Methodological insights: interview quotations in accounting research

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Abstract

Purpose – Unlike quantitative studies, interview data generally cannot be validated; yet, they are typically the only evidence of the research. This study develops protocols for using verbatim interview quotations in research and for assessing the quality of interview quotations.

Design/methodology/approach – This research reviews 20 empirical papers using in-depth interviews containing 600 interview quotations to examine authors' approaches to verbatim interviewee quotations. The research analyses the sample papers for interview transcript handling, selection of quotations, the number and length of interview quotations, how they are placed and presented, the proportion of interviewee voices reproduced in quotations and the disclosure of protocols for translating and editing quotations. This paper includes illustrative interview quotations as exemplars of best practice.

Findings – Given the modest discussion of the principles influencing the reproduction of quotations in research, this study develops a framework for evaluating prior research. Researchers use a wide variety of practices to reproduce interview quotations in accounting research. The issues derived from this review, and their application to interview-based papers, frame an argument for a general set of quality criteria and protocols rather than rigid rules for assessing qualitative work. These criteria can serve as anchor points for qualitative evaluation.

Originality/value – There is little guidance on the use of interview quotations in qualitative research which this study bridges.

Keywords Methods, Qualitative, Interviews, Interview quotations, Interview quotes

Paper type Research paper

1. Introduction

I got the idea for this research from reading a paper in an accounting journal. Something odd jumped out at me. The interview quotations are too perfect. They struck me not to be authentic. Interviewee voices did not come through the quotations expressed in perfect British English when the interviewees were not British [1]. I wondered whether the quotations were fabricated [2]. This led to two considerations concerning the use of interview quotations. First, what are the research protocols concerning interview quotations? Second, to what extent have breaches in research integrity been found in interview data? Lareau (2021, p. 216) expresses similar concerns, observing that, unlike quantitative studies, it is not possible to check the researchers' work. She says that some research gives her a "lurking sense of unease" where participants seem fluid, intellectually sophisticated speakers. She concludes that she did not trust the quotations and worries that the authors' editing had been too heavy. One of Miles' (2018, paragraph 5) interviewees says, "I get quite suspicious when I see a perfect quote because very very few people speak in complete sentences with no hesitations".

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It is important that high standards of research integrity apply to both qualitative and quantitative research. James E. Hunton comprises 37 of the 45 hits for "Accounting" journals in Retraction Watch (n.d.) (as of March 2022). Other studies that used his data were also retracted. Ayodele *et al.* (2020) report that journals are slow to retract questionable papers. Walker (2022) may highlight a case in point. Poor standards of research integrity also apply to qualitative research, but they can arguably be harder to spot. Given the increasing evidence of unethical behaviour in research (Guthrie *et al.*, 2015), researchers, reviewers and editors need to be more sensitive to the quality of interview quotations, given that interview transcripts may not be available to validate the data.

The quality characteristics applicable to quantitative and qualitative research differ. Typical quality standards for quantitative studies include validity, reliability and generalisability. Lincoln and Guba (1985) focus on trustworthiness, which they state is demonstrated through credibility, transferability, dependability and confirmability. Lincoln and Guba (1985) define credibility as the degree to which a description of human experience is such that those having the experience would recognise it immediately and those outside the direct experience can understand it. Transferability concerns the extent to which the findings fit contexts outside that of the study. Dependability concerns the degree to which the idiosyncrasies of the research design or the researcher influence the data and concepts. Confirmability concerns neutrality or the extent to which the findings are consistent and could be repeated.

Guba and Lincoln (1994) add authenticity as a quality criterion, which acknowledges researchers' active role in the research process. Authenticity applies the notion of researchers constructing knowledge by engaging in reflexivity, which addresses the findings by acknowledging researchers' subjectivity, including their biography, beliefs, values and political standpoint. Johnson and Duberley (2003) trace authenticity back to Bourdieu's (1984) socio-analysis. It entails "systematic reflection by the social scientist aimed at making the unconscious conscious and the tacit explicit so as to reveal how his/her formative social location or habitat . . . influence any account" (p. 1289). Authenticity also manifests itself in "voice" involving the use of a more personal writing style, which does not hide the identity of the speaker from the reader/listener (Kim, 2008). Manning (1997) provides a full list of evaluation criteria relating to authenticity [3]. Lukka and Modell (2010) consider authenticity in an accounting context, by which they mean genuine thick convincing description of researchers' experiences in the field. Steccolini (2022) summarises her 18 interviewees' views on assessing qualitative research, culminating in three concepts – contribution, consistency and confidence – the implications of which she discusses in detail.

Research findings need to be supported by evidence to achieve transparency concerning the claims being made. O'Dwyer (2004, p. 403) commends quotations because they enhance the trustworthiness of the narrative. Steccolini (2022) recommends quotations for evidence and cautions against limited or shallow quotations. How interview quotations are reproduced should reflect these criteria. Quotations "bring the text to life – or bring life to the text" (Eldh *et al.*, 2020, p. 4). Eldh *et al.* (2020, p. 5) consider quotations to be "evidence, explanation, illustration, impression, representation and/or to enhance the readability" of qualitative research. Quotations are the only evidence of these quality criteria, being the participants' voices of their experiences.

Often authors do not disclose how they handle interview quotations. Lareau (2021) acknowledges that little has been written about this handling-quotations' writing moment. Dai *et al.* (2019) observe that there are no hard-and-fast rules on how researchers present quotations. As interview quotations are arguably the only direct empirical evidence from the research, this paper fills this omission by reviewing extensive advice on this issue. The purpose of the review is to sensitise researchers to quality standards when using interview quotations and to alert reviewers and editors to questionable practices in interview research.

This study contributes to the literature by providing an in-depth analysis of 600 interview quotations from 20 empirical papers, culminating in recommendations on how best to use interview quotations. This paper extends Dai *et al.*'s (2019) broader interview-based study, with a narrower, deeper focus on the use of quotations in reporting interview findings. Dai *et al.*'s (2019) broader study considers five aspects of interview papers, one of which is researchers' use of interview quotations which they restrict to block quotations only.

Section 2 reviews the previous research, followed by the research questions and methods in Section 3. The findings are presented in Section 4, and Section 5 concludes the paper.

2. Prior research

While there are many excellent papers on interview research more generally (e.g. Ahrens and Dent, 1998; Ahrens and Chapman, 2006; Lukka and Modell, 2010; McKinnon, 1988; Parker, 2012; Vaivio, 2008), this paper is scope-limited to those dealing specifically with the narrow topic of interview quotations. This section commences by reviewing prior literature on the use of interview quotations in research. This is followed by a review of questionable practices in interview-based research, which prompted the idea for this study.

2.1 Interview quotations

Atkinson and Silverman (1997, pp. 313, 311) characterise interviews as means of collecting interviewee voices ("the confessional voice"), life histories, lived experiences, lives, narratives, personal accounts, personal testimony, leading to research that is multivocal, "a polyphony of voices". Some papers view quotations as evidence, and others as illustrative, providing explanations, elucidating processes, deepening understanding and including interviewee perspectives and voices (Eldh *et al.*, 2020). Tuck and Yang (2014) view interviews as sources of stories, vignettes, moments, turns of phrases and pauses. Lareau (2021, p. 96) observes that using interviewees' own words can be powerful and much better than interviewers paraphrasing what they heard. Relatively little guidance is available to authors (and journal editors/reviewers) on research standards applicable to interview quotations and the presentation of verbatim quotations.

2.1.1 Interview transcripts. The first stage in extracting interview quotations is the preparation of the interview transcript. This stage involves converting the dynamic interviewee voices into a static written format. Poland (1995) comments that transcript trustworthiness is a fundamental quality component of interview-based research. Mergenthaler and Stinson (1992) provide seven transcript-preparation standards, as follows: preserve (1) the transcript natural wording and (2) transcript structure using speech markers; (3) reproduce verbatim without reduction; (4) use universal transcript rules suitable for humans and computers; which rules should be (5) complete, (6) independent of transcribers and independently understandable, and (7) few in number, simple and easy to learn.

McLellan *et al.* (2003) suggest that each transcript should identify the transcriber by name. They recommend using a professional transcriber, with the transcript subsequently proofread by the interviewer. They include a detailed transcript-handling protocol in the appendix to their paper, together with examples illustrating their protocol. Poland (1995) observes that refining transcripts is influenced by the medium (spoken/verbal versus written). Researchers typically ask interview participants to review their transcripts. Mero-Jaffe (2011) provides useful advice on this process.

Tilley (2003) questions whether transcripts are truthful replications of observed reality. She (p. 752) acknowledges that transcribers can interfere with the "crime scene" such that the transcribers' "prints" are visible in the transcript. While she urges researchers to complete the

transcriptions themselves, she acknowledges the need to hire transcribers. However, she cautions that researchers who delegate the task to third-party transcribers risk becoming distant from the process. Chen and Hinton (1999) describe online/real-time interviewing methods including an automated process to interview transcription. They detail the software required and how the software provides a permanent interview transcript. Online, real-time and automated processes are warranted post-COVID-19 [4], with interviews conducted using conferencing software with video feed, automatic transcription and recorded videos.

