University of Groningen

Theorizing (and) the future of interdisciplinary accounting research

Reilley, Jacob; Löhlein, Lukas

IMPORTANT NOTE: You are advised to consult the publisher's version (publisher's PDF) if you wish to cite from it. Please check the document version below.

Document Version
Publisher's PDF, also known as Version of record

Publication date:
2023

[Link to publication in University of Groningen/UMCG research database](#)

ELSEVIER

Theorizing (and) the future of interdisciplinary accounting research

Jacob Reilley [a],[*], Lukas Löhlein [b]

[a] *University of Groningen, Faculty of Economics and Business, Department of Accounting and Auditing, Nettelbosje 2, 9747 AE Groningen, the Netherlands*
[b] *WHU Otto Beisheim School of Management, Institute of Management Accounting and Control, Burgplatz 2, 56179 Vallendar, Germany*

ABSTRACT

While interdisciplinary accounting research (IAR) is recognized as a polyphonic space for innovation and pluralism, scholars have increasingly expressed unease about the discipline's future trajectory. This paper focuses the role of theory and how it contributes to stagnation and progress in IAR. To counter stagnation, some have advocated for *more* theoretical reflection, while other voices call for *less* emphasis on theory for the sake of pursuing practically relevant research. As young researchers, we reframe this debate by focusing on researchers' everyday experiences with producing and developing theory. Drawing on a combination of autoethnographic material and interviews, we focus on how researchers ask questions, sort through literature, write and cite, present, and review papers for journals. Through the analysis of these materials, we provide three contributions. First, we highlight where, and through which practices, theoretical stagnation persists. Second, we outline suggestions for changing how we work, which address stagnation in concrete and actionable ways. Third, we propose rethinking theory – not as a process or product, but as a life-long *event*. We argue that these insights will help us focus on impactful research that emerges with and not despite theory.

1. Introduction

This paper discusses the increasingly controversial role and uses of theory in the interdisciplinary accounting research (IAR) community. Although IAR is recognized by many as a "polyphonic space for academic innovation" (Jeacle & Carter, 2014, p. 1234), scholars have increasingly expressed unease about how theory is mobilized, talked about, and practiced. Researchers have raised concerns about IAR becoming an overly cautious community (Gendron & Rodrigue, 2021; Hopwood, 2007, 2008) without an intellectual identity independent of a "mainstream" (Ahrens et al., 2008, p. 842). As a consequence, some see a growing trend towards "theoretical stagnation" (Gendron, 2008; Moser, 2012) which threatens IAR's future. To address this problem, accounting researchers have emphasized the importance of theoretical pluralism (Hopper & Powell, 1985) and called for more reflexive use of theory (Lukka & Vinnari, 2014; Power & Gendron, 2015; Power, 2013). Interestingly, at the same time, others have suggested that we pay *less* attention to theoretical contributions, and instead focus on making our work more practically relevant (Guthrie & Parker, 2017; Pimentel et al., 2022).

As young researchers, we wish to re-frame this debate by focusing on how scholars perceive the everyday routines through which

---

theory is produced and developed. Drawing on a combination of autoethnographic material and interviews, we explore how IAR researchers ask questions, sort through literature, write and cite, present, and review papers for journals. Although previous literature in interdisciplinary accounting has held a lively and long-standing discussion about the role of theory, we argue it has mostly overlooked researchers' lived experiences with theory – how they view and perform everyday acts of theorizing. We argue that this focus it crucially important, as our understanding and use of theory shapes what we consider to be "contributions", "innovation", and "progress"; it is fundamental in how we view past and future research, how we make choices, and ultimately, how we determine who we are, and where we are going as an interdisciplinary community.

The contributions of our paper are threefold. First, we ground the on-going debate by asking IAR scholars to reflect on the ways theory is used and developed through their everyday practices. Ironically, the disciplines that are often our source of inspiration for theory development, such as management studies, sociology, or philosophy, have already contemplated theory as a practical activity (Czarniawska, 1999; Latour & Woolgar, 1979; Sharma & Bansal, 2020; Swedberg, 2014b; Woolgar, 1988). While these works focus on the natural sciences, or management science, we do not have many accounts specific to the IAR domain, which unpack how theory is done. Against this background, we reflect on the taken-for-granted aspects of theory practice, which may reinforce and maintain stagnation.

Second, and in response to recent calls to explore ways to improve theorizing (Pfister et al., 2022; Steccolini, 2022), we outline suggestions for changing how we work, which help address stagnation in concrete and actionable ways. Given the various initiatives to combat stagnation, as well as the abundance of advice about how to theorize aimed, in particular, at younger scholars, it is surprising that theoretical stagnation appears as a leitmotif in our own experiences, observations, and conversations with colleagues. In the interest of finding new ways of untangling ourselves from stagnation, we advocate for changing how we ask questions; how we choose what to read; how we cite and present; and finally how we craft our publications. None of our proposed ideas will be able to change things substantially if we view them in isolation. With a more concerted effort, however, they can help us counter habits that are related to theoretical stagnation.

Third, we propose changing the way we perceive the role and use of theory. Rather than discussing theory as a product, or a process, we wish to view theory as an "event" (Deleuze, 2004; Lundborg, 2009; Patton, 1996, 1997). We believe this is a valuable way of addressing the current debate about the role of theory in IAR, which seems to have itself become stagnated – stuck on a dichotomy between calling for scholars to emphasize either more or less theory. The theory event does not occur in a particular moment in time, but is an enduring part of our careers; it is thus constantly changing and composed of multiple practices, but also a source of life-long learning and critical reflection. With this notion of event, we seek to open up new ways of contemplating theory's dispersed and becoming nature, its exciting potentialities, and impactful relation to practice.

