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Accounting research boundaries, multiple centers and academic empathy

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ABSTRACT

This commentary on the article “On the centrality of peripheral research and the dangers of tight boundary gatekeeping” is a personal reflection developed around four considerations. (1) Boundaries are defined according to the center we position ourselves in, which implies that multiple centers and boundaries are possible. (2) Although tension between multiple centers is typical across disciplines in their endeavor to create disciplinary identity, their existence is related to paradigmatic divides. (3) Problems related to excessive gatekeeping arise to protect the reputation of the dominant center. (4) The complexity of today’s societal and environmental challenges calls for an interdisciplinary approach. My concluding remarks develop the idea that, if bridges cannot be built across paradigmatic divides, tensions can be harnessed productively by nurturing academic empathy. Academic empathy, I argue, becomes key for the way in which we – as individual scholars – face today’s greatest challenges that are, in their nature, interdisciplinary and require us to rethink boundaries.

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1. Introduction

[Gendron and Rodrigue \(2019\)](#) invite us to reflect on the process by which accounting research boundaries are socially constructed. At the core of this reflection, they present and discuss the negative consequences of tight boundary gatekeeping.

They start their argument from the very simple point that accounting research boundaries vary in time and space. Several factors concur in explaining this variation, the nature of which is often related to the accounting itself, as new problems and challenges require “expert” knowledge to be investigated or as existing practices are problematized and critiqued. However, and most importantly for the argument of the paper, some factors intrinsic to the academic context also shape the boundaries of accounting research. The academic context is characterized by actors and agents, including the “gatekeepers” of accounting research, that play a role in shaping attitudes, decisions and behaviors surrounding the dynamics between the center and the periphery.

While advocating that research at the periphery of a discipline can bring disruptive innovation and advancement of knowledge, [Gendron and Rodrigue \(2019\)](#) warn about the perils associated with tight boundary gatekeeping, which include a narrowing of how individual researchers interpret and understand what accounting is, or what is a worthy research question (or a “valid” method). Hence, tight research boundary gatekeeping could imply an intellectual impoverishment of the research corpus and a disconnect between research and its relevance for practice and society. If we agree that academics are responsible for serving the public interest, the impact and utility of research for the “real”

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world are imperatives that should be defining the nature of the academic debate. The final proposition calls for more permeability and fuzziness of accounting research boundaries, as conditions for fostering innovation in accounting research, and perhaps greater benefits in terms of public interest.

The remainder of this *personal* reflection is organized as follows. The next section illustrates that boundaries are defined according to the center we position ourselves in, which implies that multiple centers and boundaries are possible. Section three discusses that the existence of multiple centers within a discipline is related to paradigmatic contrasts, although tensions between centers are typical across disciplines in their endeavor to create disciplinary identity. Section four considers how problems related to excessive gatekeeping arise to protect the reputation of the dominant center, while Section five suggests that the complexity of today's challenges calls for an interdisciplinary approach, which implies we should rethink how we conceive boundaries. My concluding remarks develop the idea that academic empathy can help scholars build bridges that connect different centers within, and across, disciplines.

2. How do we define boundaries?

The tension in accounting research about the very nature of its boundaries can be summarized by a series of comments that some reviewers may or not have posed to you, or that you, as a reviewer, have posed to unknown authors ... Is this an "accounting" paper? "where is the accounting"? Does this constitute an "accounting" problem?

Attempting to circumscribe accounting (research) boundaries is not an easy endeavor. As pointed out by [Gendron and Rodrigue \(2019\)](#), boundaries vary in space and time. Let me try to pin down how, in my view, accounting research boundaries may vary, and hence how we define them.

