use their personal internet data for the interview. One solution is to offer interviewees financial compensation, while of course following ethics requirements.

To avoid video interviews being disrupted by technical issues, consideration should be given to testing the hardware (including computer, headsets, mic, and camera) and software before the interview. Video calls tend to drain batteries relatively quickly, which can be avoided with

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[3] Access to cheap high-speed internet remains a challenge for researchers/interviewers (and interviewees) based in developing countries where internet connections are weaker. In such situations the researcher may have to invest in a better (and costly) internet connection. However, this is less likely to be a challenge where high-speed unlimited access internet connections are cheaply available.

a plugged-in approach. A test of the recording function avoids the possibility that an unrecorded interview may compromise the study. If the video software does not include a record option, a separate audio recorder may be used to ensure reprocessability (Dennis et al., 2008). The recorder and its battery life will also need testing (Hanna, 2012).

The impact of any language barriers between interviewer and interviewee can be reduced by relying on body language and facial cues (Daft and Lengel, 1986). Within the context of video communication channels, the positioning of the camera, for instance, can facilitate capacity for immediate feedback, because the researcher is clearly visible to the interviewee and the camera does not introduce distracting effects, such as the up-the-nose or the top-of-the-head view. The use of a large high-resolution screen/monitor with a clear picture facilitates the reading of interviewees' body language and facial cues. According to Chapple (1999), a comfortable and noise free environment is conducive to an effective interview, therefore researcher may consider switching off phones and placing "do not disturb" signs on the door before commencing interviews. Extraneous noises can be distracting and can reduce the quality of the recording, making transcription challenging and threating reprocessability (Dennis et al., 2008; Kazmer and Xie, 2008). However, noise has always been an issue for interviews, e.g. face-to-face interviews in a noisy café, factory, or office environment (Farooq and De Villiers, 2017).

Experience with a communication channel allows the transmission of more informational cues (Tucker and Parker, 2019). For instance, working from home may affect the interviewer's ability to maintain a professional approach, due to distractions, such personal items visible in the interviewer's background; and family, friends, or pets moving around, or making a noise in the room. Virtual backgrounds are one way of dealing with a distracting background and fostering a relaxed atmosphere, however these backgrounds can themselves create distracting false images and can sometimes obscure hand gestures and body language. The use of a headset can help reduce distracting noises. Whenever a distraction occurs, honesty may be a good way to put interviewees at ease and build rapport, and interviewers may consider apologising and just admitting that they are (also) based at home.

Madge (2007) suggests that interviewees be provided with an easy way to withdraw from an interview, noting that internet disruption may be misconstrued as a withdrawal. To address this, the participant information sheet could explain how interviewees can withdraw from the interview, as well as how to deal with internet failure or disconnection, e.g. to email an explanation and decision regarding continuing with the interview once the connection is restored. Alternatively, the researcher can call or email to confirm whether the participant exiting the interview was due to a connection problem or because they wish to withdraw from the interview. Communication with participants is crucial to assess whether the lack of response from the interviewee could indicate a wish to withdraw (D'Urso and Rains, 2008).

In our experience we have found that using video communication technologies allows the interviewer to deploy body language (facial expressions and hand movements) to develop greater rapport with interviewees. When interviewing individuals based in different time zones, we, as interviewers, were likely to be at home during the interview. We found it best to occupy an empty room and request family members not to disturb us. As interviewers, we often start by informing the interviewee of the local time, the fact that s/he are at home, and having a laugh about the situation, including the time difference. The same message could also be communicated to the interviewee when scheduling the interview. With interviewees knowing we were at home, we did not use virtual backgrounds, which allowed the free use of body language (particularly hand gestures). Usually, we leave our laptops plugged into the power

source to avoid distractions should the battery run flat. During interviews, we always keep a glass of water at hand, and invite interviewees to do the same. Interviewees could also be invited to enjoy a cup of tea or coffee during the interview to ensure they feel relaxed. While organisational managers usually have the confidence to do so without being invited, when being interviewed by someone from a different cultural background, they may be hesitant, not wanting to offend the interviewer. We found WhatsApp to be a convenient platform, as it is widely available on smartphones. However, a potential drawback is when interviewees elect to talk during their daily commute, in which case they may opt out of a video call, because of poor internet speed and low data availability.

