



# From 'Whodunit' to 'How': Detective Stories and Auditability in Qualitative Business Ethics Research

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## Abstract

Ethical considerations in today's businesses are manifold and range from human rights issues and the well-being of employees to income inequality and environmental sustainability. Regardless of the specific topic being investigated, an integral part of business ethics research consists of deeply comprehending the personal meanings, intentions, behaviors, judgements, and attitudes that people possess. To this end, researchers are often encouraged to use more qualitative methods to understand the dynamic and fuzzy field of business ethics, which involves collecting in-depth information in real time. Qualitative methods in business ethics research, however, raise the two-fold responsibility of not only conducting such investigations fairly and appropriately, but also clearly communicating the research processes and outcomes to readers. Especially leading journals in the field such as *Journal of Business Ethics* have a responsibility to conduct their business (i.e., the business of high standard publishing) ethically, by making sure that their content represents clear and honest communications of research concerning a wide range of business systems. Unfortunately, the question of how to effectively facilitate transparent insight into the research process of qualitative business ethics studies is still unresolved. Both the lack of a clear communication of methods and results and the iterative nature of qualitative methods often make it difficult for the readers to properly assess a qualitative business ethics study and understand its results. We propose the use of narratives to remedy this situation. Specifically, we suggest a new classification of audits, named second-party audits, to facilitate a better understanding of research procedures ex-post for the readers. To illustrate this new narrative-based reconceptualization of audits, we use Agatha Christie's detective novel *The Murder on the Links* as a frame of reference.

**Keywords** Second-party auditability · Qualitative business ethics research · Detective stories

## Introduction

A full and true report is the hallmark of the scientist, a report as accurate and faithful as he can make it in every detail.—Glass (1965: 83).

In 350 B.C., Aristotle acknowledged the necessity of making one's rhetoric clear and understandable. Knowing *what* to communicate is not sufficient on its own, he stated, as it is equally important to know *how* to communicate one's ideas and thoughts to an audience (Roberts 2004). This insight still holds in today's academia. The results of

an empirical inquiry, for example, should be communicated clearly and coherently according to the conventions of the field of study, ensuring in this way that anybody who reads the final report is able to follow the path of inquiry and reach similar or comparable conclusions (Milton 2019). Sharing the ontological, epistemological, and methodological decisions involved in a study is therefore not just a matter of getting published, but also a matter of ethical conduct (Resnik 2011). In other words, researchers in all disciplines have the responsibility to ensure that their research is exposed to sustained and continuous scrutiny from the academic community (Bell and Wray-Bliss 2009).

These considerations also apply to the discipline of business ethics. The context of business ethics research is changing drastically with the fast-changing role of business in society. Ethical considerations of today's businesses are manifold: they range from observing human rights and maintaining the well-being of employees to addressing

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income inequality and safeguarding environmental sustainability (Reinecke et al. 2016). Regardless of the topic, however, comprehending ethics in today's dynamic business world involves arriving at an understanding of the underlying judgments, assumptions, behaviors, and intentions of the people involved (Lehnert et al. 2016). An understanding and explanation of such complex ethical phenomena is typically enabled by means of qualitative research, and it is therefore not surprising that leading business ethics journals explicitly welcome such studies. However, qualitative research in business ethics is not all plain sailing.

This has to do with both the nature of business ethics and the methods of qualitative research. In business ethics research, qualitative methods are used to reach an understanding of the meaning, characteristics, and context of a phenomenon of interest (Lämsä et al. 2018). Qualitative business ethics research in particular tries to tease out the meaning people attach to certain ethical situations and how they behave or respond (Robertson 1993). This is because the ultimate purpose of business ethics research is to guide ethically sound managerial decision making (Robertson 1993). Where in other fields of business research recommendations on improving or maintaining a situation can be comparatively straightforward, this is more challenging when the focus is on ethics in business. Prior to making such recommendations, there should be clarity on what actually constitutes ethical conduct. Also, how the people involved in the situation perceive, feel, and act about it should be clearly documented. Doing qualitative research and making statements and recommendations about novel, 'morally interesting' phenomena therefore requires business ethics scholars to precisely describe their characterization of ethical conduct in a given situation, in addition to stating the rigor with which they conducted their study. The trustworthiness of their final report depends on such meticulousness (Reinecke et al. 2016).

Thus, if the multifaceted and multicultural dimensions of contemporary business ethics scenarios are not clearly communicated, interested readers might easily misconstrue the results of business ethics studies. This would obviously affect the relevance of these studies for ethical managerial practice (Eisenhardt 1989; Lawrence and Tar 2013; Nair et al. 2018; Orlikowski 1993). There is a gatekeeping role here for journals like *Journal of Business Ethics* in ensuring that investigations into different business systems clearly and honestly articulate starting points, methods, and findings.

This gatekeeping role also has a business ethics dimension, in that a published article involves the fair exchange of information between stakeholders, i.e., authors and readers. For a journal like *Journal of Business Ethics*, ensuring that its business (i.e., publishing) is conducted in the most ethical way is important, given the leading position it has in the field of business ethics publications.

Just like the presidents of countries and the leaders of organized religions are more subject to public scrutiny and allegations of immoral/illegal conduct than ordinary citizens or organizations, so are flagship journals likely to encounter a higher susceptibility to scrutiny on the part of stakeholders. Think not only of researchers and universities, but also of the business community, government agencies, and consumer groups. This gives us all the more reason to call for transparency in communicating qualitative business ethics research.

Unfortunately, business ethics articles in journals, especially those involving qualitative, nonlinear analytic inquiry models, often fail to respond to this call for transparent reporting and are perceived as 'anemic' with regard to their quality and impact (Lehnert et al. 2016; Yin 1994). Iterative qualitative methods are valuable for gathering, synthesizing, and analyzing data which can thus offer conceptualizations of various descriptive ethics topics, such as ethical decision making or moral reasoning (Eisenhardt 1989; Glaser and Strauss 1967; O'Fallon and Butterfield 2005). Yet the status of qualitative methods in business ethics research remains rather low. Lehnert et al. (2016) counted only 121 qualitative articles for 2004–2014 in leading business ethics journals (*Journal of Business Ethics*, *Business Ethics Quarterly*, and *Business Ethics: A European Review*). Business ethics journals are trying to rectify this underrepresentation of qualitative research in their editorials and are making explicit calls for more qualitative papers (Reinecke et al. 2016).