First, accounting research boundaries vary across journals, at the same point in time. For example, some scholars may see innovation in positioning oneself in front of the social phenomenon first (for example the proliferation of peer-based rankings such as TripAdvisor) and then draw implications that may be relevant for accounting (see [Jeacle & Carter, 2011](#)). In a sense, this paper is "at the periphery" because it disrupts the tradition of commencing the analysis with a particular accounting practice in mind and consequently reflect on how it interacts with its social and organizational context. However, I would note that those same scholars, who see [Jeacle and Carter \(2011\)](#) as an innovation at the boundary of accounting research, may fail to see any innovation, and instead wonder "where is the accounting?" when reading [Carter, Franco, and Gine \(2017\)](#), published in *Contemporary Accounting Research*. In this paper, using a large-scale approach, [Carter et al. \(2017\)](#) document that one contributing factor of the gender pay gap is female risk aversion (and hence the focus on ex-ante, rather than ex-post, compensation schemes). It further shows that the board of directors' gender diversity moderates this pay gap. This paper, which some may not consider an "accounting" paper, may be seen by other scholars as equally legitimate, innovative and "at the periphery" of accounting research, speaking to the executive compensation literature (e.g. [Bizjak, Brickley, & Coles, 1993](#); [Core & Guay, 1999](#)). My argument is that both papers could be considered positioned at the boundary of the accounting discipline, the former because it disrupts the tradition of commencing the analysis with a particular accounting practice in mind, the latter because it brings attention to an executive compensation aspect that accounting literature has neglected. Regardless, it could be that perceptions about how these papers are at the "periphery" may be quite different across different scholars, depending on the center from which they look at them.

Second, accounting research boundaries vary within the same journal – over time. In 1977, *The Accounting Review* (TAR) publishes a paper examining the "meaning of professional status" ([Burns & Haga, 1977](#)). These authors criticize the use of shopping lists and observable attributes to describe a profession. Instead they propose an "intimidation model" based on the profession's ability to keep a position of authority through cruciality (i.e. of the matter for which the profession is needed in the eyes of the client) and mystique (i.e. the expertise, technical knowledge and specific training without which matters and solutions would be incomprehensible). It will be unthinkable to most of us that such a critique would ever find home for publication in TAR as we know it today, and, although at the time of the publication it could have been still conceived as research at the boundaries, I would think it was definitely closer to the center than it is now (e.g. [Annisette, Cooper, & Gendron, 2018](#); [Endenich & Trapp, 2018](#)). Further, accounting topics can attract scholarly interest in waves. [Patten \(2013\)](#) reflects upon three waves of corporate social responsibility (CSR) research by mainstream accounting researchers, which seem to appear and leave the scene since the mid 1960s, the latest of which starts with the [Simnett, Vanstraelen, and Chua \(2009\)](#) paper in TAR. [Patten \(2013\)](#) attributes the rise of the third wave to a change in corporate reporting practices, and in particular to the diffusion of standalone reporting on CSR issues (especially in the US). In his reflection, [Patten \(2013\)](#) sees the third wave as an opportunity for more junior scholars with an interest in social and environmental accounting (SEA) to pursue the topic, especially in the US where Ph.D. programs tend to focus mostly on research published in mainstream journals ([Cho & Patten, 2010](#)). However, he also expresses severe concerns. First, despite this new wave of interest, the focus is almost exclusively on the value of CSR information in explaining financial performance and investor capture of that value. Second, he points out that CSR research in mainstream journals does not adequately build on the prior body of knowledge of CSR research published in non-mainstream journals. This last critique is recently echoed (quite loudly) by [Roberts \(2018\)](#). Both of these critiques relate to an issue of center vs. periphery. The exclusive focus on the value of CSR information for market participants can be conceived as the center in which mainstream scholars position themselves. The lack of reliance on the CSR reporting literature published outside of

that center, regardless of whether we define that “outside” with respect to the breadth of the research questions or the venues of publication, may be interpreted as tight boundary gatekeeping (or simply as lousy research?) by those who sit “outside”, yet at the core of SEA research. As Gendron and Rodrigue also state, topics are seen to enter and leave the pages of top accounting journals. However, it is also possible that despite “new” topics are being discovered (or columbused¹, as suggested by Roberts, 2018), these tend to be explored in the same old way.

Third, accounting journals are not the only players involved in defining accounting research boundaries. It is not unusual to see accounting research published in other disciplines’ journals. Take as an illustration the paper by Harrison & van der Laan Smith, 2015. The article proposes a normative foundation for a revised perspective on the responsibility of the public accounting profession towards a wider group of stakeholders than just investors and creditors. In the paper, these authors challenge the shareholder supremacy assumptions drawing from the notions of residual claims and implicit contracts and provide examples of stakeholder accounting, for non-financial stakeholder groups that contribute significant resources to the corporation and are worthy of receiving reliable information. Interestingly, this paper is part of a special issue of the *Journal of Management Studies* on “Accounting for Stakeholders”. While there are critiques about the internal focus and self-referential spirit of accounting journals and the inability to reach a wider audience outside of the discipline (Basu, 2012; Fellingham, 2007; Hopwood, 2007), it seems appropriate to point out that the boundaries of accounting research are not defined only by what appears in accounting journals.

