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# Participant observation at the coalface

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## Introduction

Participant observation represents an intensive experiential approach to collecting and interpreting qualitative data. While it has been underutilised by the contemporary accounting research community, it offers significant potential for expanding the horizons of accounting research. Standing with its foundations firmly planted in the ethnographic tradition, it primarily presents itself as a methodology employing in-person deep level researcher involvement with actors in the field. At the sites of their day-to-day activities, the researcher shares with them the experience of 'being there', thereby opening up opportunities to collect data about 'the way we do things around here'. As such, the participant facilitates the researcher accessing otherwise hidden or unavailable insights and interpretations about actors' activities, beliefs, attitudes, interactions, and sense-making. In this way, to an extent not possible through other data collection methods, participant observation allows the researcher an insider's view of behaviour, conversations, language, and meanings.

Participant observation is characterised by the researcher, to varying degrees, living among the actors and observing them and their world over some period of time, thereby building a longitudinal analysis and diagnosis of the focal subject of their investigation. For the researcher, reality is a social product that attempts to penetrate and strongly reflect the actors' realities as a basis for theorising. To this end, direct personal engagement between researcher and field participants is essential for the researcher to learn the actors' culture, and to gradually build first order emic and second order etic descriptions and interpretations of the subject under study.

This chapter sets out to offer an overview of the participant observation methodology, focusing upon its essential characteristics and modes of implementation. This is intended to thereby provide a methodological foundation and a pathway to the application of this methodology for both data collection and interpretation. Indeed, in the qualitative tradition, through participant observation, interpretation almost inevitably commences at the point of initial data collection as the researcher engages directly with the action in the field – whether as a passive or more active observer.

In its coverage of participant observation, the chapter will briefly acknowledge its historical ethnographic roots and address participant observation's identity, characteristics, appropriateness to study design, and advantages and limitations. The main participant observation role choices will be considered, and then the important tasks of arranging site access and navigating site entry as well as site departure will be addressed. The processes of observation, recording, various forms of researcher noting and reflection, and the changing scope and focus of these processes are then examined. Given that participant observation stands in the involved tradition of qualitative research, attention is also paid to researcher field experiences and their relations with actors in the field. Management of participant observation methodological challenges will be examined, and emergent specialist application areas are also briefly covered. Finally, a sample of accounting research studies employing participant observation is considered as both evidence of participant observation application in the accounting discipline and as an indicator of the potential for accounting researchers more frequently employing this method in their future projects.

## An ethnographic context

Researchers' direct engagement with actors in the field by 'being there' and living among them was pioneered by social anthropologists of the late nineteenth and early twentieth centuries studying, for example, impoverished communities in London, and (non-western) indigenous communities in Asia and Africa (Neuman, 2003; Angrosino, 2007; Di Domenico and Phillips, 2010). These researchers were convinced of the value of their directly engaging with and experiencing the 'dynamics of lived human experience' (Angrosino, 2007, p.3). One of the most famous and influential of the social anthropologists employing participant observation was British social anthropologist Bronislaw Malinowski, who studied the customs and behaviours of the Trobriand Islanders in the Western Pacific, northeast of New Guinea. His lengthy study set a benchmark standard for long term total immersion by a researcher in the field (Corbetta, 2003; Angrosino, 2007; Schostak, 2010; Hesse-Biber and Leavy, 2011). Another classic early participant observation study was conducted by Margaret Mead who immersed herself in the culture of Samoa for a long period and recorded her findings in her landmark book *Coming of Age in Samoa,* published in 1928 (Paterson *et al*., 2003).

This tradition was taken up in the 1920s by the Chicago School of sociological research through its case studies of, for example, Italian and Polish immigrant communities in the USA in the first half of the twentieth century. These researchers first began making direct observations in a wide variety of locations ranging from hotels to street corners, attaching themselves to small groups of people whose worldviews they penetrated and analysed. Their ethnographies focused on people's social worlds mostly in an urban context. These included studies of family life, juvenile delinquency, urban vice and crime, and urban mental health problems (Deegan, 2001; Neuman, 2003; Hesse-Biber and Leavy, 2011). From the 1940s to the 1960s, the Chicago School then developed participant observation as a formal data collection and interpretation method. This research began with a descriptive focus and then developed into more sophisticated theoretical analyses. The impact of their approach and work subsequently spread through the fields of education, business, public health, and mass communications (Neuman, 2003; Angrosino, 2007; Hammersley and Atkinson, 1995; Schostak, 2010).