Even so, getting qualitative business ethics research published is a struggle. Researchers often find it difficult to demonstrate the quality and trustworthiness of their study and to meet the expectations of the editors and reviewers. This is mainly due to the diversity of qualitative approaches and the iteration of the steps involved in each one of them. Qualitative research often requires constant improvisation of the research design and repetition of the involved procedures, which might make the whole research process seem "messy" (Eisenhardt 1989). This characteristic messiness is also reflected in the resulting article, which often makes it difficult for reviewers, editors, and readers to evaluate the chain of evidence and get a clear view of the boundaries between various stages of the study.

For instance, questions such as 'When and where did data collection stop?', 'Where did data analysis start in this study?', 'How was data reconciled with emerging theory so as to reach theoretical saturation?', and so on, are among the typical responses to these studies. Without clarifying these questions, an enhancement of theories or conceptual systems based on that particular study (Parse 2014) will remain uncertain and ineffective. This is especially problematic for readers of the article, since they have no influence on the publication process. Where reviewers and editors have the option to ask for additional information from the authors of

an article, its readers have only limited opportunities to ask for further clarifications.

The answer to this problem is not simply to impose a strict set of conventions on qualitative research in business ethics. A highly formalized code of conduct for 'fluid' qualitative methods will discourage researchers from reflexively engaging in the research (Mason 1996) or might lead to over-simplistic representations of research. In other words, the 'template culture' of formulaic accountability practices is not suitable for the methodological versatility and fluctuating business ethics scenarios of these studies. Rather than pushing for extreme formalization, researchers should therefore be encouraged to develop a disposition of reflexivity in order to transparently portray the issues encountered during the research process and the decisions they took (Bell and Wray-Bliss 2009). Thus, the way to address the perceived messiness of qualitative business ethics research is to ensure that researchers not only observe the ethical conduct of their research, but likewise portray their research processes clearly and without holding back, ready for their readers to 'audit' it.

## Auditability

The process of systematically reviewing the decisions and choices made during a qualitative study is called auditing (Given 2008). The related term 'auditability' refers to the degree of clarity a qualitative study offers so that it can be audited. Similarly, the term 'audit trail' refers to the chain of evidence in the research trajectory from beginning to end (Yin 2018) which facilitates one's understanding of the decisions and choices made. Previous research in qualitative research has underscored the importance of audits (Halpern 1983; Lincoln and Guba 1985) in the verification of the main theoretical, methodological, and analytical choices made during a study (Koch 1994). In particular Lincoln and Guba (1985) suggested to provide unpublished information for a proper audit by reviewers or editors. They argued that including raw data, notes (methodological, theoretical, personal), and other materials pertaining to the research process (schedules, topic guides/observation formats) helps to establish, increase, or ascertain the rigor of a qualitative study.

However, this conceptualization of auditing is researcher-centric, rather than reader-centric. The audit trail parameters suggested above focus on how a researcher has conducted the study; it is aimed at editors and reviewers. In practice, most readers of a qualitative business ethics article will not have access to the raw data, notes, or other materials pertaining to the research process, because this information remains unpublished. The question of how to communicate the research procedures to the study's general readers has not really been an issue in prior discussions on this topic.

Apart from that, despite the global community becoming increasingly open to data sharing, concerns about confidentiality and potential misuse of information in public domains prevent qualitative researchers from openly sharing all their unpublished information online (McGrath and Nilsson 2018). Nor does sharing "scrubbed" data (i.e., data not carrying any identifiable information) form a suitable alternative, as it erases crucial contextual information, leaving the data useless (Pratt et al. 2019). What further complicates the matter is that a qualitative research project often results in more than one article. Researchers cannot be expected to disclose all the related information openly before all the articles from the concerned project are published.

Examining unpublished information in order to audit a qualitative study therefore is fairly impossible for the article's readers. Of course, this is not a criticism of the audit trail suggested by Lincoln and Guba. Indeed, conducting a study transparently and ethically is the first step. However, without disclosing the decisions and actions involved in its conduct in an accessible manner, an independent reader will not be able to appreciate the results. What is needed is a new perspective on auditing, one that would assist the readers of a research article in appreciating and verifying the process of theory development (Bowen 2009; Koch 1994). As we shall explain below, such a new perspective can be provided by narrative.

Narratives are the primary forms for understanding human experiences and actions (MacIntyre 1996; Nair et al. 2018). People comprehend their own lives as well as the actions of others in terms of the stories they read, tell and hear. Furthermore, the understanding, construction, and interpretation of ethics and morality are also based on narratives (Lämsä et al. 2018; MacIntyre 1996). This makes narrative an ideal format for presenting the research trajectory of a qualitative business ethics study. The next section addresses current and new conceptualizations of auditability by using a fictional narrative as the facilitating device.

## Hercule Poirot and Auditability: Role of Narratives

Works of fiction have been used as fertile grounds for practicing, enlarging or teaching about reality (Michaelson 2005; Michaelson 2017) since time immemorial. Our use of fiction is not as a tool for strategic recommendation. Rather, we use it as a frame of reference for exploring the concept of auditability in qualitative business ethics research. By examining the way the narrative moves ahead in a detective story and experimenting with similar structures in the context of qualitative business ethics articles, we argue that the narrative model facilitates not only a transparent portrayal of the research process, but also helps to create

an account which is compelling enough to hold the reader's attention and "make him/her turn the page and keep on turning to the end" (Richardson 2003, p. 383).

The frame of reference we use here is a sub-genre of detective fiction known as the "whodunit" ("who [has] done it?"). Mystery stories in the whodunit sub-genre often feature a group of people assembled in one place, a murderer in their midst which makes them all potential suspects, a brilliant investigator, and a sidekick (Grella 1970). By examining the journey detectives in whodunit stories undertake, we will suggest a new type of qualitative audit based on it. To this end, we use the example of Agatha Christie's novel *The Murder on the Links* (1923). The choice of this particular example is for two reasons. Firstly, this novel perfectly exemplifies the concept of auditability we intend to illustrate. Secondly, the novel has been in the U.S. public domain since 2018 and is hence available for legal free access (Copyright How-To 2019). Any reader who might be interested in reading the novel to get an even better understanding of the aspects discussed in this article could do so by visiting the Project Gutenberg website, which makes public domain books available for free (<https://www.gutenberg.org/ebook/s/58866>).