Finally, accounting researchers may simply be interested in issues that are not confined to accounting, whatever one may think accounting is. As academics, it seems natural that the research we are interested in appeals to our intellectual curiosity, somehow irrespective of whether we contribute strictly to accounting or whether our work appears in an accounting journal (e.g. Christensen, Hail, & Leuz, 2016; Kalyta, 2009; Mangen & Brivot, 2014; Tregidga, Milne, & Kearins, 2018). For example, accounting scholars have contributed to research in corporate governance published in non-accounting journals. Again, however, this spectrum of contributions reflects the understanding of what corporate governance is. For example, in the finance paradigm corporate governance is about the “ways in which suppliers of finance to corporations assure themselves of getting a return on their investment” (Shleifer & Vishny, 1997). On the other side, governance is also intended also as “the determination of the broad uses to which organizational resources are deployed”, and the inherent problem about the resolution of conflicts among the multiple participants in organizational activities (Daily, Dalton, & Cannella, 2003, p.371). Critiques of efficiency-oriented approaches (which tend to dominate governance research) have flourished for a long time (Davis & Thompson, 1994; Davis, 2005; Freeman & Reed, 1983), and the research corpus built on accounting scholars work spans over an incredible wide spectrum (among others, Brennan & Solomon, 2008; Ferri & Maber, 2013; Mallin, Michelon, & Raggi, 2013; Malsch, Tremblay, & Gendron, 2012; Markarian & Parbonetti, 2007; Rodrigue, Magnan, & Cho, 2013; Sur, Lvina, & Magnan, 2013).

For the purpose of this commentary, I understand boundaries as discussed in the four points above, and the remainder of this commentary is based on this interpretation. Although simple illustrations, the examples above speak to the fact that accounting research boundaries can be defined with respect to the questions posed, the vocabulary used, the literature we draw upon, the methods we use, the journals we publish in, and a mix of these. Clearly, the type of questions and objects of investigation also relate directly to the nature of what is relevant to accounting practice at a certain time (for example, the increase in international accounting research around the introduction of IFRS, the focus on CSR reporting and assurance as more companies adopt the practice). However, given the overview outlined above to illustrate how much accounting research varies within our discipline, it follows that boundaries are also defined by different paradigmatic stances within the same community, or by a different understanding of what accounting research *should* be about. For example, the brief discussion of the papers by Carter et al. (2017) and by Jeacle and Carter (2011) suggests that one paper could either be perceived as standing at the boundary of accounting research in an innovative/positive way, or else as being so at the periphery to be considered not an accounting paper. However, both papers represent an attempt and effort to cross boundaries of pure accounting research, to incorporate and develop from other disciplines. Naturally, these efforts to cross boundaries tend to start from what scholars understand accounting is, i.e. what they interpret to be the center of the discipline. Similarly, interdisciplinary areas such as corporate governance research have different focal points and the trajectories towards the boundaries ensue from what scholars interpret to be the center of the area. Where we position ourselves inherently leads to what we see as peripheral research. This implies that within disciplines and sub-disciplines, there are multiple centers and hence multiple interpretations of what constitutes boundary research. The next section attempts to discuss why we may have multiple centers.

3. Discipline identities and divides

I have always had a natural curiosity about what constitutes a discipline, disciplinary identities and paradigmatic divides (and the exhausting task of building bridges that very few are interested in crossing). This curiosity has led me to look into academic discussions about disciplinary boundaries and/or disciplinary divides, which are often fertile grounds of debate in various disciplines. Without wanting to provide an exhaustive view of how other disciplines deal with the tension between

¹ “It seems that just as North America did not exist until Columbus discovered it, CSR accounting research did not exist until TAR discovered it.” (Roberts, 2018, p. 74)

center and periphery, let me present some examples that speak to the existence of such tensions in different fields of study, and during different stages of development of the fields.

