Using Netnography in Qualitative Accounting Research

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Financial Accountability & Management.

Presentation Outline

- The emergence of netnography

- Stages in netnography research

- Research ethics in netnography

- Credibility of netnography research

- Examples of netnography in qualitative accounting research

- Opportunities of netnography for the qualitative accounting researcher

Virtual Ethnography

- The internet offers scholars a new and growing research vista

- Creates the conditions for a virtual form of ethnography

Netnography

Netnography is a term coined by the marketing professor Robert Kozinets to describe ethnography in the virtual world:

Netnography

Kozinets R. (2002), "The field behind the screen: using netnography for marketing research in online communities", Journal of Marketing Research, Vol. 39 No.1, pp.61-72.

Definition of Netnography

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

What it is not!

Important to stress that Netnography is not:

- The downloading of data from an internet site
- The conducting of online surveys
- The conducting of online interviews

=>It is a study of an online community

(A virtual platform for people with a common interest to build relationships & share information)

Definition of Netnography

"Netnography is about obtaining cultural understandings of human experiences from online social interaction and/or content, and representing them as a form of research."

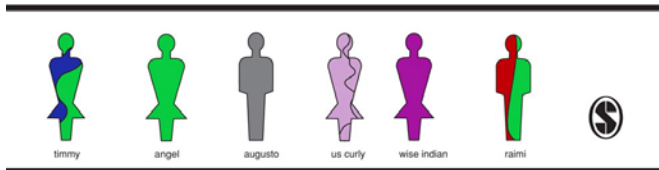(Kozinets, 2015, p.54)
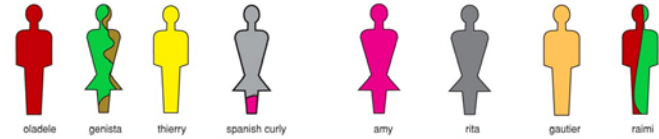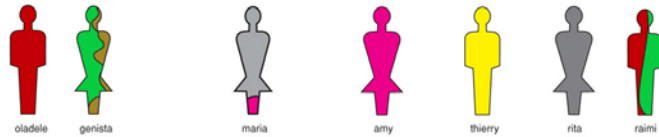
Popularity of Netnography

- Primarily intended as a reference for marketing researchers to understand online consumer behaviour

- But has enjoyed widespread appeal across academic disciplines

- High citation impact on Google Scholar
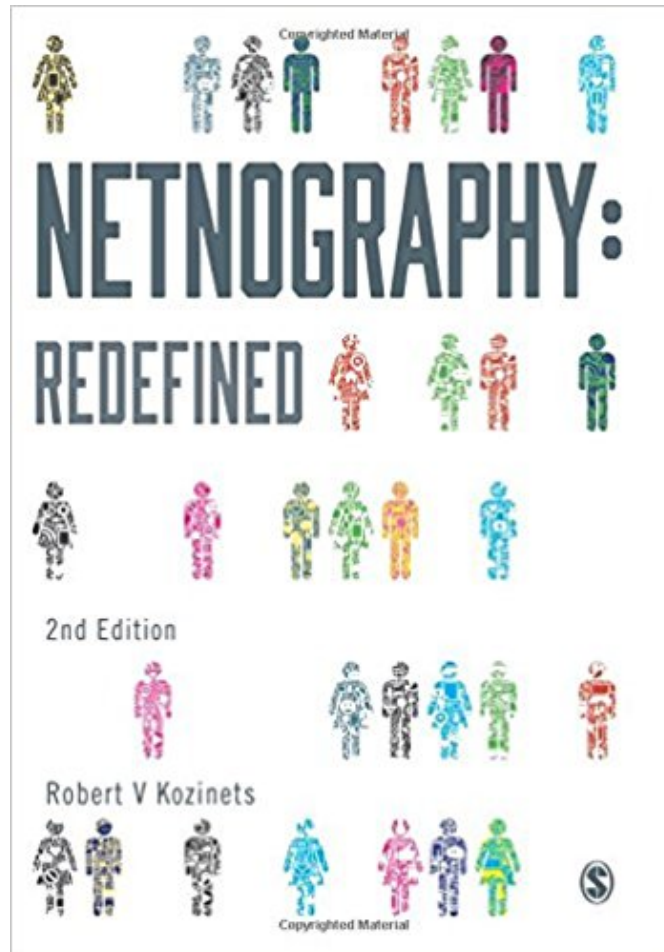
- Publication of 3 books by Kozinets on topic

