



ELSEVIER

Contents lists available at ScienceDirect

# Critical Perspectives on Accounting

journal homepage: [www.elsevier.com/locate/cpa](http://www.elsevier.com/locate/cpa)

## On the centrality of peripheral research and the dangers of tight boundary gatekeeping

Yves Gendron\*, Michelle Rodrigue

Faculté des sciences de l'administration, Université Laval, Québec, Canada

### ARTICLE INFO

#### Article history:

Received 9 November 2017

Revised 27 June 2018

Accepted 4 February 2019

Available online xxxx

#### Keywords:

Accounting research

Boundary gatekeeping

Center and periphery duality

Epistemological viewpoint

Innovation

Research diversity

### ABSTRACT

Drawing on a literature-based analysis and our own experiences in doing work at the periphery of accounting research, this essay aims to reflect on the processes by which accounting research boundaries are socially constructed, henceforth demarcating a division between center and peripheral research. Recognizing that serious indications of tight boundary gatekeeping are on the rise in the accounting research domain, we highlight the extent of negative consequences ensuing from this kind of behavior. We also maintain how, collectively speaking, we may gain from developing more receptive attitudes toward the peripheral. Along with several other writers, we view work at the periphery of an area's research boundaries as having significant potential for the development of new ideas and innovations. However, an excessively protective center may prevent these ideas and innovations from being brought into the field of visibility, especially when the center is inclined to issue stringent reviews and this degree of stringency, somehow, reverberates in peripheral journals' reviewing practices. We believe that the longer-term sustainability of accounting research requires the incremental development of spaces of receptivity toward the unexpected and peripheral.

© 2019 Elsevier Ltd. All rights reserved.

### 1. Introduction

Even though there are often fierce arguments and disputes when a new way of calculating is introduced, and appeals are made to various matters of principle, the malleability of accounting is quite remarkable. The criteria for what can count as accounting are historically contingent and only temporarily stabilized. Accounting is riven with tensions as to its identity and its boundaries. (Miller, 1998, pp. 618–619)

Two decades ago, Miller (1998) brought to the fore the ephemeral nature of accounting boundaries. Ephemerality implies a sense of relativism regarding accounting standard setting, thereby contrasting with its allegedly “evolutionary” and “progressive” nature (see Napier, 2001 for a reflexive piece on the matter). Since Miller published this article, accounting standards' boundaries changed markedly with fair value accounting being increasingly influential over historical cost accounting – although the debate between each philosophy's partisans is far from being settled (Durocher & Gendron, 2014; Power, 2010). Similar to Miller, Richard (2015) maintains that in the last centuries, accounting norms and practices varied extensively along changes in the wider cultural environment. Richard (2015) is particularly worried at the extent to which accounting norms, in the last few decades, have increasingly privileged an unbridled acceleration of profit

\* Corresponding author.

E-mail addresses: [yves.gendron@fsa.ulaval.ca](mailto:yves.gendron@fsa.ulaval.ca) (Y. Gendron), [michelle.rodrigue@fsa.ulaval.ca](mailto:michelle.rodrigue@fsa.ulaval.ca) (M. Rodrigue).

recognition – which may not be unconnected to the frequent contemporary occurrence of financial crises. Significant change also characterizes the boundaries of auditing practice, with auditors being increasingly involved in a range of more or less disconnected initiatives aiming to extend their jurisdiction to other domains (Andon, Free, & O'Dwyer, 2015; Power, 2003). In sum, change characterizes the boundaries of accounting and auditing – both as a field of standards and practices.

In a way, we felt inspired by Miller's (1998) views on fluctuating accounting boundaries to carry out our own examination of the processes by which accounting research boundaries are socially constructed. While Gieryn (1983) introduced the concept of “boundary work” to make sense of the processes by which scientists seek to discriminate their work from that of non-scientists, our interest instead is to better understand how boundaries between “legitimate” and “illegitimate” research are established and (re)negotiated *within* a particular research field. Specifically, we examine the field of accounting research, presuming that accounting academics, through their mundane activities, engage in the undertaking and publishing of research – either by conforming to prevailing boundaries or by challenging them in some ways. One of our chief methodological assumptions is that researchers are daily involved in boundary work – from the crafting of research projects to review recommendations.

We recognize that we are far from being the first researchers to undertake an examination of fluctuating boundaries between center and periphery in the field of research. For instance, Kuhn's (1970) pioneering work on the notion of paradigm indicates intra-community rivalry when anomalies (i.e., empirical results that are not consistent with prevailing theories) take place on a growing frequency. In the accounting research literature, various authors have examined intra-community paradigmatic clashes (e.g., Chua, 1986; Hopwood, 2007; Lukka & Kasanen, 1996; Pelger & Grottke, 2015). Recognizing that serious indications of tight boundary gatekeeping are on the rise in the accounting research domain, our distinguishing angle is both to highlight the extent of negative consequences ensuing from constrictive gatekeeping and to promote, consistent with the “interventionist” agenda of interdisciplinary accounting research (Roslender & Dillard, 2003), an attitude of “healthy” receptiveness toward peripheral research – instead of blunt skepticism as emphasized in studies discussing the reviewing processes in dominant journals, such as Gabriel (2010) and Moizer (2009). In other words, one of our hopes is to increase researchers' awareness of the traps of assuming that difference (i.e., unknown, peripheral research) necessarily implies riskiness and danger – while providing researchers with some broad orientations to help them judging the quality of peripheral accounting research. This we hope may help alleviate Robert's (2018) concern that calls for research openness and innovation often ring hollow and do not inspire and engender substantive transformations in the field.

Research boundaries constitute an important reference point in forging a research community. Boundaries regarding what is acceptable and unacceptable research play a significant role in the development of intersubjective understandings within research communities, shaping the nature of research projects as well as the scientific identity of community members and of the community as a whole (Panozzo, 1997). As such, research boundaries are constitutive of epistemic cultures – i.e. of cultures that “create and warrant knowledge” (Knorr Cetina, 1999, p. 1). Importantly, these cultures vary in time and place (Knorr Cetina, 1999). This implies different forms of socialization regarding research boundaries, especially which objects of study and styles of investigation are considered legitimate and why. In sum, as reference points, research boundaries are employed to make sense of, develop, structure, and manage the corpus of knowledge within a given discipline.

Conceptually speaking, research boundaries entail a demarcation between center and periphery (Douglas & Wildavsky, 1982). Center evokes “clarity” and “obviousness” regarding what objects should be studied and how.<sup>1</sup> According to Alvesson and Sandberg (2014), center involves specialization and a form of narrowness regarding the validity of knowledge claims. In contrast, peripheral knowledge implies a degree of haziness and nebulosity regarding the paradigmatic base on which a study's contribution is predicated (Hopwood, 2007). As a result, the “fit” between a peripheral study's knowledge claim and the discipline's core paradigm will be, to a variable extent, ambiguous.

Drawing on Feyerabend (1978), it can be maintained that peripheral knowledge matters much since innovativeness in a given research domain is thought as being more likely to develop at the periphery (see also Alvesson & Sandberg, 2013b; Gendron, 2008, Wang, Veugelers, & Stephan, 2017). Innovation implies a degree of demarcation from the order of things – that is to say from the center's disciplinary matrix. As a result, an hegemonic center may stifle innovation through excessive protectionism and conformist thinking (Alvesson & Sandberg, 2014). It should also be pointed out that when peripheral knowledge somehow gains in legitimacy, this destabilizes the discipline's established research boundaries (Kuhn, 1970). Innovation is therefore disruptive; it brings to the fore a different way of seeing or understanding some aspect of reality. From this perspective, innovation may even be feared by the center – as a source of erosion of its own epistemic power.

As a result of the above, we argue that significant activity is likely to take place around the boundaries of accounting research. This boundary work involves upholders of the center (as gatekeepers) who somehow promote and try to solidify certain ways of doing and evaluating research (e.g., by privileging studies on some relatively well-defined and endorsed issues). Boundary work also entails proponents active at the periphery, endeavoring to make the field's boundaries permeable to novel objects of study and unusual ways of conceiving and producing knowledge. From this epistemological perspective, one particular stake involved in the tension between center and periphery relates to the quality criteria by

<sup>1</sup> Our use of quotation marks aims to signal that clarity and obviousness are socially constituted phenomena. In formal terms, center implies an intersubjective agreement regarding the ways in which proper research shall be conducted.

which knowledge claims are evaluated and validated. In particular, reliance on the center's criteria to evaluate a given peripheral study will be conducive to marginality and maybe exclusion from the field's corpus of knowledge. Various indications are found in the literature regarding the extent of uneasy relationships between center and periphery in the accounting research domain (Hopwood, 2007; Humphrey & Gendron, 2015). For example, Wood (2016) surveyed more than 1000 academics in a number of disciplines; his findings indicate that accounting researchers strongly feel that significant bias is exerted against certain topics and methodologies in their area's dominant journals.

In continuity with the above perspective, we view work at the periphery of accounting research boundaries as instrumental to the introduction of new developments and innovation in the field. Work at the periphery provides opportunities for interdisciplinary encounters that may enable the discipline to (re)present and (re)construct itself in novel ways (Wang et al., 2017). In contrast, an excessively protective center may constrain a discipline's development in terms of engendering new ideas and new approaches to study accounting realities. In particular, our reflexive journey on the boundaries of accounting research – and on the tense relationship between center and periphery – offers an opportunity to examine further how rigorous processes aiming to police research borders for intellectual immigration and idea nomadism may engender detrimental consequences – and how, collectively speaking, we may gain from developing more receptive attitudes toward the peripheral.

We adopt an epistemological viewpoint to reflect on important issues emerging from the relationship between center and periphery. We purposefully chose such a stance to enable us to accomplish an in-depth reflection on the matter, covering themes such as the selection of research topics, research design development, the publication process and, more broadly, the extent of evolution within our academic field. Our essay, therefore, does not develop new empirical insight on the dynamics between center and periphery in the accounting research domain. That being said, as brought forward in a range of empirical studies (Christensen, 2004; Komori, 2015; Parker, 2014; Sangster, 2015; Sauder & Espeland, 2009), we recognize that the themes and trends we emphasize take place in a social context characterized with significant pressures on individual researchers, departments and research collectivities – ensuing from the spread of neoliberalism, new public management, journal ranking mentality, and what will perhaps eventually be considered as an aberration, namely, the institutionalization of research performance measurement through initiatives such as the Research Excellence Framework in the UK. Although we do not specifically turn our analytical gaze on these contextual elements, they certainly underlie much of our observations and, as such, we call for future empirical endeavors aiming to develop a richer understanding of accounting research in the context in which it operates.<sup>2</sup>

Our own experiences in doing work at the periphery of accounting and a literature-based analysis form the core research material in the development of this essay. Each of us has published research in a range of journals, including what a number of people view as “top” journals. In a way, from a frontstage perspective, we may be considered as emanations from and spokespersons of the center. Yet the frontstage is often illusory (Goffman, 1959). Accordingly, an examination of our backstage reveals that not infrequently our work was rejected by the editors of “top” journals. As a matter of fact, most of our publications are in journals which are not viewed as being in line with the “core” of accounting research. Furthermore, we both are regularly asked to review papers for a variety of journals, and one of us has for several years been charged with editorial responsibility in three journals (one of them being part of the “center” but not the other two). Also, it is important to note that our different research trajectories allowed us to benefit from a broader scope of experiences in crafting this essay. One of us is mostly involved in qualitative research in the domains of auditing, corporate governance and financial accounting while the other has been more active in pursuing both quantitative and qualitative research projects in the area of social and environmental accounting. Ultimately, we believe that we are relatively well positioned to undertake a reflexive exercise on important trends that seem to characterize the constitution of contemporary accounting research boundaries.