2.1.2 Selecting quotations. One characteristic of a good interview is the production of detailed, vivid quotations (Lareau, 2021), graphic, lively, precise quotations with emotion and passion that grab attention. Brief and succinct quotations are useful as they are rich and strikingly detailed. Lareau (2021, p. 224) acknowledges the trade-off: "As a writer, I want to keep as much detail as possible. But as a reader, I appreciate every word that I do not have to read". Lareau (2021, p. 246) recommends quotations with an emotional touch – funny, poignant and powerful quotations can enrich research. She cautions that it is better to have a duller quotation in the interests of retaining the interviewee's meaning. Lareau (2021) states that it is unrealistic to expect more than one or two strong quotations per interviewee. In conducting interviews, Lareau (2021, p. 213) adds an important piece of advice: listening to silence as well as speech. Huber (2022) considers advanced interview techniques to study silence, including theoretical and empirical approaches to studying the silences of accounting.

Silverman (2017, pp. 152–153) criticises the practice of selective quotation, expressing concern at researchers ignoring positioning of the quotation, the "where" and "when" of the quotation, rather than cataloguing what interviewees say. He also expresses concern at authors "naive[ly]" linking interview quotations to thematic codes. Baxter and Eyles (1997) express concern about the anecdotal nature and assumed representativeness of verbatim quotations. Bad researchers may cherry-pick quotations to back up their theses, put thoughts into their interviewees' heads and edit quotations in misleading ways. Given the risk of cherry-picking quotations, it is surprising how few researchers explain how they select quotations. Carefully selected quotations can justify researchers' hunches – "one has no idea how much lies on the cutting room floor" (Wragg *et al.*, 1994, p. 280). Similarly, Atkinson and Silverman (1997, p. 322) caution against "appropriating the voices of others, subordinating them to their own authorial voice". Dai *et al.* (2019) comment that there is a degree of mystery in how and why authors select quotations for inclusion in their papers. Bédard and Gendron (2004, p. 204) explain that they select quotations "that are representative of the main findings while being likely to arouse the interest of potential readers". Scapens (2004, p. 274) states that when he selects quotations, he ensures that the quotations clearly relate to the points being made. Walker *et al.* (2021) reveal that they selected quotations "to represent those most poignant to the research context and/or representative of the overall sample of participants". In advising authors to show their data "in a smart fashion", Pratt (2008, 2009, p. 860) distinguishes between "power quotes" and "proof quotes". Power quotations are the most compelling data to illustrate points, whereas proof quotations bolster points already made in a paper. Pratt (2008, p. 501) comments that quotations can be a source of triangulation of points in a paper. Goldberg and Allen (2015) caution against allowing quotations to dominate the findings section of a paper.

White and Drew (2011) criticise the assumptions concerning voice, arguing that researchers can accord participants' voices too much weight, taking interviewee voices at face value. Tuck and Yang (2014, p. 225) suggest that some social science research poses as "voicebox, ventriloquist and interpreter" of interviewee voices and that researchers use interviewee voices for aggrandisement. They maintain that voice is championed as true and real, revealing the primacy of voice in qualitative research. They argue that some research is voyeuristic in using interviewees' voices.

2.1.3 Number of quotations. Baxter and Eyles (1997) review 31 interview-based studies. All but four studies included verbatim quotations, ranging from one to over 100 quotations per paper. Pratt (2009) states that the number of quotations varies with the sample size. Pratt (2008, p. 487) cautions against showing ("show") too much data, advising researchers instead to interpret their data ("tell"). Lareau (2021, p. 215) advises researchers to include 25 quotations per manuscript. Further on in her book (p. 246), she advises 15–20 quotations per manuscript. In their extensive study of 639 papers from seven accounting journals, Dai *et al.* (2019) find an average of 15.8 block quotations per paper. Dai *et al.* (2019, p. 27) caution that their analysis should not be viewed as strict prescriptions; rather, they draw attention to informal norms on the conduct of interviews to highlight relevant methodological issues in accounting research.

2.1.4 Length of quotations. Baxter and Eyles (1997, p. 508) express disquiet on anecdotal quotations assumed to be representative. They add that researchers should discuss why some interviewee voices are heard, while others are silenced in course of selecting quotations.

Lareau (2021, p, 246) is more precise. She recommends that quotations be focussed – between four and eight lines in length. Lareau (2021, p. 291 n17) cautions against overly long quotations, which can confuse or distract readers, making it difficult for them to grasp the point of longer quotations. This resonates with Clark's (2015) item 12 in Table 1 further on. Scapens (2004, p. 276) advises authors to consider the style of papers in the target journal. Some journals have an appetite for extensive quotations, whereas others have few quotations.

2.1.5 Placing interview quotations. Authors distinguish between placing and presenting interview quotations (Reissner and Whittle, 2022). Placing concerns the parts of the paper in which researchers include/place their quotations. Reissner and Whittle (2022) comment that most authors place interview quotations in the findings section of a paper. They also report interview quotations in the introduction section to illustrate the issue being introduced, in the literature review section to illustrate concepts from theory, in the theory section developing hypotheses and in the discussion and conclusion sections summarising the contributions or discussing future research.

2.1.6 Presenting interview quotations. In discussing how to present quotations, Pratt (2008, p. 501) refers to "within-the-body-of-the-text" quotations and compartmentalised "in-table" quotations, advising on the pros and cons of in-table quotations. The American Psychological Association (APA, 2021) advises that quotations of 40 words or more should be block quotations, that is, set apart in a new paragraph, indented and with no quotation marks. Quotations of fewer than 40 words should be in quotation marks and incorporated in the text without ellipsis (the three dots) [5] at the beginning and end of the quotation, which practice Lareau (2021, p. 290 n23) considers more efficient. The APA (2021) is worth consulting, as it effectively illustrates its advice. Dai *et al.* (2019) distinguish between block quotations and interview quotations interspersed/embedded within a paper, weaving quotations in the

Table 1.
Clark's (2015) advice on quotations relevant to academic research

1	Be truthful: Quotes should be faithful to the words and intended meaning of the speaker
2	Adding language to quotes is more dangerous than taking stuff out, although both can distort meaning. Distortion by subtraction is necessary in the very selection of quotes
3	Because of language prejudice on race and class, be careful with slang and dialect
5	Be polite: Tidy up the quote rather than make someone sound stupid
6	It's not a good idea to blend quotes from different interviews without a signal to readers
9	Avoid echo quotes, ones that repeat the words that you just wrote
11	Get a good human voice high in the story
12	Only use the best part of the quote. Don't let that part be hidden by less interesting or important words. When using, say, a quote of two sentences, try placing the attribution in the middle so that the parts of the quote stand out

authors' text. They describe a block quotation as one that stands out by virtue of its positioning as a separate indented paragraph. Reissner and Whittle (2022, Table AXI) identify six formats for reproducing quotations: (1) "author summary" (interview research with no quotations), (2) "sprinkling" (spreading several quotations within a sentence, in "snippets" (i.e. short, few-words quotations)), (3) in tables (showing quotations in tabular format), (4) "sandwich" (quotations preceded by interviewer introduction, succeeded by interviewer interpretation), (5) "open sandwich" (quotations preceded by interviewer interpretation) and (6) "sequence" (interviewee quotations and interviewer comments intermingled in a sequence). Referring back to the discussion in Section 2.1.2, Pratt (2008) observes that proof quotes may also be presented as a bundle of short quotations to illustrate the prevalence of the findings. Lareau (2021, p. 242) uses the eloquent metaphor of a "hamburger" to describe presenting a quotation (the meat) with the topic/idea relating to the quotation (the top bun) and her interpretation (the bottom bun) coming before/after the quotation. Dai *et al.* (2019, p. 35) comment that:

> There are no hard and fast rules for the way quotes are presented in our dataset. In terms of the organization of quotes, we find a spectrum of approaches ranging from presenting quotes in a linear chronological order, clustering quotes around key empirical themes, arranging quotes around theoretical constructs, and dramatic presentations.

2.1.7 Proportion of interviewee voices reproduced in quotations. Few publications advise on the proportion of interviews to reflect in the quotations. Baxter and Eyles (1997) discuss using quotations from multiple interviewees as a form of source triangulation. They express concern about condensing the data into a few quotations from a subset of interviewees. Baxter and Eyles (1997, p. 508) question "why particular voices are heard and others silenced". Lareau (2021, p. 244) advises selecting quotations from different respondents to avoid relying too much on some interviewees. She recommends that the source of interview quotations should include the date of the interviews as well as the label for interviewees, so that readers can see whether the interviews are extracted from a concentrated small number of interviews or are spread over all the interviews/interviewees.

