



# Linking narrative and identity construction: using autobiography in accounting research

Kathryn Haynes\*

*Department of Management Studies, University of York, Sally Baldwin Building,  
Heslington, York YO10 5DD, UK*

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## Abstract

This paper is concerned with the derivation of methodological principles, using autobiographical narrative, to research the lived experience of accountants, drawn from my experiences of accounting, academia and motherhood. In the accounting context, relatively few studies have employed interpretative, biographical or autobiographical methodologies in a study of the accounting profession, or examined the subjective experience and identity of accountants. The paper draws on sociological and feminist theoretical perspectives to argue for the use of autobiography as a methodological principle, which links epistemology and ontology with methodology. It presents and analyses three extracts from the author's own autobiography, concluding that narrative forms an important part of identity construction, within the cultural, social and political practices of which it is a part, and which it is also capable of perpetuating.

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## 1. Introduction

This paper is concerned with the derivation of methodological principles to explore the lived experience of women as mothers within the accounting profession. In considering the social organisation of the accounting profession and its interaction with the experience of

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\* Tel.: +44 1904 434640; fax: +44 1904 433431.

*E-mail address:* kh20@york.ac.uk.

motherhood on women accountants and their sense of self, I hope to construct an original and informative account of identity, which considers alternative concepts of the self and different narratives of identity within the cultural and political practices of motherhood and accounting.

In stating this, I am perhaps being a little disingenuous. I would argue that these are sound aims, worthy of academic study, but they are just that: academic aims, couched in academic terms for an academic audience, of supervisors, examiners, and peers; and devised by me, as my academic self. Actually, my primary aim is much simpler: to try to understand how I came to be myself, as woman, mother, accountant, and academic, with the myriad of sensibilities that *all* these beings entail. This paper is in essence more of a personal journey, to find how the self I am, the identity I have, the feelings I recognise, the wants I act upon, are affected by political forces around me, in particular, those that have shaped my identity as professional accountant, mother and academic.

The accounting profession is particularly interesting to me as a result of my own experiences of training and qualifying as a Chartered Accountant in the UK in the late 1980s and early 1990s in both a large national and a small independent firm. It is the profession I know and to which I 'belong', though I am no longer a practising accountant. During that time I was also bringing up very small children and experienced at first hand the contradictions and juxtapositions of professional and mothering identity. The impetus for the work arises directly from a desire to explore these experiences within a theoretical framework to illuminate the concepts of self and identity.

The paper makes the case for the use of autobiographical narrative in accounting research, where it has been little used, as a means of exploring the construction of identity. It is structured as follows: I first briefly discuss different theoretical perspectives on the self and identity, terms which I use in the paper. I then examine the use of narrative as a means of exploring the self, and discuss the turn to biographical methods within the social sciences, which is beginning to make an impact on accounting research. I explore how to make use of autobiographical narrative as a researcher, drawing from feminist perspectives and notions of reflexivity, before examining some of the benefits and difficulties involved in filtering research through an autobiographical lens. I argue for the use of autobiographical material not only as a rich resource but also as a methodological practice which links epistemology, ontology and methodology. Using three autobiographical narratives, I explore and discuss how the stories we tell about ourselves are part of a reflexive process of identity construction allowing us to explore our ontology and our epistemology of the self, in a process of understanding who we are, in this case within the cultural institutions of the accounting profession and motherhood.

## **2. Identity and the self**

The concept of identity is complex, and its study draws from the disciplines of psychology, psychoanalysis, philosophy and sociology, as well as more recent post-structuralist perspectives. Whilst it is beyond the scope of the paper to consider these in detail, this section introduces the main theoretical distinctions in the study of identity and the self, and explores how they have influenced a narrative conception of identity.

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