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Creative Spaces in Interdisciplinary Accounting Research

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The interdisciplinary accounting space

The Interdisciplinary accounting space is a very precious and valued domain. It has been cultivated over the years by both seminal theoretical contributions and innovative entrepreneurial endeavours. Hopwood's (1983) recognition of the importance of understanding accounting in its social and organizational context laid the intellectual groundwork for moving beyond traditional research domains. Accounting journals, such as this one and its associated conference, have provided the invaluable means of disseminating the subsequent flow of scholarship and consolidating the research field.

But intellectual spaces are never static. Indeed, by its very nature, an interdisciplinary space must be constantly evolving as it engages with trends and movements in other disciplines. Interdisciplinary accounting research initiatives not only extend our existing knowledge of how accounting operates in diverse contexts, they also blur the margins of the discipline and hence open up new interesting spaces of inquiry. In this perspective we are heavily influenced by Miller's (1998) observations that accounting is most interesting at the margins. It is at the margins of a field that interesting insights can be gleaned and new spaces of intellectual curiosity cultivated. In particular, the periphery is often a source of innovation and creativity. George Simmel (1950), the sociologist, highlighted the importance of the roles that strangers within society play as the bringers of new ideas, exotic goods and different perspectives to a community. This has parallels with the concept of polyphony (Kornberger, *et al.*, 2006), which emphasizes the importance of alternative voices and different perspectives as a challenge to dominant and mainstream views. In reprising the history of Interdisciplinary Accounting, as a community it has clearly created a polyphonic space for academic innovation, free-thinking and creativity. Its successful institutionalisation, especially through the pages of key journals and the organization of regular conferences, has allowed it to span four decades as an intellectual endeavour. Part of its achievement has been through embracing paradigmatic pluralism, which has led to a flourishing of critical and interpretative thought. In particular, its openness has created a space between accounting and sociology from which important academic developments have originated (Miller, 1998; Power, 1997). This is a considerable achievement, especially in the face of a continual challenge from the mainstream of accounting thought, dominated as it is by economic-rationalism.

Our understanding and interpretation of interdisciplinary accounting research is that it should be a creative space, a space in which novel ideas emerge and new agendas flourish. In this paper we identify three creative spaces of scholarly inquiry: the media space, the virtual

space, and the popular culture space. We conclude by identifying a possible threat to creativity within future interdisciplinary accounting research.

The media space

Media images - whether through television, newspapers, radio or, more recently, the social media - play a critical role in shaping the contemporary world (Appadurai, 1996; Fairclough, 1995; Manovich, 2001). Dominant narratives and counter-narratives about social, corporate and political issues play out through the media (Hellman and Wagnsson, 2013; Vaara and Tienari, 2002). In liberal democracies, the media has often been ascribed the role of the 'fourth estate' (alongside government, the courts and the church) - a possibly self-serving label that captures the media's ability to hold the powerful to account (Fisk, 2008; Rushbridger, 2010; Schultz, 1998).

Traditionally the media divides neatly into broadcast and print sectors, although this separation has become blurred with the rise of the internet. In Europe, broadcasting has tended to be highly regulated with a strong public service remit that includes a commitment to neutrality and independence, while print media is loosely regulated and tends to reflect the partisan views of the owners of particular newspapers. The BBC, the British State broadcaster funded by a licence fee, is a good example of the former. One of the striking features of the British Television sector over the last two decades has been its inexorable marketisation. In the context of the BBC, this initially took the form of management at a distance (Miller and O'Leary, 1987) through cuts and freezes to the licence fee in the late 1980s. The 1990s saw the introduction of a full-blown internal market known as Producer Choice (Born, 2004; Carter and McKinlay, 2013). This internal market moved the BBC from its prevailing accounting system, which was legendary for its lack of budgetary control, to a situation whereby each department became a profit centre in a trading model. Twenty one years after its introduction, Producer Choice remains controversial. Advocates argue that it injected a much needed financial rationality into the BBC and allowed programme makers and senior managers alike to work out the 'true cost' of programmes. Opponents counter that it undermined the BBC's creative capacity, created extra layers of bureaucracy and introduced much more formulaic programming as commissioners of programmes became more cost conscious and risk averse. What is certain is that the greater attention to costing at the level of programming is now firmly institutionalised not just within the BBC but more broadly within the sector. In such a scenario, cost versus creativity decisions become commonplace and an accounting discourse enters the debate (Adler and Chen, 2011; Jeacle and Carter, 2012). The broader impact of the importation of calculative practices into broadcasting was to render some programme genres – such as Current Affairs or serious documentary making – as uneconomic, while others, such as inexpensive reality television captured the flavour of the times. Hence, issues of accounting are deeply implicated in the type of television media content that appears in contemporary life.