We structure the manuscript around four key observations that emerged from our reflexive journey, emphasizing the impact of accounting research boundaries on accounting scholars and on accounting as a discipline while also underlining the roles and responsibilities of academics in the construction, enforcement and transformation of these boundaries. Through this work, we hope to stimulate, within the accounting research community, an awareness of the stakes involved in erecting research boundaries and a wariness of tight boundary gatekeeping.

## 2. Boundary variations

First observation: *Accounting research boundaries vary in time and space.*

The mutability and elusiveness of research boundaries are well documented in the epistemologically-informed literature. For instance, Feyerabend (1978) maintains that what is viewed in a given place and moment as “rigorous” science or reasoning may be considered as a fairy tale in another place and moment. From another angle, Kuhn (1970) argues that paradigmatic shifts involve a pronounced change in how research work and findings are evaluated – comparing the shift to a religious conversion.

Research boundaries are perhaps even more fragile and blurrier in the social sciences where different paradigms tend to coexist and have rivalry over one another. Whitley (2000), for instance, views the social sciences as being significantly

<sup>2</sup> Researchers considering empirical undertakings in the area might benefit from essays such as Bothello and Roulet (2018) and Humphrey and Gendron (2015).

fragmented. Rivalry in the social sciences often consists of contests over the evaluation criteria that are used to distinguish legitimate and non-legitimate knowledge claims. At the heart of such contests is a tension between novelty and rigor,

The modern sciences are distinguished [...] by their commitment to producing novelty and innovations, on the one hand, and their co-ordination of research procedures and strategies through collective appropriation and use of their results, on the other hand. [...] Only novelty is rewarded in this system of cultural production, but innovations have to be accepted and used by one's competitors for positive reputations and so strong collective control of intellectual change is maintained. The "essential tension" between novelty and tradition [...] is a notable feature of modern scientific work. (Whitley, 2000, p. 13)

The research domain, therefore, can be conceived of as being subjected to forces that favor the status quo and others that promote change. It follows that research is everything but a peaceful and harmonious domain. Instability characterizes research boundaries. The accounting research area is no exception. For instance, a tense relationship between positivist and interpretive research was already palpable at the beginning of the 1980s, when Tomkins and Groves (1983) were promoting more research space for naturalistic styles of research. Intra-paradigmatic conflict between different schools of thought have also taken place therein, for instance in the paradigm of critical accounting research between Marxist and Foucaultian types of inquiry (Gendron & Baker, 2005). Tensions were also observed between social and environmental accounting researchers and their critical accounting counterparts (Spence, Husillos, & Correa-Ruiz, 2010; Tinker, Neimark, & Lehman, 1991).

Over time, different research topics have been observed to enter (e.g. Patten, 2013) or to leave (e.g. Burns & Haga, 1977) the pages of different accounting journals. Partly, this has to do with the interrelations between accounting research boundaries and accounting boundaries, and the fact that accounting, too, varies in time and space (Miller, 1998). Accounting research is subject to vogues and fashions as sustained, sometimes, by vogues and fashions in the domain of accounting practice (Carmona & Gutiérrez, 2003; Vinnari & Laine, 2013). However, there are forces at play that shape accounting research boundaries that are not related to the nature of accounting, but rather arise from the academic context per se, such as the spread of neoliberalism, the peer review system, the expectations and preferences of journal editors, and the degree of influence ensuing from formalized journal rankings (Gabriel, 2010; Gendron, 2015; Heck & Jensen, 2007; Lowe & Locke, 2005; Moizer, 2009). Also, it is widely understood that accounting research boundaries have evolved differently in Europe than in the US, with the European community showing a higher degree of tolerance for the permeability of research boundaries than in the USA (Hopwood, 2007, 2008; Messner, 2015) – although US research is increasingly influential in a number of European countries (e.g., Pelger & Grottko, 2015; Palea, 2017).

### 3. Boundary gatekeepers

Second observation: *Research boundaries are produced by a range of actors and influences, not least teachers, authors, reviewers and journal editors. The extent to which accounting research boundaries are permeable, or not, to research at the "periphery" of accounting (and at the periphery of academic accounting) will depend, notably, on the attitudes, behaviors and decisions made, consciously or not, by these "gatekeepers".*<sup>3</sup>

Our perspective on gatekeeping is informed by Alvesson and Sandberg (2013a, p. 103), who observe, "Researchers as individuals and collective are in significant ways in charge of how research should be conducted and decide what research counts as good and should be published." Further, we maintain that while we are surrounded by social structures, the latter are inevitably made and conveyed by human beings along their daily undertakings. This implies that, as long as we endow humans with imaginative skills, social structures, although they often reproduce over time through the weight of tradition, may be challenged and eventually modified (Clegg, 2006).

Gatekeeping constitutes a central aspect of boundary work – i.e. of the web of activities and practices taking place at the periphery of a given field. In particular, Chomsky's (1989) research has shown that the production of knowledge in a given field is significantly shaped by a number of actors having a stake in the status quo as a result of their privileged position in the field. These "gatekeepers" will particularly seek to ensure that knowledge is focused on certain issues and that the other issues which are seen as irrelevant, uneasy or heretic are excluded (Mitchell, Sikka, & Willmott, 2001). Our point is that gatekeeping that oversees the boundaries of accounting research especially involves faculty members who teach at the graduate level as well as journal editors and reviewers. Importantly, when the preferences of these influential parties are internalized by rank-and-file academics, the latter become, in a way, second-order gatekeepers who configure research projects in ways that "naturally" reflect their area's order of things.

Graduate teaching plays a crucial role in the socialization of emerging scholars to accounting research boundaries. Depending on the culture of the doctoral program and the interpretive schemes of the Ph.D. supervisor, an emerging scholar may be trained under tight boundaries that will constrict significantly her/his understanding of the nature of accounting

<sup>3</sup> Again, we recognize that in our regular duties the two of us are involved in gatekeeping – either as reviewer or editor-in-charge. Our paper should, therefore, not be read as a one-way communication from "us", as all-knowers, to "them" – authors, reviewers and editors who are not sufficiently aware or sensitive of the detrimental consequences of excessive gatekeeping. While we certainly have in mind the advice that we provide below when making our own evaluation decisions, reviewing and editing are subject to a variety of conscious and unconscious influences. In other words, the two of us are involved in the creation of boundaries – and we acknowledge that, in so doing, we may engage in excessive gatekeeping despite our best intents.

research (see Chapman, 2012; Raineri, 2015). Even more crucially, this individual may then not be enabled to recognize the narrowness of her/his training and may even not be made aware that other forms of research are possible (Gray & Milne, 2015), thereby constraining severely her/his reflexivity and capacity to think beyond the comfort of her/his usual box (Alvesson & Sandberg, 2014; O'Dwyer & Unerman, 2014). On the other hand, an emerging scholar who benefits from being significantly exposed to both peripheral and center research during her/his doctoral studies may develop interest in non-accounting literature and in incorporating some “outside” ideas into her/his research. Juxtaposing these two viewpoints, it seems to us that the key challenge is to form the next generation of accounting scholars to acknowledge the value and richness of accomplishing research both at the center and the periphery of accounting:

Confronting young academics with this diversity – and the benefits of studying accounting from different perspectives – would seem to me to be a crucial task for our community. [...] If this happens early in the career, then academics would seem more likely to “grow up” with an understanding of accounting that does justice to the full spectrum of possible perspectives on the practice, rather than with a narrowly defined subset of it. (Messner, 2015, p. 82)<sup>4</sup>

While teachers at the graduate level play a significant role in shaping the construction of boundaries among doctoral students and emerging scholars, reviewers and journal editors shape the permeability of boundaries at a broader level. Lee (1997, pp. 14-15) provides a critical viewpoint on their gatekeeping role:

Editors and their board members act as intellectual gatekeepers to the academy [...]. They are individuals who are typically in a powerful position to decide not only which individuals enter published research fields, but also what is published knowledge and how it is to be disseminated. Editors choose reviewers with varying competences and preferences. The editorial process is rarely if ever subject to external monitoring of its reliability and fairness. The exercising of power without accountability determines in large part what is communicated, unified, debated, evaluated, archived, and rewarded. Editors and their board members influence the composition of the membership of the particular research community to which they belong, and the content of the body of knowledge which is regarded by that community as legitimate research. In other words, acting as an editor or editorial board member is not just a matter of community service. It is also concerned with defining the knowledge production process and determining its producers.

The publication process therefore carries the risk that editors and reviewers confine their assessment of the research work accomplished based on their own worldview – which may be more or less receptive to developments taking place at the periphery. Editors and reviewers are in a powerful position to erect various types of boundaries. Certain forms of tight editorial gatekeeping are quite obvious when, for instance, a word count limitation policy prohibits long articles from being submitted to the journal (Dai, Free, & Gendron, 2019).

One of the most frequent boundaries encountered when doing research at the periphery of accounting pertains to the nature of accounting itself. Journal gatekeepers may raise a classic but more often than not arduous question: “is this accounting?” The apparently obvious assumption behind this question is that if the author aims to contribute to the corpus of accounting knowledge, then the object of study shall relate to accounting. However, this is a fragile assumption because accounting has no fixed essence (Hopwood, 2007; Miller, 1998). For instance, if the audit explosion thesis (Power, 1997) makes sense (i.e., if auditing expands throughout society through a plethora of forms more or less connected to the financial auditing’s original template), then how do we recognize what auditing is? Is accounting constrained to study the ebb and flow of debits and credits or, in a more flexible way, is this fair to assume that as soon as something is named and counted, then it becomes accounting (Ezzamel & Hoskin, 2002)? As a result of the elusiveness of accounting practice boundaries, one could quite naively expect that it would be quite perilous for journal gatekeepers to be strict over the boundaries of accounting. But this would be without counting on the boldness and temerity of a number of gatekeepers who think they know what accounting is and is not – as elegantly argued by Hopwood (2007).