3.3   Message

Researchers whose ability to conduct face-to-face interviews are compromised may also consider exploring research questions that are less reliant on contextual data. For example, trying to answer a research question that relates to a particular accounting practice at a broader field (meso) and societal (macro) level, than at the individual case site level, may alleviate the need for this kind of context. We identify four types of research questions that can be pursued by video interview when a larger number of participants based in different organisations and settings are targeted.

First, if the research question relates to the way an accounting technique is implemented or regarded at the field level, the researcher may be able to gain such insights by interviewing managers who occupy the same position in different organisations, in which case the context will relate to, e.g. the level of experience of the individual or organisation with the phenomenon under investigation, rather than contextual factors relating to, e.g. interpersonal relationships that drive causality in a specific case study site. Therefore, interviewers' experience with the topic under discussion enables the encoding of messages with richer meanings for other communication partners. In addition, context experience allows interviewers to advance appropriate research questions and investigate responses.

Second, at an organisational (micro) level, video interviews can also assist in answering research questions that relate to different ways of implementing an accounting technology dependent on the contingencies of the organisation or individuals involved. An example is Farooq and De Villiers (2019b) who interview sustainability reporting managers in different organisations to understand how the practice of sustainability reporting is being embedded and routinized at an organisational level, finding different solutions depending on the maturity level of the organisation in terms of dealing with sustainability reporting.

Third, according to Parker and Northcott (2016), qualitative research has the potential to offer generalisable (theoretical and naturalistic) results. Although we acknowledge that Parker and Northcott (2016) did not exactly have this in mind, we argue that conducting a set of interviews with individuals based in different organisations, enhances the ability to claim generalisability and reproducibility of results (Dennis et al., 2008).

In essence, as an alternative to focusing on closely related/compact/dense/homogenous social actors (i.e. individuals and organisations), qualitative researchers may consider research projects involving diverse/heterogeneous and geographically more disparate interviewees, benefiting from their experience with the topic under discussion, communication context and other communication participants (D'Urso and Rains, 2008). Consequently, experiential factors rationalise divergences in richness perceptions (Tucker and Parker, 2019). Such approaches are true to interpretive epistemology where researchers are particularly interested

in how context influence the social construction of, e.g. accounting technologies (Denzin and Lincoln, 2013). However, researchers are encouraged to learn about the culture of their participants before conducting video interviews, as different cultures may have different expectations about how interviews should be conducted.

3.4 Context

Collecting contextual data is an important argument in favour of face-to-face interviews (Gillham, 2005; Miles et al., 2014). This section provides a critical analysis of the elements that influence the need for contextual data and the ability of video technology to facilitate its collection.

Researchers embedded in the interpretive paradigm view the world as socially constructed (Denzin and Lincoln, 2013). Interpretive researchers are generally interested in the particular context of the case study to inform their understanding of participants' social constructions that cause them to be influenced by, or to use, accounting technologies in particular ways (De Villiers et al., 2019). The unique context often explains the successes/failures evident in the case. This focus on context explains the preference for face-to-face interviews, providing the opportunity to observe participants' world at first-hand (Farooq and De Villiers, 2017). However, contextual data can also be collected indirectly by questioning participants who have experienced the phenomena (Bryman, 2012), or by requesting interview participants to use their camera to provide a tour of the interviewee's (work or living) environment, thereby allowing virtual direct observation[4]. Accordingly, communication context experience and communication participants experience allow interviewers to formulate suitable research questions and investigate unexplored domains (D'Urso and Rains, 2008). Researchers can ask the interviewee and his/her colleagues' questions during a video tour and ask the interviewee to focus on specific areas of interest. The video tour can be recorded, supporting reflexivity, ensuring reprocessability and allowing researchers to compile field notes afterwards (Dennis et al., 2008).