This paper is structured as follows. In the next section, we outline the current debate about theory and the future of interdisciplinary accounting research (2). We then describe our autoethnographic and interview-based approach to studying the role and uses of theory in IAR (3). Next, we present our findings, which highlight how theoretical stagnation persists (4). We then offer our suggestions for adjusting how we work (5) as well as how we think and talk about theory (6). We conclude with a brief outlook on how we see the future of IAR.

2. Theory and the future of interdisciplinary accounting research

2.1. Theoretical stagnation in IAR?

While the IAR community continues to explore how accounting operates (Hopwood, 1987), it periodically stops to reflect on its past and future (Ahrens et al., 2008; Guthrie & Parker, 2011; Morales & Sponem, 2017; Roslender & Dillard, 2003). Scholars have discussed how the interdisciplinary accounting community has dealt with the rise of journal rankings (Andrew, Cooper, & Gendron, 2020b; Chua, 2019; Malsch & Tessier, 2015; Picard et al., 2018), the hegemony of positivist research (Fogarty, 2014), and the wider push for performance measurement in higher education (Almquist et al., 2013; Humphrey & Gendron, 2015; Power, 2015). Accounting scholars have argued that these developments have significantly impacted accounting scholarship.

Gendron (2008), for instance, showed how journal rankings can promote and reinforce specific ideas about the individual as an "academic performer" (p. 98). Without having a keen interest in challenging orthodoxies or undertaking research projects in untamed territories, the academic performer contributes to the state of intellectual stagnation and scientific superficiality (Gendron, 2008). Similarly, Malsch and Tessier (2015) see journal rankings and research incentive policies as drivers of identity conformity and intellectual conservatism. Others have noted the proliferation of research impact schemes (Power, 2015) and a growing "journal ranking mentality" (Gendron & Rodrigue, 2021, p. 3). Some have therefore concluded that academics – especially junior scholars – are increasingly tempted to do the "next safe thing" (Hopwood, 2007, p. 1371), while being confronted with a world that 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" (Fogarty, 2014, p. 1268).

For many, rankings, and the conservative behaviors they stimulate, have serious implications, not least for how we develop, use, and think about theory. As result of the increasing conformity and standardization pervading the field (Raineri, 2015), fewer theoretical innovations and an increasingly stagnated field of inquiry are frequently lamented (Moser, 2012; O'Dwyer & Unerman, 2014). For instance, in reviewing prior accounting research on sustainability, O'Dwyer and Unerman (2014) observe a "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" (p. 1229). Similarly, Moser (2012) as well as Chabrak et al. (2019) criticize how a relatively small number of theories tend to dominate accounting thought, which causes some scholars to be less willing to engage in substantive debate

and to be rather protective of their intellectual grounding.

Overall, this debate draws our attention to the structural pressures that lead to what many view as a rather instrumental use of theory (Hopwood, 2008; Quattrone, 2009), which discourages more innovative and theoretically exciting research. Accounting scholars, especially those active in IAR, have provided critical views on these developments. Many have problematized the current state of academic research and started counter initiatives to move past stagnation and change our community's future direction(s). In doing so, scholars have proposed two paths forward – one that calls for "more" theory, one that calls for "less".

2.2. Addressing stagnation: (de)emphasizing theory in accounting research?

To foster theoretical advancement (and thereby counter stagnation), IAR scholars have emphasized the importance of extending theoretical pluralism (Hopper & Powell, 1985; Lukka & Mouritsen, 2002). Some have attempted to account the wide range of forms that theory might take, calling for more reflection on our use of different theories. Lukka and Vinnari (2014), for example, distinguish between "domain theories" and "method theories" in order to assist doctoral students "in the development of their understanding of how accounting research can be conducted and in reporting results in a solid, lucid, and productive manner" (Lukka & Vinnari, 2014, p. 1329). Similarly, by reviewing empirical accounting research, both Llewellyn (2003) and Ferri et al. (2020) identify different theoretical forms, and provide insights about the relationship between "levels of theorization" (p. 667). Complementing this work, Modell et al. (2017) explore the tensions that arise when multiple theories are combined, and advocate for more reflexivity about theories' underlying epistemological assumptions (see also, Modell, 2015). Power and Gendron (2015) have offered advice on how to make sense of a diverse theoretical landscape, which has made it difficult for newcomers to judge what is credible or not, and why.

We (and probably many others) find this work useful for encouraging a more sustained effort at theory development. However, discussions about how to "separate" (Lukka & Vinnari, 2014), "triangulate" (Hoque et al., 2013), "blend" (Lukka et al., 2022), or "combine" theory (Modell et al., 2017) carry the risk that newcomers misinterpret such debates, and perceive theory as something static, structured, or a matter of instrumental choice. Theory is no longer understood in contrast to the empirical, but in contrast to trends and popular usages within the community. For those who have just begun their academic career, this nourishes an appetite for "theory-shopping" (Power, 2013, p. 226), and reinforces the idea that there is an "elegant, but sterile academic game" (Quattrone, 2009, p. 621) that needs to be played, if one wants to find their place in the IAR community. This reading of the literature surely contradicts what its authors have intended; however, the persistence of a stagnated approach to theory raises questions about how this literature has been perceived.

While these and other studies have called for "more" attention to theory, and rightfully demand more clarity of the use of theory, there are also voices that call for *less* emphasis on theory in accounting scholarship. Reflecting on 30 years of interdisciplinary accounting, Guthrie and Parker (2017) propose a more practical approach to theorizing, in order to get away from younger researchers' ritualized questions about a "good theory" or "a list of all the good theories" (Guthrie & Parker, 2017, p. 9); they call for a "return to balance" (p. 11) between the focus upon theory and methodology, findings, issues, and argument. Others have, at least implicitly, suggested to shift focus slightly away from theory and "to speak out [and] engage with our global threats and struggles" (Alawattage et al., 2021, p. 2).