So participant observation has its roots in social anthropology. In this tradition, the practice of the researcher sharing in the experiences and lives of actors and observing social interactions in the field remained a constant focus right through the twentieth century and beyond (Corbetta, 2003). The Chicago School's legacy and influence were subsequently reflected and championed in the research and writings of such leading figures as William F. Whyte, Erving Goffman, Henry Mintzberg, Anselm Strauss, Howard S. Becker, Norman Denzin and more (Deegan, 2001; Handley, 2008). In more recent times, participant observation has penetrated the qualitative accounting research community, offering access to and understandings of aspects of the accounting discipline hitherto opaque or ignored by accounting researchers and practitioners. It is this challenge and opportunity for expanding the accounting research horizon that this chapter explores.

## Particular characteristics

Participant observation is a central means for data collection in ethnographic research, and can include observation, interview, informal conversation, diaries and other documentation analysis (Hammersley and Atkinson, 1995; Delamont, 2004; Di Domenico and Phillips, 2010). In the ethnographic tradition, such data collection occurs in naturalistic settings in the field, and predominantly takes an unstructured form of collection. Direct observation involves the researcher engaging in direct personal contact and interaction with the actors in the field, observing or participating in their daily rituals, learning their patterns of behaviour and codes of communication and often building relationships with them (Gobo, 2008). It is a process of watching, listening to, and to varying degrees, participating in the actors' world (Corbetta, 2003). So the mode of research action is one of close engagement with actors in the field. This is essential as part of the researcher's effort to closely associate with and develop close familiarity with the field setting (Brewer, 2004). To this end, direct observation involves the researcher spending long periods of time in the field (in situ) so that they can become closely involved in actors' everyday worlds and be better positioned to produce thick contextualised descriptions and penetrate and understand the sensemaking that is taking place within organisations and by groups being observed (Dawson, 2014).

Categories and themes are not predetermined, but emerge inductively from the field data as they are discovered and constructed by the researcher who is trying to interpret the human actions they observe, both in function and meanings (Hammersley and Atkinson, 1995). So the focus of the researcher is squarely on actors' everyday interactions and meanings in various and particular settings (Yanow, 2012). Inductively developing theory from the field to assist in interpreting and understanding social processes, usually through qualitative case study, is the main pursuit, predominantly implemented through personal direct observation (Jorgensen, 1989; Corbetta, 2003; Payne and Payne, 2004).

This form of direct observational engagement is not simply that of one or two sporadic interview-style visits, but requires the researcher to become involved with actors at the field site(s) to varying degrees. It includes regular ongoing contact through which the researcher converses with actors, observes them, and shares some aspects of their routine existence, its patterns and rhythms (Crang and Crook, 2007; Watson, 2011). Thus the researcher lives with the actors and like the actors, experiences their routine existence, asking about and listening to their conversations, their worldviews, their attitudes, their explanations and the like (Corbetta, 2003). As Delamont (2004) puts it, the researcher needs to become acquainted with and able to write about actors, their world, their work, and related processes so that they

can experience and convey the sights, sounds, smells, feelings and emotions that characterise the case in the field. The aim is one of decoding what is really going on (Crang and Crook, 2007).

Observation needs to occur over a sufficient period of time for the researcher to penetrate and become familiar with norms, values, customs and practices that characterise the world they are investigating (Thyer, 2001; Watson, 2011). In their quest to penetrate and understand social and cultural beliefs and processes, contemporary participant observation researchers have increasingly tended to abandon any pretext at so called independent, neutral, objective observation in favour of the above closer engagement with actors and their meanings and experiences (Paterson *et al*., 2003).

Hence the participant observation researcher actively pursues both involvement in and identification with the actors and their situation, aiming to strike a balance between the remote occasional visitor and the completely converted native (Corbetta, 2003). In the end, rather than branding the research account as subjective or objective, participant observer researchers attempt to build intersubjective understandings that are effectively jointly crafted by both actors and researchers (Crang and Crook, 2007).

## The deliverables

Participant observation carries some particular advantages for the qualitative researcher. It avoids reliance on what people say they do and allows the opportunity for the researcher to observe what really happens and indeed to compare it with actors' own accounts and interpretations. It also opens up the 'backstage realities' to the view of the researcher as actors gradually reveal their attitudes and behaviours and as processes become gradually more transparent (Paterson *et al*., 2003; Eriksson and Kovalainen, 2008). Whilst physical observation alone does not access actors' motivations, seeing, listening to and conversing with actors in their natural setting, researchers can also access their attitudes and motivations in the rich holistic case setting as well (Thyer, 2001; Eriksson and Kovalainen, 2008).