In *The Murder on the Links*, Christie's Belgian detective Monsieur Hercule Poirot and his sidekick Captain Hastings investigate the murder case of a French millionaire (Monsieur Renault). The initial suspects include Monsieur Renault's wife (Madame Renault), their son Jack, their neighbor Madame Daubreuil, and a mysterious girl who calls herself "Cinderella". The suspect list becomes longer in due course, to include Jack Renault's former girlfriend Bella Duveen and his current fiancée Marthe Daubreuil, Madame Daubreuil's daughter. To make matters worse, soon after Monsieur Renault's demise, another unknown person is murdered in similar fashion. As we shall see, the journey of Poirot and Hastings can be used as a frame of reference to discuss audits in qualitative business ethics research.

## Conceptualizing Audits

The abductive qualitative researcher enters the research scenario just like a detective. Where the detective tries out various frames of reference, devises interpretive patterns to integrate clues, and adjusts these patterns as new clues come up (Hühn 1987), so the researcher teases out some sensitizing concepts, collects data, and performs iterative data analysis. Both thus attempt to solve the 'mystery' of the situation, i.e., the object of research. In a mystery story, the power of the detective's ratiocination is evident only by the logical coherence of the claims made. Qualitative research would similarly benefit from a transparent presentation of the chain of evidence. How this could be open to auditing is

discussed in the following section, beginning with the two types of audits that Halpern (1983) proposed to ensure transparency in grounded theory research: internal and external.

### Internal Audits

An internal audit involves either the researcher's colleague or a member of the research team. These internal auditors provide checks and balances on how a particular study is conducted. Similar to first-party auditing in companies, this is the informal checking of procedures which happen in the course of a qualitative inquiry. It is performed internally, within the research team or organization. The main purpose of such an internal audit is to measure a given study's strength and weaknesses against its own procedures and external standards, thereby ensuring the study's rigor and credibility (Russell 2012). The main aim of internal audits is to thoroughly review and so improve the research process. Internal or first-party auditing thus reduces investigator bias and makes sure that the research process is rigorous and replicable (Rodgers 2008).

The whodunit is often organized like an internal audit, in that the detective often assists in cases by being part of an investigative team, either as team member or as consultant. It is their role to ask critical questions. Sherlock Holmes for example is often portrayed as working on the same cases as Inspector Lestrade (e.g., Doyle 1887). Likewise, in our story *The Murder on the Links* (Christie 1923), Poirot has come to be involved in an ongoing police investigation. In the excerpt below, we see Poirot questioning the reliability and validity of the conclusions reached by the police. Poirot plays the role of an involved peer reviewer, while the policeman in this scenario, like the qualitative researcher, is obliged to show "sportsmanlike conduct" (Grella 1970, p. 31) by revealing all the relevant facts to the detective/auditor.

Poirot: The case seems straightforward enough and yet, and yet, mon ami, I am not satisfied! And do you know why? Because of the wristwatch that is two hours fast. And then there are several curious little points that do not seem to fit in. For instance, if the object of the murderers was revenge, why did they not stab Renault in his sleep and have done with it?

**Christie (1923; p. 35)**

### External audits

Sometimes when a policeman or investigator has closed a case, the detective as an independent third-party reopens and re-examines it to ascertain that the investigating team did indeed arrive at the correct conclusion. This situation

resembles external auditing, which involves calling in the expertise of an expert in the field who has not been involved with the research project before. The external auditor evaluates the research process through the examination of research records and peer debriefs (Rodgers 2008). Like third-party audits in companies, external auditors of research are independent bodies, with no involvement in the researcher-reader relationship (Russell 2012). Blind peers or uninvolved experts could act as external or third-party auditors. In the case of our murder mystery, Inspector Giraud is conducting an independent inquiry involving neither the other policemen nor Poirot. Poirot in turn studies Giraud's conclusions and points out something which the latter did not consider before—the curious incident of a door being left open in the murder site.

Poirot: Your theory allows for the door being opened. It does not explain why it was left open. When they (the murderers) departed, would it not have been natural for them to close it behind them? If a sergent de ville had chanced to come up to the house, as is sometimes done to see that all is well, they might have been discovered and overtaken almost at once.

Giraud: Bah! They forgot it. A mistake, I grant you.

Poirot: I do not agree with you. The door being left open was the result of either design or necessity, and any theory that does not admit that fact is bound to prove vain.

### Christie (1923; p. 51)

In both the detective story and the research article, readers are not privy to the 'residue of records' (Lincoln and Guba 1985) which constitutes the audit trail. In other words, they are not directly involved as auditors. They do not have direct access to the wristwatch, the open door, or the research records collected during the qualitative study. Where in the whodunit this is part of the charm, this situation marks a deficit in the case of research reportage, as it tends to leave a knowledge gap between the producers (authors) of the audit trail and its end-customers (readers). When considering the characteristic messiness of methodological procedures in qualitative research, this knowledge gap can easily be counter-productive, with incoherent research procedures coming across as non-rigorous. This is compounded by the absence of narrative in most qualitative reports. A complete and truthful account of the investigation should therefore be the most important feature of the account of research, as it is with the mystery novel: the narration of the investigation process from spotting the crime to scrutinizing clues and arriving at a final conclusion is extremely crucial for the reader's engagement in both scenarios (O'Gorman 1999).

### Reader-Centric Perspective

Writing such a coherent and complete narrative of research is not straightforward. Illustrating when each iterative cycle of data collection and analysis starts and stops, and when theoretical saturation is reached (Eisenhardt 1989) is not an upfront process. As a result, making clear benchmarks on what to report is difficult to establish and implement in qualitative business ethics research (Yin 1994). In this scenario, the burden of auditing, of arriving at the most accurate conclusions, is on the reader. First-party (internal) and third-party (external) audits are not helpful in guiding the reader, since they typically focus on auditability from the perspective of the researchers (who have access to all the relevant unpublished information about the study), rather than from that of the readers (who have limited access to unpublished information) (Bowen 2009; Halpern 1983; Lincoln and Guba 1985). This calls for a reader-centric perspective on auditing, similar to second-party audits in companies.