Pimentel et al. (2022) argue that "conducting IAR means a near-constant *balancing* act between pursuing projects that are practically interesting (and important) and being attentive to the theory-building expectations embedded in scholarly publications that advance careers" (p. 5, emphasis added). These authors perceive a "potentially problematic" (Pimentel et al., 2022, p. 5) tension between theoretical contribution and real-world impact. This tension especially plagues junior scholars, who attempt to "change the phenomenon under study *in order* to […] generate novel conceptual insights" (Pimentel et al., 2022, p. 5, emphasis in original). Theory development, from this perspective, has become something that sits between our empirical findings and the world's practical problems. In line with this critical view on theory, some have encouraged us to "engage more with the related dimensions of praxis and politics" (Smyth et al., 2022, p. 8), and made initiatives which declare that accounting research should have a "positive impact […] for a better society" (Accounting for Impact, 2022).

In the spirit of previous work, we believe that the IAR community – as a system of knowledge – requires critique as well as reflexive questioning (Quattrone, 2000). While there have been multiple attempts to move us past stagnation, there is fewer scrutiny of scholars' lived experiences with theory (Czarniawska, 1999; Swedberg, 2014b). We recognize that IAR scholars, and social scientists more generally, "typically discuss 'theory' in a rarified way, as a subject in its own right, coordinated with, but not really related, to the way we do research" (Becker, 1998, p. 3). As a result, previous literature on the role of theory in IAR has seemingly overlooked *how we actually theorize* – how we think about and mobilize theory.

To re-frame the current debate about theorizing in IAR, this paper focuses on the seemingly mundane and taken-for-granted research practices of IAR scholars. The next section outlines our methodological approach to studying theory in IAR.

3. Methodology: Telling (and collecting) stories about IAR

3.1. Collecting multiple accounts

Our study is based on a combination of autoethnographic material (Bebbington et al., 2017; Davie, 2008; Malsch & Tessier, 2015; Raineri, 2015) and interviews with both young and experienced scholars. In recent years, accounting scholars have increasingly reflected on their roles as researchers in the IAR community (Ahrens et al., 2008; Gendron, 2008; Guthrie & Parker, 2011; Michelon, 2021; Steccolini, 2022). This work, which follows a more "personal" (Anteby, 2013) approach to theorizing, recognizes that individual

experience is essential for "uncovering and deeply understanding the full range of complexities" (Amabile & Hall, 2021) and problematizing power relations (Huber, 2022) in a field of study. Autoethnographies in accounting, much like in other disciplines, focus on "telling stories to ourselves and to others about ourselves" (Haynes, 2017, p. 217) as a means to understand and know the social world. In this paper, we analyze our own experiences to convey insights about the perceived role and uses of theory in IAR.

We first became acquainted with one another at a large accounting conference in Europe. Around this time, we began having talks about some of our mutual interests, such as accounting's role in the public sector, interpretative methods, and most relevant here, theory. In these early conversations, we shared our experiences of participating in young scholar workshops on theory development; we grumbled about the struggles of challenging (but also using) existing theories; and we debated about how to find the ever-elusive "theoretical contribution". The nature of these discussions about theory was (and still is) influenced by our respective intellectual journeys, both of which started in academic disciplines outside of accounting. With this in mind, we provide a brief account of our respective backgrounds and introductions to IAR.

Jacob: Before starting a PhD in accounting in 2016, I completed a Bachelor's and Master's degree in sociology. During that time, I became familiar with the works of classic sociological theorists, such Max Weber and Georg Simmel, as well as more contemporary theories of organizational change, identity in organizations, and decision-making. As an undergraduate, I developed an interest in using interviews to better understand how actors constructed meaning, and explain how taken-for-granted modes of social order are created and maintained through these meanings. When I began working on my PhD, the domain of accounting was foreign to me, and I anticipated a difficult transition. I soon realized, however, that IAR afforded me a space where I could continue drawing on social theories to study implicit meaning making in organizations. I still struggled, especially early on, to become familiar with accounting practice and terminology, as well as theories and methods commonly used throughout the community. I seem to have found my way in IAR – I recently defended my PhD thesis, and have started a tenure track position in accounting.

Lukas: Before pursuing a PhD in accounting, I completed undergraduate and graduate studies in political sciences and economics. Both programs had a strong interdisciplinary flavor, and the practice of borrowing, applying, and experimenting with theories from foreign domains appeared to me as the ordinary run of things. However, as the ordinary rarely comes with excitement, I initially did not pursue an academic career. I was pushed to pursue a PhD (in a subject that I could barely translate with confidence into my mother tongue at the time) by the prospect of equipping myself with credentials for building a career in the corporate world. During my efforts to get a grip on "accounting," I ended up, somewhat accidentally, visiting LSE's Department of Accounting for one term. It was here, particularly in the doctoral course, which discussed institutional and organizational contexts of accounting practices, where I marveled at how a diffuse mix of names and theoretical concepts slowly blended into something I would later discover to be the IAR community. This was also the site of brutal awakening, as I realized that an interdisciplinary approach to economic questions was often met with distance and sometimes with resistance. However, the continuous clash of paradigmatic understandings and opposing views on research quality spurred a certain excitement and desire to become an accepted member of this community. And although I left this institution when I took a position as an assistant professor in Germany, the excitement traveled with me, and I try to pass it on to my doctoral students.