Of course, as with any data collection method, there can be challenges. These can include issues such as observations being slow to accumulate, crucial events occurring when the researcher is off-site, the need to be sure one is accessing 'normal' actors' behaviour, and the tendency to accumulate sizeable volumes of recorded data. Mostly these are managed through a commitment to spending a lengthy time on site, maintaining consistent presence and communication amongst the actors in the field, and maintaining organised data management systems and processes. Thus the key is often one of developing a close personal familiarity with the site, actors and context over time (Flick, 2002; Delamont, 2004; Hennink *et al*., 2011).

Participant observation may be a relevant and useful data collection choice when the researcher wants to understand a particular organisational subgroup or community, when they wish to penetrate an insider's (emic) perspective on the issue they are studying, when they need to access the organisational culture and the related cultural meanings attached to activities, or when they seek a deep level encounter with the daily lives of organisational actors (Hennink *et al*., 2011; Hesse-Biber and Leavy, 2011). This unstructured inductive form of data gathering may also be appropriate to a setting where there is little prior knowledge about the particular phenomenon under investigation, or where there are actual or suspected differences between the views and perspectives of insiders and outsiders, or where the phenomenon is opaque to outside observers (Jorgensen, 1989; Corbetta, 2003). When the

researcher wants to get in close to the action, then this data collection approach allows direct access to practice: how people act, think and do things. This better equips and justifies their claims that they really do know what they are talking about when reporting and concluding about study findings (Watson, 2011).

## Observer typologies

Participant observer strategies generally can be positioned along a continuum that ranges from field observation of actors without any participation to full participation with actors in the field (Payne and Payne, 2004). This continuum includes all forms of participant observation – non-participant observation, passive participant observation, moderate, active and complete participation. The non-participant and passive forms render the researcher a bystander observing the action. At the other end of the continuum, the researcher becomes completely and intimately involved with the actors in their activities in the field (Schostak, 2010).

The most commonly employed categorisations were developed by Gold in 1958 and Adler and Adler in 1987. Gold's (1958) categorisation identified four strategies:

- complete observer
- observer as participant
- participant as observer
- complete participant.

The complete observer role often involves the researcher being hidden from the actors and observing covertly via two-way mirror, cameras or some other means. This is designed to minimise observer effects on actors and any risk of changing their social relationships and interactions. This of course may also pose challenges for the researcher in obtaining ethics clearance from their own institution, since university and research institution ethics committees are generally sensitive to the legal liability risks of undeclared observation. The observer as participant is an approach that requires the researcher to be identified to and visible to actors but the extent of their engagement with actors in the field is limited. In this strategy, the researcher remains peripheral to actions and processes being observed. The third category is participant as observer. Here the researcher participates quite fully with actors in the field setting being observed. Finally, the fourth category is that of complete participant. Here the researcher completely participates in all aspects of the case site and the processes being observed. To all intents and purposes the researcher assumes the same role(s) and involvement as the actors being observed. Thus the researcher takes on fully the role of an insider. While some methodology writers see this as a covert role, it can also be taken on as a role that is visible to and understood by all the actors in the field (Jorgensen, 1989; Thyer, 2001; Flick, 2002; Neuman, 2003; Hesse-Biber and Leavy, 2011).

Adler and Adler's (1987) categorisation collapses the above four categories into three:

- peripheral membership
- active membership
- complete membership.

As a peripheral observer, the researcher maintains a distance between themselves and actors in the field, observing them as a passive observer but not participating in any of their activities. As an active member in the field, the researcher assumes a membership role among the actors, participating to a large degree in at least some of their core activities while observing them. The third category, of complete membership, involves the researcher participating totally in all activities and becoming one of the actors, thereby experiencing all the processes, activities and emotions that they experience (Flick, 2002; Neuman, 2003).

In the complete participant/complete member approach to participant observation, there is always the risk of the researcher 'going native'. Here the researcher may become so totally immersed in the research setting that they act and think completely as a native and lose sight of their research role and perspective, virtually abandoning their research objectives and analytical approach. This is something that researchers must guard against through managing their own reflexivity, continually thinking about their observations and experiences in analytical and theoretical terms, and maintaining ongoing records of their observations and reflections throughout the project (Payne and Payne, 2004; O'Reilly, 2009).