Management Information Systems (MIS) scholars are characterized by various backgrounds (from organization to computer science to engineering and management), and the nature of field is therefore typically interdisciplinary. Such breadth in intellectual background is key for the discipline, but at the same time has posed crucial issues of identity (Benbasat & Zmud, 2003). Banville and Landy (1989) advocated for a pluralistic field, that can be understood and analyzed considering pluralistic models: “is a perpetual and continuous social construction that can be influenced with the proper tools. MIS can be changed but it will never be by a simple decree aiming to reduce it to a portion of itself or to make it into something it is not. Changes will result from the action of colleagues-competitors working on both the foundations and the emergent parts of MIS.” (p.58). Benbasat and Zmud (2003, p. 184) instead argue “that the primary way in which a scholarly discipline signals its boundaries – and in doing so its intellectual core – is through the topics that populate discipline-specific research activities”. Fascinating how, in this article, the definition of boundaries is essential for the affirmation of the discipline itself.

Even if we look outside of business studies, instances of disciplinary divides are abundant (Fuchsman, 2011). For example, biology has a “divided soul” between functional and evolutionary biologists, the former aligned with the natural sciences, the latter with the science of history, where unresolved controversies split the field conceptually and methodologically (Mayr, 2004). Literary studies are described as a “series of conflicts that have remained unresolved, unacknowledged and assumed to be outside the proper sphere of literary education” (Graff, 1987, p. 15). Finally, among the members of the American Psychological Association there is a diversity of “methods, topics of interests and assumptions about human nature” (Hergenhahn, 2000, p.1).

In his reflection about disciplinary realities and interdisciplinary prospects, Fuchsman (2011) calls for exploring individual disciplines and intra-disciplinary divides in order to “comprehend” a discipline. Such explorations can be carried out synchronously (current state) or diachronically (over time). To discuss the roots of such divides, Fuchsman (2011) appeals to the concept of “perspective” (Repko, 2005), i.e. how a discipline approaches a problem in terms of methods, theories, concepts and insights, hence very similar to Kuhn’s paradigm. However, he also notes – quite interestingly for the purpose of this discussion – that “ideology”² captures something additional when it comes to academic controversies. Ideologies make certain theories acceptable to one group, but impossible to the other (Mayr, 1997) and hence even formal rules of scientific procedures can be interpreted differently according to the conceptions by which the scientist is guided. “For within two different conceptual frameworks the same range of experience takes the shape of different facts and different evidence” (Polanyi, 1962, p. 167).

Essentially, a number of paradigms shape the form of a discipline’s explanations and the way in which its research is carried out. These beliefs are connected to, but go beyond, data and discoveries. They are specific convictions about how things work and what is relevant for investigation. For Mayr (1997), the replacement of ideologies meets far more resistance than the replacement of “erroneous” theories, although this may be a slippery slope as theories are not independent from ideologies.

I argue that paradigmatic divides *within* a discipline contribute to boundary-making and imply that there may be more than one center. Each scholarship may be promoting one specific center or core, and hence pushing at the periphery certain approaches to research, in terms of what and how we should study as accounting researchers (Chapman, 2012). On a positive note, reflections upon the possibility that each center may develop blind spots is common across various scholarships (among others: Basu, 2012; Demski, 2007; Everett, Neu, Rahaman, & Maharaj, 2015; Hopwood, 2007). However, as I will try to argue in the next section, while each center may be pushing its limit and encourage research at the boundaries of that particular center, one’s own paradigmatic stance may prevent the recognition that innovative research is being pursued in other centers, or at the boundaries of those other centers. Gatekeeping is key in the construction of a “dominant” center, which aims to control access to research resources, identify which are the best outlets for publications, define standards for promotions and so on.

4. Gatekeeping and the dominant center

In my personal experience³, I have found that my own research fits in that space that Roberts and Wallace (2015) refer to as “between a rock and hard place”⁴ (p. 79). Until few years ago, my passion for SEA was widely criticized or seen as unorthodox by those colleagues that did not see non-financial reporting as something “core” to the discipline. Given my background in

² For the purpose of this commentary, I understand paradigms as epistemological ideologies.

³ I should let the readers know that, although exposed to the sociological tradition of the Italian accounting academy, I was then trained by economists. Hence, I was exposed to different conceptions of what accounting is since at a very early academic age. However, the understanding of the dramatically different conceptions of what accounting is with respect to the international scene came when I attended my first CSEAR conference in 2008 (which happened to be also the 1st CSEAR North American conference, held at Concordia University, Montreal).