As we developed a closer working relationship with each other, and with the various ideas, people, and institutions in IAR, we realized that the personal experiences of young scholars are seldom used to debate the role of theory in accounting scholarship. When reflecting on our introduction to accounting academia, it seemed clear that our experiences and backgrounds have shaped how we think, ask questions, read, discuss the work of others, write and present our papers, and work through journal review processes. When discussing the prospect of writing this paper, we expected that the work of many scholars is deeply influenced by their respective understandings of and engagements with theory. We therefore considered it vital to contemplate our understanding and use of theory, as well as its implications for the future of the discipline.

While our own experiences and memories provide insights into how theory is perceived and practiced in IAR, it was also important

Table 1
Overview of the academics interviewed for this study.

	Current position	Time active in IAR (approx. in years)	Pseudonym in paper	Interview length
1	Full Professor	40 yrs.	A	80 min
2	Full Professor	31 yrs.	B	62 min
3	Full Professor	40 yrs.	C	90 min
4	Assistant Professor	11 yrs.	D	57 min
5	Research associate	5 yrs.	E	41 min
6	Full Professor	40 yrs.	F	56 min
7	Full Professor	28 yrs.	G	71 min
8	Full Professor	14 yrs.	H	62 min
9	Full Professor	26 yrs.	I	92 min
10	Full Professor	18 yrs.	J	62 min
11	Assistant Professor	10 yrs.	K	57 min
12	Full Professor	14 yrs.	L	58 min
13	Full Professor	30 yrs.	M	60 min
14	Associate Professor	9 yrs.	N	80 min
15	Lecturer	12 yrs.	O	83 min
16	Associate Professor	10 yrs.	P	45 min
17	Associate Professor	13 yrs.	Q	40 min
18	Associate Professor	15 yrs.	R	55 min

to complement our own accounts with the experiences of others (Anteby, 2013, p. 1283). We conducted 18 semi-structured interviews with IAR scholars, ranging from PhD students to full professors, between March 2020 and August 2022. We decided that in order to complement our own young scholar perspective (Bebbington et al., 2017, p. 22), it would be beneficial to prioritize interviews with more experienced scholars. More specifically, we agreed to focus on researchers who had experience on editorial boards at major accounting journals, as well as researchers who published seminal articles in these journals.

When contacting our interviewees, we made clear that we would like to discuss the role of theory in IAR. To ground our discussions about theory, we decided to focus each interview on a published, working, or rejected paper written by the interviewee. Our motivation was to use the paper as a way to follow the production of scholarly work, including processes of data analysis, writing, presenting, and reviewing. Each of these routine activities were discussed in relation to the selected paper. This allowed us to focus on how our interviewees (and ourselves) came to learn about the core theories and theorists in IAR; how theory was inscribed through processes of writing and referencing; how theoretical choices were presented at conferences; how theory is made more tangible in review and editorial processes; what problems we see in theory development; and also, to gather ideas about how to move past any traces of stagnation. Interviews lasted an average of approximately 60 min, and were recorded with the consent of interviewees. Table 1 below provides an overview our interviews:

Our selection process produced a relatively small number of interviews (Dai et al., 2019), focusing only on a handful of the many thousands of researchers who contribute to IAR. Our goal, however, was not to create a representative sample of interview partners, but collect stories about working (and theorizing) in IAR that could complement and stimulate our autoethnographic accounts.

3.2. Analyzing multiple accounts of roles and functions of theory

Linking autoethnographic and interview data posed a challenge to our attempts to make sense of the findings. While multiple data sources can help ensure a high level of rigor and a deeper understanding of the researched phenomenon (Haynes, 2017), it also requires the establishment of a systematic method for balancing different data sources. Following previous autoethnographic studies in accounting, we regularly held conversations amongst ourselves and with other colleagues, which confronted our memories of events and interpretations of our narratives with one another (Malsch & Tessier, 2015, p. 85). These conversations centered around our experiences – memories of various observations, feelings, and what we perceived to be "turning points" (Haynes, 2017, p. 217) in our lives as IAR researchers.

Because memories are also ephemeral and thus easily distorted or diminished over time (Malsch & Tessier, 2015, p. 86), we solidified our accounts by writing narratives of our experiences with theorizing. This process drew on self-reflections and was aided by our own research diaries, field notes, workshop protocols, and digital recordings. Drawing on these files helped produce more detailed accounts, which could be analyzed without detaching ourselves from the data (Zou, 2021). Previous events and experiences were then interrogated against a background of common research interests (for example, theoretical stagnation), and different viewpoints were contrasted with one another as a way of extracting intersubjective meaning (Haynes, 2017, p. 222).

The writing, comparing, and discussing of autoethnographic accounts was part of an iterative and reflexive process, which produced a number of surprises, but also confirmations of our own accounts. For example, perceptions of what we identified as the "canon" of IAR literature were often supported by both experienced and young scholars. Here, we noticed a strong overlap in opinions about what constituted "the" IAR literature across age groups. Many interviewees also held opinions about the trajectory of IAR, which mirrored those found in recent literature on the discipline. This suggests that our own descriptions of IAR's structural issues, socialization processes, and methods of theory building have broader persuasive relevance. We were also faced with surprises, as interviewees recollected specific events differently, or espoused opinions about the future trajectory of IAR that differed from what we read in previous literature. Such contrasts between experienced scholars and our own perspectives gave us hints of where to probe our material and analysis further.