### Second-Party Auditing in Qualitative Business Ethics Research

In companies, a second-party audit is often conducted by the end-customers of a product or service, to ensure that the supplier or producer meets the desired requirements mentioned in the contract. The results of such second-party audits influence the end-customers' current and future purchasing decisions. When applying this core idea to qualitative business ethics research, second-party auditing involves presenting the reader with relevant details of the research process. In this way, the reader can assess the details and make informed decisions regarding the acceptance of the research results, future adaptations and extensions of the study, as well as citations of the concerned article. Table 1 gives a comparison of second-party audits with first-party and third-party audits.

This reader-centric, second-party auditing in qualitative business ethics occurs once the whole research study is completed and presented in the form of a manuscript. This is similar to the narrative that characterizes the final chapter of detective stories. The detective assembles all the characters involved in the crime and explains the process leading to the case's unraveling. In the example we discussed, Poirot solves the case by identifying Marthe Daubreuil, Jack Renault's fiancée, as the culprit. In the final chapter, he starts by explaining to Hastings how he came to suspect Marthe of the crime.

...the criminal must have been fully cognizant of Mr. Renault's plans.... Is there anyone else who might

**Table 1** New classification of audits

	Internal (First-party)	External (Third-party)	Second-party
<i>Audit category</i>	Internal	External	External
<i>Purpose of audit</i>	Self-evaluation	Compliance to standards and good research practice vouched by an external member High quality of subsequent manuscript	Better understanding of the study and its trustworthiness by readers, reviewers, and editors (especially the former) Facilitation of further replications and extensions of the study High quality of academic exchange Not decided by the involved researchers
<i>Selection of Auditor Auditors</i>	Decided by the researchers involved Team members, involved colleagues	Uninvolved experts in methodology (with sufficient expertise in the area of research)	Journal editors, reviewers, readers (includes other researchers, business community, universities, government agencies, consumer groups)
<i>Audit period</i>	During the course of the concerned study	From the early stages of the concerned study OR After the concerned study, before the final manuscript is prepared (Lincoln and Guba 1985)	After the manuscript is written Usually when the manuscript is submitted to a journal or after it gets published
<i>Problems associated</i>	Over-identification between the researcher and the auditor (Rodwell and Byers 1997) Expectations and common value orientations between the researcher and the auditor	Early co-option (if the auditor gets involved during the early stages of the study) Paucity of information (if the auditor gets involved during the later stages of the study) (Lincoln and Guba 1985)	Have no or limited access to raw data and field procedures (especially true for the readers of the article)
<i>Documents reviewed</i>	Internal reports, archival records, interview transcripts, Reflexive journals (Lincoln and Guba 1985)	Completed manuscript, memos, methodological logs (Patton 1990)	Completed manuscript (for editors and reviewers) Published article (for readers)
<i>Documents not reviewed</i>	Final published manuscript		Internal reports, archival records, interview transcripts, memos, methodological logs, reflexive journals
<i>Audit procedures currently available</i>	Halpern (1983)	'Halpern Algorithm' (Halpern 1993; Lincoln and Guba 1985)	Second-party audit trail (new—as proposed in this article)

In this table, we show a new classification of audits. This classification includes first-party, second-party, and third-party audits. The first-party and third-party audits are similar to the pre-existing classification of internal and external audits, respectively. The second-party audits are newly introduced and are purposefully included in the last column, to facilitate convenience of comparison with the first-party and third-party audits

have known of them? Yes. From Marthe Daubreuil's own lips we have the admission that she overheard M. Renauld's quarrel with the tramp. If she could overhear that, there is no reason why she should not have heard everything else, especially if M. and Madame Renauld were imprudent enough to discuss their plans sitting on the bench.

### Christie (1923; p. 135)

Then Poirot proceeds to reconstruct the case from the standpoint of the murderer.

Marthe Daubreuil overhears what passes between Renauld and his wife...At present M. Renauld stands inexorably in the way of her marriage with Jack. But with M. Renauld dead, and Jack the heir to half his millions, the marriage can take place at once, and at a stroke she will attain wealth....

### Christie (1923; p. 135)

Poirot thus spells out the logic of how he arrived at his conclusions, taking pains to explain his step-by-step reasoning to a non-expert audience. The parallel to the situation of qualitative business ethics research is that readers are not necessarily expert qualitative researchers (Rodgers and Cowles 1993). The tendency to present qualitative research in its pure form, as a jumble of iterative steps of literature review, data collection, and analysis (Suddaby 2006), is counterproductive as it may alienate readers. The research process seems overly complex and is difficult to understand, especially for those readers who work in other, more linear and deductive paradigms. But if researchers include an audit trail in their article manuscripts, second-party auditing is possible (Bowen 2009; Koch 1994; Lincoln and Guba 1985). This second-party audit trail should be a thorough chronicle of the research procedures followed and the decisions made during the course of a study, from pre-data collection to the presentation of results.

In detective stories, the dialogue between investigator and sidekick (or other characters) serves to walk the readers through the sensemaking process of unraveling the case. In our example, it is Poirot's narrative intertwined with Hastings's questions for clarification that provides this audit trail.

Poirot: It did not seem very likely that Bella Duveen would be wandering about carrying a souvenir paper-knife in her hand.... If it was not Bella Duveen, the only other person who could have committed the crime was Marthe Daubreuil.

I had taken steps to force Mademoiselle Marthe into the open. By my orders, Mrs. Renauld repulsed her son, and declared her intention of making a will on the morrow which should cut him off from ever enjoying even a portion of his father's fortune.... All happened as I thought. Marthe Daubreuil made a last bold bid for the Renauld millions--and failed!

### Christie (1923; p. 136)

Hastings: What absolutely bewilders me is how she ever got into the house without our seeing her. It seems an absolute miracle. We left her behind at the Villa Marguerite, we go straight to the Villa Genevieve--and yet she is there before us!

### Christie (1923; p. 136)

Poirot: Ah, but we did not leave her behind. She was out of the Villa Marguerite by the back way whilst we were talking to her mother in the hall.

Hastings: But the shadow on the blind? We saw it from the road.

Poirot: *\_Eh bien\_*, when we looked up, Madame Daubreuil (Marthe's mother) had just had time to run upstairs and take her place.

Hastings: Madame Daubreuil?