⁴ “The “rock” metaphor applies to mainstream accounting research because quantitative SEA [social and environmental accounting] researchers whose theoretical approach or empirical results seriously erode the business case for corporate social responsibility (CSR) most likely find an impenetrable wall of editorial and/or anonymous reviewer “stone” between the paper and publication. The “hard place” metaphor applies to critical accounting research because positivist assumptions that support the theoretical and methodological foundation for large-sample quantitative research are seldom commensurate with the fundamental assumptions that support critical studies.” (Roberts & Wallace, 2015, p. 79)

economics, I could easily see why that was – at the time – not considered “core”, yet it was what I was interested in. For me, the body of work built by SEA researchers was at the very center of all I cared about and wanted to do. Motivated by my profound concerns for the planetary sustainability, I decided that SEA would become my center, the community I wanted to work with. However, this created significant challenges: my positivist view of the world has not made it easy for me to engage with critical and interpretivist researchers, who (I felt) were far more predominant (i.e. they were the center) in this field. To a certain extent, I thought SEA had set up certain “methodological” boundaries and gatekeeping – and as a quantitative positivist researcher, I was outside those boundaries.

My personal story is just an example illustrating that, not unlike in other disciplines, accounting is also a “divided soul”. The dominant paradigm in accounting continues to evolve along the line of “scientism” (Flyvbjerg, 2001) and researchers within this paradigm often relates accounting problems to economic theory, more than to other social theories that explain human and societal behaviors.

In principle, if one sits comfortably in this dominant center, a discussion about the possibility that there may be other centers may sound irrelevant. Further, some scholars sitting in the dominant center, while pursuing avenues of research that push beyond the boundaries *seen* from that center, may not be conscious of their ideological assumptions, because it can be hard to be reflexive about dominant paradigms. This resonates with Roberts (2018) concern that “accounting Ph.D. programs are so embedded in a functional view of accounting and accounting research that new scholars are never encouraged to find that obvious, profound awareness that is fundamental to understanding social science” (p. 6). However, paradigms and boundaries become interesting, yet problematic, when one is exposed to that diversity, is made aware of other possibilities and gets exposed to alternative, constructed conceptions of what constitutes a center⁵.

The role of gatekeepers is at the core of this reflection, as – to a certain extent – they do not encourage, almost prevent, those who sit in the dominant center, to know, understand, engage with different views of the world and alternative approaches to research. In other words, they make alternative paradigms almost invisible. Not only do they have power over how scholars are formed, and in how young generations see or understand what accounting “is”, but, while responsible for leading the research efforts in our discipline, they also often bend to (and are a product of) the discipline’s dominant paradigm and to specific conceptions of accounting (Roberts, 2018). The definition of boundaries around a dominant paradigm shapes scholarly work. Related gatekeeping activities are imbued by ideologies that serve to differentiate a stream of research in situations of competition for both institutional and public reputation, legitimation and support (Gal & Irvine, 1995).

Across paradigms and epistemologies, we all have professional aspirations. Yet, these aspirations should not be about where we publish, but the very nature of our research questions (Gray & Milne, 2015) and the rigor of our research method (O’Dwyer & Unerman, 2016). Instead, academia has become a competition arena for professional survival, where it is not clear what academic achievement actually means today.

This situation is exacerbated by competition at the institutional level. Universities are becoming more and more concerned with their ability to attract students, to publish research in the “right” journal and reach out to the non-academic world. In other words, institutional concerns resonate with the university/school/department’s position in “the ranking”. Dominant paradigms within disciplines, which influence the questions and the methods scholars may decide to use, are further protected at their core by fortifications built around, for example, the institutionalization of journal rankings (Jeanjean, 2017). The absence of accountability that lies within whoever is forcing journal rankings as the criteria to assess scholars’ work further spins the wheel (see for a discussion of how these journal rankings are “produced” also Andrew, Cooper, & Gendron, 2020). Gendron and Rodrigue very well discuss the “acute consequences on younger and/or potential scholars” (p. 7), and their premature politicization in the boundary construction process (Malsch & Tessier, 2015). *Tell me where you publish, and I will tell you who you are*. Hence, within this context, scholars face different levels of tight boundary gatekeeping because these activities develop both at the individual and institutional level. It is not hard to see why the dominant center has an inherent interest in feeding this reputational system.