For the increasing number of managers (potential interviewees) who now work from home, their 'normal' office is at home. As a result, site-specific data is no longer located at the plant or office. These managers may not welcome an interviewer visiting them at home. They may also be employed on part-time or flexible working hour contracts or may be sub-contracted. They are now able to migrate to less expensive and more pleasant locations, which are geographically dispersed and even in different countries. Such managers may form part of virtual teams working on accounting and management issues. Reaching them for face-to-face interviews may involve high travel costs, which may not be feasible. Given universities' increased demand for high quality research output and the increasingly constrained budgets, due to the current Covid-19 pandemic, researchers may well take advantage of the opportunities video technology provide to gather interview and contextual data, ensuring proper transmission velocity, reprocessability, and reproducibility of information (Dennis et al., 2008).

In this context, many of the concepts and theorising from earlier studies may now be subject to re-evaluation. For example, the concept of routines and rituals (commonly invoked in

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[4] Researchers may request their interviewees to provide them with a description of the research context (a vignette). However, the limitation of this approach to data collection is that the interviewee, being familiar with the context and the phenomena of investigation, may not view the nuances of the context in the same way or with the same level of interest as the researcher.

institutional theory), may have to be reconsidered in non-face-to-face contexts where new virtual rules and routines may have replaced older/traditional ones, or where shared routines, rituals, and shared norms may no longer exist. In this new virtual world researchers may have to reconsider how these changes have impacted control, power, and accountability. At the same time, there may be new routines and rituals evolving in virtual settings. Therefore, such concepts may require re-examination, re-conceptualisation, and re-theorisation, representing new research opportunities. Video interviews may be used to examine these matters and may assist in uncovering new research insights inductively from the data by keeping an open mind regarding different interpretations, benefiting from the capacity for immediate feedback, diversity of clues, personalization, and language variety (Daft and Lengel, 1986).

4   Discussion

The way we interact and communicate is changing. The Covid-19 pandemic has drastically changed the way millions of people across the world live and work (Parker, 2021). In this new digital world, we occupy and use virtual spaces. Face-to-face encounters are now less prevalent and future social, economic, and environmental crises may spur further change. Qualitative researchers and their potential interviewees now often perform their work through virtual platforms and are not always able to travel. These changes afford qualitative researchers the ability to use video interviews, as well as the ability to research these new work environments.

Several methodological and method related challenges and opportunities arise from the use of video interviews in accounting research. For example, the relative importance of collecting contextual data through first-hand observation depends on the specifics of the research question, research design and paradigm (Creswell, 2014; Denzin and Lincoln, 2013; Tesch, 1990). Because positivist researchers are generally interested in ascertaining the average effect in a large dataset, they may not consider any specific context as an important factor. Their interviews may be designed to explain or elaborate on a finding of a quantitative study. Video interviews could suit such researchers. Of course, context is usually considered very important by interpretive researchers, who often rely on interview data as a primary source. Such researchers may prefer to visit the case site physically to observe research participants' work environment (Merriam and Tisdell, 2015). However, interpretive researchers may also opt for video interviews when face-to-face interactions are not feasible, or when supplementing face-to-face interviews with additional video interviews. For example, in case studies of organisations with geographically dispersed operations, researchers may choose to combine face-to-face interviews with video interviews, thereby ensuring greater coverage of the organisation's facilities. This approach influences the capacity for immediate feedback, diversity of clues, personalization, and language variety, which in turn allows the collection of more diverse and rich data (Daft and Lengel, 1986; Tucker and Parker, 2019). With many organisations encouraging flexi-working, virtual teams and work from home arrangements, video conferencing/meetings are becoming the norm. Video interviewing such managers are likely to yield productive results, especially considering that their physical environment may be less important to understand the context of their work-life (Parker, 2021). This will also be useful where it is not possible for researchers to physically visit the participant's environment (Farooq and De Villiers, 2017), e.g. where it is dangerous (prison, cult, military base, quarantine facility) (Opdenakker, 2006; Sturges and Hanrahan, 2004), or due to travel restrictions. In addition, physically disabled and caregiver researchers may prefer to conduct video interviews (Glogowska et al., 2011). Furthermore, experience with the channel, topic under discussion, communication context, and communication participants are instrumental in shaping the perceptions of video communication richness (D'Urso and Rains, 2008).

According to Tucker and Parker (2017), where research designs call for diversity in interviewees, who are in dispersed locations, video interviews may be ideal; and at least one researcher felt that a remote interview is better than no interview at all.