2.1.8 Translating interview quotations. Translating interview quotations from another language into English risks "lost-in-translation" issues. Feldermann and Hiebl (2020) and Younas *et al.* (2022) advise on the use of quotations from non-English interviews. Younas *et al.* (2022) suggest including the original-language and translated quotations. Given tight journal article-length restrictions, this recommendation may be problematic. In their study of 246 articles from four accounting journals based on non-English language interviews, Feldermann and Hiebl (2020) find that only 41 (17%) address translation issues. They find that only 25 out of the 41 articles refer to the language in which the interviews were conducted and the individuals involved in translating the interviews. However, these articles offer some evidence of translation issues but do not directly address translation of the quotations in the papers. Feldermann and Hiebl (2020) recommend that the process of translating interview quotations should be transparent, including (1) the translation approach chosen, (2) the language of data collection and (3) the experience/skills of the person translating the text or the identity of the translation agency.

2.1.9 Editing interview quotations. The dilemma for researchers is whether to edit interview quotations. Corden and Sainsbury (2006a) report opinions on editing and tidying up of verbatim quotations, such as verbal hesitations, repetitions, representations of dialect or swearing. Poland (1995, p. 299) writes that "verbal and written communication are very different mediums, incorporating different structures and syntaxes". Rephrasing the transcript from the spoken word to the written word alters the type of text and the conventions of the spoken discourse (Kvale, 1996; Tilley and Powick, 2002). Thus, edited interview quotations are not verbatim. The quotations are not what the interviewee *said*, but

rather what the transcriber *wrote*, adapting the verbatim quotations to the rules of standard written text grammar (Grundy *et al.*, 2003).

Taylor *et al.* (2009, p. 9) observe that "truncated and compartmentalized quotation excises the subtlety, nuance and complexity of meaning that workers deliver through extended interviews". Oral historians agree that it is unethical to misquote interviews or use quotations in ways that contradict the narrator's intent (Rizzo, 2021, p. 167). Sinha (2021, paragraph 1) observes, "Interviews and transcripts are like leaky buckets. More life escapes out of them than is left in". Some researchers consider that spoken words should not be changed in any way because the edited words would not be real and research would be "*untrue*". Unedited quotations are more realistic and interesting in terms of the different ways people talk. Contrary views include that unedited texts are difficult to read and understand.

The benefit of editing is that it eliminates the vagaries of the spoken word, which can make interview quotations difficult to read. Thus, some consider it acceptable to tidy up interview quotations, especially in longer quotations. However, the risk is that the interviewee's voice is obscured and meaning may be lost. Emerson *et al.* (2011) acknowledge the trade-off when discussing shortening and editing quotations for clarity for a smooth story, avoiding long excerpts that bog readers down in unnecessary detail while not losing vividness and complexity in the editing process. Tidying up quotations can improve the flow of spoken words; otherwise, the quotations may appear ungrammatical and unprofessional and may reflect negatively on the interviewee. Kvale and Brinkmann (2009, pp. 280–281) advise that "interview quotes should generally be rendered into a written style". They go on to say:

> Verbal transcriptions of oral speech, with repetitions, digressions, pauses, "hm"s and the like are difficult to grasp when presented in a written form. Interview excerpts in a vernacular form, in particular in local dialects, provide rough reading. To facilitate comprehension, the spontaneous oral speech should in most cases in the final report be rendered into a readable written textual form.

Kvale and Brinkmann (2009, p. 181) emphasise that

> In order for the reader to know about the extent of editing of the quotes, the principles for editing should be given, and preferably with a simple list of signs for pauses, omissions, and the like.

Goldberg and Allen (2015) advise that quotations should not be so heavily edited that the quotation is unclear or its holistic nature is lost. They recommend editing quotations so that significant points are not overshadowed. They also recommend inserting indicators of deletions and condensations of quotations (e.g. ellipses) to show where portions of the text were removed. They advise on finding a balance in editing quotations and maintaining the integrity of the participants' own words, because participants are the authors' "partners" in telling the story of the data.

Clark (2015) provides 15 tips to journalists on how to handle quotations, some of which are not transferrable to an academic research context. He argues that adding or removing language from quotations can distort their meaning. Table 1 summarises his advice, which I consider to be relevant to academic research.

Lareau (2021, p. 216) provides detailed advice on editing quotations, including normal stumbling speech, false starts (e.g. "uh", "um", "you know"), which she recommends removing to improve readability. She also recommends when to use an ellipsis to indicate the removal of words. In the editing process, she acknowledges the need to balance readability, accuracy and succinctness. She says (2021, p. 245) that "I cut words, get rid of jargon, improve the flow and glean new insights". Tilley and Powick (2002, p. 293) "acknowledge the limitations of clipping, snipping, and juxtaposing quotations to re/present our participants' retelling of their experiences". O'Dwyer (2004, p. 403) recommends leaving minor grammatical errors in speech and pauses so that the interviewees' voices shine through. Miles' (2018, paragraph 1, paragraph 3, paragraph 9) interviewees address this dilemma with further advice, including

using omission markers (e.g. "[. . .]"), including original language versions of translated quotations in appendices, leaving in the "ums" and "errs" and improving transcript punctuation.

Few authors disclose information on the editing process that they adopt. Exceptions include Holland (1993, p. 274), who acknowledges that "The quotations have been edited to preserve the confidentiality of the sources". Andon *et al.* (2001, Endnote 7) disclose that "Quotations have been edited for clarity". Bobek *et al.* (2019, Footnote 19) are even more precise: "Quotations have been edited for misspellings and extra spaces". Some authors disclose that interview quotations have been [lightly] edited (e.g. Clune *et al.*, 2014) for clarity, length, concision, brevity and to improve the flow without losing meaning. Heaton (2022, p. 126) observes that:

> Marks such as [ ], { }, < >, @@ or ## are variously used at the beginning and end of segments to indicate where text has been edited and the contents redacted or replaced. In published excerpts, other marks or text might be inserted to indicate that text has been deleted or modified, as in [. . .], {anon}, or <text deleted>.

The APA (2020, 2021) provides detailed guidance on quotations and changes to quotations, including changes that need not be explained. The APA illustrates its guidance, as shown in Figure 1. The APA also provides detailed advice on the use of ellipses.

Silverman (2017) analyses three interview quotations from research other than his own. One is a 12-line quotation, one is a 7-line quotation and one extract is a block quotation. He criticises the researchers' analyses of two of these three quotations. He provides a detailed commentary on how he would analyse each interview quotation. Finally, Dougherty (2021, p. 484) recommends paraphrasing quotations to avoid revealing the interviewee's identity: "Direct quotations might be paraphrased to hide idiosyncratic speech patterns".

2.2 Interview research ethics and integrity

Kvale (1994) comments that scientific fraud is a general, non-method-specific issue, adding that researchers using interview data may engage in deliberate deception. Qualitative research such as interview studies allows research participants to discuss their experiences "in their own words" (Patton, 2002, p. 12). Baxter and Eyles (1997, p. 508) reflect my own scepticism when they use the phrase, "what appear to be", as in "(what appear to be) verbatim respondent

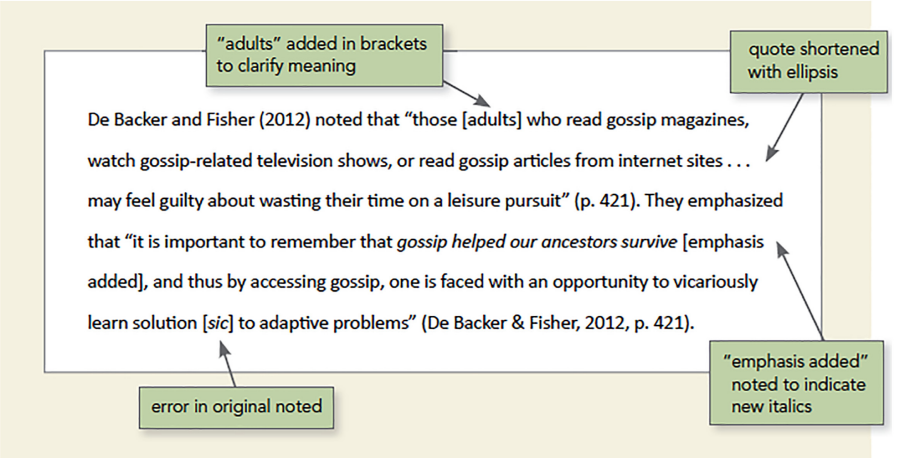

Figure 1.
The American Psychological Association (2020) illustrated guidance on editing quotations

quotations". Dougherty (2021) observes that qualitative fieldwork offers interviewees confidentiality and anonymity. Given these interviewee protections, the integrity of published findings cannot usually be verified or replicated by third parties. The scholarly community must trust the words of qualitative researchers in their published findings. This trust is fundamentally abused when researchers publish articles that report qualitative fieldwork data that they have never collected. McCullough and McKitrick (2009, p. 3) argue that "researchers and journals have allowed habits of secrecy to persist that severely inhibit independent replication" through non-disclosure of essential research materials.