Endeavors to disrupt the reproduction and continuation of an institutionalized line of reasoning within the bastions of dominant thought are, and will be, looked at with suspicion and hence, pushed to the periphery. Challenging some assumptions which underlie existing theory with a particular school of thought or intellectual tradition in some significant ways bears immense risk not just because it requires entering unsure waters, but also because somehow constrained by the institutional context defined by the gatekeepers, with implications for individual researchers and their careers.

5. The nature of frontier research

This commentary hopefully has so far clarified that the centrality of peripheral research is an oxymoron that stresses the importance of conducting research “away from the center” of one’s discipline. However, the discussion above hints to the possibility that within one discipline there is more than one center and that gatekeeping contributes to the fortification of the dominant center within the discipline. Hence, in my view, gatekeeping is problematic not so much because it may

⁵ Or at least, that’s what I felt. Had I not been exposed to alternative centers and views of the world, I would have never perceived and valued the variety and diversity that exists in accounting research.

impair the flourishing of research at the boundaries “as such”, rather because it constrains this flourishing to trajectories that arise only from the dominant center, in an effort to protect its power.

Gendron and Rodrigue use the terms boundaries to mark the edge (or limit) of the discipline. Can a boundary instead be conceived as a frontier, which, in its figurative meaning, represents the border between what is known and unknown? Thinking of boundaries as frontiers may help all scholars see the relevance of moving away from a center. As we move away from our respective centers, as we navigate unsure waters, we reach *frontiers* that are never in a steady state and move between what is known and what is not known.

The European Commission High-Level Expert Group Report “Frontier Research: The European Challenge” released in 2005, characterizes frontier research in four aspects. First, it is research at the forefront of creating new knowledge and developing new understanding, hence responsible for fundamental discoveries and advances in theoretical and empirical understanding. Second, frontier research is an intrinsically *risky* endeavor, since the trajectory that may prove the most fruitful for developing the field is not clear *ex-ante*, but *high risk* may lead to *high gain*. Third, it is concerned with both *new knowledge* about the world and with generating *potentially useful knowledge* at the same time, hence it applies to both basic and applied research. Fourth, and most importantly, it tackles questions irrespective of established disciplinary boundaries, to enrich the nature of the research questions being investigated, as well as the methodological approaches. It may well involve *multi-, inter- or trans-disciplinary* research.

If frontier research is defined irrespectively of disciplinary boundaries, one could argue whether it is necessary at all to undertake the task of defining research boundaries within our accounting discipline. Regardless, scholars face an interesting antagonism, with international funding bodies looking for ground-breaking research that pushes beyond discipline boundaries and so-called “top” journals asking to work at the very center, not just of accounting research, but often of one paradigm.⁶

Can accounting research ever produce frontier research, as defined above? This is a genuine question – not an ironic one. Frontier research is at the forefront of creating new knowledge – which is intrinsically risky and involves the pursuit of questions without regard for established disciplinary boundaries. It’s about blue-sky research as much as it is about strategic research that answers societal challenges. Scholars have wondered whether accounting research is characterized by stagnation (among others, Basu, 2012; Moser, 2012). But these reflections may be missing a part of what constitutes accounting research because it lacks to acknowledge what is being researched outside one’s center. To put it in Roberts (2018)’s words: “I am almost always at a loss when trying to understand how accounting research, especially articles published in our elite journals, benefit our fundamental understanding of the causes, scope, consequences, or potential solutions for problems humanity deems most critical” (p.7).

It is always a delicate balance that one needs to achieve when working on an interdisciplinary field or research questions. Notwithstanding criticism on approaching research as a gap spotting exercise (Alvesson & Sandberg, 2014), gap spotting itself just becomes extremely hard in frontier-type of research because while one discipline may have completely ignored a theory or a phenomenon, this may not be true in others. Furthermore, the nature of today’s challenges is often characterized by what Fuchsman (2011) calls an “interdisciplinary condition” (e.g. Bebbington et al., 2019). In other words, the complexity of an issue or question requires more than one academic subject to adequately address the problem. “The quest for addressing the larger meaning of life needs to go through the disciplines in order to get to the other side”. Understanding the nature of the disciplines is an essential part of conducting interdisciplinary research, yet not enough.