## Access strategies

Gaining access to suitable field observation site(s) is always an important process and in today's institutional ethics compliance approval environment, formal written approach and approval is invariably required by the researcher's institution (Shank, 2006). Such documentation may include a summary project proposal that specifies the intent and scope of the project, its timing, what the researcher needs from the organisation, benefits to the organisation and the researcher's own credentials (Jorgensen, 1989). However, the process of obtaining agreement for site entry begins before such formalities and often involves a gatekeeper whose authority and knowledge is essential as a facilitator for access to the organisation, subunit or group. This pertains both to the possibility of site entry being agreed to by the organisation or group, *and* with respect to the opening up of relationships and conversations and co-operation with actors at that site (Schostak, 2010). This is not simply reliant on the good offices of the gatekeeper (who may be previously unknown to the researcher, or possibly known as acquaintance, friend or relative of the researcher), but also requires the researcher themselves to establish their credentials as a legitimate researcher, and to present themselves in a style that makes them acceptable to the actors as someone with whom they are happy to associate (Lapsley, 2004; Angrosino, 2007). Field researchers invariably employ their existing networks and connections with people who may be gatekeepers or intermediaries for research sites, or networked to and able to introduce researchers to gatekeepers who can assist them in securing site access (Hammersley and Atkinson, 1995; Neuman, 2003; Gobo, 2008). Of course, the gatekeeper may be interested in portraying their organisation or subgroup in a favourable light and therefore may be seeking to exercise some form of surveillance or control over the observational project. This is something to which the researcher must be alert and diplomatically manage if it occurs (Hammersley and Atkinson, 1995). Overall, as Handley (2008) and Gobo (2008) observe, this initial establishment of site entry and access can be quite a time consuming process but when pursued diligently, can pay handsome dividends in terms of actor and organisational receptivity and engagement, and the richness of resulting data accessed.

As soon as possible, the researcher must work at developing comfortable relationships with the actors in the field site, establishing and developing their trust so that the researcher

does indeed secure access to behind the scenes activities and conversations normally opaque to outsider view. This may pose challenges and require sensitivity with regard to the organisational subculture, as well as engaging with ethnic, religious, racial and cultural dimensions (Di Domenico and Phillips, 2010). Attention to developing trust and relationships with actors in the field includes the researcher's consideration of their style of dress, their style of communication, and the overt attitudes they project. Learning the actors' language and building rapport with them is also essential to this process (Neuman, 2003). As part of this process, the researcher is best advised to avoid the 'traditional' researcher stance of studied neutrality and impartiality. In a participant observer setting, this risks alienating actors and highlighting the researcher's different status and objectives from theirs.

To build relationships and foster openness of actors' behaviours and communications, the researcher as observer may build trust and rapport more effectively when – to a carefully limited extent – they do what actors in the field normally do. For example, they may express some opinions, show emotion, communicate openly and generally react to those around them (Gobo, 2008). After all, the researchers themselves are the data collection instruments. They do not hide behind some other instrument such as a survey questionnaire. It is through their personal involvement and interaction with actors in the field that their data is collected (Neuman, 2003). Again the gatekeepers (formal and/or informal) who have assisted the researcher in securing site access may also be able to smooth the way by briefing them on suitable behaviour patterns, key actors and their characteristics and predilections, and providing social introductions to actors in the field, in a sense vouchsafing the researcher's *bona fides* and acceptability to the actors (Hammersley and Atkinson, 1995; Hesse-Biber and Leavy, 2011).

Exiting the observation site is also a process that requires forethought and management. Of course the timing of exit may be brought about by uncontrollable factors such as the researcher's own change in personal circumstances, an organisational change that affects the viability of the observation site, dynamics of the site that no longer serve the project's purposes, and a variety of other possible reasons. However, in normal circumstances, exit is triggered when the researcher reaches saturation point, learning nothing new from ongoing observation and needing to separate from the field in order to employ their independent researcher perspective in analysing and making sense of their collected data (Hesse-Biber and Leavy, 2011). Such exit from the field may occur in one move, the researcher severing all ties with the field and its actors. Alternatively exit may occur in stages, through less frequent site visits, and subsequent phone and email 'catch-ups' as the researcher eases themselves from the site in gradual steps (Hesse-Biber and Leavy, 2011). Whichever exit strategy is employed, the researcher must be sensitive to the relationships they have built with actors and the potential for some actors to experience a sense of loss after the researcher has departed. This is also important because the researcher should try to preserve relationships and access should they subsequently discover the need for a return follow-up visit, and also so as not to prejudice access for other researchers who may follow with different project proposals (Gobo, 2008). Strategies for easing out of the research site with good actor relations can include preparing actors for the imminent exit, offering general feedback, possibly providing some forms of advice, and offering to keep in touch in the future (albeit in a carefully managed and intermittent way) (Jorgensen, 1989; Gobo, 2008).