Another boundary commonly faced at the periphery of accounting research relates to the “contribution” of the work to the body of accounting knowledge. The notion of contribution is extensively mobilized by journal editors and reviewers, being one of the chief criteria by which knowledge claims are evaluated (Gendron, 2013). Whereas the frontstage of published research typically displays explicit contributory statements formulated by the authors (apparently in a highly persuasive way), the backstage of research indicates a very different picture, where researchers strive ardently to frame their findings in a way that will hopefully convince the targeted audiences of their contributions (Boxenbaum & Rouleau, 2011). For sure, tight boundaries surrounding the concept of contribution overlook that the concept “is unstable, ambiguous, contradictory and relative” (Gendron, 2013, p. 15). Given the fragility of the concept, is this not intriguing to see editors, reviewers and authors behaving obediently over the field’s contributory imperative, as if contributions had some innate nature? For sure, though, the notion of contribution is one of the main referents used by people in academia to make a myriad of evaluations over the “value” of research claims in their day-to-day activities. In other words, “contribution” is one of the main lines of demarcation that is socially constructed (but quite often considered as concrete reality) between legitimate research and proscribed or frivolous knowledge claims.

<sup>4</sup> An attendee to one of our presentations rightfully commented that this challenge is compounded by a tension between developing the student’s receptivity to difference – while making her/him sufficiently assertive, being confident about the validity of her/his paradigm of research. There is no magical solution to address this conundrum. That being said, one potentially relevant approach is to ensure that the student is exposed sufficiently to both discourses during her/his studies, and is even prompted to reflect and write on the tension between the two.



Epistemological boundaries are also regularly used by boundary gatekeepers to delineate what should be considered as legitimate accounting research. With this type of boundary, the “proper” way to generate knowledge on accounting, in accordance with “recognized” standards of research, is emphasized. For instance, editors may systematically desk reject submissions that belong to a paradigm which is inconsistent with what they view as their journal’s philosophy. This practice is especially challenging to defend in journals that are owned by an academic association, whose members realize research projects that belong to different paradigms (Roberts, 2018). Both qualitative (Williams, 2014) and quantitative approaches (Patten, 2002, 2015) are alternately victims of this type of paradigmatic gatekeeping. Mixed methods approaches also constitute an obvious target for such gatekeeping (e.g., Cho, Laine, Roberts, & Rodrigue, 2016; Rodrigue, Magnan, & Cho, 2013). Paradigmatic gatekeeping is no secret in the accounting research community since researchers commonly express the belief that certain journals, especially the highly ranked ones, systematically discriminate against certain types of research (Wood, 2016). Philosophically speaking, however, tight boundary gatekeeping is sterile and counterproductive when centered around the superiority of a particular paradigm over another (Gray & Milne, 2015). Overly rigid views on “the” most appropriate way to implement a given theoretical underpinning or method are problematic. As Humphrey (2014, p. 51) underlined, “restrictive representations and conceptions of ‘legitimate’ [...] accounting research are constraining what can be achieved and experienced both by individual accounting researchers and the discipline more generally.” In sum, in spite of the skepticism expressed by a number of observers (quite often convincingly) toward tight boundary gatekeeping, tightness is often enacted when evaluating the merits of knowledge claims – especially within the small set of what is commonly considered as “élite” journals (Gabriel, 2010).

#### 4. A range of consequences pointing to the dangers ensuing from tight boundary gatekeeping

Third observation: *Accounting research boundaries engender significant consequences, on individual researchers, on the intellectual trajectories being undertaken in the literature and, more broadly, on practice and society. In particular, research communities that establish tight boundary gatekeeping (regarding what is accounting and what is accounting research) may impoverish over time, intellectually speaking. Novelty within the community’s formal corpus of knowledge may then be declining.*

Given the nature of our overarching objective, which is to bring to the fore the potentially detrimental effects ensuing from tight boundary gatekeeping, we purposively refrain from fleshing out the range of positive consequences ensuing from the establishment of research boundaries. These positive effects may be quite important as we briefly mention in the introduction, if only for constituting a number of reference points which play a key role in the development of intersubjective agreement regarding legitimate objects of study and methodological approaches.

Our point is not to promote a vision of research that is devoid of evaluation and gatekeeping. This would be unrealistic given that academics on a day-to-day basis participate to the construction of boundaries – not only through the evaluation of others’ studies but also through the selection of objects and methods for their own research. In addition, it would be hard to engender academic communities if certain boundaries were not visible to all, as key reference points. Instead, our argument is targeted at the detrimental consequences produced through a community’s gatekeeping excesses. These consequences arguably are significant enough to threaten the sustainability of the community. As such, one important presumption that informs our argument relates to the nature of a sustainable research community. As maintained by Humphrey and Gendron (2015, p. 54),

We would characterize a sustainable research community as being one that is vibrant, inspired, inspiring, reflective and communicative. “Vibrant” in the sense of being open to differences and new ideas; “inspired” in being passionate and proactive in experimenting with ideas and engendering new ones; “inspiring” in motivating younger individuals (and more senior colleagues to continue) to embrace an academic research career; “reflective” in being collectively committed to evaluating the field’s contributions and patterns of development from a deeply critical angle; and “communicative” in ensuring that key research findings and advancements in knowledge are disseminated widely.

Far from being independent, the consequences ensuing from tight boundary work, arguably, are interrelated and collectively influence the sustainability of accounting research more significantly than each of the consequences would do individually.

##### 4.1. Consequences on individual researchers

One of the most palpable consequences of accounting research boundaries on individual researchers is to have a paper rejected because it does not “fit” with the boundaries of research, as enacted by reviewers and editors. While it may appear “normal” or “reasonable” to be rejected on the basis of some uncorrectable flaws within the manuscript (such as bad writing or incoherent storyline), it is much more contentious to have a manuscript rejected based on the enforcement of boundaries that are relative, constantly in flux and that vary over time.<sup>5</sup> The degree to which boundaries are strictly enforced in a given journal may generate what Moizer (2009, pp. 285–286) ironically designates as “waste”:

<sup>5</sup> Drawing on our experiences, one indication of this is when authors receive review comments that justify a rejection in terms the authors find, after careful consideration, odd and being off the point.

The problem [in the publishing game] that seemed most significant was the low rates of acceptance, which are commonly less than 20% and even as low as 10% for the major accounting journals. This implies a rejection rate of 90%. [...] Something cannot be right with a system which creates so much apparent waste. Either too many authors are submitting substandard articles or too many reviewers are setting unrealistically high hurdles over which authors have to jump.

Some observers contend that such “waste” is more prevalent in the accounting discipline than in other disciplines. Rayburn (2005) highlights that accounting journals publish less articles annually than finance and management. Accounting participants surveyed by Wood (2016) differ from their peers in other business disciplines in their belief that the acceptance rate in accounting journals is too low and that the standards set by accounting editors and reviewers are too high. Oler, Oler, Skousen, and Talakai (2016) expose how the proportion of publications per author in “top” journals has been and remains lower in accounting than in other disciplines, exposing the concentration of publications in some accounting journals over time.

In order to avoid being judged as producing “waste”, researchers may tend to be quite meticulous when justifying how their work fits with a given segment of literature. Papers are not equal in their capacity to develop such justifications, however. Carrying out research at the center of a field is more likely to be conducive to persuasive justifications. As a result, the researcher may be inclined to feel included and belonging to a community (Young, 2009). In contrast, researchers whose work challenges accounting research’s established boundaries are more likely to have difficulties in developing convincing justifications – their object of study being quite distant from the center’s ways of thinking and doing. Arguably, academics conducting research at the periphery may face higher hurdles in justifying how their work fits with existing accounting research boundaries. Further, the researchers’ self-discipline may compound the consequences ensuing from the logic of exclusion. Accordingly, a number of researchers may just purposively decide to make their work consistent with the center instead of selecting innovative topics and methods. Ironically, we maintain that those topics and methods that are banished from a researcher’s scope of acceptable work constitute “wasted” opportunities to enrich a field’s corpus of knowledge.

#### 4.2. Consequences on young scholars

Accounting research boundaries can have acute consequences on younger and/or potential scholars. Malsch and Tessier’s (2015) auto-ethnographic study of their respective experiences with the implementation, within their Faculty, of a radically different journal ranking system than the previous one offers a vivid example of these consequences. The authors show how this implementation – which is a process of boundary construction – may incite younger scholars to shape their work and identity to fit with the core of the new, radically different research boundaries. Such pressures may significantly impact the nature of their research projects and curb their work motivation. Malsch and Tessier (2015) also expose how this journal ranking shift precipitated their involvement with their institution’s politics, leading them to become politicized prematurely in their career, in a moment where their political capital and/or political skills were not sufficiently established, thereby making it more difficult for them to challenge persuasively the boundary construction process.

The more general point is that boundaries are performative, in that they may engender fear of failure, high pressures to publish, and pressures to carry out research in certain ways – which, altogether, may lead a number of younger scholars to abide by established research boundaries, not least in undertaking narrower and less risky projects (Gendron, 2008; Waymire, 2012). This inclination toward conformity contrasts with the classic image surrounding doctoral studies, which have traditionally been seen and experienced as a venue for exploration, experimentation and innovation (Hopwood, 2007; McCarthy, 2012; O’Dwyer & Unerman, 2014; Raineri, 2015). In other words, the fear of boundaries’ consequences produces firmer boundaries! Gendron (2008) even points out that processes of boundary construction and enactment, if too sophisticated and intrusive, may prevent potential scholars from joining academia (see also Young, 2009). Fogarty (2014, p. 1268) paints a rather depressed portrayal of the accounting field inherited by younger scholars, one wherein research boundaries are more constrictive than enabling: “This world that we have left to younger cohorts is less forgiving, less playful, and less artisan than what existed when Hopwood, Guthrie and Parker, and Cooper and Tinker founded their journals in the 1970s and 1980s.”

#### 4.3. Consequences on intellectual trajectories

One of the overarching concerns in the literature we examined is that while research brings some light on a number of phenomena, other important areas are left in the shadows. In line with the latter, we uncovered references to “blind-spots”, “non-discussables”, to elements being “shunned”, to “myopia” and “insularity”:

Putting this more simply, journals can and do develop blind-spots. In considering what the journal’s current blind-spots might be, it occurred to us that perhaps there is an unwarranted belief that qualitative methods are the only appropriate methods for conducting critical research. (Everett, Neu, Rahaman, & Maharaj, 2015, p. 37)

Even if we agree that economics-based research has a lot to offer, we think that pressing management accounting towards a mono-paradigm status is to silence insights about management accounting. It is to create and protect a set of “non-discussables” – things that cannot be debated even if we sense they are important. (Lukka & Mouritsen, 2002, p. 807)

The critical accounting project has largely shunned quantitative methods. While this is partly justified on philosophical grounds, the potential for quantitative methods to contribute to the critical accounting project is significant. (Richardson, 2015, p. 67)

Academic accounting most recently has been developing more and more into an insular and myopic community with no methodological and practice-oriented outsiders tolerated. (McCarthy, 2012, p. 834)

(...) accounting is not today an academic discipline; it is an ever-narrowing, insular vocational enterprise. (Demski, 2007, p. 156)

Arguably, there is a paradigmatic influence operating in the creation of these shadowed areas, where any paradigm inevitably silences some aspects of a given object in favor of others. As our above examples expose, positivist, interpretive and critical accounting researchers have brought to the fore concerns regarding the extent of shadowing generated through tight gatekeeping. Further, it cannot be assumed that the elements ignored by one paradigm are automatically studied by another one – which raises a crucial concern over the magnitude of the shadows in a given field. Shadowed elements relate to research topics, theories employed, methods adopted, and/or contributions offered, or even some aspects of accounting practice itself. These notwithstanding, beyond the importance of the very nature of these elements being shunned, non-discussed or hidden in blind-spots, there is a broader concern echoed by all research traditions, that the pace of development of new knowledge in the field has slowed down. In sum, all of these concerns point to the role of tight boundary gatekeeping in curtailing innovation and relevance. Paradoxically, as a field specializes and becomes increasingly good at understanding a given object relying on certain angles and methods, the extent of incremental knowledge being created through research progressively decelerates (see Granlund & Lukka, 2017; Kaplan, 2011).