The spread of the media and media techniques has also led to the mediatization of corporate life. Mediatization is a process whereby the media increasingly becomes intertwined with everyday practices in corporate, political and public life. Over the last two decades through the 24 hours news media, the rise of social media, such as Twitter and Facebook, organizations have become much more accountable to the public. This changes the logic of governance for organizations (Uitermark and Gielen, 2010) such that their potential actions need to be understood in relation to how an issue might play in the media, in particular the digital media. Increasingly, we witness the rise of a professional space which mediates between corporations and their stakeholders. Corporate PR is a complex hybrid which combines media expertise together with financial acumen and an understanding of strategic narratives. This has serious consequences for the study of corporate reporting: the annual report – for so long the staple diet of accounting researchers – recedes in importance and is barely worth studying except as a minor part of a broader communications strategy. How organizations produce accounts of themselves, attain legitimacy and build credible stories are of central importance to understanding accountability (Mueller, Carter and Whittle, 2014). This cannot be done now without reference to the media and social media. Such transformations open up a new research space for accounting scholars.

In summary, the media is a crucial societal domain. We need to understand how accounting has shaped and continues to shape the contemporary media industry. Equally, as corporations and financial markets increasingly become mediatized issues of accountability become more prominent and prevalent. Our argument is simple: the media is too important not to be studied.

The virtual space

The internet has opened up a space of infinite possibilities, a virtual world of knowledge, ideas, thoughts and trivia. For accounting scholars, this new space has been recognised as an increasingly important means of disseminating corporate information (Cho *et al.*, 2009), and offering counter accounts to such official communications (Gallhofer *et al.*, 2006). The possibilities for this space for informing our understanding of the concept of accountability has also been suggested (MacKenzie *et al.*, 2013; Lowe *et al.*, 2012).

Our own interest in the virtual space stems from at least two streams. First, the power and prevalence of social media forms such as Twitter and Facebook and the increasing consumption of entertainment through the internet, in the shape of movies, sport, and celebrity gossip, resonates strongly with our respective research interests in the media and popular culture. Second, in the rise of the user review within the virtual world, we see strong parallels with Power's (1997) seminal text on Audit Society. It is this second scenario that we will expand upon here.

With the advent of Web 2.0 technology, the internet user is no longer a passive consumer of information, but also an active participant in producing web content (Ritzer and Jurgenson, 2010). Blogs and user reviews are illustrative examples of this trend. The user review acts as a voice to express appreciation or critique of a growing variety of products and services. Indeed, it is the very vastness of this array of goods and services which has propelled the popularity of the user review: it has become an increasingly important means of distilling

large data and making distinctions (Blank, 2007). Its prevalence may also be due to the fact that the opinions of fellow users chime with the more traditional form of trusted personal recommendation (Litvin *et al.*, 2008).

We suggest that a further rationale for the trust placed in the user review, and hence its popularity, stems from its replication of the verification ritual of the audit process. Power has long established the appeal of the audit concept beyond the boundaries of financial audit. His recognition of the “fuzziness” (Power, 1997, p.6) of audit and its increasingly ubiquitous presence in a variety of forms was prescient. It is therefore not surprising that his argument has attracted the attention of a host of social science scholars. In Power’s work, these researchers have found a means to explain the myriad checking rituals in everyday life, most notably manifest in public sector reforms (Pollitt and Bouckaert, 2004) and performance league tables (Espeland and Sauder, 2007). We suggest that the virtual world is now a new space in which audit society has begun to flourish. In the opinions expressed in the user review, the web user has found a seemingly independent source of verification on product or service quality.

A number of scholars (Andon and Free, 2012; Chapman and Peecher, 2011; Cooper and Morgan, 2013; Jeacle and Carter, 2011) have recently suggested that insights on the audit process can be drawn from an examination of alternate forms of assurance provision. We would also argue that not alone does the study of the virtual space provide further understanding of audit, but that the very concept of audit and audit society can shed light on the popularity and pervasiveness of the user review. Hence we can draw upon accounting thought to explain significant contemporary phenomena.