## Recording and reflecting

In the early stages of observation, the researcher must first familiarise themselves with the field setting, having initially determined the problem to be investigated. However, this is not a single step but rather an incremental process (Jorgensen, 1989). Initial observations may simply focus on learning the functional details of day-to-day operations and processes at the research site as well as taking a panoramic view of the site and its inhabitants. This helps the researcher learn the routine language, customs and activities of the group being observed, as well as being inculcated with the broader organisational culture and belief system (Fetterman, 2010). It also helps the researcher establish the structures and processes to which they need to pay attention, and the boundaries of potential observations relevant to their project's central objective (Zilber, 2014). Learning about inside actors' lives and processes helps illuminate the issues involved, the manner of appearance of the proposed subject of study in the case setting, and emergent actors' views on what they regard as important issues to them. The initial project problem statement may gradually be revised to embrace central issues and concerns that emerge from the early observations and appear relevant to the original project purpose. In this way, the project focus and scope may be refined to embrace field observations that promise findings which hitherto may never have been anticipated by the prior research literature (Jorgensen, 1989). Flick (2002) suggests three stages of focusing that may occur through the life of an observational project. First there are the descriptive observations that record the routine detail of actors' lives and activities. This assists the researcher to grasp the pattern of activities and routines as well as mapping out the organisational context surrounding them. Second is a more focused observation that increasingly concentrates the researcher upon processes most relevant to the project's central objective. Finally, towards the latter stages of observation, selective observation aims to identify and build further evidence relating to emergent findings from the second focused observational period.

Observing and noting observations is an ongoing iterative process. It generally involves field notes made on-site when the opportunities arise, and reflective diaries or memos made periodically and regularly when the researcher is away from the observation site (Delamont, 2004). Whatever pattern the researcher decides upon, they need to set aside regular and sufficient time for undertaking this essential task (Erikson and Kovalainen, 2008). Field notes include brief descriptions of activities, physical surroundings, conversations, etc. and the researcher flagging events with temporary labels so that they can return to them later and expand upon them, reflecting upon their deeper meaning and relationship to other observations. This may be done at any opportunity – when the researcher finds themselves alone, in a work break, in transit between sites, and any other occasion. At the end of day, these notes should be revisited and fleshed out with suitable detail while the events are still fresh in the mind of the researcher (Payne and Payne, 2004; Madden, 2010). Thyer (2001) suggests three typologies of field notes that can assist the researcher in mining a full spectrum of thick description and meaning from their observations. *Substantive field notes* record the situations, activities and conversations that took place in the field. *Methodological notes* record the researcher's own account of their personal experience on-site. *Analytic notes* record the researcher's first analytical impressions of their data, often identifying potential themes, patterns, relationships and further questions to be pursued.

Erikson and Kovalainen (2008) offer another four level categorisation of the field noting process, suggesting initially making jottings while in the field (words and phrases in a small notebook to trigger memory and more detailed noting later), descriptive notes (detailed notes about everything the observer can remember about each particular event observed),

analytical notes (observations about what has been learned relating to the project's central objective and research questions), and reflective notes (the researcher's own thoughts, impressions, feelings). The same categorisations are recommended by Hesse-Biber and Leavy (2011) with the additional strategy of a daily summary memorandum, which records a summary of the key major findings and their potential meanings at the end of each day. Here the researcher can record what they think this means so far, what they will look for/examine next, and how they will proceed the following day. Madden (2010) refers to these end-of-day expanded notes as 'consolidated field notes'. With respect to jottings made in the field, some argue that these should be discreetly made so as not to disturb actors in the field, who may become sensitive to overt signs of their activities or conversations ostensibly being recorded (Emerson *et al.*, 2001; Madden, 2010).