Boundaries are considerably influential in the development of a field's intellectual trajectories. Depending on how they are defined and enforced, they can steer research work towards innovative and ground-breaking studies – or they may channel research endeavors into relative convergence and stagnation. Hopwood (2007, p. 1367) warned the academic accounting community against confining ideas to the “boundaries of the old” – emphasizing, similar to Miller (1998) a decade before, how accounting and accounting research are fluid and change in terms of forms, methods and roles:

There were then, there have been in the intervening period, and there are now people who think that they know what accounting-and auditing for that matter-is. How wrong these people are. They are the ones who list the attributes of the status quo, seemingly wanting to confine the new to being within the boundaries of the old. They have no conception that accounting and accounting research have repeatedly changed across time, and when things change they become what they were not, at least in part. Accounting has been a craft that has had no essence. It has changed significantly across time, adopting new forms, methods, and roles. Likewise for accounting research. Historically, it too has developed in relation to a diverse series of circumstances and pressures, taking on different forms in different places and at different moments of time, repeatedly adopting approaches that were novel and contentious. Moreover, both accounting and accounting research will continue to do just that, regardless of the pleas and efforts of those who act in the name of the status quo. Indeed the very role of accounting research is in part to make both accounting and our knowledge of it different-to move forward our understandings of accounting and, at times, the practice of accounting itself.

Feeling that the order of things was becoming increasingly tighter in the accounting research domain, Hopwood (2007) urged scholars to beware of inflexible gatekeepers advocating for the status quo thereby, quite often implicitly, endeavoring to stabilize and freeze research boundaries. His essay suggests that overseeing accounting research boundaries too firmly and intensely, over an extended period of time, is tantamount to intellectual stagnation.

Hopwood (2007) is far from being a lonely voice regarding the rise of inflexible boundaries surrounding the production of accounting research. Concerns over the direction of intellectual trajectories in the accounting discipline have been voiced repeatedly over the last decade (e.g. Basu, 2012; Demski, 2007; Gendron, 2008; Gray & Milne, 2015; Hopwood, 2008; Messner, 2015; Williams, Jenkins, & Ingraham, 2006), with scholars expressing their unease in front of the extent of intellectual stagnation, relative lack of innovativeness, and increasing degree of conformity pervading the field (Humphrey & Gendron, 2015). Such concerns are transversal, having been expressed regarding the production of research from the viewpoint of capital market, behavioral, interdisciplinary, and socioenvironmental accounting research. Hopper (2016, p. 146) contends that “accounting research focus is frozen in time (...) pursu[ing] topics and employ[ing] methods favoured by previous generations”. Fogarty (2014), Humphrey (2014), Kaplan (2011), McCarthy (2012) and Thomson (2014) are among those also expressing concerns about the uniformity and relative stagnation observed in the themes studied and methodological approaches adopted within accounting research. For instance, Granlund and Lukka (2017) denunciate the “overly mechanistic employment of established research practices” (p. 63) as they “limit the imagination and result in myopia, which hinders the exploration of exciting possibilities” (p. 78). In addition, theoretical stagnation is highlighted by Moser (2012) as well as O'Dwyer and Unerman (2014), who observe that a small number of theories tend to dominate accounting thought, which translates into a number of researchers being overly protective of their intellectual grounding and not openly willing to engage in substantive debate:

[...] we have often observed a somewhat purist tendency where individual researchers seem rather intolerant to work that uses a different theory from their own preferred and reasonably well-established theoretical framing. We are



concerned that where groups of individuals work within disciplinary or theoretical silos this reifies established popular theories and makes it harder for researchers to break out of their silos and envisage the potential contribution of novel interdisciplinary theorizations. (O'Dwyer & Unerman, 2014, p. 1229)

Along the same lines, Hopwood (2008) maintains that stagnation and uniformity in the formulation of accounting research lead to the development of a corpus of knowledge where the sum of research articles published does not offer a wider, more substantial whole.

Further supporting these reflexions on the state of the accounting research domain, some researchers offer empirical evidence on the extent of conformity, lack of innovation and decreasing relevance taking place. Dunne, Harney, and Parker (2008) provide indications of the problem, in the area of business and management, in the early 2000s. Their study uses 2331 business and management articles from 2003 to 2004 in 20 “top” journals to document that over 90% of the articles do not address socially important issues such as war, population migration, working conditions, racism, gender and sexuality; while about 85% of the articles avoided CSR, business ethics and the social distribution of wealth.<sup>6</sup> Whereas their parallel analysis of critically-oriented journals showed slightly more openness to these issues, coverage remained limited. More recently, some research teams have provided evidence that the phenomenon is growing in significance in the finance and accounting disciplines. Drawing on data from 2002 to 2013, Brooks, Fenton, Schopohl, and Walker (2019, p. 26) empirically expose how finance research “on the one hand is growing in size and methodological rigour as an academic discipline, but on the other is narrow in its geographic coverage and underperforming in producing research which is of value to the wider economy and society”. Through a longitudinal study covering four periods from 1980–1982 to 2010–2012, Lachmann, Trapp, and Trapp (2017) provide evidence that the topics studied in positivist management accounting research have narrowed down over time. The authors contend that this stream of research remains diversified in terms of methods, although their data shows a significant dominance of quantitative approaches. Hopper and Bui (2016) combed through 25 years of publications in the journal *Management Accounting Research* (MAR) to conclude that marginalized sectors of society have been absent from the journal's investigations. Enderich and Trapp (2018) provide empirical evidence of the decline in diversity of subject areas and methods represented by the editorial teams of TAR and CAR over 1990–2015. Anecdotally, Roberts (2018) and Patten (2013) highlight how mainstream US accounting journals acted as if they “discovered” CSR accounting research, ignoring – unwillingly or not – the substantial body of CSR accounting research already published peripherally, concurrently setting the table for a narrower focus on the relationship between CSR information and financial/market performance as a way to “develop” the stream. Such an approach “narrow[s] the paradigms, topics, and methods that could be valuable in helping gain a truly broader and more complete understanding of the relationship between accounting and CSR” (Roberts, 2018, p. 74). Altogether, these studies lend support to the view shared by numerous scholars on the increasingly stagnant state of accounting research. Further accentuating these concerns, Wang et al. (2017) offer empirical insights exposing how innovation is crucial to the development of a field. Highly novel papers are more likely to be “highly cited (...) in the long run, to inspire follow-on highly cited research, and to be cited in a broader set of disciplines and in disciplines that are more distant from their “home” field” (Wang et al., 2017, p. 1416).

Arguably, the stagnation problem mentioned above is reinforced by researchers' gap-spotting tendencies, an issue that has been condemned repeatedly by Alvesson and Sandberg (2013a,b), Alvesson (2013), Sandberg and Alvesson (2011). These authors maintain that gap-spotting has been institutionalized as “the” way to develop, conduct and write academic research, with the resulting consequence of hindering the generation of novel and influential work. Indeed, gap-spotting does not challenge the prevailing assumptions, ideas and techniques of the established literature. Instead, it focuses researchers' attention on marginal extensions of prior work, leading them away from the examination of more crucial matters (Waymire, 2012). As effectively summarized by Thomson (2014, p. 26):

Gap spotting reinforces the status quo and works within the existing parameters of a research field. It assumes that all of the problems with which a discipline is concerned have already been identified and processes are under way to address them. Gap spotting does not open up new research problems or resolve long-running controversies; nor does it integrate different opinions or interface with different disciplines. Gap spotting accepts the received wisdom and does not challenge axiomatic assumptions or disrupt belief structures. Gap spotting also perpetuates any error, myopia and ignorance contained in a discipline.

Such gap-spotting tendencies encourage researchers to develop research questions from a meticulous review of the prevailing literature, rather than follow their own interests, values or instincts as to what constitutes an interesting research question. Whereas passion has been a great driver of innovation in (social) accounting research (O'Dwyer & Unerman, 2016), gap-spotting tends to silence or drive away passion in favor of the accumulation of incremental (but paradoxically marginal) knowledge (see also Demski, 2008; Young, 2009). It creates what Kaplan (2011) qualifies of a herding effect, where accounting scholars follow their predecessors' research paths rather than journey on uncharted territories.

In addition, gap-spotting, particularly when it takes place in an environment susceptible to the influence of journal rankings, tends to align the selection of research questions and methods with the preferences of a few dominating journals (Heck & Jensen, 2007; Kaplan, 2011; McCarthy, 2012) – thereby engendering strong specialization<sup>7</sup>, wherein researchers

<sup>6</sup> Harney and Dunne (2013) update the analysis on some levels, showing that nothing has changed significantly.

<sup>7</sup> Demski (2007) talks of “tribal specialists”.

become excessively entrenched in their research process (Alvesson & Sandberg, 2014). As innovation often flourishes at the margins of a field (Miller, 1998; see also Hopwood, 2007), an exaggerated level of specialization stimulated by tight boundary gatekeeping is likely to be detrimental on a longer term horizon, both for the individual researcher and for the community of scholars within a field:

A strong specialization often means a narrow worldview, an inclination to take too much for granted and often being oblivious about what is going on outside one's specialized field. In addition, individuals with strong domain expertise frequently develop a rigid mindset. [...] Strong specializations and narrowly defined research fields tend to produce fragmented knowledge, unnecessary polarization among researchers, harmful protectionism of specific areas and uncreative thinking [...] which, taken together, generate significant barriers to more innovative and frame-breaking research. (Alvesson & Sandberg, 2014, p. 968)

#### 4.4. Consequences on practice and society

With innovation being curtailed, the relevance of the research work undertaken and published within a field is equally threatened within a tight boundary mindset. For instance, when grounded theory and ethnographical research are considered as being out-of-fashion, there is a risk of ignoring fundamental aspects of practice that are crucial for further theoretical development and research implications. Organization science scholars faced such a conundrum at the beginning of the new millennium when they were reminded by Barley and Kunda (2001) of the importance of studying actual “work” within contemporary organizations to develop further their field of research, at the conceptual level. Similar concerns regarding the relevance of accounting research are also found in the literature, pointing to a significant disconnect between accounting research and accounting practice, with accounting researchers being in the process of “getting better and better at measuring and researching what is less and less important” (Guthrie & Parker, 2016, p. 4).<sup>8</sup> In this respect, some scholars recently pointed out missed research opportunities for accounting academics, such as a better understanding (before the 2008 financial crisis) of the reporting, valuation and disclosure implications surrounding the lending and securitization of new types of mortgage (Kaplan, 2011) or the constant failure to improve accounting quality despite repeated accounting scandals (Basu, 2012). As Kaplan (2011, p. 370) points out:

Today's accounting academics, after 40 years of using rigorous social science research methods, know much more about the coastline of accounting, its interface between accounting reports and capital markets, analysts, auditors, regulators, boards, and the media. But they know substantively less than academics of 40 years ago about the “interior” of leading-edge professional accounting and finance practice. We have experienced a “hollowing of professional practice” among accounting scholars.

