**Stephen:** Yeah. My field, over the last 40 odd years, I started over 50 years ago. I started off doing analytical-economic based research with equations, and then some, um, quantitative types of research, about 10 years before I moved into qualitative research. Particular, specifically, case studies in the 1980s. So I've been doing that ever since, and that's been my primary field, and so what I'm interested in, and what I started off with in that period, way back in 1980s, in what is management accounting - that is, as a professional field as well as a practice. And as academics, which started off and when I started telling the practitioners what to do based on our economic models, you know, a very arrogant position and then we realized, the practitioners were doing what we said - was the optimal thing to do. And so that started. And in my, and the number of people in my field and a training of researchers, trying to understand the nature of management accounting practice. What is it? How is management accounting [a] practice? Now, I should refer to the nature of management accounting, but it, in the field of accounting it's often divided into two areas; one of which is the financial reporting, which is the the annual accounts responses and the figures that are cited on the radio or TV that sell, and so it made so much money and so on. And that information is passed to investors and the stock market and so on. But management accounting is concerned with the accounting inside an organization, which is used in the process of managing the organization. And it's got other terms being used, and I think the most disruptive, although it's not used at the professional, as a profession, is for performance management. Using information to manage performance of organizations. And so, that's where, what it’s really focused on. So I started off trying to understand the nature of the practices, and at a time when there was quite a lot of change in British industry and things were changing quite rapidly. They're under the, probably [19]60s and [19]70s British industry, was a leader internationally and they were coming under increasing pressure from Asian countries, and Japan in particular at that time, and that was changing the nature of British, under a lot of pressure and that started to change a number of systems, and also computers were coming in and so on. And so there's other changes going on. And so I started by focusing on the nature of change. And how management accounting changed, and that's developed into work around the resistance to change, and how new systems can be introduced. More recently, the introduction of newer technologies, and so it's an ongoing thing, because it's always changing. So it's a good field to be in, because you keep having new areas to look on it, and so that's been primarily what I've done. And in my early days, when I came from an economic perspective, I was very much a positive positivist researcher and taking an objective view of reality out there, and so on. And that shifted, in the 1980s as I moved into this field, and I'm now much more an interpretive researcher, and trying to make sense of practices.

I have a quote, which I use for people, and which came from one of the people I interviewed in the 1980s. And he talked about, and his business and he said, It's very, very difficult here. It's all a mishmash of complexities and you, I suppose, and it, what he said was as opposing the academic Researcher 1:world, “this [is] all clear-cut and rational, but here it isn't is it? And you think of us as a load of idiots, and, but that's the way it is”. And that really struck me and stayed with me over the last 45 years or so. And that's what we're trying to understand. It may look irrational, and maybe our concept of rationality is a problem anyway. And what we understand by rational practices, maybe, you know, not what it really means in business. And so that's what I am. And I take a very, interpretivist perspective. And I would say, in many ways I see myself as almost a relativist, but you have to be able to, to justify and provide support for the interpretations that you produce. And some of that is determined by, pragmatically, by what you're trying to do with those interpretations and the problems that you're seeking to address. So the importance of the research questions will [be] driving forward a particular project. But I wouldn't say the answer I've got and the interpretation I've got is the right one. Just one of many, whether it's useful for what I want, wanted to be for, and I've got to justify, I've got to explain in the research, and in the writing - that maybe a bit longer than you intended…

**Stephen:** …but I hope that gives you a feeling for where I am.

**Stephen:** Okay, case studies. yeah, and…make, I've done quite a number of single case studies trying to understand the specifics of it, a particular organization, and maybe the introduction of the new system, or all the changes in certain systems, or the effects of and particular types of systems coming in. Say, the new technologies now. So on, and for instance, I'm doing the project with some colleagues where we're looking at the way in which, um, digital banking is affecting the way in which, and banks and all the accountants and banks are working, and how they have to be quite flexible and agile in the way in which they work. Whereas in the past, accounting was very boring. It was, you put this there, you put that there, and you go on, but now it's much more fluid. I’m interested in how it works? So, that's the sort of thing that I'd be looking at. And also, I do some where they're multiple case studies, but they're only small numbers, um three or four. And most of my PhD students do similar sorts of case studies.