In the end, researcher field notes evolve to suit the observer's own style of working – observing, recording and reflecting (Hesse-Biber and Leavy, 2011). They can record both observations and analyses in whatever structure and combination best suits the researcher, so that, for example, thick description and analysis may appear in the same set of notes (Emerson *et al*., 2001; Hesse-Biber and Leavy, 2011). Some researchers regard field notes as central core data for their observational project, and the foundation for subsequent analysis and write-up. They are the source for subsequent analytical writing and theoretical development. Other researchers may treat field notes as a preliminary or peripheral activity, preferring to immerse themselves in the field experience, instead focusing on developing their own personal experiential understandings, which they will write up in detail at a later date (Emerson *et al*., 2001). However, Corbetta (2003) warns against this, pointing to the fallibility of researcher memory without at least some prompts recorded on-site at the time of observation. Overall, field notes need not necessarily take highly structured and organised forms, but may be unstructured, messy, detailed, and idiosyncratic, nonetheless making sense to the researcher who has written them. After all, these notes are for the researcher's digestion only (Emerson *et al*., 2001). It is a matter of researcher style and personal preference in terms of what works best for them. However, Neuman (2003) recommends some systematisation of researcher field notes, arguing that the researcher will need to return to them repeatedly in the course of their later data analysis. Whatever system and structure the researcher chooses, from the very outset, they need to build a record of what, when, how and why (Corbetta, 2003).

From a functional point of view, Neuman (2003) provides some useful practical recommendations for the participant observer's recording of their observations. These include recording observations regularly and as soon as possible after leaving the field after each visit, using jotted notes as temporary memory triggers, and fleshing out the detail at the end of each day, leaving space within the notes for adding further observations/reflections at later dates, keeping a timeline record of dates and durations of potentially important events, recording relevant illustrative quotations where they can be reasonably accurately remembered, and recording apparently minor/trivial conversations/activities in case they prove to be significant later on. Neuman (2003) also recommends writing almost in stream of consciousness mode, so that the researcher's memories, feelings and reflections are not lost, and including self-generated maps, diagrams, etc., that help recall and illuminate the observations made. Finally, Neuman (2003) recommends making backup copies of all field notes stored on electronic media and keeping them in different (locked) locations, for security. Whether the observer opts for electronic or handwritten recording, they need to decide upon an efficient system. For example, using the handwritten method, the researcher may opt for just one booklet that records both the jottings for the day and the clearly demarcated, end-

of-day consolidated summary notes – or separate booklets may be employed. Electronically, there is a clear case for maintaining separate file categories (Madden, 2010).

Finally, the act of reflective diarising or note taking merits further reference here. This is the venue for exercising reflexivity in that the researcher has the opportunity to explore their own feelings about the project as it progresses, to note their interests and concerns, and to reflect on their own role in the observational setting. It also allows the opportunity for them to consider their own reactions to and emotions about what they have been observing, to reflect on how they behaved in the field and how others responded to them, and to consider how they are managing their emotions, role and reactions to what is going on around them (Crang and Crook, 2007; Hesse-Biber and Leavy, 2011). Such reflections can include the researcher's own participation on the day, what they did, saw and heard, what they learned, and how they would describe the events to third parties and potential readers. Their reflections can also encompass their impressions of the research process itself, including how they have been relating to the actors in the field, and how actors appear to be reacting to them, how it has been affecting the research, what apparent findings on the day have been surprising (and why), how their own control of the research process is progressing, and whether the methodology needs any amendment or adjustments (Crang and Crook, 2007). In summary, such reflective diarising can usefully cover the researcher's own activities and expectations, any developing concerns and feelings after each day in the field, and any effects on the site or actors that they feel their presence may have produced (Aguilar Delgado and Barin Cruz, 2014). This is a crucial exercise since the researcher, as participant observer, becomes to varying degrees part of the setting they are investigating and hence will be affected by that setting, just as they also are affected by their own past history, disciplinary background, culture, etc. (Goulding, 2005; Watson, 2011).

In exercising their discretion as to what they observe, take note of and interpret, the researcher needs to be conscious of their own predispositions that may influence their findings and conclusions, as well as the context of their participant observer account (Di Domenico and Phillips, 2010; Watson, 2011). The act of reflective diarising assists the researcher to manage their own reflexivity in triggering their own self-awareness and reflecting on the influences their own predispositions may have on the interpretations and arguments they produce from their observations (Carbaugh *et al*., 2011). Neuman (2003) and Schostak (2010) suggest that one strategy that can assist the observer is to cultivate an attitude of strangeness, whereby they examine the setting and behaviours they are observing through the eyes of a stranger, holding themselves open to seeing the ordinary in a new way.