Poirot: Yes. One is old, and one is young, one dark, and one fair, but, for the purpose of a silhouette on a blind, their profiles are singularly alike.

A business ethics article's auditing does not take the form of such an explicit dialogue, but journal reviewers, editors, and readers share with readers of a detective novel the observant position of outsiders. They do not solve the issue under research, nor do they have the intention to do so (Grella 1970), but they do wish to observe and understand the sensemaking involved in the research process. The audit trail should therefore be transparent (Weiss et al. 2015), understandable, and devoid of any mysterious or complex terms. Auditability at this stage is important in decisions regarding the acceptance of the article for publication, integration of the article into the academic body of knowledge, safeguarding the replicability or transferability of results and even the ensuing scholarly impact.

## Novelty and Contributions of Second-Party Auditing

What constitutes a second-party audit trail? There is certain information which one would logically expect to find in the methodology section of an article (e.g., sample size). A thorough second-party audit trail, however, consists of more than such minimal requirements regarding the steps of a research process. It involves more than reporting the steps in a typical methodology section of a qualitative research report and is in fact not restricted to the methodology section alone. A second-party audit trail spans the entire article and discusses the research trajectory from beginning to end. The element of narrative is very important in making this distinction. A narrative integrates and organizes the various heterogeneous events, actors, and settings involved in the study of an ethical phenomenon into a well-constructed story.

Secondly, and more importantly, providing a second-party audit trail is about developing a praxis of reporting (Ford 2019), rather than a template. A template-based approach ends with a standardized, formalized account of the research procedures. Its focus is more on rationalizing the methodology undertaken than on revealing every step of the research process. A proper second-party audit trail, in contrast, is not served by insisting on a formulaic template and using the right terms. The flexibility of narrative allows researchers to discuss their research trajectory in such a way that readers do not only understand the research process, but can also make sense of the experiences of the researchers and the researched.

In general terms, the second-party trail will include an outline of the events which occurred during the research journey and of the people involved, and it will contain interpretations of the phenomena of interest. The central idea is to encourage communication as to the ‘whys’ and ‘hows’ of the research journey rather than the ‘whats’ (Ford 2019). To give an example, in a template-based approach the authors of a grounded theory could claim that they conducted constant comparison. The audit trail, on the other hand, will show the readers how the constant comparison was conducted and why it was necessary. Second-party audit trails then go beyond repeating and reporting a general formula, elaborating instead on the diversity and utility of each step of the research process in the context of a particular study. Furthermore, given that business ethics is a field which is often motivated by normative considerations, having a second-party audit trail also helps researchers to be reflexive and to exemplify how their own relationships with the field of inquiry and the participants shaped the research process (Reinecke et al. 2016).

## Second-Party Auditing: Some Caveats

The purpose of this article is to promote auditable qualitative research reporting in business ethics by using detective fiction as a frame of reference. At this point, it is important to acknowledge that despite the obvious similarities when it comes to solving intricate puzzles and sorting out paradoxical happenings (Breit and Elzinga 2002), detective stories and qualitative business ethics studies have several differences as well. The narratives in a story are purely based on the imagination of the author. The author can make the stories more ‘seductive’ (Gabriel 2008) and coherent by changing parts of the story. Business ethics scenarios in real life, on the other hand, are not editable by the researcher. Hence, the accounts of such scenarios are never as well structured as in a detective story.

Another difference is that puzzles in business ethics research are often multifaceted, encompassing different perceptions, meanings, and realities. This makes it difficult to provide a single comprehensively accurate or objective explanation of the involved phenomenon (Güneş 2018). This is especially true in the case of qualitative business ethics research, which is mostly concerned with theory building, which means looking for multiple dimensions, manifestations, or explanations of an ethical situation.

When all are considered, however, the similarities still outweigh the differences. Both the whodunit and the research report articulate a conclusion to the mystery/to the research question. In both cases, it is possible that readers have ‘lingering doubts’ about the explanation provided and in both these cases, having a transparent account of what happened helps to critically re-examine the case, uncover inconsistencies, and even challenge the explanation provided (Gulddal 2019).

As we discussed above, auditability is not easily achieved. Mystery novels have a flexibility on word count and page limits far greater than qualitative business ethics studies can ever hope to achieve. The strict guidelines of business ethics journals make the transparent portrayal of the whole research process quite tricky (Weiss et al. 2015). And even if it succeeds to create an audit trail, the final article might run the risk of looking like a set of neat procedures which are procedurally sufficient, but tedious to read. In this situation also, business ethics researchers can adapt a few practices from detective fiction.

An important constituent of interesting stories is their motion and pacing (Pollock and Bono 2013). The research article should therefore not look like a checklist where each item must be crossed off. Neither should it be forced into a formulaic straightjacket of reporting parameters. Rather, it should reveal the research process and the findings in a way that gives the reader time to read, pause, absorb, and reflect