**Stephen:** No, I've not, over the years I have to say, I've not done much, that much. Well I've not really done any, you know. That's, that's not quite right. I retired in 2006. We're talking 17 years ago, but I've been working since then, and I have done interviews and cases since then, in the, up to about 2010, something like that, when I actually would took part in many interviews.

**Stephen:** And now, I'm primarily supporting the research of others, though. I have past, I've had PhD students, I no longer get paid. These students, but I spend these two appointments I've got, I'll primarily to help people, and with their research projects and advise them particularly on the writing of their research papers. And maybe I should just give you a little bit more background about myself, which may put things into a bit more context. And that is that in my field. When it was, I said, we were developing these new approaches and management accounting and together with a colleague. And from LSE, we set up a new journal called Management Accounting Research. In the [19]90’s in 1990, actually. And that journal, and well, as much of current researchers, [was] almost exclusively, um, quantitative and statistical work. And we made a point of this journal, having a mix of qualitative and quantitative, though, my colleague dealt with the papers that were quantitative and I dealt with the papers that were qualitative. And so that journal has developed, and it's now - it should be four star - but it's only three star. I can say that as somebody who set it up, and I was the editor-in-chief of that for 25 years until 2014. So I've had a lot of experience of developed, and of, you know, commenting on and reviewing or looking at reviews of papers in this sort of field. And so, what I'm doing now is basically drawing on my experiences as an editor and a critique of other people's work to give them advice. So that, that's why that they want me. I, it's nearly 10 years since I retired from there, that leadership, but I was there a long time and I'm closely associated with it. So that, let me just, you know, the reason why I do what I do.

**Stephen:** Well, I think it all it came about because of this movement, from wanting to tell people what to do, to use, and mathematical models, and to, you then try to understand to what extent they fit the data, and can be used, and an empirical setting in large samples. I'm moving from that to looking within the organization, and trying to understand day-to-day practices. Movement in that direction. And I was one of a, quite a group of people in accounting research, who were looking at different areas of accounting research in the 1980s who moved in that direction. And so I wasn't necessarily working with them, and although, what, I, [in one of] my very first projects I worked with people who came from other areas of management science and organizational science, who were also doing qualitative work and so that's how I interacted, and bringing their methods into the accounting field. Now, I don't know whether that's what you meant. The other side, though, if you talk about working with other people, I think the important thing is basically that you can interact with people and try to guess, and to share your understandings, and build up and understanding of the practices through not just looking at the data and analyzing it independently, but by sharing it, sharing our understandings of that data. And we, a lot of the work that I've done in my own projects has been with people with more than one person doing the interviewing, and then discussing and analyzing the data; multiple people analyzing the data. So, I'm not sure whether that was what you're thinking about?

**Stephen:**  Yeah. When, when I, saw your question and request for filling in the question my first thought was um open access as distinct from open research. If you say, you know, the journals and you know, having been an editor, and I know, and in recent times journals allow people to pay a fee and then their papers are open access. And I thought of that at first. I wasn't sure where you were going, and with that, it was interesting when I got into that, which is partly why I thought it would be interesting to talk to you as well about it. My biggest issue about that would be the confidentiality issue. All the work that I do is with companies. In my case, mostly large companies, and, but also some smaller ones. And the data is shared on a confidential basis. Very rarely would we disclose the name of the organization. We may disguise the identity of the organization and maybe say it's in a different industry to the one that it sits in for confidentiality reasons, because companies are talking to us about what is potentially commercially sensitive information. Now, we don't get involved in the numbers. You [know], how profitable is this product versus that product? Well, how do you evaluate the productivity? How do you, how do you manage your organization? Now, that's going to be, you know, confidential. They're going to be sensitive about that, and they don't necessarily want to share all their good ideas directly with competitors, and like, they're happy to do it in a general sense. When we talk about it in a sort of some, one step removed away from the organization,

**Stephen:**  So that was when I when, I realized what you were talking about. My first thought, that I don't think I could have done any of the research that I've done, if I couldn't guarantee some level of confidentiality. And so, if that, that would certainly mean I couldn't pass on to anybody else the recordings or the transcripts. I could only publish the type of information that I had agreed with them. So that, that may be a particular issue in relation to the sorts of things that you have in mind.