## Experiencing the field

The participant observer has the opportunity to experience settings and events over time. At its best, this form of data collection facilitates the researcher's immersion in the actors' culture over time and therefore allows them to share similar experiences to those of the actors themselves (Thyer, 2001; O'Reilly, 2009; Fetterman, 2010). Of course at the initial stage, this can involve the researcher in experiencing a degree of culture shock as they encounter a world that is unfamiliar to them. Exposure over time gradually reduces this sensation and indeed observers often report that after a length of time spent at the field site, they experience a reluctance to leave because they have become familiar and comfortable with the site and the actors inhabiting it (Delamont, 2004). As already referred to above, there is a fine balance to be struck between the observer coming close to sharing the same experience as the actors and

going native and becoming lost, in that they lose the ability to experience the actor's world while also thinking and analysing as a researcher (Flick, 2002; Madden, 2010).

Prolonged or repeated field site exposure and experience can even allow the observer to refine their original research questions to better align with the central concerns of the actors involved in the process they are studying, and to learn the actors' language and identify patterns of behaviour that might otherwise be opaque or hidden from view (Thyer, 2001; Fetterman, 2010). Doing this is an acquired skill. Frequently the researcher experiences a duality of roles in that they interact and behave in many respects like a native actor when on site, and then must change their orientation when away from the field site to become an analytical researcher looking in on what they have seen from the outside. The latter role requires them to repeatedly create cognitive distance by retreating and reflecting intellectually on what they have seen and heard (Shank, 2006; Gobo, 2008; O'Reilly, 2009). This challenge is worth taking on. By becoming part of the phenomenon under investigation, although not completely, the researcher as observer has the possibility of acquiring lived experience and securing the advantage of developing insights and understandings not otherwise available via other data collection methods (Jorgensen, 1989). This is why participant observers expend time and effort in becoming acquainted with actors at the field site, developing relations and rapport with them, and gradually settling in to become part of the landscape (Shank, 2006). Of course this has its dangers and limitations in that the researcher may not share the values and views of the actors and will then face a judgement as to the degree to which to exhibit a neutral independent stance, which may be practicable – or it may highlight their 'difference' and intrusion in the actors' normal world and undermine relationships they have built that have cultivated actor openness and transparency (Crang and Crook, 2007). There is no easy solution. It is a matter of the researcher exercising on site judgement at the time.

The development and management of social relations in the field is a delicate task to which the researcher must continually attend, and includes the management of impressions they create amongst actors, roles they overtly adopt, and the degree to which they become perceived as an insider and/or outsider (Hammersley and Atkinson, 1995; Neuman, 2003). The researcher's aim must be one of trying to build trust, co-operation and reciprocity with the actors they are observing. Tactics can include sharing ones' biographical story with actors, being prepared to communicate at a personal level, and engaging in some forms of joint activity, no matter how mundane or trivial (Jorgensen, 1989). Overall then, essential to the pursuit of effective participant observation is the development and maintenance of mutually constructive relationships with actors in the field.

## Observational research in accounting and accountability

Participant observer method has been applied in a range of accounting and accountability related research studies, although it still represents one of the lesser employed approaches to qualitative data collection by accounting researchers. It has contributed to studies across a wide range of related subject areas. Two focal areas have been those of management and organisational control (Ahrens and Mollona, 2007; Parker, 2008; Akroyd and Maguire, 2011; Tessier and Otley, 2012), and boardroom decision-making and governance (Parker, 2003; Parker, 2007a; Parker 2007b; Collier, 2008; Parker, 2008; Bezemer *et al.*, 2014). Further subject areas have also included accounting firm manager networking (Kornberger *et al*., 2011), public sector audit (Hayes and Baker, 2014; Boll, 2014), accountability and reporting systems and sustainability and social change (Adams and McNicholas, 2007; Cuenca Botey

and Célérier, 2015), accounting's role in racism (Davie, 2005), and accounting as a symbolic system (Alawattage, 2011).