The popular culture space

In 1994, a special issue of the journal *Accounting, Organizations and Society* was devoted to the theme of Accounting and Everyday Life. Anthony Hopwood’s editorial for this special issue, while short in length, was significant in substance. It called for a “tethering of accounting to the realm of the everyday” and encouraged accounting scholars to embrace everyday rituals as a context for their research work (Hopwood, 1994, p.301). While acknowledging that everyday routines might seem “distant from the techniques of the accounting craft” (Hopwood, 1994, p.299), Hopwood urged readers to recognise the value of such a wider cultural context for our understanding of the ways in which accounting shapes, and in turn is shaped, by the everyday. The twenty years that have passed since this call have witnessed a small, but growing, body of work devoted to the domain of accounting and everyday life. For example, everyday pursuits such as sporting activities have provided an alternate arena for accounting research, with important contributions in both the fields of football (Cooper and Johnston, 2012) and rugby (Andon and Free, 2012). Representations of the accountant in everyday life have enhanced our understanding of the accounting stereotype (Parker and Warren, 2009). The everyday rituals of cinema going (Jeacle, 2009) and popular music (Jacobs and Evans, 2012) have offered new spaces for scholarly inquiry.

Indeed, the study of popular activities in everyday life allows us to create a broader research agenda within accounting scholarship (Jeacle, 2012). The accounting and popular culture space holds exciting possibilities for the future of accounting research. It opens up new vistas and domains for researchers, particularly young scholars whose lived reality is embedded in popular culture. No longer should our scope be limited to the factory, financial standard, or audit firm, but rather we can engage with a myriad of popular phenomena. This is important

for at least two reasons. First, an engagement with the popular pursuits of the masses furthers our understanding of accounting as a social and organizational practice. It reveals the manner in which the micro technologies of accounting can become enmeshed with broader macro phenomenon. Hence, it highlights the role of accounting and calculative technologies in actually shaping popular culture. Second, this research agenda allows us, as a community of scholars, to showcase the power of accounting beyond the realm of its own discipline. Interdisciplinary accounting research is characterised by its engagement with other disciplines of knowledge. It has a long standing tradition of drawing on theories and insights from a spectrum of subject domains. However, such knowledge exchange is generally not reciprocated. The social sciences do not tend to orbit the accounting globe.

There are of course notable exceptions to this trend. The work of Miller and O'Leary (1987) has been highly influential in the social science community. This is not surprising, as in their governmentality work Miller and O'Leary provide a persuasive explanation of how power operates in contemporary liberal democracies. And one means by which macro programmes of government become internalised by the autonomous citizen is through the micro technologies of accounting and similar calculative practices. Hence, Miller and O'Leary's (1987) work illustrates the broad scope of accounting, its pervasive presence in domains far beyond the traditional finance function. Equally, Power's (1997) work, as discussed earlier, has successfully showcased the potential of accounting to the broader social science community. This is a vital project for accounting, not just to embrace the full scope of its own disciplinary field, but equally to illustrate the power of calculative technologies across the social sciences. Over a decade ago, Miller (2001) called for sociologists to recognise the richness of the role of calculative practices in the shaping of social and economic life. If accounting is to attract the future attention of such scholars, as Chapman, Cooper, and Miller (2009) have advocated, then more innovative research of this ilk is needed. Given the dominant position of cultural studies within sociology ((McRobbie, 2005; Storey, 2009), examining the space between accounting and popular culture is one means of achieving this objective.

Concluding thoughts

We began this paper by celebrating the defining feature of interdisciplinary accounting research: its continual engagement with new realms of knowledge and disciplinary spaces. It is this openness and pluralism that has established a rich vein of research in recent decades and which has allowed the margins of the interdisciplinary accounting domain to expand and consolidate. Moreover, we believe that creativity lies at the heart of interdisciplinary accounting scholarship, and that it's most precious attribute is as a space in which new and innovative ways of understanding accounting can flourish. We conclude this paper by identifying a possible threat to this creativity, and hence to the future development of the interdisciplinary accounting field, in the shape of the peer review process.

The double blind peer review process has been a topic of recent debate within the European Accounting Association, with a range of contributions from both its critics and advocates [1]. We welcome this debate and wish to add our own perspective to the discussion. Let us clarify

first though that we believe that the review process must always be challenging; it must consistently push authors to think critically about how they have constructed their arguments and direct them to any weaknesses in theoretical interpretation and application. But in its pursuit of rigour and standards, the review process must also be careful not to curb creativity. The crafting of an academic paper is an inherently creative process and the ultimate published result should still bear testament to the author's initial inspiration. It should not simply become a mere reflection of how one reviewer would interpret the data or recount the story. If consistently applied, such a process only leads to circular thinking and stagnation in the field. Rigour does not necessarily equate with critical thinking. 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. The editors of *Accounting, Auditing & Accountability Journal* have always advocated their journal as an outlet for "experimenting with the novel and taking risks" (Parker and Guthrie, 2009, p.12). In commissioning the pieces in this special issue, they have shown their continued commitment to fostering a creative space, and we thank them for their courage and vision.

Notes

1. See for example, issues 1 and 2 of the EAA Newsletter 2013, and issue 2 of the EAA Newsletter 2014.

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