**Stephen:** Yeah, there ’s one more thing as well, that's related to this, and that is, that is probably the way I work, but I think it is also a general issue I mentioned before, that the understanding developed through the group, talking about the details and, and sharing our, our understandings, not just of of a transcript or, or something of that nature, but the understanding we we developed from the organization through our visits. There are discussions about it. So there's more information that we use in a sense than [are] there in the data. Yeah, maybe that's the wrong way around. But you mean, there's things that we get from our understanding of the company,…

**Stephen:** …which isn't necessarily written down. It enters the analysis only in a subjective way, and I fear that to some extent, that if the analysis of that data was done by somebody who had no contact with the organization, with the people in the organization, it would be a very different understanding of that data, and in some ways, somewhat sterile. They would lose the depths that one can get from coupling the understanding of the organization with the data that we've collected from the organization.

**Stephen:**  And some of it. Is potentially available in that, when I teach courses on doing case study research in the management field, So it's a range of different people. I'm talking to but when I I talk about that, I always emphasize the importance of a field diary. And recording other things that you say, and so on. And because the feelings that you get at the time may dissipate, and so, you write as much of that down as possible. I always admit that I never write a diary, and because I don't like writing, but I record everything. And so, if I'm going to interview somebody, I have on the beginning of the recording, my thoughts. And if there's two or more of us going, that we would discuss that probably for half an hour or so before we we go into the interview. And if at all possible, as soon as possible after the interview we'd have a debrief, as it were, and we discuss what we found and the issues and then that would be part of the recording. And then we'd have other meetings to discuss any recent interviews or whatever. So they will be recorded. So everything is getting recorded, and in a sense, it is available. And so that might be one way, whether the issues that we're thinking about could be available to a broader audience, and it's good. [What] I tell the people in my course is, that's good practice - for you to be able to review it. Why you were interviewing somebody at a particular time, and what you felt when you were there. So you need to get that, as part of the of database. So it wouldn't just be the transcription, a few notes about it. It should be quite comprehensive. Okay. Now I don't know to what extent people in other fields regularly do that, of the view, and with that, I'm fairly sure that that's not normally [the] practice, and not the practice of everybody in my field.

**Stephen:** I hadn't thought about it in the past because of the practicalities, I think that's my, that’s my main thing. As a researcher in general terms, and academic, um, sharing information with others, other researchers has to be, um, something that we should welcome in whatever way is possible. And at one level, I [would] say, yeah in principle everything should be be open. But then there becomes a practicality of what it is that's open, and the relationship with the client with us. Some really call compliance, but with the companies, and falling back into an accounting job.

**Stephen:** But, and yeah. And so I would, I would say in principle, it's something to be welcomed in practice. I find it very difficult to know how it might be achieved, at least in the sort of research that I do.

**Stephen:** yeah, I think that yeah, it. I suppose I'm just, and what I'm just thinking about, is that we talk about commercial and confidentiality to the organization. I think there's also issues of confidentiality to the individuals that you research, and that can be an issue in itself. Even in the types of research that, and I do I have, in my very early days I did run into problems as a result of that. Because I guaranteed a confidentiality to people, I was looking at an organizations where they were undergoing change and there was resistance to change, and so on, and people were telling me things about why they didn't want to do this, or why this wasn't working and so on, and I guaranteed to them, I would, I wouldn't pass on what they told me to their colleagues. And I haven't really thought it through because it as I say, it was in my early days and when we got to the end of the project, we had a really good story to tell about resistance to change. But we couldn't tell it, not in a story, because to do so - and to publish details of the case - would more than likely have made it possible for colleagues to identify who said what - even if you change the context, and so on. If people know you've been in their organization, and they say a case of something, which has some similarities, it may say it's in a different company in a different part of the country or something. But ‘oh that's where [Name redacted], where he was with us’ - that this looked like us, and so we couldn't publish that research and what we did, we published the overall findings in a more theoretical, methodological way. We still got some papers, we got a really good paper out of this, which was something that was - and still is - widely cited.