As such, some areas of accounting research are so populated by studies developing marginally incremental contributions of the issues at stake that calls have been made to move away from these topics. For instance, Hopwood (2007) and Ball (2013) question the need for another study on earnings management, while Demski (2007) targets pricing anomalies and costs of capital effects. Similarly, O'Dwyer and Unerman (2016, p. 38) challenge the necessity of studying further the determinants of social reporting among listed companies, arguing that,

We question whether additional theoretical explanations of these motives are actually adding significantly to our understanding, or if this research stream has largely exhausted the possibility of unveiling further compelling insights, with little potential for rigorously informed and well-justified research questions.

Underlying such pleas is a concern that there is only a very slight chance of offering further compelling insights when investigating over-studied research questions, whereas so many, arguably more important or more innovative questions remain unanswered. It follows that “Being active in research can and often is very different than being a knowledge creator” (Hopwood, 2008, p. 95).

In this context, researchers become rather impervious to development and changes beyond their usual box; their imperviousness extends to practice-based and social problems (Dunne et al., 2008; Hopwood, 2008). For instance, Hopper (2016, p. 146) notes, “Despite worldwide commitment to Millennium Development Goals that emphasise a broad range of development goals, e.g. education, health, eradication of poverty, and environmental sustainability, [...] accounting research becomes deflected from such issues in pursuit of better means to further corporate and stakeholder interests” (see also Dillard & Vinnari, 2017). Calls have been made to address neglected problems in the accounting literature, such as disruptions in accounting practice (Guthrie & Parker, 2016), trends and meanings circulating in popular culture (Jeacle & Carter, 2014), “wicked problems” relating to sustainable development (Bebbington & Larrinaga, 2014), and the potentially aspirational appeal of corporate disclosure (Cho, Laine, Roberts, & Rodrigue, 2015; Christensen, Morsing, & Thyssen, 2013). In short, boundary gatekeeping prevents a number of accounting researchers from investigating important, intriguing, and arguably more ground-breaking problems. It is as if these calls, which are formally published and visible, do not have any significant impact on accounting research in action – especially on that which aims to be published in “top” journals.

<sup>8</sup> Basu (2012, p. 854) refers to this phenomenon as Type III error, i.e. providing the correct answer to the wrong problem.

If we consider that: 1) one of the main purposes of publishing research is to inform public discussions and debates on major issues through the communication of research findings (Flyvbjerg, 2001; Moizer, 2009); and 2) one of the chief responsibilities of academics is to serve the public interest (Dillard & Vinnari, 2017; Hopper & Bui, 2016; Said, 1994), then how research boundaries are defined is a socially relevant question. Accordingly, Hines (1988, p. 257) reminds us of the following,

Academic discourse frequently functions as a stabilizer of society. Conferred with authority and legitimacy by a social ideology which holds that academics engage in expert and free thought, research of social “facts” plays the important role in society of objectifying, normalizing, and so perpetuating those “facts” and the interests and power relations which give rise to them.

Therefore, the ways in which accounting research boundaries are defined and the extent to which they are receptive to idea immigration influence knowledge production and dissemination. Does it imply that peripheral knowledge is more likely to have an impact on society? In this respect, we should keep in mind that the relationship between research and its audiences is eminently complex (Gendron & Bédard, 2001). In addition, our analysis above points to quite prevalent boxed-in tendencies (Alvesson & Sandberg, 2014; Alvesson & Spicer, 2016) in the different sub-communities of the accounting research domain. It is not unreasonable to maintain that research published in peripheral journals is not exempted from these tendencies' influence.

## 5. Promoting boundary permeability

Fourth observation: *There is a need, within accounting research communities, to constrain attitudes and behaviors that favor the impermeability of research boundaries. On the contrary, the permeability of boundaries, to a significant extent, should be viewed more positively, as a condition of possibility that may foster innovation in the domain of accounting thought. This is especially important in light of the dangers ensuing from tight boundary gatekeeping.*

We do not maintain that the field of accounting research is now devoid of innovation. For example, Lupu and Empson (2015) examine how and why professionals comply with organizational pressures to overwork. Drawing on the Bourdieusian concept of *illusio* (which had not been substantively mobilized until then in accounting research), they study the autonomy paradox at play within professional firms and thereby contribute to a better understanding of the inner workings of auditing firms. Bebbington and Larrinaga (2014) maintain that researchers' previous attempts to account for sustainable development have relied extensively on accounting while neglecting sustainable development thinking. As a result, they propose that researchers should draw on a sustainable development perspective to identify problems “where accounting might play an important role, but on which it has remained mostly silent, despite its importance” (p. 396).<sup>9</sup> Innovation in contemporary accounting research does occur – yet the wealth of concerns expressed in the literature about its deceleration is a significant source of uneasiness. We believe there are sufficient reasons and research evidence for worrying about the accounting research community being increasingly affected by a form of intellectual ossification, suffering from a pathology that makes the field increasingly “rigid, fixed, or unprogressive”.<sup>10</sup> In other words, accounting researchers' abilities to imagine alternatives and think differently may be in the process of atrophying. Innovation still takes place to some extent – yet it is more likely to take place, arguably, in the periphery of the field. In fact, presuming that the center is constituted by journals with higher impact factors, Wang et al. (2017) show that novel papers are more likely to be published in journals that are further away from the center, compared to non-novel papers.

At this stage of our journey, we found it useful to rely on Douglas and Wildavsky's (1982) perspective on the relationship between center and periphery to reflect on the extent to which our collective pathological condition – presuming that it is sustained as we have sought to establish above – could be mitigated. We do not want to enunciate detailed prescriptive statements which, through some magic spell, would reinvigorate swiftly and significantly our collective ability to innovate. Our approach is much more modest. We aim to formulate a number of significant questions that hopefully will challenge researchers regarding certain aspects of their daily undertakings which they tend to accept unquestioningly, or which they recognize as an inalterable reality that leads them to “play a game” that they just cannot avoid (Alvesson & Spicer, 2016). These questions may also help to sustain a broader conversation in our area regarding the pitfalls of tight boundary gatekeeping and how, collectively, we could seek to establish structural measures to reduce the prevalence and ascendancy of excessive gatekeeping.

Douglas and Wildavsky (1982) view relationships between center and periphery as a central aspect of society's dynamics. For them, the center is characterized with an aversion to threats of radical change to the established order of things. The future is expected to be a straightforward extension of the present. In contrast, the periphery hopes for discontinuity. As a result, the periphery tends to resent stratified hierarchies and rules. In particular, the periphery may help to develop distinct and innovative ways of viewing the world. Douglas and Wildavsky (1982) specify that from a risk management

<sup>9</sup> These two examples of “innovation” swiftly came to our mind, without even searching the literature. Interestingly, it can be argued that they originate from the periphery of the field given that Bourdieusian research is not a dominating stream in interdisciplinary accounting research (Malsch, Gendron, & Grazzini, 2011), and sustainability accounting research as envisioned by Bebbington and Larrinaga calls for a significant departure from the ways in which social and environmental accounting research is currently being pursued (e.g., Rodrigue, Magnan, & Boulianne, 2013).

<sup>10</sup> According to the definition of “ossification” as found in the Canadian Oxford Dictionary (2001).

perspective, the periphery may help to see unforeseen dangers and develop a heightened awareness of their consequences. These authors conclude their work by emphasizing that the center needs to recognize that knowledge (particularly that developed at the center) is never achieved. They view (pp. 192–193) knowledge as “an open-ended communal enterprise, [as] a ship voyaging to an unknown destination but never arriving and never dropping anchor”. In sum, diversity and flexibility may be key ingredients in allowing knowledge to progress further and in helping humans to establish stronger methods to manage risk. As they put it (p. 197), “Attempting to reduce risk by extinguishing variety may actually increase it”.

This center and periphery duality provided us with a convenient template to reflect on key issues impacting the production of knowledge in a context where tight boundary gatekeeping is increasingly viewed as a significant concern. Note, however, that we use the notions of center and periphery in a relatively loose way, given that these two roles are not unambiguously fixated to sub-communities in the field and subfields we examine. For instance, interdisciplinary research is typically considered as peripheral to the economics-based accounting research perspective – while the former may be viewed as possessing its own center (which comprises, in particular, Foucaultian research) and a periphery (e.g., Bourdieusian research).<sup>11</sup>

Epistemological questions on the center-periphery dynamics that come to mind are as follows. Instead of assuming a clear line of demarcation between the center of accounting research and its periphery, should we conceptualize the boundary between the two as being continuously evolving? Should the center be reminded of its historical journey, in that the pioneering studies that played a key role in establishing the center’s paradigmatic foundations were initially considered as peripheral? In order to oppose the belief that a kind of natural selection somehow allowed the center to establish its domination as a result of its superior capacities to account for reality, would it instead make sense to promote the ephemerality of knowledge claims – for instance by putting forward Kuhn’s (1970) classic book that brings to the fore the cleansing nature of scientific revolutions?

Does the center’s own sustainability depend on the generation of innovative ideas and practices which initially and tentatively emerge at the periphery? As maintained above, a field’s growing specialization tends to engender deceleration in the extent of innovation. In other words, incremental knowledge contributions tend to reduce as growing energies are collectively mobilized in a given community within a given disciplinary matrix (Wang et al., 2017). For instance, is the 100th accounting article to have been published based on Foucault’s theorizing likely to be considered as less innovative as compared to the articles that were among the first ones to experiment, in the 1980s, with the transferability of Foucault’s ideas in accounting research? Could the center be reenergized when it seeks to incorporate within its disciplinary matrix some innovative elements taking place in its periphery? Although this kind of incorporation is not frequent in a context characterized by tight boundary gatekeeping, we may point to the development of the accrual method as a way to measure the extent of earnings management – as having been extensively adopted in the archival branch of accounting research (Dechow, Ge, & Schrand, 2010).

Should the center be made and remade aware of the dangers that may ensue from excessive confidence in prevailing ideas? How could we establish an attitude of receptiveness to novelty within the center of a given academic discipline? Should we seek to encourage more affirmativeness in the ways in which peripheral researchers promote their knowledge claims? In the following paragraphs, we concentrate on some of these very important questions, trying to sensitize further accounting researchers to the importance of showing a healthy degree of receptivity to difference, while being vigilant about the extent to which the surrounding institutions of knowledge production are conducive, or not, to discrimination against difference.