2010

2015

2019
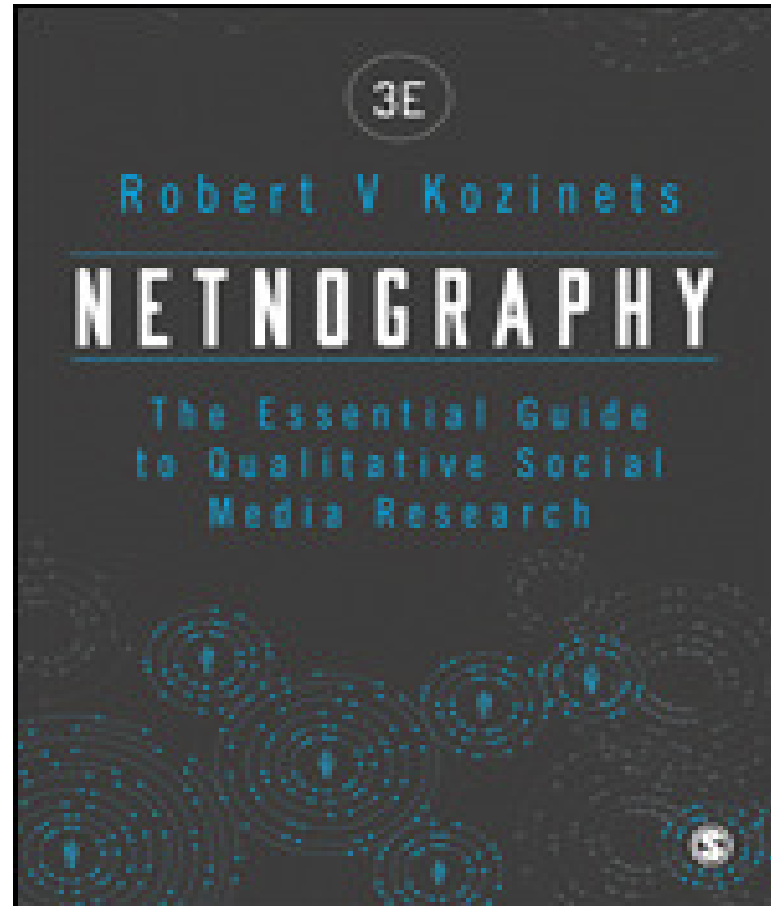
Stages in Netnography

- Research Planning & Entrée into Online Community

- Data Collection

- Data Analysis

Entrée into Online Community

1. Identify relevant online community

Select an online community that has:

- a focused topic – but heterogeneous members
- high volume of traffic/postings
- good interaction between members
- rich and detailed data that is recent
- data that matches your research question
  - Exhibits interactions between members **relevant** to your research question

Netnography –
2. Get familiar with the online community

– Who are the members?
– What are their interests?
– What sort of language do they use?
– How does the site work?