**Stephen:** But that didn't have the detail of it. It just had the broader picture, which may be why it’s quite more widely cited actually now, but yeah, I learned from that one has to be careful from and think through what you are committing yourself to in terms of confidentiality, and then you have to accept that - what you're committing to. And it shouldn't come as a surprise if you thought this through properly, and then you can decide how you're going to publish, and that I want PhD students about that, because it can create problems if they've then got to publish papers quite quickly. But for me, and at that stage in my career, it didn't matter that I wasn't getting out the papers I thought I would get out. I've got other papers out, it might be different in the different direction, but it was still, you know, very good. Very good for me. But somebody who's got to do something in three years or four years, that can be problematic

**Stephen:**  I'm really not, really it's more of a whimsical point about change of [the] type of research we do. Certainly not what we, you were thinking about, because some of it just can't, I don't think could be done given the context of the material, and one could try to focus on certain issues which may be more accessible or may companies maybe more willing to be open about. But friends that I have, [have] had experiences of companies - and in some cases big companies - and who say we can't quote, we can't even cite their company, or can't say it's their company, but we can still report what they've done. And even if we can report it in such a way that it becomes obvious who they are, but as long as we don't mention their name, it's okay. For instance, I was doing some work on multinationals. and I was talking to people and I asked them about things, and I said to them, because what was important in this case was that it was being split and split across a number of countries, and that was one of the issues that we were looking at, and I asked them if we could sign their name, They said, ‘No, you can't you can't use [Redacted - Company name]’. and I said, ‘Well if we, how come? We're normalizing this, and what can we do?’ And they seem to be happy enough for me to say this is an [INDUSTRY REDACTED] company and it has offices in [TWO COUNTRY NAMES REDACTED]. But that's okay. So long as you don't say [Redacted - Company name], And it,…

**Stephen:** …one of the things they said, if it has our name on it, it has to go through the lawyers. And if it's anonymized, even in a way that makes it clear [that] it is, they don't have the same concerns about it. Even if it's very open information, that they're happy to share. If their name is on it, it has to go through the lawyers before anything can be published about it, which is extreme, but yeah. So there's a variety of things, and I suppose that sort of issue, we could show the data. So it depends how commercially sensitive and how general the issues are that, what, that we’re researching.

**Stephen:** Well, I have to say, first of all, that I have not gone through the current type of ethical approval on the project I had undertaken. As I mentioned, the last project I undertook was interviewing people, and it was around 2007, 2008, 2009, and that was done in the [COUNTRY NAME REDACTED] with colleagues in the [COUNTRY NAME REDACTED]. And that, so that became subject to ethical approval, which my recollection is, one particularly and onerous at that time. And so going back before that, when I was personally doing the research and I was the primary researcher and, there wasn't the same concern, and it was very broad and…