We contend that to promote the permeability of accounting research boundaries, attention should be given to several key issues when journal editors and reviewers judge “atypical” or peripheral accounting research. First, gatekeepers should better recognize that accounting practice is always changing and in the process of experimenting with its jurisdictional and knowledge boundaries (Miller, 1998). As experienced multiple times in the past, accounting is nowadays facing significant disruptions from its “traditional” areas of practice, thereby offering a fertile ground for the development of research that matters – through the production of a better understanding of social change surrounding one of the most influential “professions” in the political economy (Guthrie & Parker, 2016). As a result, we contend that editors and reviewers should be more inclined to show some healthy receptivity to studies that seek to better understand “awkward” jurisdictional experimentations being undertaken by accounting practitioners. Our contention is echoed by accounting scholars surveyed by Wood (2016), who believe that reviewers are not sufficiently appreciative of research that aims to contribute to practice.

Second, we believe that editors and reviewers need to recognize further the possibility that accounting journal readers may be interested in certain kinds of research even when the object of study is not directly related to accounting. Is there some “indirect” connection with accounting which is potentially intriguing for the readership? Would such “indirect” connection help to reduce the extent of conformity as encouraged by gap-spotting research? On the other side of the fence, authors also bear some of the responsibility for the content of a given journal, including the extent to which the journal is

<sup>11</sup> For instance, Foucaultian research was peripheral when it was introduced in the interdisciplinary accounting research community (Gendron & Baker, 2005). Pioneer studies generated significant interest to the point that Foucaultian research can now be understood as belonging to the core of the interdisciplinary paradigm of accounting research. In contrast, the case of normative-based accounting research illustrates an expulsion from the center of economics-based studies, where it was gradually replaced, from the 1970s, by more “neutral” forms of research (Edwards, Dean, Clarke, & Wolnizer, 2013). That being said, in spite of two-way movements between center and periphery, it should be recognized that the center typically benefits from status quo forces – in that once institutionalized, ideas and practices tend to be significantly resistant to change (Adler & Harzing, 2009).



constrained in terms of the diversity of articles it publishes. The content of a given journal is partly dependent on the nature of the submissions it receives (Kachelmeier, 2018).<sup>12</sup> For instance, in their analysis of the 25 years of studies published in *Management Accounting Research* (MAR), Hopper and Bui (2016) observe “silences” and “absences” in the journal’s content. While they recognize the complexity of the explanations for such voids, they note the following regarding the neglect of a number of critical research themes (p. 27), “However, MAR has been receptive to critical work. The problem is a lack of submissions on the neglected themes and topics identified above and the danger of researchers exercising self-control by perceiving that the predominance of conventional approaches is immutable.” Therefore, authors need to consider the readership’s possible interest when evaluating the pros and cons of submitting an “atypical” or peripheral manuscript to a seemingly non-receptive journal, keeping in mind that their motivation and beliefs about their work will be key to its publication (Moizer, 2009).

Nevertheless, authors alone cannot be the sole contributors to stimulate the permeability of research boundaries. Arguably, the latter especially depends on the cultivation of a journal’s environment conducive to openness (Salterio, 2018) – somewhat like auditors’ norms which insist that an organization should have the proper tone at the top in order to establish an environment receptive to control improvement. Although we are well aware of the overstated nature of concepts such as “tone at the top” in deterministically engendering some specific culture throughout a given organization, we nonetheless believe that journal editors have some power over their journal’s policies and practices. As key boundary gatekeepers, journal editors and the reviewers they select bear a non-trivial degree of responsibility over their journal’s knowledge trajectories. Jeacle and Carter (2014, p. 1238) elaborate on the matter:

Hence a perilous tension exists between the constrictive review that ultimately culminates in a bland contribution and the more reflexive review that allows creative risk taking. Consequently, for originality to flourish, we would encourage the academic accounting community to take an occasional “leap of faith” with authors, to be open to novel ideas and alternative accounts. As gatekeepers to the public dissemination of knowledge, reviewers and editors especially, hold powerful positions in determining the future shape of the accounting discipline. It is their responsibility, but also their privilege, to cultivate and sustain an environment conducive to openness and creativity.

One of the key responsibilities of reviewers in this respect is to be aware of the limitations of their usual paradigm (Moizer, 2009); these boundaries play a central role in establishing their zones of comfort versus what they may view as outside, uncharted territories. Dealing with the unusual potentially begins with modesty regarding the extent to which one’s own paradigm has engendered important steps in terms of understanding the world. Addressing the unusual should also go along the recognition that it is unfair to evaluate a study through criteria that are inconsequential with the study’s epistemological positioning (Burrell & Morgan, 1979). Research quality does not fall under a unique definition, but rather is contingent on the research tradition in which each study is anchored (Chapman, 2012; Messner, 2015). The same applies to research contributions:

[Recognizing] that the same object of study can be studied in many different ways and that examining it from a single perspective will never be enough to exhaust the object’s contributory potential to the advancement of knowledge. In other words, building a single “wall” of knowledge based on the same theoretical foundations is likely to result in increasingly insignificant and self-evident claims, while the potential for further research lies elsewhere – i.e. in the exploration of hitherto unexplored or neglected perspectives. (Gendron, 2008, p. 8)

In the same vein, the hegemonic appeal of “rigor” needs to be downplayed in the review process. According to Alvesson and Sandberg (2013b), the conventional notion of “rigor” calls for the systematic citation of a substantial body of prior literature to expose the manuscript’s own contribution to the literature. Additionally, Basu (2012) and Moser (2012) observe the appeal of rigor in the excessive emphasis on the “appropriateness” of the methods exposed in a manuscript. Collectively, these authors argue that while it is justifiable to reject a manuscript via the rigor argument, it nonetheless sets a bias in favor of research work that fits into current dominant research approaches, to the detriment of atypical or peripheral research that challenges traditional views and assumptions.

At this point, we wish to take a step back to clarify that by no means do we imply that peripheral research is of lower quality, nor do we call for lowering our collective expectations in terms of research quality to allow the periphery to flourish. Rather, our vision of the permeability of research boundaries calls for a degree of openness in terms of what constitutes quality work and what represents a relevant contribution to the accounting corpus of knowledge. New ideas are sometimes difficult to grasp from a traditional (central) viewpoint and/or need multiple studies to refine their formulation (Frey, 2003). Research evaluation should place the potential of the manuscript at the center of the review process rather than privileging one’s dominant schemes of reference for “rigor”, “quality” and “contribution” (Moizer, 2009).<sup>13</sup> As Gendron (2013, p. 12) suggests:

<sup>12</sup> See Endenich and Trapp (2018) for a distinctive empirical examination of the relationship between diversity of a journal’s editorial team and the nature of the submissions it receives.

<sup>13</sup> Reviewer 2 provides relevant comments on the matter: “Academia and indeed science has to maintain evaluation if it is to somehow be different to jottings on the internet. Our political economy and livelihoods are built on evaluation so to call for more inclusion surely has also to be accompanied with a new form of evaluation which modifies or abandons the current. If this is true, what would this new evaluative basis be and how would it interact with and overcome the obstacles to inclusion [...]? How would we evaluate things to better include the periphery [...]?”



[It] may be necessary to adapt our quality criteria to provide a fair assessment [...]. This does not imply that reviewers should extend their principles to include (and allow for) everything and anything, but that they should consider adjusting their principles to a different view of the world and of our knowledge of the world.

We would also encourage journal gatekeepers to have the patience to let the “impacts” of peripheral and innovative research to unfold. In an academic world increasingly characterized with short-termism (Gendron, 2015), publication “hits” and two- and five-years impact factors, it is easy to lose sight that novel research may take more time to become recognized and built upon, especially if published at the periphery (Oswald, 2007; Wang et al., 2017). Reviewers and editors should keep in mind that taking a leap of faith with authors may plant seeds for significant transformation of the field further down the road.

Finally, and perhaps most importantly, we believe there is a need for establishing a climate of “vigilance” regarding the biases that the institutions of knowledge production manifest in favor of the center’s interests. Given the tendencies we have documented above, structural changes are required for research boundaries not to be excessively constraining toward “atypical” knowledge claims. Such changes are particularly challenging to establish given that powerful institutions tend to benefit from conditions of possibility that favor their reproduction over time. Yet, given that these institutions are the outcome of social construction processes, they are necessarily, at least in principle, subject to being deconstructed (Flyvbjerg, 2001). Maybe a center of vigilance operating on some blog, accumulating data on the detrimental effects of excessive gatekeeping, would help in building a significant momentum toward structural change – although we recognize that the development of such a blog would be a highly challenging political endeavor.

## 6. Conclusion

A range of observers have deplored a worrying tendency in accounting research regarding a slowdown in the extent of innovation – while seeking to promote the benefits of diversity in accounting research (e.g. Basu, 2012; Chapman, 2012; Hopwood, 2008; Messner, 2015; Rayburn, 2005; Sunder, 2006; Waymire, 2012; Williams et al., 2006; Young, 2009). Diversity is viewed as enabling more nuanced, more comprehensive and, ultimately, more relevant understandings of complex and ever changing accounting-based phenomena. We seek to extend this line of inquiry by drawing, conceptually speaking, on the center and periphery dichotomy – which we used in a loose way as we saw fit. Accordingly, one of our key assumptions is that innovation is more likely to take place at the periphery of a given field; peripheral innovation, however, conveys potential to disrupt the order of things from which the center benefits. The center is therefore likely to engage in defensive behavior – not least through excessive or conservative gatekeeping. Our essay particularly examines the range of detrimental consequences ensuing from tight boundary gatekeeping. Because it curtails innovation, relevance and openness to difference, excesses in boundary gatekeeping may be detrimental to the sustainability of accounting research. We also reflect on how gatekeeping excesses may be addressed through a series of questions which are particularly focused at the role of journal editors, reviewers, and authors. Being aware that others have raised related issues in the past, we see value in pushing these ideas further. In a way, our essay allows us to keep alive important reflexions initiated in the past. Through our distinctive conceptual stance and series of questions, we hope to render peripheral endeavors more genuinely possible, recognizable and valued. We wish to give our call for awareness of the stakes involved in erecting research boundaries and wariness of tight boundary gatekeeping a better chance to resonate among the accounting community, rather than ring hollow (Roberts, 2018). Having considered the problem from a holistic perspective, that is to say through reliance on authors from most segments or paradigms of accounting research, might help in engendering greater resonance across the community.