$\Rightarrow$ Become immersed in the online culture – understanding grows organically

"Immersion and engagement assure the reader that the netnography is based on a human understanding of meaning, of the relevant codes and languages represented" (Kozinets, 2018, p.6)

Netnography - Data Collection

3 types of data collection methods:

1. *Passive Netnography*

- Involves observing and monitoring online communities without participating in the community

- May involve archived texts - communications/postings of online members before researcher enters community rather than real-time conversations

Costello et al (2017) *International Journal of Qualitative Methods*

Netnography - Data Collection

2. *Active Netnography*

- Involves participating in online activities and contributing to a continuous real-time conversation

- Netnographer co-creates text with online members

Costello et al (2017) *International Journal of Qualitative Methods*

Observation Vs Participation

An element of both passive observation and more active participation may be needed to develop a deep understanding of the online community

"In netnography, as in a physical ethnography, researchers must negotiate a spectrum of participation and observation." (Kozinets, 2018, p.6)

Netnography - Data Collection

- 3. Researcher produced fieldnote data – observations and reflections produced by researchers about their participations, interactions and experiences during their netnography of online community

Scope of Netnography Data

Netnography data includes not only text, but also:

- Images
- Drawings
- Photography
- Sound files
- Audiovisual presentations

Netnography – Data Collection Advantages

- Easy transcription/downloading of material
- Low data access costs
- 24/7 access to data
- Plentiful data supply (current & archived)
- Access to global data
- Unobtrusive form of data collection
- Useful for collecting data on a sensitive topic (users hide behind online identities)

Netnography – Data Collection Advantages

- Netnography combines the advantages of both traditional case study and survey methodologies

- Netnography can capture a wide and varied number of online posts on a topic
  - popular websites host millions of postings from across the globe

- Each of these posting can offer very detailed and descriptive opinions and viewpoints

Netnography – Data Collection Challenges

- Vast quantity of data within the virtual world can lead to information overload

- Researcher must be judicious in selecting the most important data

- Initially conduct a 'grand tour' of the data

- Then concentrate on the most relevant data to research topic

Netnography – Data Collection Challenges

- Copyright issues need to be considered
  - Particularly with regard to video or audio content
  - What constitutes 'fair use' in the virtual world?

- Restrictions imposed on downloading material by the website itself

- Challenges of translating the meaning of continuously evolving symbols (e.g. emojis or memes)

Netnography – Data Collection Tips

- Keep track of time period of observation and websites/pages visited

- Record the amount of text collected and the number of participants observed

- Take screen shots for your records

=>All useful for methodology section!

Netnography – Data Analysis

- Data analysis can run parallel to data collection

- Coding of data – manually or using software programs

- Study of a large social media site may require automated methods to search, capture, scan at the early stage

- But then move to a more labour intensive analysis of a narrower dataset

Netnography – Data Analysis

- Important to interpret data with reference to its context
  - what did the online member mean in this context?

- Researcher should not sacrifice contextual richness simply to create coded categories

Research Ethics in Netnography

Netnography is a form of electronic eavesdropping:

"Netnographers are professional lurkers" (Kozinets, 2002, p.65)

This raises ethical concerns:
- Should data in online forums be considered as public or private?
- Does the researcher need to gain consent to use members' postings?
- Is there potential to do harm if sensitive data used without consent?

Consequently the unobtrusive nature of data collection is both an advantage and disadvantage of netnography

Research Ethics in Netnography

"Questions of ethics and consent are salient to netnography because it uses information that may not have been provided for the purpose of research." (Kozinets, 2018, p.3)

Ethical guidelines suggested by Kozinets:

- 1. Researchers should disclose their presence and intensions to online community

- 2. Researcher should use anonymous names for online members in their research

- 3. Researcher should seek and incorporate feedback from online community members

- 4. Research should gain consent of those whose postings will be used in research

Research Ethics in Netnography

- Kozinets also recommends conducting Member Checks post research
- Involves presenting final research findings to online community
- Advantages:
    - Allows identification of errors
    - Helps to overcome ethical concerns
    - Establishes a useful information exchange between researcher and online community

Research Ethics in Netnography

However - contrasting view offered by Langer & Beckman (2005)* who regard Kozinet's recommendations as "far too rigorous"

Alternative ethical perspective:

- Consent is implicit in posting on a public site
- Therefore no need to gain explicit consent of online members
- Just provide anonymity to those you quote