Let’s take the case of disciplines that are concerned with human food supply (Wilk, 2012). Contemporary research on food entails challenges related to the politics of production, environmental issues and concerns with safety and quality, health implications for the billions of people in nutritional transition as well as the uncertainty associated with potential disruptions in food production caused by climate change and the increasing demand for food dictated by population growth. Yet, Wilk’s essay speaks of fragmentation and division, where specialists do not often communicate with each other, ultimately because of profound differences in the basic assumption about human nature. It is not my place to say whether his suggested approach to “radical empiricism” (i.e. an approach that makes no assumption about even the most basic categories of description) is the possible solution, but surely his call for interdisciplinary work and holistic thinking about food is important and innovative.

Accounting research has also seen similar attempts. Bebbington and Larrinaga (2014)’s argument that sustainability accounting research has neglected to draw on a sustainable development perspective to identify questions where our discipline can play a role is one example (see also Bebbington et al. (2019) for a case study drawn from the seafood sector). Similarly, but possibly at the other end of the paradigmatic spectrum, in his PD Leake Lecture at the Institute of Chartered Accountants of England and Wales, Leuz (2018) proposed that policy-oriented research could perhaps build a body of knowledge around topics and questions, not methods and fields. Ultimately, complex problems and challenges may require us to consider giving up (or at least setting aside) our “identity” as accounting researchers, and conceive of ourselves as researchers of social, economic, ecological problems. As much as this is a provocative statement, it might be how we, as academics, can best fulfill our responsibility to serve the public interest.

⁶ Yet, the frontstage of funding agencies may be quite different from actual funding practices of these agencies in the backstage.

Overall, the call for interdisciplinary work and holistic thinking about topics and questions seems not only reasonable, but also extremely important for developing deep knowledge and 360 degrees understanding of complex social phenomena.

6. Concluding remarks: Building bridges through academic empathy

Ultimately, social scientists must deal with the fact that they make assumptions, and these assumptions tend to shape what we write about, what we see, and what we research (Burrell & Morgan, 1979). Yet, these assumptions are often taken for granted (Reiter & Williams, 2002), with the risk that one lives “constantly in a *default setting* that centers almost exclusively on a self-referential view of what is real and, thus, what matters” (Roberts, 2018, p. 6).

Hence, perhaps it is not a matter of permeable research boundaries, as it is a matter of individual scholars trying to fuel caring connections within a discipline and across disciplines. Let me refer to this as *academic empathy*. Empathy⁷ entails the ability to take the perspective of another person, or recognizing that perspective as their truth, as well as being non-judgmental – an immensely challenging task for academics (Wiseman, 1996). “Communicating this understanding seems vital if empathy is to be felt” (Wiseman, 1996, p. 1165) because it entails the acknowledgement of “another truth”, the humility of recognizing the existence of another center from which boundaries are defined. Academic empathy can help scholars cross bridges that connect different centers within disciplines, and across disciplines.

A dialogue between centers (building bridges) requires at least some basic reciprocal understanding (i.e. knowledge of the other “field”). Bridges may not be built across paradigmatic divides, but academic empathy can help understand the alternative view and promote discussion through “good conversations” (Reiter & Williams, 2002), constructive criticism and respect. Whereas agonistic pluralism “seeks to explicitly recognize and engage contestations among groups with divergent ideological perspectives in the interests of fostering progressive social change” (Brown & Dillard, 2013, p.3), we can conceive academic empathy perhaps as a personal feature of individual scholars. While poly-logics allows for conflict to be a productive and animated dynamic, academic empathy is more about how us, as individuals, take on our daily academic endeavors. Being stuck between a rock and a hard place (or call it in a no-man’s land, if you wish) has taught me to be aware of alternative interpretations and assumptions, and this has enhanced my understanding and appreciation of diverse perspectives, centers and definitions of boundaries. If scholars are interested in the pursuit of a greater aim, where the concern is that of advancing knowledge rather than protecting the legitimacy of “our” centers, then what are the implications for us, as individual scholars, in the way in which we carry out our jobs? The question becomes how can we nurture and sustain academic empathy, as teachers, authors, reviewers and editors?