In accounting and management research, contextual data is often found in documents (e.g. organisational documents, regulations, standards, industry reports, etc.). In our experience, we have found that workers are more likely to undertake video interviews in the familiar surroundings of their own office, probably because of its greater privacy and convenience. This location provides an opportunity for interviewees to access computer files and documents (important contextual data) available in their office, which would not be possible in a face-to-face interview in a café or conference room. Additionally, video interviews allow interviewees to "screen share" relevant documents. This convenience could overcome interviewees' reluctance to email complete files and instead allow them to display selected pages. The ability to view information in files stimulates new interview questions, thereby allowing the researcher to collect rich in-depth data. However, researchers need experience with video communication channels, topics, contexts, and participants (D'Urso and Rains, 2008).

Researchers who have to get ethical approval for their research will have to comply with the requirements of their ethics committee, which is likely to include explaining participants' rights to them, getting their consent to video record the interviews, and respecting the privacy laws applicable in both interviewer and interviewee jurisdictions. While participants may be reluctant to consent to recording of their image (Rutanen et al., 2018), this is no different to getting participants' consent to audio recording in the case of face-to-face interviews. However, the commitment of protecting the image and privacy of participants could be important considerations to ensure their safety and job security, because "*videos, by default, include identifiable material*" (Rutanen et al., 2018). Researchers should ask interviewees if they are allowed to show or screen share confidential organisational documents with the researcher. For example, researchers could say: "if you have authorisation/clearance from your organisation, can you screen share the information/files relating to what we're discussing. That way I could better understand what you are saying". Further, researchers should inform the interviewee in advance whether they wish to simply view the information, take notes, or take screen shots; and researchers should ensure that these matters are covered in their ethics applications.

Rapport between researcher and interviewee is crucial to facilitate better understandings (Shuy, 2003) and encourage the free exchange of ideas (Fontana and Frey, 2005). For many individuals a video interview with a stranger can be challenging. To overcome this difficulty Adams-Hutcheson and Longhurst (2017) suggest that interview participants have their interview conversation while enjoying a beverage (coffee) or a light meal (sandwich or muffin). They argue that interviewees find plates, glasses, and the taste and smell of food positive and relaxing, leading to a more natural encounter with a reduced focus on the computer. The result is that the researcher is able to build and maintain rapport with the interviewees, which leverages the four factors influencing the richness of video communication channels, such as capacity for immediate feedback, the diversity of cues, personalization, and language variety (Daft and Lengel, 1986). For example, we found that Zoom morning tea meetings certainly proved to be popular amongst our colleagues during the Covid-19 lockdown period. However, some individuals may not wish to be seen eating or drinking while being interviewed, and some cultures may deem this inappropriate or unprofessional. Therefore, participants' views can be accommodated, e.g. an interviewer could make it clear that the aim is to have a relaxed conversation and that the interviewee is welcome to enjoy refreshments during the Zoom interview. In the researcher's personal experiences, we observed that interviewees are busy

managers who often like to dive straight into the research interview. We also observed that our interviewees were passionate about their work or the issues they faced and appreciated the opportunity to share their experiences and insights. Further, while a drink or meal may help to create a more relaxed atmosphere, it may distract interviewees.

Synchronous communication occurs in video communication channels. Specifically, video interviews also have the potential to stimulate a further connection between researcher and interview participant. Therefore, researchers have to balance in a harmonic way their ability to use properly the factors influencing the richness of video communication channels, and dedicate effort and time to gain appropriate experience, which strongly affects communication channels' perceptions (Barlund, 1962; Carlson and Zmud, 1999; Daft and Lengel, 1986, 1990).