Qualitative Marketing Research

Research Ethics in Netnography

➢ Key issue may revolve around whether researcher is an Active Participant or Passive Observer

"… the netnographer may be an active participant on a particular site that is of research interest. In this case, the researcher should honestly and completely disclose her presence, affiliations, and intentions. In other cases, where participation does not take the form of active posting in an online group, but involves the collection of interactional data, there may be no need for a potentially disruptive disclosure." (Kozinets, 2018, p.9)

• Also a need to be careful if your data relates to a sensitive issue (e.g. mental health)

Credibility in the Virtual World

How credible is the research data we gather within online communities?

- Netnography is based on observing textual discourse only

- Different from ethnography where researcher can observe both discourse *and* behaviour

So

- Is it 'real' data?

- Is it reflecting honest opinion?

- Or is it fictitious and biased?

- Is the identity of the poster 'real'?

Credibility in the Virtual World

Main criticism levied against internet review websites such as TripAdvisor is that the postings are false or biased.

Example – case of the London restaurant that did not exist (The Shed) reaching top spot in TripAdvisor (December 2017)

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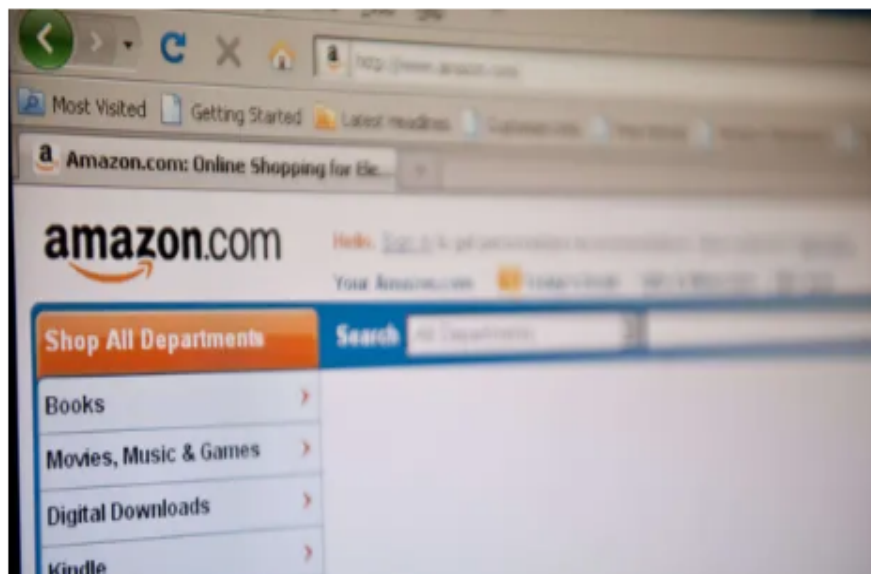
International edition ˅

The Guardian

Amazon

Flood of 'fake' five-star reviews inundating Amazon, Which? finds

Unverified reviews may be being used to artificially boost products, says consumer group

Rebecca Smithers
Consumer affairs correspondent

Tue 16 Apr 2019 06.00 BST

f   y   ✉

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How does the virtual ethnographer deal with the potential for fake postings?

Credibility in the Virtual World

The important point is that within the context of the online community, this is 'real' and relevant research data:

"... Every aspect of the 'game' (the act, type, and content of the posting; the medium; and so on) is relevant observational data in itself, capable of being trustworthy. Using online data in this manner requires a radical shift from traditional ethnography, which observes people, to netnography, which observes and must recontextualize conversational acts." (Kozinets, 2002, p.64)

Credibility in the Virtual World

- Researcher can rely on the self disciplinary nature of online communities:
  - Codes of etiquette and social pressure discourage dishonesty and misrepresentation
  - Extreme views become obvious
  - Online members criticise or reinforce what others say
- Researcher can triangulate netnography data with data from interviews, surveys etc