In terms of declared forms of participant observation employed in this sample of studies, again variety is noticeable, at least to the extent that researchers clearly delineate or at least imply the approach they have employed. Some are content to specify their general employment of an ethnographic approach without identifying the level of participant observation employed (e.g. Davie, 2005; Boll, 2014; Alawattage, 2011). Nonetheless the full spectrum of participant observer levels is in evidence. For example, Collier (2008) employs a participant as observer board membership role, Hayes and Baker (2014) imply an active participant observational role, Akroyd and Maguire (2011) and Kornberger *et al*. (2011) opt for a peripheral/passive observational approach, while Ahrens and Mollona (2007) and Parker (2003, 2007a, 2007b, 2008) employ complete member researcher participant observation. Interestingly, Kornberger *et al*. (2011) also reveal that they employed shadowing of selected individuals, an even less employed data collection strategy in the accounting field than participant observation.

Participant observation can either be employed as the primary method of data collection, or as an adjunct method employed along with additional data collection methods such as interview and document analysis. Examples of its use as the primary data collection method are readily apparent in studies by Parker (2003), Ahrens and Mollona (2007), Parker (2007a, 2007b, 2008), Collier (2008), Akroyd and Maguire (2011), Alawattage (2011), Bezemer *et al*. (2014), and Hayes and Baker (2014). Other studies, such as those by Tessier and Otley (2012), Bezemer *et al*. (2014), Cuenca Botey and Célérier (2015), and El-Sayed and Youssef (2015), employ participant observation in conjunction with such methods as interviews, document analysis and even surveys.

It must be said that qualitative studies employing participant observation are notable for the wide variety of methodological detail provided in their published papers. This ranges from minimal specification of approach employed, to quite detailed expositions. Some examples of studies employing participant observation as the primary data collection approach, where a thorough exposition of the participant observation approach is provided, can be found in Ahrens and Mollona (2007), Collier (2008), Akroyd and Maguire (2011), Bezemer *et al*. (2014), and Parker (2003, 2007a, 2007b, 2008).

Thus while still arguably a qualitative data approach in its infancy in the accounting research literature, participant observation has become an established method which has been used by a wide spectrum of researchers to address a significant variety of research topics. Those studies provide illuminating examples of the knowledge and insights that can be accessed via this method. Arguably, such studies make revelations that would not be possible without this insider form of data collection and interpretation.

## Concluding reflections

As this chapter clearly conveys, participant observation stands solidly in the involved tradition of qualitative research, allowing accounting researchers to obtain and present to their audience an insider view of organisational life and the associated accounting and accountability processes. While the various degrees of participant observation facilitate differing levels of researcher exposure to the research field site(s), they all nonetheless allow a considerable opportunity for interaction with actors in the field, and at the most engaged levels, total immersion in the field setting. As an observer participant, the accounting researcher has

both the opportunity and the obligation to live among the actors, learning their language and culture through a longitudinal exposure to their world (either continuously, or as a regularly visiting participant).

Such observation strategies allow the researcher access that arguably no other data collection method can enable; namely the ability to witness and capture naturally occurring events and processes, penetrating behind the scenes and allowing, for example, comparison of documentary evidence and interviewee claims with the researcher's own first hand observations of accounting and accountability processes and contexts. As such, we can enter worlds that may normally be opaque or totally hidden from outsider view. In doing so, we can begin to access the processes, relationships, influences and outcomes of a whole range of accountability, management control, corporate governance and other such processes about which quantitative accounting research studies can say little, and indeed generally ignore. This openness to insights from within the field setting also allows us the possibility of addressing research questions we would never have thought to ask, and of which the prior research literature may have been blissfully unaware. In this sense, accounting researchers can hold their formulation and refining of research questions open to following what emerges as of primary concern to the actors in the settings they study, thereby rendering our research agendas and conclusions potentially more significant and relevant to the worlds of policy and practice.

One other unique feature of the participant observer method merits revisiting here. For the researcher, it is an *experience*. We have the privilege of experiencing what it is like to be there, in the heat of the action, alongside the actors who directly face and deal with the issues we wish to investigate. That may be both an intellectual and an emotional journey. It requires a significant level of personal and emotional commitment, but it offers accompanying personal, professional and research rewards to the researcher who accepts the challenge. In taking on that challenge, accounting researchers must learn to expect the unexpected, to be open to the opportunity to learn significant things from apparently trivial sources, and to be open to making discoveries from seemingly irrelevant, inconsequential locations and situations. What participant observation can deliver is probably best indicated by the well-known quotation attributed to Confucius:

> I hear and I forget.
> I see and I remember.
> I do and I understand.

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