I can think of different ways. We can invest in our own training and development, challenging ourselves to understand others’ points of view and starting to work with colleagues who have a different background to ours. We can conceive and design PhD programs and mentoring initiatives that foster diversity in accounting research rather than discourage it (Reiter & Williams, 2002). We can start research dialogues, if not collaborations, with colleagues who are perhaps sitting at the periphery, or as I would put it, in the realms of another center. We can all take a more active involvement with our own academic associations to promote diversity in research, as well as academic empathy. We should consider deeper engagement with leadership roles in our institutions, to help nurture an environment that supports inclusion and diversity, we should acknowledge our own limits as journal editors, and rely on colleagues with different expertise, be humble and constructive reviewers, especially when the paper falls a bit outside our comfort area.⁸ This list does not pretend to be exhaustive and I encourage the readers of this commentary to think of other ways in our daily routine as academics to nurture empathy. We may not yet be sure about how it can flourish or diminish, but what seems clear to me is that academic empathy can also have major implications at the institutional level, for the recruitment, education and management of the academic world.

I would at this point stress one last consideration. The idea of academic empathy appears to resonate with the declared aims and scopes of association journals. The Accounting Review (TAR) states that “the scope of acceptable articles should embrace *any* research methodology and *any* accounting-related subject, as long as the articles meet the standards established for publication in the journal” [*emphasis added*]. Contemporary Accounting Research (CAR) “publishes leading- edge research that contributes to our collective understanding of accounting’s role within organizations, markets or society. Canadian based, and global in scope, CAR seeks to reflect the worldwide intellectual *diversity* in accounting research. Therefore, CAR welcomes interesting and intellectually rigorous work in *all topics* of accounting, using any appropriate method, and *based in any discipline or research tradition* that can contribute to accounting knowledge” [*emphasis added*]. The European Accounting Review also “provides a forum for the publication of high-quality accounting research”. Its latest editorial scope directly speaks to the inherent variety of perspectives we can find within accounting:

⁷ According to Wiseman (1996) empathy is made of four attributes: perspective taking, no judgement, recognising emotions and communicate the understanding. The first two and the last attributes seem most relevant in an academic contest.

⁸ I am not – here or elsewhere in the commentary – arguing that we should be generous reviewers and let bad papers be published. Frustration from rejection is common in our work. One eventually learns not to cry about it (yet it can still make us angry). Rejections can be useful when they are clearly motivated, reviews have a constructive tone, and suggestions for improvement are articulated. Overall, I am simply stating that we should be honest with ourselves when something does not resonate with our way of thinking or when we do not have enough time to do a review. We should be open to alternative views of the world, and if we are not willing to enter in a “good” scientific conversation with authors, and invest the time it requires to do so, then we may do a better service to our community to decline the invitation to review.

“The journal acknowledges its European origins and the variety of the European accounting research community. Conscious of these origins, European Accounting Review emphasizes *openness and flexibility*, not only regarding the substantive issues of accounting research, but also with respect to *paradigms, methodologies, and styles of conducting that research.*” [emphasis added]. However, the paper by [Enderich and Trapp \(2018\)](#) – and the passionate discussion emerging as a consequence in the pages of CPA – points to a degree of variation with respect to how these inclusive (and empathic) policies are implemented, at least in TAR and CAR. This recent debate speaks about the relevance of keeping this conversation going and I am glad I could be part of this forum on the boundaries of accounting research. Further, it also points towards the fact that academic empathy may not be so unthinkable and that *implementing* rather than just enunciating the editorial aims and scopes of association journals may be a good place to start our journey.

In the end, academic empathy encourages us to put ourselves in different paradigms in order for us to try to see the world from within those paradigms ([Burrell & Morgan, 1979](#); [Chapman, 2012](#)). Like in a cubist painting, where the artist breaks objects and figures down into distinct areas or planes to show different viewpoints at the same time and within the same space, today's greatest research challenges require us to look at the phenomena under investigation from different points of view. And we cannot successfully undertake this endeavor if we are not aware and willing to understand and acknowledge that different points of view require us to look at complex phenomena from different perspectives, with different approaches and multiple methods. Given all the challenges we face, it is in our collective interest to renegotiate and rethink disciplinary research boundaries.

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