Arguably, the accounting research domain is more likely to be vibrant and inspiring if it is kept under a degree of “healthy tension” between gatekeeping and the travelling of ideas. One of our hopes is that the present paper will contribute to increase the awareness of our community’s members to the importance of keeping the undertaking of accounting research under a degree of “healthy tension” in the different roles that we assume in our academic lives – as teacher, author, reviewer, editor, member of funding agency committee, etc. Such tension pays tribute to a pluralist conceptualization of academia where contributions to knowledge gain by not being defined in strict and overly “rigorous” ways (Gendron, 2008). A climate that gives emphasis on this kind of healthy tension may foster a research environment “without regret”, as depicted by Messner (2015, pp. 81–82):

Research orientation without regrets means that we do not give up the idea that knowledge about accounting can be gained in a variety of ways, from different theoretical and methodological perspectives, with a more global or local focus, with more or less engagement with the world of practice, etc. For individual academics, it would be regrettable if they can no longer pursue what truly motivates or interests them, simply because the control systems marginalize some types of research or engagement with practice. For the academic institution, it would be regrettable if, in the pursuit of excellence, we see the development of “average universities” or “average business schools”, where, due to isomorphism, a distinctive profile and expertise are replaced by a standard approach to doing research. Finally, for the accounting academe as a whole, the regret would be to see a far less pluralistic and interesting picture of accounting knowledge and a development toward an isolation of accounting scholars from the outside world.

In short, instead of seeking to erect tight protective boundaries around research and constrain heavily the immigration of ideas between domains and paradigms, we believe that the world of research will be richer if the extent of tightness surrounding boundary gatekeeping is attenuated through the influence of a “healthy tension” between control and novelty. Conditions of possibility that are more conducive to pluralism in research styles and approaches need to be established. Similar to Gray and Milne (2015, p. 52), we agree with “the necessity of a wider recognition that [pluralism] is (and should be) the wider purpose of the research community at large, and that calls for a wider perception, understanding and tolerance of all individuals’ research preferences”.

In conclusion, we believe that a growing endorsement of pluralism is imperative for the sustainability of our discipline in terms of its societal contribution, whatever form it takes (be it a better understanding of accounting as a prevailing social institution, the improvement of accounting practice, the evaluation of policy implications, or considerations of the public interest more broadly). It is also crucial for the people composing the accounting research community. Evolving in an environment where difference (rather than uniformity), relevance (rather than gap-spotting), innovation (rather than risk management) and tolerance (rather than tight gatekeeping) are valued and rewarded is likely to be much more stimulating and empowering for the accounting researchers of today – and of tomorrow. In promoting pluralism, we not only aim to establish a more inspiring environment for the current members of the accounting research community but we also seek to engage with our collective responsibility to offer a more sustainable research environment to the future generations of accounting scholars.

## Acknowledgements

We acknowledge the comments made on previous versions by Editor Marcia Annisette, two reviewers, participants at the 2016 APIRA Conference (Melbourne), and participants at the 2017 Annual Congress of the European Accounting Association (Valencia).

## References

- Adler, N. M., & Harzing, A.-W. (2009). When knowledge wins: Transcending the sense and nonsense of academic rankings. *Academy of Management Learning & Education*, 8(1), 72–95.
- Alvesson, M. (2013). Do we have something to say? From re-search to roi-search and back again. *Organization*, 20(1), 79–90.
- Alvesson, M., & Sandberg, J. (2013a). *Constructing research questions: Doing interesting research*. Thousand Oaks, CA: Sage Publications.
- Alvesson, M., & Sandberg, J. (2013b). Has management studies lost its way? Ideas for more imaginative and innovative research. *Journal of Management Studies*, 50(1), 128–152.
- Alvesson, M., & Sandberg, J. (2014). Habitat and habitus: Boxed-in versus box-breaking research. *Organization Studies*, 35(7), 967–987.
- Alvesson, M., & Spicer, A. (2016). (Un)conditional surrender? Why do professionals willingly comply with managerialism. *Journal of Organizational Change Management*, 29(1), 29–45.
- Andon, P., Free, C., & O'Dwyer, B. (2015). Annexing new audit spaces: Challenges and adaptations. *Accounting, Auditing & Accountability Journal*, 28(8), 1400–1430.
- Ball, R. (2013). Accounting informs investors and earnings management is rife: Two questionable beliefs. *Accounting Horizons*, 27(4), 847–853.
- Barley, R. S., & Kunda, G. (2001). Bringing back work in. *Organization Science*, 12(1), 76–95.
- Basu, S. (2012). Can accounting researchers become more innovative? *Accounting Horizons*, 26(4), 851–870.
- Bebbington, J., & Larrinaga, C. (2014). Accounting and sustainable development: An exploration. *Accounting, Organizations and Society*, 39(6), 395–413.
- Bothello, J., & Roulet, T. J. (2018). The imposter syndrome, or the mis-representation of self in academic life. *Journal of Management Studies*. <https://doi.org/10.1111/joms.12344>.
- Boxenbaum, E., & Rouleau, L. (2011). New knowledge products as bricolage: Metaphors and scripts in organizational theory. *The Academy of Management Review*, 36(2), 272–296.
- Brooks, C., Fenton, E., Schopohl, L., & Walker, J. (2019). Why does research in finance have so little impact? *Critical Perspectives on Accounting*, 58, 24–52.
- Burns, D. C., & Haga, W. J. (1977). Much ado about professionalism: A second look at accounting. *The Accounting Review*, 52(3), 705–715.
- Burrell, G., & Morgan, G. (1979). *Sociological paradigms and organizational analysis*. Burlington, VT: Ashgate Publishing Company.
- Canadian Oxford Dictionary (2001). *Don Mills*. Ontario: Oxford University Press.
- Carmona, S., & Gutiérrez, I. (2003). Vogues in management accounting research. *Scandinavian Journal of Management*, 19(2), 213–231.
- Chapman, C. S. (2012). Framing the issue of research quality in a context of research diversity. *Accounting Horizons*, 26(4), 821–831.
- Cho, C. H., Laine, M., Roberts, R. W., & Rodrigue, M. (2015). Organized hypocrisy, organizational façades, and sustainability reporting. *Accounting, Organizations and Society*, 40, 78–94.
- Cho, C. H., Laine, M., Roberts, R. W., & Rodrigue, M. (2016). The frontstage and backstage of corporate sustainability reporting: Evidence from the Arctic National Wildlife Refuge Bill. *Journal of Business Ethics*, 1–22. <https://doi.org/10.1007/s10551-10016-13375-10554>.
- Chomsky, N. (1989). *Necessary illusions: Thought control in democratic societies*. Boston, MA: South End Press.
- Christensen, M. (2004). Accounting by words not numbers: The handmaidens of power in the academy. *Critical Perspectives on Accounting*, 15(4/5), 485–512.
- Christensen, L. T., Morsing, M., & Thyssen, O. (2013). CSR as aspirational talk. *Organization*, 20(3), 372–393.
- Chua, W. F. (1986). Radical developments in accounting thought. *The Accounting Review*, 61(4), 601–632.
- Clegg, S. (2006). The bounds of rationality: Power/history/imagination. *Critical Perspectives on Accounting*, 17(7), 847–863.
- Dai, N., Free, C., & Gendron, Y. (2019). Interview-based research in accounting 2000–2014: Informal norms, translation and vibrancy. *Management Accounting Research*, 42, 26–38.
- Dechow, P., Ge, W., & Schrand, C. (2010). Understanding earnings quality: A review of the proxies, their determinants and their consequences. *Journal of Accounting and Economics*, 50(2/3), 344–401.
- Demski, J. S. (2007). Is accounting an academic discipline? *Accounting Horizons*, 21(2), 153–157.
- Demski, J. S. (2008). Where is the passion? *Accounting Horizons*, 22(4), 437.
- Dillard, J., & Vinnari, E. (2017). A case study of critique: Critical perspectives on critical accounting. *Critical Perspectives on Accounting*, 43, 88–109.
- Douglas, M., & Wildavsky, A. (1982). *Risk and culture: An essay on the selection of technical and environmental dangers*. Berkeley, CA: University of California Press.
- Dunne, S., Harney, S., & Parker, M. (2008). Speaking out: The responsibilities of management intellectuals: A survey. *Organization*, 15(2), 271–282.