**Stephen:** …the idea was, if you're independent, no. If your participants are in a dependent position to - only dependent in some way - on you, and vulnerable, you have to go through ethical approval. And whereas, if you're doing, and it [was] sort of [the] argument we put forward at the time, I'm not sure how far it went through a formal process, but the arguments that we put - maybe just to ourselves - is that the sort of research that there were dependent on the company's telling of things. So we, at that time, didn't, but we justified not putting through ethical approval on that fact, that they're not dependent on us, we're dependent on them. If they don't like what we're doing, they kick us out anytime and and so on. And so, we we didn't do it, that is15 years or so. And these things have become much richer, and spending quite a bit of time as the present discussing with people, ethical approvals, and particularly in relation to doing projects on and involving students and as well as supporting researchers. And now, in the last five years or so, and hoping to support people who are on teaching contracts, or teaching and scholarship contracts, who are increasingly being pressurized to do pedagogic research. And they need to do that if they're going to progress for Lecturer/Senior Lecturer and through the Chair, those systems have been really well developed I think. And in the last probably eight to ten years, something like that. And so, I have a role in [REDACTED – TWO CITY NAMES] of helping people in that and on those contracts to do budget research of some sorts. We're increasingly looking at the different systems for ethical approval and how and how onerous that they can be. And that makes me also concerned about how an ethical and committed ethics committees will respond, in terms of information being made publicly available. We're under so much pressure as to what, you know, ethical procedures to be, so careful, particularly with GDPR and so on. How the information is stored, and how long it is stored for, where it is stored, and how we use that information. And so, I don't know quite how that would work with making interview data or whatever, open access. I'm just thinking about how difficult [for] people I'm working with, and so I, I need to get advice from the experts on the ethical approval. With, in fact, we had a couple of our seminars last week. I think it was in [REDACTED CITY NAME] , from the person in the business school, who's responsible for the system of ethical approvals. And thought into this, about how to go about ethical approval for the pedagogic research, and so that, so yeah. So I'm not not that up to date with what it involves for the type of research that I've done.

**Stephen:** No, ah, in some ways, one would think that that they could be a spurs of that because you need one. One would recognize that other people were seeing certain things differently, and so as a sort of philosophical research, philosophy level, and it would be, to be able to make it available - and people to draw other interpretations, and then to have broader debates on those interpretations. It would be taking us into the dimension, potentially, of multiparadigm research. Which, it, I think is possible in principle, and I have [had] some discussion with people about that, and, but I'm not really seeing it. Well, really, well in practice. And now I'm talking, I'm not talking about, specifically about, mixed-methods - which just have quantitative and qualitative. I’m talking about, you know, combining things like interpretive and um, positivism, or in using different and theoretical and ontological underpinnings for interpretive type research.

**Stephen:**  Yeah, it would be interesting. Yeah.

**Stephen:** Well, I think the confidentiality would just not make it possible in the, you know, the social thing that I'm interested in. Organizations that, if I said that all the interviews we’re doing are going to be shared with somebody, and I can't tell you who they are, [or] what they're going to do with it. No.

**Stephen:**  If it was available and relevant, I would use it.I don't have any, you know, any fundamental objection to it. It's very much a practical objection to it, and if some of it is available because of some particular issues of, and the practicalities. Yeah. I would use it, if relevant and so on.

**Stephen:** No, no. Until I got your question. I hadn't even thought about it, and as I said, when I saw your question and I interpreted it, you know, that the request in a different terms…

**Stephen:** until I got into the questions and I thought, Oh, asking me about something different. Yeah.

**Stephen:** I suppose there's two things that I'm not sure [about]. What, one is, what we've been talking about is, I will make it available, we made available, yeah, the practicalities of confidentiality and sensitivity of information, etc. And so that's one side of it. The other side of it is the issue of protecting one's and intellectual property. And this applies equally to people who are doing any quantitative research. I've not come across it as much recently. Maybe I'm just not being involved with the same sort of people, but there are times when I was very conscious of people doing quantitative research, who were very reluctant to give, to present papers at conferences as ‘oh no, somebody might pinch my idea before I get it to a journal’ or something, and that sort of protection of intellectual property was problematic for some people. That wouldn't bother me quite so much, because as an interpretivist, it's mine and so, if somebody else takes it, it'll be very, it would be different, and the interesting debates come about by us discussing that, and hopefully that will generate more more knowledge through those sorts of debates. Whereas, the quantitative people seem to think, well, if somebody's done that, I can't do this. Now I'm going to do this, [if] somebody does it first, that I've lost my work in that, and so I don't have any particular issues around that, but it's very much the practical