Interview quotations can be misused in three ways: (1) fabrication (making up the data), (2) falsification (altering the data) and (3) plagiarism (using someone else's data without acknowledgement) (Dougherty, 2021). Cramer (2006) reports additional ways in which quotations (citations from the prior literature) can be misused: (1) incorrect quotations (misquotations), always in the direction that supports the researcher's thesis, and (2) quotations taken out of context (contextually challenged quotations) that invert their original meaning. Huggins (2008, p. 10, as quoted in Ricks, 2008, pp. 254–255) expands on what he means by misquotations: "I use the term 'misquote' to mean to misrepresent in any way, e.g. by adding to or taking away from a passage, asserting that it means something other than it does, reading things into it, or mistranslating it". Wæver and Buzan (2020) extensively discuss misquotations in an academic article, without which the authors' main lines of argument in that article collapse. Smith (2014) opens her paper with three quotations, all of which are misquotations arising from the omission of the context in which the words were spoken. She argues that even a slight change in a quotation can alter its meaning. Smith (2014, p. 237, 248) identifies two types of misquotations: "cropped quotating" (versus "complete" quotations) and "misattributed quotes" [6].

2.2.1 Fabricated, falsified and plagiarised quotations. In an era of falsification of research, it is difficult to draw a line between genuine interview quotations and interview quotations that are fabricated. A fine line also exists between deliberate falsification of quotations and misquotations. Fake quotations (i.e. inventing interview quotations) are relatively common in journalism and politics (Kirner-Ludwig, 2020). The former *New York Times* reporter, Jayson Blair, fabricated quotations from scratch, as well as plagiarised quotations from the *Washington Post*. The fallout from this case was widespread, destroying Blair's career and tarnishing the *New York Times'* reputation. I have not been able to find such examples in the accounting literature.

Dougherty (2021) identifies six types of plagiarism: translation, compression, dispersal, magisterial, exposition and template plagiarism. They all represent the expropriation of words, ideas, phrases or large chunks of text by plagiarisers. In his chapter on template plagiarism (the use of a source text as a template to fabricate the illusion of new research), Dougherty (2021) analyses interview quotations in a published paper, which he traces back to interview quotations of other authors.

2.2.2 Interview transcripts. The first step in promoting transparency in empirical research is to encourage researchers to adopt better disclosure practices. Disclosure is one of Aguinis and Solarino's (2019) 12 transparency criteria for qualitative research. They say (p. 1296) that "Raw material includes any information collected by the researcher before any manipulation (i.e. analysis) (e.g. transcripts, video recordings)", arguing that "others can reuse the original material and attempt to obtain the same results and reach the same conclusions". Spiegel (2019) concurs that having the data "available (even on a very limited scale) is the most basic criteria any article claiming scientific validity needs to meet. Results must be verifiable. Journals should insist on it". Spiegal's standard is that, at a minimum, one independent academic should have access to the data. If there are suspicions, editors can and should request to view interview transcripts. An approach, in which analysis is mostly descriptive and recounts what participants say verbatim, may suggest that anonymised full transcripts

are sufficient to provide evidence for a rigorous analysis. In this sense, readers are expected to understand the analysis by reading transcripts alone. However, in most cases, qualitative data sets (e.g. interview transcripts) are not sufficient to establish rigour and the analytic story of the research (Prosser *et al.*, 2021). Data comprise a variety of sources, including interview transcripts, field notes and reflective journals. Alternatively, some would consider transcripts alone insufficient to demonstrate "rigorous" analysis, and many researchers would want to provide a "research diary" to demonstrate how the analysis was conducted (Willig, 2013). Research diaries or reflective notes acknowledge the researchers' role in collaborating with interviewees to create the data (Prosser *et al.*, 2021).

Some forms of data sharing might have complex legal, political and social implications. Prosser *et al.* (2021) observe that in the case of highly sensitive topics (e.g. abortion), the risk is that researchers who make their interview transcripts publicly accessible may subsequently be held legally and morally responsible for any charges brought against their participants using interviews as evidence.

2.2.3 Confidentiality versus anonymity. Face-to-face interviews are not anonymous; however, they should be confidential. Lancaster (2017) argues that confidentiality is associated with anonymity, which operationalises confidentiality by ensuring that individuals cannot be identified. However, he says that this involves more than merely disguising the research participants' or research sites' identities. Anonymising data does not necessarily comprehensively address all aspects of confidentiality. Thus, guaranteeing confidentiality may limit the manner in which data can be used. The American Accounting Association (2015, p. 2) advises:

> If revealing confidential source(s) is not feasible, confirmation of data authenticity may be provided by a corroborating party who was integrally involved in the data collection process. The corroborating party could be a co-author who participated in the interview process and shares primary responsibility for the source data, a dissertation supervisor who was involved in the contact arrangements for a doctoral student's research, an individual who transcribed source documents into a form usable for the research, or some other party familiar with the study's data collection protocol.

In relation to data sharing, Wager and Williams (2013, p. 8) advise that anonymised versions of qualitative data (interview transcripts) may be shared with other researchers on a case-by-case basis, but only if the anonymity of the interviewees can be assured. Pratt *et al.* (2020, p. 8) caution that "Scrubbing interview data sufficiently to ensure confidentiality would rob qualitative methods of their core strength". van den Hoonaard (2003, p. 141) holds that anonymity is "a virtual impossibility in ethnographic research". Tsai *et al.* (2016) caution that interview transcripts containing verbatim quotations cannot be sufficiently anonymised to prevent deductive disclosure. Mozersky *et al.* (2019) discuss the difficulties in sharing qualitative data such as interview transcripts. Mozersky *et al.* (2020) add that qualitative data, such as transcripts, can be difficult to anonymise. Mozersky *et al.* (2019) provide guidance on anonymising transcripts, as do Tsai *et al.* (2016). Unless transcript editors are intimately familiar with the research, they may not appreciate the minor details in a transcript that would reveal an interviewee's identity (Prosser *et al.*, 2021).

2.2.4 Journal protection of research integrity standards. Authors can provide (or reviewers/editors can ask for) raw transcript segments when they suspect falsification issues, to enhance authenticity and validity. However, because of the confidentiality and anonymity issues addressed in the previous section, such provision of information/requests may be fraught. Some journals specify standards for interview data. Prosser *et al.* (2021) find only 3 out of 257 journal guidelines that they review explicitly address open access protocols for qualitative data. Illustration 1 reproduces Cambridge University Press's data availability guidelines. They require researchers to make available "qualitative resources such as images, audio, video, maps, interview transcripts, field notes, and public reports".

Illustration 1. Data availability statement

Data Availability Statements are brief statements about whether the authors of an article have made the evidence supporting their findings available, and, if so, where readers may access it. They're not just for quantitative data – they can also be used to describe evidence such as qualitative materials and "data" in the broadest sense

Data Availability Statements help to promote transparency and reproducibility in research, and to increase the visibility of valuable evidence produced or gathered during the course of research

As part of our commitment to supporting open research, some of our journals now require all manuscripts to include a Data Availability Statement in order to be accepted for publication

Does this mean I have to make all my data or evidence publicly available?

No. We encourage all authors to make evidence available when possible, but a Data Availability Statement simply needs to state *whether* you have made evidence available, and if so, where and how it can be accessed

If your chosen journal has additional requirements related to sharing data or other evidence, these will be specified in the journal's instructions for authors

What counts as "data"?

"Data" is interpreted in the broadest sense to mean any evidence or resources that would be necessary for others to fully evaluate the basis for your findings, and to verify or reproduce your work. This includes raw or processed data sets, code and protocols, as well as qualitative resources such as images, audio, video, maps, interview transcripts, field notes and public reports. It also includes any information necessary for others to access, interpret and process these resources

Source(s): https://www.cambridge.org/core/services/authors/open-data/data-availability-statements (accessed 25 April 2022)

The challenge for researchers supplying their interview transcripts is preserving their interviewees' anonymity.

3. Research questions and methods

This section identifies the research questions addressed and describes the research methods adopted.

The research questions (RQs) are:

RQ1. How do researchers handle interview quotations in their papers?

RQ2. What are the research protocols concerning interview quotations?

The research is based on a content analysis of 600 interview quotations in 20 papers using interview methods from AAAJ.

3.1 Sample

I selected my sample from this journal (AAAJ). I chose the 20 most cited papers in the journal using interview research and interview quotations. I used Google Scholar and the search terms "interview", "quote" and "quotation". I removed any articles whose text was not machine readable (i.e. older selected papers). Some papers used research methods in addition to interviews, and consequently, the 20 papers may not be comparable. The analysis of this sample is for illustrative purposes only, to support the points in the paper and is not a "scientific" sample. The illustrations highlight a wide range of research practices in using quotations to support the research findings.

My unit of analysis is the interview quotation. I extracted the interview quotations from each paper, cutting and pasting them into a Word document for analysis. The data set comprises 600 quotations and over 28,000 words of data, as shown in Table 2.