**Table 2** Second-party audit trail of an exemplar qualitative article

Components of the report	Detective story With excerpts from Christie (1923) novel	Qualitative research With excerpts from Browning et al. (1995) grounded theory article
Purpose of investigation	<p>To solve a crime</p> <ul style="list-style-type: none"> <li>• Sergeant de ville: M. Renauld was murdered this morning. (p. 13)</li> </ul>	<p>To answer a research question (and thereby fill a research gap)</p> <ul style="list-style-type: none"> <li>• The current research focused on rather different issues: how the SEMATECH organization emerged out of the combined, cooperative efforts of many members of the rather diverse set of its founding companies, and how the consortium's formation and activities enabled and encouraged co-operation throughout the semiconductor industry (p. 115)</li> </ul>
Setting of investigation	<p>Crime setting</p> <ul style="list-style-type: none"> <li>• Villa Geneviève (the home of the deceased)</li> </ul>	<p>Research and investigation setting</p> <ul style="list-style-type: none"> <li>• What is novel and theoretically interesting about SEMATECH, then, is that it offers insight into how cooperation can arise and persist in a highly competitive industry (p. 114)</li> <li>• Background information on SEMATECH: Founding, mission, and structure; struggles and achievements (pp. 115–119)</li> </ul>
Process of investigation	<p>Choice of investigation method</p> <ul style="list-style-type: none"> <li>• Poirot: He had a certain disdain for tangible evidence, such as footprints and cigarette ash, and would maintain that, taken by themselves, they would never enable a detective to solve a problem. Then he would tap his egg-shaped head with absurd complacency, and remark with great satisfaction: "The true work, it is done from within. The little grey cells—remember always the little grey cells, _mon ami_!" (p. 6)</li> <li>• Hastings: "But surely the study of fingerprints and footprints, cigarette ash, different kinds of mud, and other clues that comprise the minute observation of details—all these are of vital importance?"</li> <li>• Poirot: "But certainly, I have never said otherwise. The trained observer, the expert, without doubt he is useful! But the others, the Hercules Poirots, they are above the experts! To them the experts bring the facts, their business is the method of the crime, its logical deduction, the proper sequence and order of the facts; above all, the true psychology of the case." (pp. 10–11)</li> </ul> <p>Selecting people to interview</p> <ul style="list-style-type: none"> <li>• Christie discussed how Poirot contacted different people who were related to the murdered man (for instance, the inmates of his house)</li> <li>Poirot: "And the inmates of the house, monsieur?"</li> <li>M. Hautet: "There is old Françoise, the housekeeper, she lived for many years with the former owners of the Villa Geneviève. Then there are two young girls, sisters, Denise and Léonie Oulard. Their home is in Merlinville, and they come of the most respectable parents. Then there is the chauffeur whom M. Renauld brought over from England with him, but he is away on a holiday. Finally there are Madame Renauld and her son, M. Jack Renauld. He, too, is away from home at present." (pp. 15–16)</li> </ul>	<p>Choice of research method</p> <ul style="list-style-type: none"> <li>• This study employed qualitative methods because we wanted to capture the development of cooperation in this organization in the rich detail that only accounts of the organizational founders and early participants could provide. (p. 119)</li> <li>• We chose grounded theory methodology primarily because we aspired to derive new theoretical insights from the data we gathered on this unprecedented and unique effort at building co-operation. (p. 120)</li> </ul>
Sampling	<p>As is appropriate in qualitative research, theoretical sampling was used (Glaser 1976; Glaser and Strauss 1967). To assure that our data came from all levels of SEMATECH and especially, that information from lower-level employees would inform the study, we invited all employees to participate in the study via SEMATECH's E-mail system. Six individuals volunteered and were interviewed during the first two months of the study. We subsequently interviewed 54 founding and current leaders, selecting initial interviewees by reviewing records and asking those individuals to identify others. Those interviewed included 14 industry executives, 8 SEMATECH executives, 12 SEMATECH assignees, 14 SEMATECH direct hires, and 6 industry experts (pp. 119–120)</p>	<p>As is appropriate in qualitative research, theoretical sampling was used (Glaser 1976; Glaser and Strauss 1967). To assure that our data came from all levels of SEMATECH and especially, that information from lower-level employees would inform the study, we invited all employees to participate in the study via SEMATECH's E-mail system. Six individuals volunteered and were interviewed during the first two months of the study. We subsequently interviewed 54 founding and current leaders, selecting initial interviewees by reviewing records and asking those individuals to identify others. Those interviewed included 14 industry executives, 8 SEMATECH executives, 12 SEMATECH assignees, 14 SEMATECH direct hires, and 6 industry experts (pp. 119–120)</p>

Table 2 (continued)

Components of the report	Detective story With excerpts from Christie (1923) novel	Qualitative research With excerpts from Browning et al. (1995) grounded theory article
Collecting evidence	<ul style="list-style-type: none"> <li>• Through questioning potential suspects and other parties who were associated with the murdered man</li> <li>• Examining the murder scene, garden (flower bed) etc.</li> </ul>	<p>Data collection</p> <ul style="list-style-type: none"> <li>• Interviews, which were private and conducted face-to-face, were structured to begin with brief professional histories of the interviewees and a description of how they and their firms became involved in SEMATECH. These narratives lasted approximately 10–15 min and were used as bases for follow-up questions for the remainders of the interviews. The interviews ranged in length from 25 to 120 min and were audiotaped and transcribed for analysis. .... We also reviewed, documents in ten bank boxes of organizational archives from the files of key early executives and the collection of the SEMATECH librarian. In addition, we read, sorted, and abstracted over 5000 reports and news articles on SEMATECH .... In addition, we observed and recorded the behavior of organization members at 15 SEMATECH meetings conducted in 1992 and 1993. (p. 120)</li> <li>• Our methods also permitted some within-method and between-methods triangulation. We could compare the data obtained from interviews with the data available from newspapers, documents, and our observations. We also employed a kind of time triangulation in which some information obtained from those involved in SEMATECH early in its history could be compared with that available from more recent participants. In addition, one of us was an independent investigator who had studied the same setting with similar methods, but different research aims. Data from this second study, which included observations of SEMATECH events and over a hundred interviews with assignees at SEMATECH from 1992 and 1994, were employed in the present study to confirm and refine our interpretations of several key points, particularly those regarding the levels of cooperation among assignees and member companies (pp. 121–122)</li> </ul>
Looking for more evidence (and resolving inconsistencies)	<ul style="list-style-type: none"> <li>• Poirot: "The case seems straightforward enough—and yet—and yet, _mon ami_, I am not satisfied! And do you know why? Because of the wrist watch that is two hours fast. And then there are several curious little points that do not seem to fit in. For instance, if the object of the murderers was revenge, why did they not stab Renauld in his sleep and have done with it?" (p. 35)</li> </ul>	<p>Further data collection (and resolving inconsistencies)</p> <ul style="list-style-type: none"> <li>• The few apparent discrepancies of fact that arouse were reconciled through additional interviews with the original informants involved. To further verify the accuracy of our statements and interpretations, we submitted this article to the standard document review process at SEMATECH (p. 121)</li> </ul>

Table 2 (continued)