Jiang (2020) notes that while video communication technologies are helping everyone stay connected, researchers can experience multiple challenges, because of issues unique to this communication channel, which makes it more stressful than face-to-face communication. These include: (1) greater effort/concentration required to process non-verbal cues, (2) a small delay in sending and receiving a message creating a perception of the responder being less friendly or focused (Adams-Hutcheson and Longhurst, 2017), (3) silence in video calls creating anxiety amongst participants, (4) a feeling of being watched (i.e. being self-conscious) creating stress, and (5) a misconception of diversity of clues, personalization, and language variety. Researchers can take some steps towards reducing the impact of these issues. For example, the interviewer may be able to procure/pay for a temporary high-speed internet connection to support a high-quality video call, and ensure transmission velocity (Dennis et al., 2008). Similarly, using a high-quality camera will provide a better-quality picture, and enhance capacity for immediate feedback (Daft and Lengel, 1986). However, providing interviewees with larger monitors is not feasible. During the conversation the interviewer could occasionally nod their head, smile and use expressions and acknowledgement tokens like 'aha', 'hmm', 'yep', 'that's interesting' (Holt, 2010; Irvine *et al*., 2012) to let the interviewee know that the interviewer is listening and paying attention to what they are saying; that the interviewer can clearly hear and understand what the interviewee is saying; and finally that the interviewer is enjoying the conversation (i.e. what the interviewee is saying is interesting and useful information). Therefore, using a diversity of cues, personalization, and language variety represent useful techniques in maintaining rapport with our interviewees (Daft and Lengel, 1986; Tucker and Parker, 2019). However, some participants may not be familiar with (or prefer) the use of acknowledgement tokens in conversations. These interviewees may misinterpret these acknowledgements as an attempt to bring their response to a conclusion. Experience with video communication channels, topics, contexts, and participants may overcome these challenges.

The Covid-19 pandemic prompted countries to impose lockdowns/curfews to contain the spread of the virus. This forced many to work from home and a significant segment of the population (e.g. organisational managers) have had to familiarise themselves with video communication technologies (Parker, 2021). However, during meetings involving many, participants are often requested to switch off their microphone and cameras when not participating, as this improves the quality of the video call and avoids distractions. Consequently, many colleagues now keep their camera switched off, even when participating in a discussion. We note two potential contributing factors.

First, some individuals may not be comfortable showing their home environment to strangers (or work colleagues), specifically where they do not have a dedicated office (with a

professional looking background). However, using a virtual background could hide the participant's home environment. This may be more convenient than installing a background screen (Longhurst, 2016). Thus, researchers could use virtual backgrounds and advise interviewees on its use in the interview guide leveraging their video communication channels experience (D'Urso and Rains, 2008).

Second, some individuals could be more introverted and less confident in front of the camera or a stranger. Interviewing participants in a group (group, panel or focus group) may help overcome this concern, as the presence of the rest of the group may relieve the pressure on each individual and normalise the switching on of cameras. However, the researcher may have to oversee how participants take turns to speak. Software, such as MS Teams, offers video call participants the option of virtually raising their hand, a feature which the interviewer could use, explaining the protocol to be followed at the outset. Overall, researchers need appropriate communication with participants (D'Urso and Rains, 2008). Apart from addressing this concern, group interview dynamics may generate discussion that provide new insights and directions early in a research project (Frey and Fontana, 1991). Group interviews encourages discussion, explanation, and arguments, illuminating different viewpoints, clues, new ideas and creative approaches.

5   Conclusion

Qualitative researchers use interviews to collect rich in-depth data (Gillham, 2005; Shuy, 2003). Traditionally, qualitative interviews have been conducted face-to-face (Novick, 2008; Parker, 2014; Qu and Dumay, 2011). However, academics and practitioners are changing the way they interact and communicate (Ash, 2015; Baym, 2010, Kinsley, 2014) and the use of video communication technologies at work and at home is increasingly common. In addition, travel restrictions are impeding our ability to conduct face-to-face interviews (particularly during the Covid-19 pandemic). Thus, there is a need to examine when and how video communication technologies can be effective for qualitative researchers. Some argue that face-to-face interviews are natural and allow participants to read each other's body language and facial cues, allowing for better communication and the building of rapport (Bryman, 2001; Gillham, 2005). Face-to-face interviews also enable access to interviewees' world, thereby allowing researchers to collect additional data through observation, an important source of rich data. Consequently, many have been reluctant to use alternatives such as the telephone and video communication technologies, viewing these as inferior methods (Gillham, 2005; Hermanowicz, 2002).