Table 2. Interview quotations analysed

Quotation characteristics source		(1) Handling transcripts (Section 4.2.1)	(2) Selection of quotations (Section 4.2.2)	(3) Quotations (no.) (Section 4.2.3)	(4) Length of quotation (no. words) (Section 4.2.4)				(5) Placement of interview quotations findings (F); introduction (I); conclusions (C) (Section 4.2.5)
				No.	Total	Average	Longest	Shortest	
1	Belal and Owen (2015)	Not clear	Justified	20	1,649	82	196	22	All in findings
2	Carungu *et al.*, (2021)	Not clear	Not justified	24	343	14	30	5	All in findings
3	Compernolle (2018)	Interviewer	Quasi justified	19	1,460	77	201	29	All in findings
4	Dambrin and Lambert (2008)	Authors?	Justified	32	2,276	71	241	3	All in findings
5	Dewi *et al.* (2019)	One researcher	Justified	30	1,203	50	85	11	All in findings
6	Edgley *et al.* (2010)	Third party (named)	Not justified	59	2,960	50	293	1	All in findings
7	Haigh and Shapiro (2012)	Not mentioned	Not justified	9	473	53	105	18	F7+C2
8	Hayes and Jacobs (2017)	Not clear	Not justified	58	2,003	35	123	1	F56 + C2
9	Islam and Deegan (2008)	Not clear	Justified	17	1,578	93	287	48	All in findings
10	Khalifa *et al.* (2007)	Not clear	Not justified	9	816	91	198	25	All in findings
11	Kraus (2012)	Not clear	Not justified	59	2,349	40	208	3	All in findings
12	Kreander *et al.* (2004)	Not clear	Not justified	27	386	15	40	2	I3+F24
13	Kuruppu *et al.* (2019)	Third party	Not justified	25	1,033	41	111	2	All in findings
14	Manson *et al.* (2001)	Not clear	Not justified	23	919	40	74	21	All in findings
15	Rimmel and Jonäll (2013)	Not clear	Not justified	11	561	51	79	37	All in findings
16	Sinkovics *et al.* (2016)	Not clear	Not justified	13	959	74	103	42	All in findings
17	Skærbæk and Melander (2004)	Not clear	Justified	30	1,972	66	114	5	All in findings
18	Sweeney and Pierce (2004)	Not clear	Justified	69	2,943	43	120	3	All in findings
19	Tremblay *et al.* (2016)	Not clear	Justified	21	1,746	83	194	29	All in findings
20	Yang and Modell (2013)	N/A	Not justified	45	986	22	85	2	All in findings
		Total quotations (no./words)		600	28,615	48	293	1	F593 + I3+C4
		Sample average quotations		30					

(*continued*)

Table 2.

	Quotation characteristics source	(6) Presentation of interview quotations block (B); interspersed (IS) tables (T) (Section 4.2.6)	(7) (Interviews) interviewees[a] (Section 4.2.7) No.	(7) Interviewees quoted (Section 4.2.7) No. (%)	(8) Language of interviews (Section 4.2.8)	(9) Protocols for editing quotations (Section 4.2.9)	(10) Transparency of quotation edits (Section 4.2.9)
1	Belal and Owen (2015)	All block	22	9 (41%)	Translated	Not mentioned	Not evident
2	Carungu *et al.*, (2021)	B5+IS2+T17	10	8 (80%)	Translated	Not mentioned	Not evident
3	Compernolle (2018)	All block	53	17 (32%)	Not clear	Not mentioned	Not evident
4	Dambrin and Lambert (2008)	B28 + IS4	24	16 (67%)	Not clear	Not mentioned	Not evident
5	Dewi *et al.* (2019)	All block	51[b]	17 (36%)	Translated	Not mentioned	Not evident
6	Edgley *et al.* (2010)	B52 + IS7	20	18 (90%)	English	Not mentioned	Not evident
7	Haigh and Shapiro (2012)	All block	(38) 30	9 (30%)	English	Not mentioned	Little evidence
8	Hayes and Jacobs (2017)	B17 + IS41	3	3 (100%)	English	Not mentioned	Not evident
9	Islam and Deegan (2008)	All block	12	8 (67%)	Translated	Not mentioned	Not evident
10	Khalifa *et al.* (2007)	All block	70	6 (9%)	English	Not mentioned	Evident
11	Kraus (2012)	B26 + IS33	30	29 (67%)	English	Not mentioned	Not evident
12	Kreander *et al.* (2004)	B4+IS23	5	N/A	English	Not mentioned	Not evident
13	Kuruppu *et al.* (2019)	B14 + IS11	26	9 (35%)	English	Mentioned	Not evident
14	Manson *et al.* (2001)	All block	33	N/A	English	Not mentioned	Not evident
15	Rimmel and Jonäll (2013)	All block	7	7 (100%)	Translated	Mentioned	Evident
16	Sinkovics *et al.* (2016)	All block	9	N/A	Not clear	Not mentioned	Some evidence
17	Skærbæk and Melander (2004)	B28 + IS2	35	N/A	Not clear	Not mentioned	Not evident
18	Sweeney and Pierce (2004)	B51 + IS18	25	18 (72%)	English	Not mentioned	Not evident
19	Tremblay *et al.* (2016)	All block	31	13 (42%)	Translated	Not mentioned	Not evident
20	Yang and Modell (2013)	B14 + IS31	(112) 30	N/A	Not clear	Not mentioned	Not evident
	Total quotations	B411 + IS172 + T17					
	Sample average quotations						

Note(s): F = quotations in findings; I = quotations in introduction; C = quotations in conclusions; B = block quotation; IS = quotation interspersed within the paper's text; T = quotation in tables

[a]: Some interviewees were interviewed more than once

[b]: 46 interviews + 5 focus group participants

N/A: interviewees' quotations cannot be identified because interviewees are classified in groups, not individually

3.2 Analysis

I cut and pasted the interview quotations from the 20 papers into a separate file. I checked the accuracy of the process by validating my interview-quotations file back to the quotations in the hard copies of the 20 papers. I developed an analytical framework abductively. This involved an iterative process of going back and forth between concepts in the prior literature and my data (Brennan *et al.*, 2013). Lukka (2014) describes such a research approach as involving first an empirical observation, followed by a process of making sense of the observation using theoretical and empirical knowledge, ultimately resulting in a causal explanation.

As shown in the analytical framework in Figure 2, I analysed ten quotation characteristics: (1) transcript handling (by interviewer, authors, third party, automated), (2) selection of quotations, (3) the number (absolute and average) of quotations in each paper, (4) the length (shortest, longest, average) [in assessing length, I only counted interviewee words (i.e. excluding author inserts)], (5) placing interview quotations (in findings, in opening/introduction, in concluding sections), (6) presenting quotations (block quotations, quotations interspersed/embedded within authors' text, quotations in tables), (7) the number and percentage of quotations from total number of interviewees, (8) the language of quotations (in English/translated into English/language of interviews/translation not clear), (9) the protocols for editing the quotations (yes, no) and (10) the transparency of quotation edits (yes, some evidence, little evidence).

I reviewed the quotations several times in deciding which ones I would use in this paper for illustrative purposes.

4. Findings

This section reports the findings of the research addressing RQ1.

4.1 Interview quotations in the 20 sample papers

Table 2 summarises the interview quotations in the sample of 20 papers, according to the ten characteristics in the analytical framework in Figure 2. I discuss the findings in Section 4.2.

4.2 Analysing presentation and text of interview quotations

In this section, I discuss the characteristics of the interview quotations in the data set (see Table 2).

4.2.1 Interview transcripts (quotation characteristic 1). Understanding how interview transcripts are prepared is essential to fully appreciate the source and quality of interview quotations. The transcripts can be prepared by the interviewer, researchers/authors associated with the research, third-party hired transcribers or the process can be automated. The 20 papers are often not clear about how researchers prepared the interview transcripts

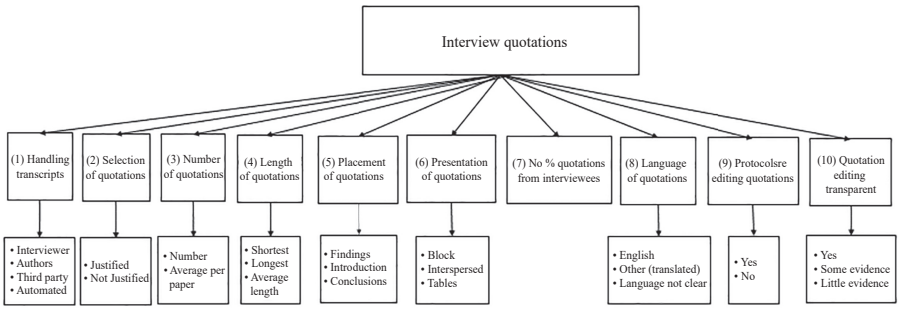

Figure 2.
Analytical framework interview quotations

(see Table 2). Some papers state that the interviews were transcribed but do not explain how this was done and by whom. Illustration 2(a) identifies a third-party transcriber by name. Illustrations 2(b), 2(c) and 2(d) describe the authors' efforts to ensure that the transcripts were accurate. Illustration 2(e) shows that a professional was used to transcribe the interviews.