Components of the report	Detective story With excerpts from Christie (1923) novel	Qualitative research With excerpts from Browning et al. (1995) grounded theory article
Fitting in pieces of evidence to solve the case	<p>He (Poiret) took from his pocket a small faded newspaper cutting. It was the reproduction of a woman's photograph. He handed it to me (Hastings). I uttered an exclamation</p> <p>Hastings: "Madame Daubreuil!" I exclaimed</p> <p>Poiret: "Not quite correct, my friend. She did not call herself by that name in those days. That is a picture of the notorious Madame Beroldy!"</p> <p>Madame Beroldy! In a flash the whole thing came back to me. The murder trial that had evoked such world-wide interest</p> <p>Hastings: "Poiret," I said, "I congratulate you. I see everything now." ... "Why, that it was Madame Daubreuil-Beroldy, who murdered Mr. Renauld. The similarity of the two cases proves that beyond a doubt."</p> <p>Poiret: "Then you consider that Madame Beroldy was wrongly acquitted? That in actual fact she was guilty of connivance in her husband's murder?" "So it is definitely your opinion, Hastings, that Madame Daubreuil murdered M. Renauld?" ... "Why?"</p> <p>Hastings: "Why?" I stammered. "Why? Oh, because—" I came to a stop</p> <p>Poiret: "You see, you come to a stumbling-block at once. Why should Madame Daubreuil (I shall call her that for clearness sake) murder M. Renauld? We can find no shadow of a motive. She does not benefit by his death; considered as either mistress or blackmailer she stands to lose. You cannot have a murder without a motive. The first crime was different, there we had a rich lover waiting to step into her husband's shoes."</p> <p>Hastings: "Money is not the only motive for murder," I objected</p> <p>Poiret: "True," agreed Poiret placidly. "There are two others, the crime passionnel is one. And there is the third rare motive, murder for an idea which implies some form of mental derangement on the part of the murderer. Homicidal mania, and religious fanaticism belong to that class. We can rule it out here." (p. 83–87)</p>	<p>Managing and analyzing data</p> <ul style="list-style-type: none"> <li>• Appendix: Chronology of Important Events at SEMATECH (pp. 149–151)</li> <li>• We coded the transcripts using constant comparative analysis in which each incident was assigned to an emergent open coding scheme until all interviews had been coded. Two of us jointly produced 130 codes and subsequently reduced these into increasingly abstract categories through axial coding; this stage of the analysis produced 24 categories. In a process of selective coding, we further collapsed and renamed the categories to yield the 17 categories presented in Table 3 and described in the Results section (pp. 120–121)</li> </ul>
Preliminary solutions	<p>Poiret: "...when I learned of the existence of the other girl, Bella Duveen, I realized that it was quite possible that <i>she</i> might have killed M. Renauld" (p. 136)</p>	<p>First-level codes</p> <ul style="list-style-type: none"> <li>• Table 3: Coding Theme and Core Categories (p. 124)</li> </ul>

Table 2 (continued)

Components of the report	Detective story With excerpts from Christie (1923) novel	Qualitative research With excerpts from Browning et al. (1995) grounded theory article
<p>Incorporating new evidence</p> <ul style="list-style-type: none"> <li>● Hastings: "But Bella Duveen killed Mr. Renauld?"</li> </ul> <p>Poirot: "Oh, no, Hastings, she did not! She said she did—yes—but that was to save the man she loved from the guillotine."</p> <p>"Remember Jack Renauld's story. They both arrived on the scene at the same instant, and each took the other to be the perpetrator of the crime. The girl stares at him in horror, and then with a cry rushes away. But, when she hears that the crime has been brought home to him, she cannot bear it, and comes forward to accuse herself and save him from certain death."</p> <p>"The case was not quite satisfactory to me. All along I was strongly under the impression that we were dealing with a cold-blooded and premeditated crime committed by someone who had been contented (very cleverly) with using M. Renauld's own plans for throwing the police off the track." (p. 135)</p>	<p>Constant comparison</p> <ul style="list-style-type: none"> <li>● As data are collected and coded, investigators develop conceptual categories, and tentative hypotheses about them emerge. Questions about certain matters of fact will also arise as important to understanding and interpreting the data. The investigators can then collect additional data to test the bounds of conceptual categories, matters of fact, and tentative hypotheses from additional informants or from other sources of data. As the research proceeds and new data are collected, they are constantly being compared to prior data in terms of categories and hypotheses. This process is repeated until theoretical saturation is reached: until no new categories are emerging and no new information inconsistent with the categories and tentative hypotheses is being generated (p. 121)</li> </ul> <p>Diversity of data considered</p> <ul style="list-style-type: none"> <li>● When new data yielded new or inconsistent information, conceptual categories and the emerging theory are modified to take them into account (p. 121)</li> </ul> <p>Theoretical saturation</p> <ul style="list-style-type: none"> <li>● This process is repeated until theoretical saturation is reached: until no new categories are emerging and no new information inconsistent with the categories and tentative hypotheses is being generated (p. 121)</li> </ul> <p>Discussion of theoretical notions with team mates/peers</p> <ul style="list-style-type: none"> <li>● As was mentioned, two of us independently coded all the interview data, then compared the coded categories for overlaps and disagreements and arrived at a common set of categories, which was then used to recode all the data. This process helped to assure that the coders interpreted the data similarly and did not miss relevant information. We employed similar checking and reconciliation processes during axial coding. The remaining author participated in the selective coding stage, playing the role of questioner and devil's advocate (p. 121)</li> </ul> <p>Final categories derived from data</p> <ul style="list-style-type: none"> <li>● Our analyses suggest that three sets of social conditions enabled the development of cooperation within the semiconductor industry and SEMATECH. They were (1) early disorder and ambiguity, (2) emergence of a moral community, and (3) structuring of activities. These conditions emerged as the core categories of our analysis; each contributed to cooperation in various ways, as reflected in the selective categories listed in Table 3 (titled 'Coding Themes and Core Categories'). (pp. 123–124)</li> </ul>	<p>Incorporating comments from other parties</p> <ul style="list-style-type: none"> <li>● Discussion with policemen</li> <li>● Discussion with Hastings</li> </ul>
<p>Identifying the criminal</p> <ul style="list-style-type: none"> <li>● Poirot: "...the criminal must have been fully cognizant of Mr. Renauld's plans.... Is there anyone else who might have known of them? Yes. From Marthe Daubreuil's own lips we have the admission that she overheard M. Renauld's quarrel with the tramp. If she could overhear that, there is no reason why she should not have heard everything else, especially if M. and Madame Renauld were imprudent enough to discuss their plans sitting on the bench." (p. 135)</li> </ul> <p>Poirot: "Marthe Daubreuil overhears what passes between Renauld and his wife.... At present M. Renauld stands inexorably in the way of her marriage with Jack. But with M. Renauld dead, and Jack the heir to half his millions, the marriage can take place at once, and at a stroke she will attain wealth...." (p. 135)</p>	<p>Final results</p> <ul style="list-style-type: none"> <li>● Poirot: "...the criminal must have been fully cognizant of Mr. Renauld's plans.... Is there anyone else who might have known of them? Yes. From Marthe Daubreuil's own lips we have the admission that she overheard M. Renauld's quarrel with the tramp. If she could overhear that, there is no reason why she should not have heard everything else, especially if M. and Madame Renauld were imprudent enough to discuss their plans sitting on the bench." (p. 135)</li> </ul> <p>Poirot: "Marthe Daubreuil overhears what passes between Renauld and his wife.... At present M. Renauld stands inexorably in the way of her marriage with Jack. But with M. Renauld dead, and Jack the heir to half his millions, the marriage can take place at once, and at a stroke she will attain wealth...." (p. 135)</p>	