When analyzing our empirical material, we recognized that the term "theory" is rife with lexical ambiguities (Abend, 2008). We were not concerned, however, with establishing a singular meaning of theory or asking what differentiates theory from "concepts" or "frameworks". This approach is not only beyond the scope of this paper, but arguably also unproductive in the sense that it distracts us from looking at how theory is perceived and practically accomplished; how people reflect on their navigation between different observations, concepts, and general presuppositions to form the means for scientific inquiry.

Based on our own experiences in IAR, and the content of our interviews, we decided to focus on how IAR researchers ask research questions,[1] become acquainted with IAR literature, write and present papers, and navigate the journal review process. These categories were then used to structure the findings into a coherent narrative. In practice, different research activities are inextricably linked: presentations lead to new research questions; review processes push us to re-write and re-read; writing leads to the generation of new ideas and questions, and so on. Thus, although the findings below are presented in tidy sub-sections, we should not forget that research – and the mobilization of theory – is often quite messy and opaque, even to the researcher.[2]

---

[1] This aspect of the research process was rather implicit during our first attempt at analyzing data. We would like to thank an anonymous reviewer for bringing this point to our attention and helping us make it more explicit.

[2] For that reason, we encourage the reader to read the following section (4) in any order they would like.

4. Findings: Unpacking "theory" in interdisciplinary accounting research

4.1. Asking questions: Treating theory as a stable construct

One of the most daunting tasks for young researchers is constructing a research question. While research questions should be our best attempts to open up empirical observations to theorization, we are constantly reminded to refine and narrow down our questions – preferably so that they can be answered in roughly 10,000 to 14,000 words. Reflecting on our own experiences, we realized that we often first look for potentially intriguing empirical questions and to *subsequently* – once we have already made sense of our empirical puzzle – search for an appropriate theoretical lens. This is not always problematic, but it carries the risk of creating a perception of theory as something that we need for dressing our paper academically. In this way, we – and perhaps many other (young) scholars – have treated theories as if they were stable and impersonal constructs, which need to be "used" in more or less appropriate ways. In some instances, this leads us to take on variations of questions in established fields – something which gives others the impression we are doing the "next safe thing", rather than boldly engaging with new ideas.

I (Lukas) recall a time during my PhD where I worked with "institutional work" to motivate my central research questions. A widely cited taxonomy seemed appropriate to answer how actors attempt to influence their institutional environment – a theme that was prominent in my data. This was a safe bet, as it provided straightforward questions and placed my work firmly in line with previous scholars. In hindsight and with the painfully clear assessment of a reviewer, the concept of institutional work added very little to the analysis of the case. This weakness represented a style of theorizing which was content with "using theoretical concepts as labels to be attached to observations and with putting pieces of empirical material into the appropriate theoretical boxes" (Reviewer 1, Lukas' manuscript). In this way, my approach probed theoretical concepts *as if* they were stable and generalizable constructs, rendering my paper "a mere exercise in coding empirical material" (Reviewer 1, Lukas' manuscript).

I (Jacob) had a similar experience at the beginning of my PhD. While collecting data in a public sector organization, I faced an empirical puzzle about why actors engaged in quality measurement activities. This seemed like a good opportunity to explore the field further, and theorize the organizational mechanisms that sustained a disposition towards measurement. This more inductive line of reasoning shifted when presenting my work, however. In their attempt to help me find a theory, my colleagues (and to a lesser extent, my PhD supervisor) suggested that I start with literature on the notion of "incompleteness", or perhaps something about "boundary objects". As a young scholar, I took this advice without question, and focused on aligning my empirics and research questions with the proposed theoretical concepts. My research questions were thus shaped by this relatively narrow set of ideas.

In both of the examples above, theories are presented as stable entities which can be chosen (or not) and expanded upon, as if they are not also moving targets or parts of larger, on-going scholarly debates. This use of theory was also discussed by our interviewees. One supervisor noted that young scholars often believe that, in order to define their work's central questions, they "ought to theorize", and are "looking for a theory" (B). Another interviewee explained that many newcomers take on a "guided search for a specific research question from the very beginning", instead of "letting one develop organically" (P). There are many scholars who encourage a stronger emphasis on theory, and more reflection on the use of concepts. From our point of view, however, letting a question develop more holistically and reflecting on underlying epistemologies – without external pressures – seems idealistic, especially in today's academic environment.

One reason why we feel this way is because of how PhD programs are highly structured through various IAR-related workshops. For example, the European Institute for Advanced Studies in Management (EIASM) has a seminar on "how to design a PhD", which teaches students how "apply a framework of 21 questions to focus and design their research", "learn strategies for theory development", and "formulate alternative research ideas and research questions" (EIASM, 2017). Similar promises appear on the programs of the European Accounting Association (EAA), Interdisciplinary Perspectives on Accounting (IPA) emerging scholars colloquium, and various other workshops. After visiting these kinds of workshops, we certainly had the feeling that we needed a theory, but were not sure what to do with it.

Overall, we understand why previous scholars have lamented a superficial and stagnated approach to research. Speaking from our own experiences, and based on what others have shared, theories are used as if they are unchanging "lenses", especially when we develop research questions. While it does not always unfold in this way, the objectification of theories seems like a dependable and safe way to join a clearly defined niche within the IAR community, especially because of how this topic is currently framed and taught in IAR.

4.2. Reading the IAR literature: Narrowing theoretical boundaries

Reading courses can be "formative moments" (K), especially at the beginning of our academic careers. As one of our interviewees put it, personalized understandings of the IAR project imply "a reliance on common referents as well as a number of interactions with other people (and their writings) in the field" (I). We have attended numerous research seminars and emerging scholar colloquia, where we had to "read some of the seminal pieces in accounting and discuss them with others" (H). While important for having some form of orientation within the accounting literature, reading is an inherently selective activity. One interviewee noted how "there are so many streams of literature, so you can't cover everything anyway" (H). We are thus forced to narrow down our theoretical boundaries and present an assortment of influential papers.