4.2.2 Selecting quotations – interviewee voices (quotation characteristic 2). A minority of studies justify the selection of their quotations. Belal and Owen (2015, p. 1172) say that they used their quotations "to substantiate various issues and themes reported in the paper". Dewi *et al.* (2019, p. 1126) justify selecting interviewee quotations as follows: "Quotes were selected on the basis of their relevance to the story of this paper". Compernolle (2018, p. 910) justifies one of her quotations on the basis that it is "typical". Dambrin and Lambert (2008, p. 497), Dewi *et al.* (2019, pp. 1130–1131), Skærbæk and Melander (2004, pp. 25, 27, 29, 30) and Tremblay *et al.* (2016, pp. 176–181) justify selecting their quotations as they "illustrate[s]"; "indicates"; "reflects"; "accentuate"; "resonates"; "associates"; "point[s] to" an issue. Dewi *et al.* (2019, 1137) also justify a quotation as "eviden[ce]". Islam and Deegan (2008, pp. 858–859) justify relying on interview quotations as follows:

> [. . .] we consider that the provision of the quotes allows us to provide a richer insight [. . .] The quotes also allow us to be better able to place the disclosure responses of the industry in context. Further, to our knowledge, our results will provide particular insights [. . .] that are not otherwise available within the accounting literature.

Kraus (2012, p. 1092) references the influence of interviewee voices in selecting quotations as follows: "Many verbatim quotes from the interviewees were included to resonate with the many voices from the field, so that the reader would not just hear the authorial voice [. . .]". In justifying their selection of quotations, Sweeney and Pierce (2004, p. 788) cite Patton (1990, pp. 429–430) as follows: ". . . sufficient description and quotations should be included to allow the reader to enter into the situation and thoughts of the people represented". In selecting quotations, Sweeney and Pierce (2004, p. 788) acknowledge the importance of context when they say "to ensure that each of the quotations selected was considered in context". Tremblay *et al.* (2016, p. 174) say, "direct quotations from participants' perceptions and experiences were used to evidence, highlight or illustrate particular findings". However, Islam and Deegan (2008, pp. 858–859) also caution and highlight the risks of relying on interview quotations as follows:

Illustration 2. Preparation of interview transcripts

Illustration 2(a)
"They are grateful to Rodrigo Lozano-Ros and Sally Filson for helping with the interviews and would also like to thank Dawn Mannay for her help in arranging the interviews and to Sally Filson for transcribing the interviews". (Edgley *et al.*, 2010, p. 554)

Illustration 2(b)
The recordings were transcribed verbatim. In order to ensure that the transcripts faithfully captured the audio recordings, a member of the research team audited the transcripts against the related audio recording. (Hayes and Jacobs, 2017, p. 573)

Illustration 2(c)
Translation and transcription were carefully scrutinised against the tape recordings and amendments made where necessary. (Islam and Deegan, 2008, p. 858)

Illustration 2(d)
Four of the interviews were tape recorded and fully transcribed. All the researchers read the transcripts and compared notes about the findings from these interviews. (Kreander *et al.*, 2004, p. 433, Note 13)

Illustration 2(e)
Approximately half of these interviews were recorded on digital media and professionally transcribed. (Kuruppu *et al.*, 2019, p. 2068)

> Whilst interviews enable us to collect information that is not otherwise available and allow us to gain an insight [. . .] – something necessary for this research – the interview responses cannot be deemed to be reliable by any absolute measure. Responses will potentially be influenced by various factors, and the reliability of the respondents' recollections will be influenced by the willingness or ability to provide an accurate account of the past (which might in turn be influenced by various cognitive, cultural, political, or organisational factors), the existence of reflexivity (that is, giving the interviewer the information the respondent thinks the interviewer wants to hear), and so forth [. . .] the results need to be considered in light of potential biases or inaccuracies in the interviewees' responses.

Interview quotations that resonate as particularly authentic are those where you can "hear" the speakers' voices. Accomplished editing of quotations ensures that speakers' voices come through. I discuss two quotations in Illustration 3, highlighting aspects that make them

Illustration 3. Two quotations displaying authenticity

Quotation (audit partner, firm 2, fifth interview [AP2: 5]) (I underline key words/phrases in the quotation)	My commentary
First quotation I mean the business adviser stuff is partly to make it a bit more sort of sexy and – you know, to other graduates joining, you know, you're going to be talking to managing directors about their issues – ok, you might be, but you probably need ten years' experience before you're going to have a sensible conversation [. . .] coming back to the business advisory, I think it's – partly you're selling it to recruits, you know, "you're not just going to be, you know, doing boring things like ticking tick-boxes" (AP2: 5)	• In this quotation, audit partner firm 2 uses the phrase, "you know", four times • The words/phrases "stuff", "OK", "sort of", "sexy" are typical of the way people speak. Audit partner firm 2 is unlikely to use such words/phrases in written work (e.g. communication with clients) • A common feature of the spoken word is that it is disjointed. The interviewee is about to say something ("ok, you might be",), and then breaks off ("but you probably need ten years' experience before you're going to have a sensible conversation") • Khalifa *et al.* (2007) include an edit mark ("[. . .]"), an ellipsis highlighting text they omitted from the quotation
Second quotation [. . .] it's partly selling it to clients, where you say, you know, "the people you get will be business advisers, they've got loads of experience", but that's very much a sort of – you know, an add-on, and it comes from experience, I mean – you know, the number of businesses that John will have seen, John's analytical skills honed during audit work are quite valuable to a client, so he will ask John "I have this particular problem, should I make this investment, how do I set up in America", he's a natural person to ask (AP2: 5)	• In this quotation, audit partner firm 2 uses the phrase, "you know", three times. It is clearly the same person speaking as in the first quotation, with the same speech idiosyncrasies, providing confirmatory evidence of the authenticity of the quotations from the same interviewee • Like the first quotation, audit partner firm 2 again uses the phrase "sort of" • Khalifa *et al.* (2007) include an edit mark ("[. . .]"), an ellipsis, at the start of the quotation highlighting that they omitted text preceding the extract • This quotation evidences disjointed speech – I have put the following words in square brackets as they are redundant, typical of speech but not the written word ("but that's [very much a sort of – you know,] an add-on",)

Source(s): Khalifa *et al.* (2007, pp. 834–835)

authentic and credible. The two quotations come from the same interviewee (audit partner, firm 2, fifth interview).

Illustration 4 contains another quotation in which the interviewee's voice is authentic – created with the aside, "this better be confidential". Putting the aside into parentheses adds tone to the aside.

Compernolle (2018, p. 912) includes a quotation (see Illustration 5) where readers can almost hear the interviewee's (an audit committee chair) voice ("And wham!"). People speak in more colloquial language, as illustrated by this quotation. Compernolle's capitalisation of "And" and her addition of an exclamation mark after "wham" help to inject tone into the phrase.

In some quotations, Compernolle (2018, p. 910) and Edgley *et al.* (2010, pp. 542, 547) record interviewee reactions, for example, where they laugh, another feature that adds authenticity to interviewees' voices.

4.2.3 Number of quotations (quotation characteristic 3). The number of quotations ranges from 9 quotations to 69 quotations per paper (see Table 2). As several papers use other methodologies in addition to interviews, they are not comparable in terms of number of quotations used. In addition, the number of quotations and their length (see next section) should be considered together. The average number in the 20 papers is 30 quotations. This cannot be compared to Dai *et al.*'s (2019) average of 15.8 as they only consider block quotations. The average number of block quotations in the sample is 20.6, which is higher than Dai *et al.* (2019) report. The range is wide. Haigh and Shapiro's (2012) and Khalifa *et al.*'s (2007) papers contain only nine quotations each, whereas Sweeney and Pierce's (2004) paper contains 69 quotations.

4.2.4 Length of quotations (quotation characteristic 4). The length of all quotations in each paper varies considerably, from a minimum of 343 words to a maximum of 2,960 words. The average quotation length also varies considerably, from 14 to 93 words (see Table 2) per paper. The length per quotation also varies considerably. The average number of words used is 48. The longest quotation is 293 words, and the shortest is one word. Short quotations feature in papers embedding/interspersing interviewee quotations within the authors' texts

Illustration 4. An aside in a quotation thereby displaying authenticity

I don't think they [juniors] are being given the required training (this better be confidential) . . . and even at a senior level, I have been in there three years and this is my first year as a senior, and you are being given ridiculous stuff to do because it is being pushed all the way down. And managers are not doing their job so they are relying on you to basically manage the job yourself, and you know have a file ready to go to a partner review

Source(s): Sweeney and Pierce (2004, p. 1392)

Illustration 5. Interview quotations using everyday colloquial language

The external auditors say, "Yes, that's the right rate". End of story, it's the right rate. The financiers say, "We calculated that with such and such a rate". The auditors say, "Yes, that's the right rate". And wham! Everyone agrees on the figure, and so it's time to move on to the next one. That's how it goes

Source(s): Compernolle (2018, p. 912)

(see Section 4.2.6). Carungu *et al.* (2021) is an outlier in terms of the shortness of its quotations, averaging 14 words (see Table 2). This is the only study that uses a table to present quotations (see Section 4.2.6).