**Table 2** (continued)

<p>Components of the report</p> <p>Detective story With excerpts from Christie (1923) novel</p>	<p>Qualitative research With excerpts from Browning et al. (1995) grounded theory article</p>
<p>Explanation of the crime</p> <ul style="list-style-type: none"> <li>• Marthe Daubreuil committed the crime, for the money her fiancée (and in due course, she herself) would inherit if his father was murdered</li> </ul>	<p>Explanation of new theory</p> <ul style="list-style-type: none"> <li>• We interpret results in terms of complexity theory, a framework for understanding change that has not been previously explored with detailed empirical data from organizations. (p. 113)</li> <li>• Complexity theory fitted our data on the development of SEMATECH in important ways. First, the theory describes many of the ways in which order can arise out of apparent chaos.... Second, complexity theory describes the dynamics of a self-reinforcing system-one that repeatedly builds on the results of interactions within it to achieve a more richly ordered complexity rather than repeatedly damping its own effects to remain simple and straightforward.... Finally, according to complexity theory, unpredictability, novelty, and a chance for something new to emerge accompany expansion. (p. 139)</li> </ul>

In this table, we discuss four main types of information that should be included in the second-party audit trail of a qualitative research study (column 1). We provide suitable examples from two original sources—a detective story (column 2) and an exemplar grounded theory article (column 3)

on it (Flaherty 2009). The flexible, wide-ranging second-party audit trail framework we presented above facilitates a judicious account of the research journey towards its final destination. We discuss this framework in Table 2.

This framework discusses four main types of information that should be included in a qualitative business ethics article, namely the purpose of research, the setting, the process of investigation, and the final results. Depending upon the research topic and a specific qualitative method, the sub-categories within each of these four types would differ. However, a generic qualitative study should discuss elements such as research question, research/investigation setting, choice of research method, sampling technique, iterative steps in data collection (e.g., constant comparison until theoretical saturation), properties of data (similarity and diversity), data analysis, preliminary and final results, and explanation of the new theory.

As an example, we discuss an exemplary qualitative article with a clear audit trail which informs the reader of all the methodological choices and decisions the authors made in the course of their research process. This article applies the grounded theory method and is titled “Building Cooperation in a Competitive Industry: SEMATECH and the Semiconductor Industry” (Browning et al. 1995). As the title indicates, this article explores the origin, development, and impact of a cooperation within a semiconductor industry named SEMATECH. The results discuss the early social disorder which existed in the SEMATECH cooperation, the subsequent development of a moral community, and the eventual development of a new order. Like in a detective story, where the investigators lead us from the occasion of the crime, through the methods of investigation, to the solution and final explanation, Browning et al. (1995) also lead us through the entire grounded theory research process. Table 2 gives a comparative illustration of the whodunit narrative we discussed above and the second-party audit trail as elaborated in Browning’s grounded theory article.

### Second-Party Auditing in Other Qualitative Methods

The SEMATECH article exemplifies the research process of grounded theory. The same principle can be applied to any type of qualitative research report, ranging from generic qualitative studies which do not claim allegiance to a single established method or its philosophic assumptions (Kahlke 2014), to reports of studies using more established methods (e.g., ethnography, case study research). Since the idea behind a second-party audit trail is to narrate the research journey honestly, it is also flexible enough to accommodate newer research approaches (e.g., critical incident technique, art-based methods) and

methodological bricolages (e.g., collecting data using art-based methods and analyzing them using a qualitative content analysis technique).

To give a few examples, the second-party audit trail of a business ethics case study researcher should ideally describe how he/she investigated the case or the bounded, integrated phenomenon under scrutiny. Readers of a basic interpretive study should be able to understand how the researcher examined the way his/her research participants made sense of a particular situation. A critical qualitative study's report should show how the researcher revealed, examined, and critiqued the assumptions in a contemporary context and enabled social change through collective action. Authors of a phenomenological report should clarify how they studied the essence or structure of an experience as felt by the research participants. Similarly, the report of an ethnographic study should tell the reader how the researcher recorded and analyzed a society or a culture. And a narrative analysis report should elaborate on how the researcher analyzed participants' life narratives based on their own accounts of experience (Merriam 2002).

## Conclusion and Future Directions

Prior literature on reporting research has discussed various techniques for capturing the attention of readers, from the use of metaphors and stories (Richardson 2003) to creating collages, dancing, or enacting the research findings (Nair et al. 2018). Despite the immense potential offered by these alternatives, the traditional 'hypothesis story' (research question- > methodology- > findings- > implications) still remains the most common format for presenting research (Ritchie et al. 2013). Regardless of its format, however, a good research report considers the discovery of new arguments, evidence, patterns, or relationships which help to understand important phenomena (Miller 2007). In addition, honest reporting of investigative procedures in a qualitative study is crucial and the effects of doing so stretch beyond the immediate academic community of readers. Qualitative articles that get published in influential journals both encourage raising the research standards in the field (Clark and Wright 2007; Welch et al. 2011) and provide directions for business practitioners. In the end, presenting an honest and clear second-party audit trail of their research trajectory is an ethical responsibility to which each qualitative business ethics scholar should be pledged. The conceptualization of the second-party audit trail presented in this article can serve as a first step in this direction.

## Compliance with Ethical Standards

**Conflict of interest** All authors declare that they have no conflicts of interest.

**Informed Consent** Not applicable, this is a conceptual paper.

**Research Involving Human Participants or Animals** Not applicable, this is a conceptual paper.

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