While reflecting on our own reading habits, and discussing these with colleagues, we realized that in our attempt to narrow down theory, we especially relied on *reading lists*. While not every colleague was introduced to IAR with the help of a list, most mentioned that reading lists were part and parcel of their introduction to interdisciplinary accounting. These lists appear as core pieces in PhD

seminars, as preparatory readings in emerging scholar colloquia, or as listed chapters in textbooks. Regardless of where they emerged, lists helped diffuse a set of must-read papers and frame a specific horizon of (and limits for) theoretical possibilities.

At the same time, lists and course readings are compiled rather asymmetrically, as outlined by one interviewee.

> I would just bring in all of my favorite papers, which of course I understand and have read several times, give it to people, and ask them what they think. And of course, they were utterly terrified by that, and it was a sink or swim apprenticeship. And it's not good pedagogy (B).

This researcher recognized that introducing young scholars to IAR-scholarship in this way does not necessarily inspire confidence to critically and reflexively engage with a set of theoretical assumptions. I (Jacob) can recall an experience of being handed a reading list immediately after beginning my PhD. This was supposed to outline the most important conceptual tools for investigating accounting in organizational contexts. A diverse selection of theoretical approaches was organized and presented according to key themes - there was work on governmentality, territorialization, measurement, and reactivity (see Fig. 1 below). One interviewee was introduced to IAR with a similar, yet much longer list: "At one point, they came up with a list of things. It was like 50 things and references, 5 categories. […] every semester it kind of changed over the years. But it used to be, [the head of department] led it and assigned two papers every week" (K).

We found also examples of reading lists from doctoral colloquia, which similarly parceled accounting literature into neat sub-

---

Reading list

Baxter, J., & Chua, W.F. (2003): Alternative Management Accounting Research – Whence and Whither. *Accounting Organizations and Society* 28: 97-126

Chapman, C.S., Cooper, R.J. & Miller, P. (2009): *Accounting, Organizations & Institutions*. Oxford: University Press. (select chapters).

Miller, P. (2001). Governing by Numbers: Why Calculative Practices Matter. *Social Research* 68(2): 379–396.

Miller, P. and Power, M. (2013). Accounting, Organizing, and Economizing: Connecting Accounting Research and Organization Theory. *Academy of Management Annals* 7(1): 557–605.

Power, M. (1997). *The Audit Society: Rituals of Verification*. Oxford: Oxford University Press.

Governmentality / territorialization

Foucault, M. (1979/1991). Governmentality. In G. Burchell, C. Gordon & P. Miller (eds.), The Foucault Effect: Studies in Governmentality. London: Harvester Wheatsheaf, 87-104.

Miller, P. and Rose, N. (2008). *Governing the Present: Administering Economic, Social and Personal Life*. Cambridge: Polity Press. (select chapters)

Mennicken, A. and Miller, P. (2012). Accounting, Territorialization and Power. *Foucault Studies* 13: 4-24.

Measurement

Miller, P. and Power, M. (2013). Accounting, Organizing, and Economizing: Connecting Accounting Research and Organization Theory. *Academy of Management Annals* 7(1): 557–605.

Power, M. (2004): Counting, Control and Calculation: Reflections on Measuring and Management. *Human Relations,* 57: 765-783.

Reactivity

Espeland, W. N. and Sauder, M. (2007). Rankings and Reactivity: How Public Measures Recreate Social Worlds. American Journal of Sociology 113(1): 1–40.

Sauder, Michael, and Wendy Nelson Espeland. 2009. "The Discipline of Rankings : Tight Coupling and Organizational Change." *American Sociological Review* 74:63–82

Fig. 1. Reading list given to Jacob during the start of his PhD.

groups, such as "Foucauldian", "Critical/political economy", and "Practice-based" approaches. Accounting scholarship was whittled down to just 18 papers – labelled "9 from the past" and "9 from the future".

We believe that the narrowing of theoretical boundaries through reading lists is a double-edged sword. On the one hand, the proliferation of core papers is a necessary part of constructing a dialogue around theory in IAR-research. Lists serve an important role introducing PhD students to the field, and provide a kind of roadmap for navigating an overwhelming amount of literature. On the other hand, lists are performative – they transform ideas and people into influential figures in the IAR discipline. Ultimately, the ensuing theoretical boundaries can, for example, limit our abilities to envision alternative modes of accountability, or interrogate epistemological assumptions in our discipline (Alawattage et al., 2021).

Although the selection and classification of lists typically go under the radar, once institutionalized, they bring very distinct research programs into relation with one another, thereby creating a clear delineation between bodies of literature (or theorists). Despite the fact that some are encouraged to read outside of the discipline of accounting, lists can be overwhelming for students, who believe that "using theory implies committing to all of that theorists' work" (C). Lists also help construct a "rather stable canon" (B) of tried, trusted, and hence, legitimate theoretical approaches, which shape our view of what counts as theory, what questions we have considered worth asking, the way we write, and how we aim to publish.

4.3. Writing papers: Preserving standards

Accounting academia, much to its own detriment, places incredible emphasis on certainty and structure in writing style (Hopwood, 2008). While some form of standardization can provide us with a degree of comfort when organizing our thoughts, it can also encourage a forced relationship between theory and empirical data. I (Jacob) have experienced this while discussing paper projects with co-authors and other colleagues in research seminars. In these situations, I have heard that it is important to first define "our audience", before deciding which theory will act as our interpretative lens. Consequently, many of our own (working) papers "split" the theory section into two parts – one corresponding with the domain (for example research on risk management practice); and another part with the framework for explaining this domain (for example Schatzki's practice theory). This has distracted our focus from considering which central ideas are important, or how they help explain empirical observations. Moreover, it reinforces the idea that theorization is about "drafting a convincing theory section" (E).