4.2.5 Placing interview quotations (quotation characteristic 5). Most interview quotations are in the findings sections (593 out of 600). However, some authors include quotations in the introduction (three quotations) and conclusions (four quotations) sections of their papers (see Table 2). For example, Kraus (2012) opens with a lengthy interviewee quotation, setting the scene for his paper. Kreander *et al.* (2004) include several interview quotations early in their paper. Compernolle (2018) includes a block quotation in the conclusions' section, as do Sinkovics *et al.* (2016) and Tremblay *et al.* (2016). Dambrin *et al.* (2008) place an interview quotation in the second last paragraph.

4.2.6 Presenting interview quotations (quotation characteristic 6). Ten papers present all quotations as block quotations. Nine papers use a mixture of block quotations and quotations interspersed/embedded within the authors' texts. One paper presents quotations in tables, together with block quotations and quotations interspersed/embedded within the authors' text. Of the 600 quotations in the sample, 411 (68%) are block quotations, 172 (29%) are interspersed/embedded within the authors' text and only 17 (3%) quotations are presented in a tabular format (all in Carungu *et al.*, 2021). Tucker (2021) favours a tabular presentation for efficiency. Illustration 6 shows quotations interspersed/embedded within the text of the paper. While Carungu *et al.* (2021) only include five block quotations, their study includes a further 19 within-text/table quotations. They use quotation marks for their within-text/table quotations, but not for their block quotations. In addition to using quotation marks, Kraus (2012) numbers his interspersed/embedded quotations, which makes them easier to identify.

As shown in Illustration 7, Hayes and Jacobs (2017) adopt a storytelling approach, interspersing/embedding interview quotations with their own words to tell a compelling story.[7]

Illustration 6. Interview quotations interspersed/embedded in the authors' text

The first recorded emotions can be classified as confusion ("Big confusion about personal, and organisational workflow", CA1), altruism ("Keeping everyone safe", CA7), anger ("Anger about the information delay from international organisations", CA6) and fear about personal conditions ("Health conditions of the family", CA2; "Feeling of losing personal freedom and freedom of movement", CA4), working deadlines ("Fear about meeting deadlines", CA7), clients' support ("How to guarantee continuous support and help to our clients during this period", CA2) and availability and feasibility of technological devices

Source(s): Carungu *et al.* (2021, p. 1392)

Illustration 7. Using interview quotations in storytelling

Rhona aspired to be a schoolteacher, a feminised occupation, while she was at school. However, she was prevented from doing so on the advice of *a doctor who* [. . .] *was appointed by the Education Department*, because of her inability to stand for long periods. As a result, and on the recommendation of her mother, Rhona left school around *15 and a half* years of age [circa 1937] and attended a prominent business college, which her mother considered had a sound reputation, with a view to a career in *office work*. She went on to state that once she no longer had the option of becoming a school teacher, *you were expected to make your* [gendered female] *choice, you know, whether you wanted to be a dressmaker or something or whether you wanted to do something in office work. And the office work seemed the ideal solution*

Source(s): Hayes and Jacobs (2017, p. 580)

They use the presentation practice of "sprinkling" by spreading several quotations within a sentence, in "snippets" (i.e. short, few-words quotations) (Reissner and Whittle, 2022). "Sprinkled" interview quotations are in italics, which clearly differentiates them from Hayes and Jacobs' (2017) own words. Lareau (2021, p. 261) comments that narratives – a story – help readers understand the lived experience of the research subjects. In this respect, the APA recommends merging quotations into the flow of the text as a form of effective writing. Hayes and Jacobs' (2017) use of narrative/storytelling is very effective in bringing to life their three interviewees' lives and experiences.

Baker *et al.* (2022) observe that interviewers' speech is rarely quoted in research. They recommend conversation analysis as a more transparent method as it includes the interviewers' role in the conversation, thereby displaying the researchers' own biases and positions as social researchers. Pratt *et al.* (2020) provide several reasons for the difficulty in providing interview questions and protocols used in the research, including that the interview questions change as the research proceeds, ordering of questions changes and interviewers are not robots and their behaviour changes at each interview. In some of her quotations, Compernolle (2018) includes the interview questions as well as the interviewees' quotations. Dambrin *et al.* (2008), Edgley *et al.* (2010, p. 547) and Tremblay *et al.* (2016) provide similar examples. In two of her block quotations, Compernolle (2018) reproduces her own questions as well as the interviewee responses (see, for example, Illustration 8). Compernolle (2018) identifies her interviewees by interview number, company number and audit firm number ("Interview 56, C12, F6" in Illustration 8). In one quotation, Edgley *et al.* (2010, p. 547) show the dialogue between interviewer and interviewee (not illustrated), justifying this approach by saying their quotations "suggest a more dialogic process".

4.2.7 Proportion of interviewee voices reproduced in quotations (quotation characteristic 7). Research recommends using multiple voices to triangulate the research findings and not relying on too few voices, which could create the impression of cherry-picking quotations and reliance on too few interviewees. Table 2 shows that quotations are drawn from a minimum of 30% to a maximum of 100% of the interviewees. The papers vary in the proportion of interviewee voices reproduced in quotations, from 9% to 100%. The number of interviewees also influences this proportion. For example, Hayes and Jacobs' (2017) paper is based on three interviewees, while Rimmel and Jonäll's (2013) paper is based on seven interviewees. Given these small interviewee numbers, it is not difficult for these papers to quote 100% of

Illustration 8. Including interview questions in interview quotations

Interviewer	Does an audit committee meeting take a long time to prepare?
D	It's very time-consuming for us! We have to summarize the summary report, because there are summaries for each business unit, each entity, each sector, and at central corporate level. There are three or four topics [. . .]. We have to choose three or four slides per sector. That doesn't take particularly long, but there are decisions to be made, and every word is important [. . .]
I	How long does it take?
D	Once we've finished the meeting at management level, just the extra part? I think it takes me 40 hours, easily
I	Forty hours to prepare for the audit committee meeting! [. . .]
D	You have to choose the themes, you're very involved. That's where the 40 hours come from. Because sooner or later you have to pick up your pen, and every word counts (External auditor, Interview 56, C12, F6)

Source(s): Compernolle (2018, p. 913)

interviewees. Conversely, Haigh and Shapiro (2012) interview 30 people, with only nine quoted.

4.2.8 Translating interviews (quotation characteristic 8). As shown in Table 2, of the 20 papers, 8 were English-language interviews, 6 translated non-English language interviews into English and in 6 cases, it was not clear whether the interviews were conducted in English or were translated. Eight papers conducted the interviews in English. Of the remaining 12 papers, six explicitly mention translating interviews/interview quotations. In six papers, it was not clear how the authors handled non-English language quotations. Tremblay *et al.* (2016, p. 174) describe how they handled translation issues: "All interviews were conducted in French; all interview excerpts that appear in this paper were translated into English by us, and were reviewed by a professional translator". Similarly, Dewi *et al.* (2019, 1,126) are very clear: "We have translated selected quotes from the transcripts in Bahasa Indonesia into English". They go on to say:

> We acknowledge that in any translation, there is a risk of misinterpretation (Evans, 2004). However, we have attempted to minimise the risk by having a native Indonesian team member who not only speaks Bahasa Indonesia and English but also shares the same language, social norms and culture of most of the research participants. Moreover, between them, the research team has significant international experience of researching in non-English speaking context. Following Spence *et al.* (2017), we did not translate the entire transcript into English "out of a concern that linguistic and cultural nuances be lost in the process" (p. 87). (Dewi *et al.*, 2019, p. 1126)

Rimmel and Jonäll (2013, p. 773) acknowledge the difficulty of using translated quotations as follows: "Content analysis using translations into English might be questioned as sentence-for-sentence will not necessarily yield the same volumetric measurement in comparison with the original language".

4.2.9 Editing interview quotations (quotation characteristics 9 and 10). Few papers explicitly reference the editing process applied to quotations. For example, the quotations earlier in Illustration 3 do not include hesitations (e.g. "um"s, etc.), which Khalifa *et al.* (2007) likely edited out. Lareau (2021, p. 222) considers such silent editing acceptable, referring to her "list of free words" to remove text without using an edit mark to identify text removal. She justifies this approach on the basis that edit marks such as ellipses clutter up the quotations and make it harder to follow the words. Conversely, Silverman (2017, p. 153) criticises the analysis of a block quotation because it excludes the dialogue between interviewer and interviewee and because it omits "free words", as follows:

> Like many qualitative interview reports, no stretches of talk are provided that include both the interviewee's answer and the previous, adjacent interviewer's question, request for continuation or display of understanding (for example, 'mm hmm', 'I see').

Kuruppu *et al.* (2019, p. 2082) is an exception in referencing their editing process, as shown below. They acknowledge the trade-off between the importance of protecting interviewee anonymity without losing interviewees' voices.