Video technology can aid the collection of contextual data either indirectly by questioning participants about contextual matters during the interview (Bryman, 2012), or directly by requesting a video/virtual tour of the interviewee's workplace. The relative importance of collecting contextual data through first-hand observation is linked to the research question, design, and paradigm (Creswell, 2014; Denzin and Lincoln, 2013; Tesch, 1990). For example, researchers embedded in the positivist paradigm are generally less interested in context and could use video interviews to enable them to explain their results or provide additional insights into their quantitative analyses. Interview data is used for both studies which focus on a particular case organisation and studies examining the phenomena at a broader field level. Video interviews may be more suitable for field level research questions. Where new networked work environments are examined, the importance of a physical workplace is reduced. These new work environments (cf. Parker, 2021) may require the re-examination, re-

conceptualisation, and re-theorisation of existing understandings, representing new video interview-based research opportunities. In addition, video interviews can be used when face-to-face interviews are not feasible or when additional supplementary interviews are needed. Video interviews may also be suitable for research designs that call for diversity in interviewees, who themselves are geographically dispersed. In addition, researchers may need to decide whether a video interview is better than no interview at all (Tucker and Parker, 2014).

Video interviews are particularly suitable for examining how accounting is 1) regarded at the field level, by interviewing practitioners in different organisations, 2) implemented differently depending on the contingencies of the organisation or individuals involved, and 3) developed/ing over time by interviewing practitioners in organisations at different stages of development. The inclusion of such a broad range of interviewees in different organisations may also assist in claiming generalisability (Parker and Northcott, 2016), although we acknowledge that this kind of generalisability is often not sought in interpretive studies, when the uniqueness of the case is emphasised. Therefore, with video interviews, qualitative researchers may be able to consider research projects involving diverse/heterogeneous and geographically disparate interviewees, while remaining true to interpretive epistemology.

In face-to-face interviews, facial expressions and body language facilitate better communication (Kvale and Brinkmann, 2008). Of course, video technologies allow capacity for immediate feedback, diversity of clues, personalization, and language variety as well, as long as participants are comfortable with it (Farooq and De Villiers, 2017) and the technology is able to capture high resolution images. It may be possible to use the travel related cost savings (Trier-Bieniek, 2012) to upgrade the technology used at both ends. Video recording needs to be tested to ensure high quality recording, reprocessability, and reproducibility of information (Dennis et al., 2008).

Face-to-face interviews are said to facilitate the building of rapport with participants (Shuy, 2003), encouraging the sharing of information (Fontana and Frey, 2005). Encouraging participants to eat or drink during the interview could help to create a natural encounter (Adams-Hutcheson and Longhurst, 2017), facilitating rapport building. Video communication challenges could reduce the ability to build/maintain rapport. Participants often leave their camera switched off, perhaps to avoid showing their home to others. Researchers could advise interviewees of the importance of being able to see them and of the virtual background option. Researchers' experience with video communication channels, topics, contexts, and participants may overcome these challenges (Dennis et al., 2008; D'Urso and Rains, 2008; Tucker and Parker, 2019).

In essence, as an alternative to focusing on closely related/compact/dense/homogenous social actors (i.e. individuals and organisations), qualitative researchers may consider research projects involving diverse/heterogeneous and geographically more disparate interviewees, benefiting from their experience with the topic under discussion, communication context and other communication participants (D'Urso and Rains, 2008). Consequently, experiential factors cause divergences in richness perceptions (Tucker and Parker, 2019). Such approaches are true to interpretive epistemology where researchers are particularly interested in how context influence the social construction of, e.g. accounting technologies (Denzin and Lincoln, 2013). However, there may be challenges to consider before embarking on a video interview research project.

Therefore, we develop a transactional conceptual refinement of IRT and CET to critically analyse video technology challenges and opportunities. We unpacked the arguments regarding the need to collect contextual data and visual cues and explored how a range of challenges can be managed. We also discussed some of the new research opportunities that video interviews offer. We conclude that, depending on the specific research design adopted (including the scope, level of analysis and the research objectives/questions), video interviews offer qualitative researchers a sound data collection device. The findings of this study will be useful to qualitative researchers (be they accounting, management, social or natural scientists) to inform their research design decisions considering the challenges involved in using video interviews.

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