**Stephen:**  No idea. So through, how that would work, you know. In a sense, this data at the end, that's all the transcripts and other information, and the database, and how that's going to be made available. Don't know. It's a massive amount, but given, and current computer systems, and I don't see any - you know, problem in principle - but we [have] very large databases, and then access, but then maybe AI will be used to interrogate them, and maybe, but that may be a downside as well, because it may then mean that the research will be done by computers, rather than by individuals. And yes, computers can do certain things, but they left the human touch. But to say, we haven’t had a discussion about these sorts of things, yet. This afternoon a seminar that I'm organizing on the use of AI in qualitative research. And yeah, you can play around with the computers, can play around with the data, so, but they don't understand it. No, there's no understanding at least not with current AI. Whether there will be in the future. Don't know.

**Stephen:**  Well, coming from my background as a journal editor for many years, I was thinking when the one possibility is - when you publish a piece of paper, a paper and the database could be made accessible through the publishers, and that happens to some extent now, and a very limited extent - and particular, but more and more particularly in quantitative research, where additional data and additional tests and so on and can be reported. Aligned and accessible via the journal. But so that's one possibility. But we're talking about large databases, and I'm not sure that publishers would want to get involved in that, because it's going to be presumably reasonably costly. So they would need to be some central organization to, maybe related to research councils or whatever, who would manage that? Excuse me about that.

**Stephen:** That's okay. Could I add one more thing, and I'm not sure how relevant it is to your project, but I'm interested in asking you this question to a human geographer. We mentioned, because I've been working with a colleague in my department who's been spending quite a bit of time, looking at human geography, and looking at the implications of some of human geographies’ ideas, and for the sort of work we do, and we're talking about understanding accounting and practice understanding. And we tend to do case studies and we have a case study, and this case study, it takes place in a place come back to at the moment and we try to to understand this and to theorize, it bringing forward, or using particular theories, about nature of practice, and nature of social relationships, and so on different sorts of theories. And so, if I go back to my - the example I gave about the mishmash complexity and what we have done over the years in my field is look at that [indecipherable] complexity, and drawn on a range of theories to try and make sense of it. And some of them may be very - sort of management practical theory. Some of them may be very social, critical theories, or whatever, but we make sense of them from that perspective. Now, the question is, do we understand the place? And can we understand the place? And this arose because my colleague is [NATIONALITY NAME REDACTED] and she was talking to a senior people in a business in [COUNTRY NAME REDACTED], and asking them about what they did and how things worked, and they said, or one person said to her, ‘You'll never understand us. You're not here, you're not part of this. You're not part of this place.’ And that's what sent us off in this direction of looking at the nature of place, and the one name she picked up, at least I remember is true, and who makes the distinction between places - based in place. And in accounting, we talk about spaces and we talk about the way accounting can create spaces, and can organize spaces and so on. And, but we tend to treat our cases as context or locations for things, rather than places in the way in which the, at least, my colleague is bringing up - in a sense in geography - that whole human geography from people like, for our, and so that's starting me thinking, you know, going off in another direction. I spent 40 years doing this, had I really understood any of these places. And I've understood them from my academic perspective, but I don't understand them as the way that this is understanding them….

**Stephen:** …And so, having a sense of place and so on, and that's something to open up new ideas and new directions, probably [a] direction I won't travel, because [I’m] at the end of my career, but I'm trying to encourage people to start moving in that sort of direction, which sort of the raised issues about the relevance of research. And that we can understand this, we've spent a lot of time understanding practice, but putting my sort of reviewers’ hat on, from asking a question at the end of a paper ‘So what?..’ What do we do with all this, and say about the field? We've got all this knowledge about how practice works. So, and I think that's a stage where we are in our my field. There's anything, well, what do we do with this knowledge? How can we use that in some way? And I'm watching, may be relevant, and so opening up those sorts of issues as well. I'm not sure what that we’ll do to qualitative research, probably, and they, it needs to be much more involved with people - not just going and interviewing people, but being one of the things an anthropologist who talks about standing in the midst. And I'm being part of it, but that's, that's something we're, we're now moving at least…