> Some parts of this quote and the role of the employee have been edited to ensure the anonymity of the respondent. The interview recording was carefully scrutinised and words were chosen carefully to maintain the essence of what the respondent was stating.
>
> . . .
>
> This quote was edited to ensure the anonymity of the case study site. The transcript was carefully read and listened to ensure that the meaning of the quotation did not change from what the respondent stated.

Rimmel and Jonäll (2013, p. 773) also acknowledge editing quotations as follows: "Consequently, all quoted remarks from the interviews were carefully edited to prevent identification of individuals, organizations and products". As shown in Illustration 9, they use capital letters to highlight omitted words, which appear to be largely for the purpose of protecting anonymity.

Illustration 9. Transparency in editing interview quotations

After the INCIDENT, we had to start working on biodiversity reporting. For some pressure groups it might be a reason to divest. That's not good because you have to work hard for your reputation. [. . .]

Source(s): Rimmel and Jonäll (2013, p. 767)

5. Discussion and conclusions

The absence of clear guidance in the prior literature on the reproduction of quotations disadvantages researchers. Red flags in relation to interview quotations include too perfectly regular data. This research examined how researchers handle interview quotations. This paper discussed ten quotation characteristics of 600 interview quotations, drawn from 20 articles published in this journal (AAAJ). The analysis found that papers fall short in describing how authors handled the interview transcripts (quality characteristic 1), why authors selected quotations (2), the breadth of interviewees quoted (7), the language in which authors conducted the interviews and how quotations were translated when interviews were not conducted in English (8) and how authors edited their quotations and showed their edits (9 and 10). Corden and Sainsbury (2006b) comment that the number and length of quotations are constrained by publishers' paper-length constraints. Journal word limits often restrict authors from providing great detail on many quotation selection and presentation matters. Authors have to pragmatically trade-off between richness and brevity, robustness and clarity.

5.1 Recommendations – suggested protocols

This paper concludes by suggesting recommendations to protect the integrity of interview-based research, thereby addressing *RQ2*. The overarching principle to good quality qualitative research is transparency, and this theme runs throughout this section of the paper. This paper recommends that researchers be more transparent by disclosing their protocols for handling interview quotations. I advise researchers to edit as little as possible, so that the authentic voices of their interviewees come through. Additionally, edits should be identified in the text.

Some choices analysed in this study (placing and presenting quotations) are obvious and do not need explanation. Of the ten quotation characteristics analysed, two are issues of author choice: (5) placing and (6) presenting quotations. In relation to the remaining eight quotation characteristics, the analysis showed that many papers are silent on the protocols adopted. Table 3 presents a list of protocols for consideration by researchers using interview-based methods essential for transparency in the research methods adopted. These protocols would usually be found in the data collection and analysis part of a methodology section.

To operationalise the protocols in Table 3, I recommend researchers prepare their own protocols for handing interview quotations, customising my protocols to their research context and adding to my protocols where appropriate.

(i) Transcript handling	
Interview transcripts	Who prepared the transcripts?
	What role did the interviewer(s), author(s), third parties, automation play in handing the interview transcripts?
	What steps were taken to ensure the transcripts are an accurate reflection of the interviews?
	How was grammar and punctuation used to inject tone/sentiment into the interview transcript/quotations?
Validating the transcripts	What process was adopted for validating the interview transcripts with interviewees?
(ii) Selection of quotations	
Selecting quotations	What was the basis/process for selecting the quotations?
	How did the researchers ensure that omitting quotations did not distort the research?
	Did researchers' commentary/interpretation merely echo quotations?
(iii) Number of quotations	
	How many quotations will be included in the paper?
(iv) Length of quotations	
	How long are the quotations?
	Are the quotations long enough for interviewee voices to come through?
(v) Placing quotations	
	Will all quotations be in the findings section?
	Are there benefits of placing quotation at the start/end of the paper?
(vi) Presenting quotations	
	Will the quotations be in block format, in tables or interspersed in the text?
	Will all quotations be presented in the same or a mix of formats?
(vii) Number and percentage of quotations from total number of interviewees	
Quotations	Do the quotations reflect an adequate range of interviewee voices?
	Are the sources of the quotations transparent?
	Are the interviewees relating to each quotation clearly identified?
	Are the interview dates disclosed?
(viii) Language of quotations and translation	
Language of interviews	In what language were the interviews conducted?
Translating quotations	Who translated the interviews?
	What were the translator's qualifications, skills, experience?
	What translation approach did the translator adopt?
	How did the translation approach assess the context in which the meaning was expressed?
	Were the entire transcripts translated or just the quotations in the paper?
	What steps were taken to ensure the translated quotations captured the sentiment expressed by the interviewee?
	Were the original language quotations and the translated quotations disclosed?
(ix) Editing quotations	
Editing quotations	What editing protocols were followed to clean up the quotations?
	What were the protocols for removing "free" words?
(x) Transparency of quotation edits	
	How was the removal of interviewee words identified?
	What symbols/markers were used to indicate alterations to interviewee words?

Table 3.
Protocols for interview quotations

5.2 Applying quality characteristics to interview research

I suggest some ways in which Lincoln and Guba's (1985) four evaluative criteria (credibility, transferability, dependability and confirmability) are applicable to interview quotations. Credibility, whether the findings are true/believable, depends on researchers' approaches to selecting quotations, whereby interviewees' voices shine through such that the quotations resonate with readers. Editors and reviewers need to ask themselves whether the real voices of real people come through in the interview quotations. Transferability (to other contexts) is evidenced by providing descriptive evidence, thick descriptions, in sufficiently long quotations, which are not overly edited. How non-English language quotations are translated is also relevant here. Dependability, the extent to which data are (not) idiosyncratic, relates to the representativeness of the quotations. Thus, ensuring that an adequate range of interviewee voices are heard, that a good proportion of interviewee voices appear in the paper, contributes to dependability. Confirmability, neutral, consistent, repeatable findings, can be evidenced by triangulating the findings. Quotations can be a source of triangulation of the conclusions drawn. Multiple voices is another means of triangulating research findings, thereby contributing to confirmability. Finally, researchers disclosing their protocols and decision processes concerning how they handled interview quotations will enhance authenticity.

It can be challenging to convey meaning when communicating in writing through text. Orthography, the way in which written conventions are used such as hyphenation, capitalisation, uppercase, word breaks, emphasis and punctuation, can inject tone/sentiment into interview quotations. This is of growing interest in social media communication. As an example of orthography, in relation to Illustration 4, I commented that putting the aside, "this better be confidential", into parentheses added tone to the aside. I added a similar comment in relation to Illustration 5. Heath (2018) and White-Farnham (2019) discuss developments in grammar usage in Internet grammar subculture.

5.3 Concluding comment

A limitation of the study is that the 20 exemplar articles are published in one journal. They may not be representative and may reflect idiosyncratic features of the journal that make the interview studies unrepresentative. In addition, the sampling approach identified (after some filtering) the 20 most cited AAAJ papers. The quality, number or length of quotations may be correlated with the high citation numbers. Thus, the 20 papers might be exemplary and not representative of papers more generally using interview quotations.

Interview quotations are a niche but important aspect of interview-based research. However, considering this narrow area, this study has highlighted the complexity, nuance and sensitivity of using such data. How researchers handle interview quotations is important for transparency, a key aspect of qualitative research integrity, as interview quotations are the only evidence of the research.

Notes

1. One of the reviewers commented that translation could have grammatically improved the quotations, leading to a sense of perfection. However, the authors conducted their research in a country whose official language is English. I assume the authors conducted the interviews in English as they do not mention translation.
2. I expressed a note-of-concern on this issue to the journal editor(s) in December 2021, who followed up on my concerns via a Zoom meeting in January 2022. In June 2022, the editor(s) informed me that, while they shared my concerns, after seeking advice from independent scholars and further investigation, they had decided not to take any action directly related to the matter as they felt there

was insufficient evidence to take the matter further. However, they have "placed" the authors on a "watch list" for future submissions to the journal.

3. I derived some of this discussion from Merkl-Davies *et al.* (2011).
4. The acronym COVID-19 stands for coronavirus disease 2019. Following an outbreak in Wuhan, China, in December 2019, COVID-19 led to the first worldwide pandemic in over 100 years.
5. I advise using Word's ellipsis from Word's special characters symbols' menu rather than typing three dots.
6. From my experience as a reviewer, I have found misquotations of other researchers' work (i.e. miscitations) to be rife in academic papers. This leads me to include the following type of observations in my reviews: "Also of concern are what appears to be inaccurate citations. I cannot check every citation, but the few I did check appear problematic. It also raises questions as to whether there are other inaccuracies in the analyses".
7. Hayes and Jacobs (2017) is my favourite among the 20 papers reviewed in this research. It required a great deal of creativity on the authors' part to adopt such an original approach to intersperse the interviewee quotations with the authors' own words to tell their interviewees' stories in a compelling way.

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