Credibility in the Virtual World

As ethnographers, it is not our role to investigate the 'truth' or 'falseness' of postings

Our role is to observe and comment on the phenomenon

Use of Netnography in Qualitative Accounting Research

Jeacle and Carter (2011) Accounting, Organizations & Society

- A netnography of the TripAdvisor website

- Researchers immersed themselves within the online community

- Sought to understand the operational features of the site

- Data was gathered over a period of time through an observation of both user postings and TripAdvisor's own web material

Jeacle and Carter (2011)
Accounting, Organizations & Society

- Study sought to understand the popularity of TripAdvisor – why was it trusted?

- Authors argue that the basis of users trust in TripAdvisor is due to a combination of

  – systems trust - trust in the website's ranking mechanism (Giddens, 1990; 1991)

  &

  – personal trust - trust in the reviews of fellow users (Mayer et al, 1995)

Netnography Lessons

- Paper illustrates the setting in which netnography works well

- Websites such as TripAdvisor host a vast amount of online communications - provide the researcher with a wealth of material

- Such sites have a global reach - allows the researcher to garner a wide and varied quality of research data

Miley and Read (2012)
Accounting, Auditing & Accountability Journal

- Authors examine how jokes are used to characterise the accountant

- Drew on a website created by Australian accountant Michael Southwell-Keely which hosted accounting jokes

- The study generated new insights into the role of jokes in the creation and characterisation of the accountant stereotype

Netnography Lessons

- A small website - hosted only 99 jokes

- Lacking the level of communication and exchange between online members that is a characteristic of netnography

- But it was more than just a database of jokes

- It was a forum for a specific community with a shared interest

- Paper illustrates that a relatively small online community can still generate rich and relevant data, particularly if the website is very focused in nature

Bialecki *et al* (2017)
Management Accounting Research

- Study of the popular film review website - the Internet Movie Database (IMDb)

- Paper examines the reviews posted on IMDb's forums

- Allowed the researchers to understand the importance of judgement devices (rankings and user reviews) in informing movie choices

- Authors found that multiple judgement devices were relied upon in cases where there was conflicting information on a movie's quality

- Sheds light on how performance evaluation tools shape evaluations and decisions

Netnography Lessons

- Authors adopted a passive form of netnography - merely observed and recorded exchanges within the site without engaging directly with online members or revealing their presence

- Authors supplemented their netnographic research with semi-structured interviews in order to gain more in-depth data on the movie evaluation process

- This paper illustrates how netnography can be combined with other more traditional research methods

Jeacle (2017)
Accounting, Auditing & Accountability Journal

- Investigation of user reviews within the Amazon retail website

- Drawing on Power's (1996; 1997) body of work on Audit Society author suggests that user reviews represent a form of audit ritual in the virtual world

- The paper highlights a shift in contemporary society from reliance on traditional bodies of expertise to new forms of lay expertise

Netnography Lessons

- Choice of netnography worked well as Amazon is host to a community of online members who come together to share information

- Researcher engaged in both active and passive forms of netnography
  - active: co-creating data through conducting product reviews
  - Passive: observation of reviews

- Researcher chose to focus only on postings related to 'best sellers' within the Home & Garden department

- The paper illustrates how a netnographer makes data selection decisions in cases where the website hosts a vast amount of potential research material

Aleksandrov *et al.* (2018)
Accounting, Auditing & Accountability Journal

- A study of a participatory budgeting project launched in a municipality of Russia in 2013

- Focus of the netnographic research was a website set up to host discussions of participatory budgeting

- Researchers engaged in both
  - passive observing of postings on this site and
  - actively joining in with the online discussions

- Netnographic data collection also encompassed videos of presentations and meetings discussing participatory budgeting

Netnography Lessons

- Authors found their netnography observations useful in identifying potential interviewees

- They used the postings on the site to select interviewees with a diverse range of views

- Paper illustrates how netnography can both supplement and facilitate other forms of research gathering tools