- Durocher, S., & Gendron, Y. (2014). Epistemic commitment and cognitive disunity toward fair-value accounting. *Accounting and Business Research*, 44(6), 630–655.
- Edwards, J. R., Dean, G., Clarke, F., & Wolnizer, P. (2013). Accounting academic elites: The tale of ARIA. *Accounting, Organizations and Society*, 38(5), 365–381.
- Endenich, C., & Trapp, R. (2018). Signaling effects of scholarly profiles – The editorial teams of North American accounting association journals. *Critical Perspectives on Accounting*, 51, 4–23.
- Everett, J., Neu, D., Rahaman, A. S., & Maharaj, G. (2015). Praxis, doxa and research methods: Reconsidering critical accounting. *Critical Perspectives on Accounting*, 32, 37–44.
- Ezzamel, M., & Hoskin, K. (2002). Retheorizing accounting, writing and money with evidence from Mesopotamia and ancient Egypt. *Critical Perspectives on Accounting*, 13(3), 333–367.
- Feyerabend, P. (1978). *Against method: Outline of an anarchistic theory of knowledge*. London, England: Verso.
- Flyvbjerg, B. (2001). *Making social science matter: Why social inquiry fails and how it can succeed again*. Cambridge, England: Cambridge University Press.
- Fogarty, T. J. (2014). A dream deferred: Interdisciplinary accounting in the US. *Accounting, Auditing & Accountability Journal*, 27(8), 1265–1270.
- Frey, B. S. (2003). Publishing as prostitution? – Choosing between one's own ideas and academic success. *Public Choice*, 116(1–2), 205–223.
- Gabriel, Y. (2010). Organization studies: A space for ideas, identities and agonies. *Organization Studies*, 31(6), 757–775.
- Gendron, Y. (2008). Constituting the academic performer: The spectre of superficiality and stagnation in academia. *European Accounting Review*, 17(1), 97–127.
- Gendron, Y. (2013). Rethinking the concept of research contribution. *Comptabilité – Contrôle – Audit*, 19(3), 1–20.
- Gendron, Y. (2015). Accounting academia and the threat of the paying-off mentality. *Critical Perspectives on Accounting*, 26, 168–176.
- Gendron, Y., & Baker, C. R. (2005). On interdisciplinary movements: The development of a network of support around Foucaultian perspectives in accounting research. *European Accounting Review*, 14(3), 525–569.
- Gendron, Y., & Bédard, J. (2001). Academic auditing research: An exploratory investigation into its usefulness. *Critical Perspectives on Accounting*, 12(3), 339–368.
- Gieryn, T. F. (1983). Boundary-work and the demarcation of science from non-science: Strains and interests in professional ideologies of scientists. *American Sociological Review*, 48(6), 781–795.
- Goffman, E. (1959). *The presentation of self in everyday life*. New York, NY: Anchor Books.
- Granlund, M., & Lukka, K. (2017). Investigating highly established research paradigms: Reviving contextuality in contingency theory based management accounting research. *Critical Perspectives on Accounting*, 45, 68–80.
- Gray, R., & Milne, M. J. (2015). It's not what you do, it's the way that you do it? Of method and madness. *Critical Perspectives on Accounting*, 32, 51–66.
- Guthrie, J., & Parker, L. D. (2016). Whither the accounting profession, accountants and accounting researchers? Commentary and projections. *Accounting, Auditing & Accountability Journal*, 29(1), 2–10.
- Harney, S., & Dunne, S. (2013). More than nothing? Accounting, business, and management studies, and the research audit. *Critical Perspectives on Accounting*, 24(4), 338–349.
- Heck, J. L., & Jensen, R. E. (2007). An analysis of the evolution of research contribution by The Accounting Review, 1926–2005. *Accounting Historians Journal*, 34(2), 109–141.
- Hines, R. D. (1988). Financial accounting: In communicating reality, we construct reality. *Accounting, Organizations and Society*, 13(3), 251–261.
- Hopper, T. (2016). Accounting scholarship and management by numbers. *Revista Contabilidade & Finanças*, 27(71), 144–148.
- Hopper, T., & Bui, B. (2016). Has management accounting research been critical? *Management Accounting Research*, 31, 10–30.
- Hopwood, A. G. (2007). Whither accounting research? *The Accounting Review*, 82(5), 1365–1374.
- Hopwood, A. G. (2008). Changing pressures on the research process: On trying to research in an age when curiosity is not enough. *European Accounting Review*, 17(1), 87–96.
- Humphrey, C. (2014). Qualitative research – Mixed emotions. *Qualitative Research in Accounting & Management*, 11(1), 51–70.
- Humphrey, C., & Gendron, Y. (2015). What is going on? The sustainability of accounting academia. *Critical Perspectives on Accounting*, 26, 47–66.
- Jeacle, I., & Carter, C. (2014). Creative spaces in interdisciplinary accounting research. *Accounting, Auditing & Accountability Journal*, 27(8), 1233–1240.
- Kachelmeier, S. J. (2018). Do journals signal or reflect? An alternative perspective on editorial board composition. *Critical Perspectives on Accounting*, 51, 62–69.
- Kaplan, R. S. (2011). Accounting scholarship that advances professional knowledge and practice. *The Accounting Review*, 86(2), 367–383.
- Knorr Cetina, K. D. (1999). *Epistemic cultures: How the sciences make knowledge*. Cambridge, MA: Harvard University Press.
- Komori, N. (2015). Beneath the globalization paradox: Towards the sustainability of cultural diversity in accounting research. *Critical Perspectives on Accounting*, 26, 141–156.
- Kuhn, T. S. (1970). *The structure of scientific revolutions* (2nd ed.). Chicago, IL: University of Chicago Press.
- Lachmann, M., Trapp, I., & Trapp, R. (2017). Diversity and validity in positivist management accounting research—A longitudinal perspective over four decades. *Management Accounting Research*, 34, 42–58.
- Lee, T. (1997). The editorial gatekeepers of the accounting academy. *Accounting, Auditing & Accountability Journal*, 10(1), 11–30.
- Lowe, A., & Locke, J. (2005). Perceptions of journal quality and research paradigm: Results of a web-based survey of British accounting academics. *Accounting, Organizations and Society*, 30(1), 81–98.
- Lukka, K., & Kasanen, E. (1996). Is accounting a global or a local discipline? Evidence from major research journals. *Accounting, Organizations and Society*, 21(7/8), 755–773.
- Lukka, K., & Mouritsen, J. (2002). Homogeneity or heterogeneity of research in management accounting? *European Accounting Review*, 11(4), 805–811.
- Lupu, I., & Empson, L. (2015). Illusio and overwork: Playing the game in the accounting field. *Accounting, Auditing & Accountability Journal*, 28(8), 1310–1340.
- Malsch, B., Gendron, Y., & Grazzini, F. (2011). Investigating interdisciplinary translations: The influence of Pierre Bourdieu on accounting literature. *Accounting, Auditing & Accountability Journal*, 24(2), 194–228.
- Malsch, B., & Tessier, S. (2015). Journal ranking effects on junior academics: Identity fragmentation and politicization. *Critical Perspectives on Accounting*, 26, 84–98.
- McCarthy, W. E. (2012). Accounting craftspeople versus accounting seers: Exploring the relevancy and innovation gaps in academic accounting research. *Accounting Horizons*, 26(4), 833–843.
- Messner, M. (2015). Research orientation without regrets. *Critical Perspectives on Accounting*, 26, 76–83.
- Miller, P. (1998). The margins of accounting. *European Accounting Review*, 7(4), 605–621.
- Mitchell, A., Sikka, P., & Willmott, H. (2001). Policing knowledge by invoking the law: Critical accounting and the politics of dissemination. *Critical Perspectives on Accounting*, 12(5), 527–555.
- Moizer, P. (2009). Publishing in accounting journals: A fair game? *Accounting, Organizations and Society*, 34(2), 285–304.
- Moser, D. V. (2012). Is accounting research stagnant? *Accounting Horizons*, 26(4), 845–850.
- Napier, C. J. (2001). Accounting history and accounting progress. *Accounting History*, 6(2), 7–31.
- O'Dwyer, B., & Unerman, J. (2014). Realizing the potential of interdisciplinarity in accounting research. *Accounting, Auditing & Accountability Journal*, 27(8), 1227–1232.
- O'Dwyer, B., & Unerman, J. (2016). Fostering rigour in accounting for social sustainability. *Accounting, Organizations and Society*, 49, 32–40.
- Oler, D. K., Oler, M. J., Skousen, C. J., & Talakaj, J. (2016). Has concentration in the top accounting journals changed over time? *Accounting Horizons*, 30(1), 63–78.
- Oswald, A. J. (2007). An examination of the reliability of prestigious scholarly journals: Evidence and implications for decision-makers. *Economica*, 74(293), 21–31.

- Palea, V. (2017). Whither accounting research? A European view. *Critical Perspectives on Accounting*, 42, 59–73.
- Panozzo, F. (1997). The making of the good academic accountant. *Accounting, Organizations and Society*, 22(5), 447–480.
- Parker, M. (2014). University Ltd: Changing a business school. *Organization*, 21(2), 281–292.
- Patten, D. M. (2002). The confessions of a positivist (radical) in a radical (positivist) world. *Social and Environmental Accountability Journal*, 22(1), 8–11.
- Patten, D. M. (2013). Lessons from the third wave: A reflection on the rediscovery of corporate social responsibility by the mainstream accounting research community. *Financial Reporting*, 2(2), 9–26.
- Patten, D. M. (2015). An insider's reflection on quantitative research in the social and environmental disclosure domain. *Critical Perspectives on Accounting*, 32, 45–50.
- Pelger, C., & Grottko, M. (2015). What about the future of the academy? Some remarks on the looming colonisation of doctoral education. *Critical Perspectives on Accounting*, 26, 117–129.
- Power, M. (1997). *The audit society: Rituals of verification*. Oxford, England: Oxford University Press.
- Power, M. (2003). Evaluating the audit explosion. *Law & Policy*, 25(3), 185–202.
- Power, M. (2010). Fair value accounting, financial economics and the transformation of reliability. *Accounting and Business Research*, 40(3), 197–210.
- Raineri, N. (2015). Business doctoral education as a liminal period of transition: Comparing theory and practice. *Critical Perspectives on Accounting*, 26, 99–107.
- Rayburn, J. D. (2005). President's message. *Accounting Education News*, 33(5), 1–4.
- Richard, J. (2015). The dangerous dynamics of modern capitalism (from static to IFRS' futuristic accounting). *Critical Perspectives on Accounting*, 30, 9–34.
- Richardson, A. J. (2015). Quantitative research and the critical accounting project. *Critical Perspectives on Accounting*, 32, 67–77.
- Roberts, R. W. (2018). We can do so much better: Reflections on reading "Signaling effects of scholarly profiles—The editorial teams of North American accounting association journals". *Critical Perspectives on Accounting*, 51, 70–77.
- Rodrigue, M., Magnan, M., & Boulianne, E. (2013). Stakeholders' influence on environmental strategy and performance indicators: A managerial perspective. *Management Accounting Research*, 24(4), 301–316.
- Rodrigue, M., Magnan, M., & Cho, C. (2013). Is environmental governance substantive or symbolic? An empirical investigation. *Journal of Business Ethics*, 114(1), 107–129.
- Roslender, R., & Dillard, J. F. (2003). Reflections on the interdisciplinary perspectives on accounting project. *Critical Perspectives on Accounting*, 14(3), 325–351.
- Said, E. W. (1994). *Representations of the intellectual: The Reith lectures*. New York, NY: Vintage Books.
- Salterio, S. E. (2018). Signaling effects of scholarly profiles – The editorial teams of North American accounting association journals: A personal perspective. *Critical Perspectives on Accounting*, 51, 78–83.
- Sandberg, J., & Alvesson, M. (2011). Ways of constructing research questions: Gap-spotting or problematization? *Organization*, 18(1), 23–44.
- Sangster, A. (2015). You cannot judge a book by its cover: The problems with journal rankings. *Accounting Education*, 24(3), 175–186.
- Sauder, M., & Espeland, W. N. (2009). The discipline of rankings: Tight coupling and organizational change. *American Sociological Review*, 74(1), 63–82.
- Spence, C., Husillos, J., & Correa-Ruiz, C. (2010). Cargo cult science and the death of politics: A critical review of social and environmental accounting research. *Critical Perspectives on Accounting*, 21(1), 76–89.
- Sunder, S. (2006). President's message: Imagined worlds of accounting. *Accounting Education News*, 3–6.
- Thomson, I. (2014). Mapping the terrain of sustainability and accounting for sustainability. In J. Bebbington, J. Unerman, & B. O'Dwyer (Eds.), *Sustainability accounting and accountability* (2nd ed., pp. 15–29). New York, NY: Routledge.
- Tinker, T., Neimark, M., & Lehman, C. (1991). Falling down the hole in the middle of the road: Political quietism in corporate social reporting. *Accounting, Auditing & Accountability Journal*, 4(2), 28–54.
- Tomkins, C., & Groves, R. (1983). The everyday accountant and researching his reality. *Accounting, Organizations and Society*, 8(4), 361–374.
- Vinnari, E., & Laine, M. (2013). Just a passing fad? *Accounting, Auditing & Accountability Journal*, 26(7), 1107–1134.
- Wang, J., Veugelers, R., & Stephan, P. (2017). Bias against novelty in science: A cautionary tale for users of bibliometric indicators. *Research Policy*, 46(8), 1416–1436.
- Waymire, G. B. (2012). Seeds of innovation in accounting scholarship. *Issues in Accounting Education*, 27(4), 1077–1093.
- Whitley, R. (2000). *The intellectual and social organization of the sciences* (2nd ed.). Oxford, England: Oxford University Press.
- Williams, P. F. (2014). The myth of rigorous accounting research. *Accounting Horizons*, 28(4), 869–887.
- Williams, P. F., Jenkins, J. G., & Ingraham, L. (2006). The winnowing away of behavioral accounting research in the US: The process for anointing academic elites. *Accounting, Organizations and Society*, 31(8), 783–818.
- Wood, D. A. (2016). Comparing the publication process in accounting, economics, finance, management, marketing, psychology, and the natural sciences. *Accounting Horizons*, 30(3), 341–361.
- Young, J. J. (2009). The absence of dissent. *Accounting and the Public Interest*, 9, 1–9.