This approach to writing may be a useful way of engaging with theory. There are certainly authors who have found success, and arguably engaged in fruitful theory building, by following this approach. Yet, the prevailing standards of paper writing suggest that theory is added on at the end of the writing process. One interviewee explained that, as a consequence of separating empirics from theory so clearly – both in our writing, and thus, in our mindset, too – many of the papers they see, especially from younger scholars, become "theory sandwiches" (C). Theory sandwiches have a case and introduction at the beginning, more of the case and a discussion at the end, and some theory in the middle which seems to have little to do with the rest. It seems difficult to move past the sandwich metaphor when it resembles so clearly the standardized paper structure we all take for granted. As one interviewee reflected on a "typical paper", they recalled how it consists of "an introduction with the case, and then who are we talking to, how we position ourselves, then the method theory, then the findings" (K).

The conventional structure of a paper is not a constant, but always "contingent in time and space" (H). Most interviewees acknowledged that paper writing has in fact become more regimented over time. As one interviewee told us, looking back on previous works can make alternative ways of structuring theoretical thought seem illegitimate, especially for younger scholars:

> I show students a paper by Roberts, early 1990s. By nowadays standards, students think it's terrible. Nowadays, you just don't write the paper that way anymore! It doesn't have a clear theory section. It has no methods section whatsoever. It's just a very long narrative about an acquisition that he describes. But the narrative is so detailed and authentic that it's an important read I think. But it was written at a time when theorizing or contributing had a different sense to people than it does now (H).

Like the students mentioned in the quote above, we notice that many early works in IAR (some of which are featured on our reading lists, see 4.2) do not have sections dedicated to a specific theory. It seems impossible for us to write a paper in this way, and have it published in an interdisciplinary accounting journal in today's environment. Instead, we place greater emphasis on justifying how theories fit together. We don't engage with or writedown, the messy, idiosyncratic, and creative processes of theorizing.

The pressure of writing something theoretically innovative can also push us to reference established theoretical concepts. Citations are important in constructing those ever-present "theory sections" and justifying the use of specific concepts. At the same time, citations can become opportunistic – less about acknowledging and building on previous work, and more about making speculations on which ideas and theorists will be viewed as valuable contributions (Czarniawska, 1998). For example, one interviewee pointed out that particular frameworks and the scholars attached to those frameworks become valued simply because they have not been cited in accounting research before:

> I have the feeling that authors sometimes bring in an exotic theory just for the sake of making a theoretical contribution […] That doesn't serve a good purpose because it doesn't fit the empirics, or the field – and people are not really talking to each other anymore. It's not proper debate anymore, just a new offer that introduces some new ideas (J).

This account highlights that IAR is not immune from rather shallow attempts at generating novelty through the simple act of citing someone or something new. I (Jacob) have been part of conversations about paper projects, which bring up introducing a "new" theory into accounting, and treating this as an intrinsic contribution to scholarly debate. Fortunately, researchers often criticize such attempts to introduce novelty for novelty's sake, especially when acting as editors and reviewers. Nevertheless, many continue to perceive an

increasing amount of standardization, and sometimes, dubious citation practices. This approach to writing is reinforced through our discussions with colleagues about paper structures, which sometimes come before discussions about ideas; it is also amplified by institutional pressures to produce something clearly novel, which goes above and beyond in-depth empirical work. With the same papers being referenced over and over again, with the same five part structures and bundles of trendy citations, it becomes clearer why scholars have described current work as stagnant.

4.4. Presenting at conferences: Looking for the "appropriate" theory

Based on our own experiences, paper presentations (at conferences, workshops, and research seminars) are usually infused with questions about theoretical choice. To signal how we fit in within particular schools of thought, or what we perceive to be the most interesting debates in IAR, we shorten reference lists to a handful of core constituents. We curtail long-form arguments into bullet points on our study's (theoretical) contributions. These choices prompt questions from our audiences, such as: "Why do you use theory X to make your point?", "What about concept X?", "I'm not sure whether you should use concept Y as a theoretical lens", "Perhaps you could make more of this theoretical framework?" These questions are commonplace and are in some cases necessary and beneficial for reflecting on a target audience and finding a voice in the IAR. At the same time, questions about the choice of theory are incredibly difficult to answer. As one interviewee pointed out:

> the choice of theory, you can't really give a good argument. So when someone says why don't you use a different theory? I've never heard a proper answer to that question. I can't answer that (D)

We have also had often trouble justifying why we did not pursue another theoretical framework or idea. This is because such choices are implicit in how we think and how we were socialized into IAR – they are shaped significantly by reading lists (see 4.2), or interactions with PhD supervisors or colleagues at emerging scholar colloquia. Under these circumstances, it becomes frustrating to hear scrutiny, which frames theory as something that you can simply replace, or swap out for an alternative. Another interviewee recalled when their mode of theorizing was called into question during a presentation:

> I remember when someone commented, no "problematization". If you use that word, you get a whole baggage of the theory that you are not talking about. It's a problematic word (H)

In this instance, a relatively simple concept – "problematization" – was linked to a larger theoretical debate (in Actor-Network-Theory). As a result, the use of "problematization" was rejected as a plausible path in developing, and eventually publishing the paper. Another presentation of the same paper was criticized for being "too far from the interdisciplinary work, trying to contribute to something that we are not equipped to do" (H). Instances like these are why many young researchers develop an incessant worry about theory and its correct use. As the interviewee above later put it, "there is a lot of worry about theory" (H) among PhD students and people in the early stages of their careers. These people often raise "questions such as 'how do I know which theory I should use?' How to best use theory?'" (H).