Guo (2017)
Critical Perspectives on Accounting

- Examines an online forum established in 2011 to gather views on the proposed unification of 3 Canadian accounting associations

- The author analysed a year's worth of postings - 600,000 words in total

- Engaged in passive netnography - did not contribute to the site but observed postings as they occurred

- Netnography allowed researcher to capture the mood of the arguments as they unfolded

Netnography Lessons

- Author found netnography to be more effective method of data collection than interviews

- The issue of unification was an emotional issue for many of the online members

- The internet enabled more spontaneous and open expression than could be elicited through interviews

- Also the comments of members were not subject to any time pressures or framing by researcher

Van den Bussche & Dambrin (2021) Accounting, Auditing & Accountability Journal

- A study of the evaluation process within AirBnB

- Authors used 3 methods of data collection: netnography, interviews and content analysis of secondary data

Netnography involved:

- Collecting textual content from reviews + Airbnb guidelines

- Analysing interactions between AirBnB users on a "Community Centre" forum

Netnography Lessons

- Netnography allowed researchers to become familiar with the platform's review process

- Facilitated a contextualisation and understanding of how users engaged with Airbnb's evaluation infrastructure

- Netnography indicated that the public space of evaluation (grades and review comments) was remarkably positive

- Prompted authors to conduct interviews with guests and hosts to understand this positive bias in reviews

Netnography:

Opportunities for the qualitative accounting researcher

Netnography Opportunities

Opportunities for:

- Studying the emergence of new modes of accountability

- Capturing stakeholder dialogue

- Understanding the role of calculative practices in the virtual world

Accountability in the Virtual World

- New modes of accountability are emerging in the virtual space

- Online communities host debates and discussions – they offer 'counter accounts'

- Often see a mobilisation of forces surrounding issues of injustice (Rahaf Al-Qunun, Saudi teenager used internet to assist her asylum request to Canada)

- Netnography can track and observe these demands for justice and accountability

Accountability in the Virtual World

- Netnography can facilitate an understanding of how audit logics have entered the virtual space

- Internet based rankings and user reviews can be viewed as a new form of audit

- They represent a new form of assurance provision and verification in contemporary society

Capturing Stakeholder Dialogue

- Netnography is useful for observing the role of web forums in encouraging stakeholder dialogue

$\Rightarrow$*Between corporate & investor*

- How important are online discussions/web forums
  - for shaping corporate governance mechanisms
  - for affecting composition of Board of Directors
  - for influencing CSR agendas
  - for directing strategic priorities

- How prevalent is the voice of minority interests in corporate web forums?

Capturing Stakeholder Dialogue

=>Between government & citizen

- Internet is a vital communication channel for governments

- Objective of e-government is to inform policy making through engagement with citizens

- Netnography is useful method of examining these communications & assessing their influence

Example

- The UK government hosts a blog (www.blog.gov.uk) that engages with a vast array of public issues (over 100 currently).

- Each blog post offers the citizen an opportunity to voice their opinion in the delivery of UK public services

- Netnography is a useful research method for studying such sites

Calculative Practices in the Virtual World

Witnessing the expansion of quantification into people's personal everyday lives (Mennicken and Espeland, 2019; Mennicken and Salais, 2022).

Netnography useful for capturing the role of calculative practices in everyday life:

- Number of likes/dislikes in social media
- Ranking mechanisms
- Scoring criteria

Concluding Comments

- Websites such as Amazon, Twitter, and Facebook are hugely influential websites with a global reach

- Netnography offers the researcher a method of entering this virtual research realm

- It is a research method for the 21st century

- A methodology that allows us to engage with and understand contemporary social trends

"Billions of individuals joined into networks partake in a complex world that not only reflects and reveals their lived experiences but is also, itself, a unique social phenomenon. Netnography can help you to understand that world." (Kozinets, 2015, p.1)

Thank you for listening!   **Any Questions?**