To address these concerns, and learn how to best use theory, we attend emerging scholar colloquia and research seminars, sometimes outside of accounting, which teach us to "acquire solid – and varied – theoretical foundations" (Ravasi, 2020); some claim to provide the "nuts and bolts" of theory (AMR, 2022), codifying otherwise tacit knowledge about theory building. We visit these events in hopes of "discovering how to add something new, while also trying to fit in" (D). But these workshops are also where we learn about the "dominant institutions, discourses and practices that marginalize certain viewpoints and parties in society, as well as certain research styles in academia" (I). In other words, conferences, workshops and doctoral workshops are places where specific orthodoxies surrounding theory are re-enforced and diffused across the community.

One example of how "appropriate" theories emerge and proliferate in IAR occurred in the mid-2000s with institutional theory. According to an interviewee, this could be traced back to a keynote address by Michael Lounsbury at the Interdisciplinary Perspectives on Accounting (IPA) conference in 2006:

> I can remember AOS published a paper […] by Lounsbury on institutional theory. I was part of the audience when Lounsbury came to the [2006] IPA to present that paper. It was an important signal that AOS was now open to institutional theory papers. (I).

The interviewee then elaborated that institutional theory had a surprising effect on doctoral papers at another IPA conference, where he led the doctoral colloquium:

> And then a few years afterwards […] at the IPA conference and I was really shocked that out of 8 students that were part of our group, 4 of them were using institutional theory. And when I was asking them why you are using this, I received superficial answers. 'Oh, you see, I thought the people from AOS were quite interested in this theory… (I).

From the interviewee's perspective, younger scholars selected institutional theory for superficial reasons – to capitalize on a growing trend. Coincidentally, I (Lukas) was one of the four students mentioned in the quote above. For me, it was obvious that institutional theory was a legitimate tool, as I have seen how others used it "successfully" (i.e., in highly ranked publications) to explore things that were very were close to my interest.

Upon further reflection, it is clear that conferences, young scholar workshops, and research seminars are contexts where (young) scholars are expected to defend their theoretical choices – something that we interestingly do not see so much in presentations of established scholars. While justifying choices in our presentations seems almost natural, it has been criticized by scholars who call for

us to move away from an obsession with theory (Guthrie & Parker, 2017). Indeed, presenting theory at conferences in this way can lead us to search for better "fit", rather than challenge existing streams of thought and discussion; it also leads us to overlook *how* theory actually helps us make sense of our material in the first place.

4.5. Editorial and review processes: Risk aversion and the journal ranking mentality

The review and editorial process at scientific journals is crucially important for developing and scrutinizing the notion of theory. Writing a review of a paper or a decision letter may seem innocent, but the positions of editors and reviewers inevitably curate and uphold theoretical boundaries. According to one interviewee, who acts as an editor at a leading accounting journal, decision letters and reviews are best understood as the "pedagogy of the field" (B) – they are intended to coach authors toward interesting and meaningful publications. However, what constitutes "interesting" or "meaningful" – for an individual reviewer, an editor, or an entire journal – can be rather ambiguous. Revising a paper, therefore, can be a long and sometimes arduous process of trying to make theoretical contributions more tangible. While it is not always the case, review processes can lead authors to become demotivated and more risk averse.

In one example, the authors revised the paper according to different suggestions made by the reviewers, going on a journey through multiple theoretical lenses: first by adding a concept (identity), then a new body of literature (Actor-Network-Theory), and later yet another perspective (institutional work). The authors made each of these changes in the hopes of satisfying reviewers and the editor of a very prominent accounting journal. Breaking from a more "safe" approach entailed the risk of rejection. Ultimately, despite numerous changes to its theorization (as suggested in the editorial process), the paper was ultimately rejected in the fifth round, leaving the authors frustrated, but also confused about what went wrong.

In another case, reviewers challenged our interviewees to "change the conversation in journal X" (N) and to make their theoretical contributions clearer. What followed was a rather long review process in which the authors were often unsure of how to move forward. After following the guidance given by the journal's editor, and after multiple rounds of review, one interviewee felt that the empirical story had not significantly changed, but was "only repackaged with new theoretical labels" (O). This type of exchange highlights the potential ambiguity of review processes, where the need for an explicit theoretical contribution pushes authors to satisfy reviewers, and in some cases, become disappointed in their own published work.

Risk aversion among IAR authors may stem from a fear of falling out of favor with one of the few major accounting journals, who are "dominated by a quite restricted number of academics" (Reviewer 2, this paper). Indeed, there is a limited number highly ranked journal outlets for researchers in IAR. This was even implied by one of the reviewers for this paper, who stated that we should be able to take more risks, "if we don't need the legitimacy of publishing in AOS, AAAJ, and even CPA" (Reviewer 2, this paper). Of course we need the legitimacy of these journals. We could never achieve a stable career without publishing in them. This makes risk-taking, especially in terms of developing theoretical ideas, inherently difficult.

Feeling the pressure to publish, and publish well, results in a "kind of opportunistic behavior that we all show" (E), as one PhD student put it. Unfortunately, the question "where should I publish?" sometimes precedes "what should I write about?" As young academics, we are "socialized into publishing something, so you think about which theory you should use to publish this paper" (H). Moreover, because young scholars only have funding for three to four years, they start to look for specific calls for papers in highly ranked journals as publishing opportunities. Publishing is on our minds from day one – we start by becoming keenly aware of job market expectations around top tier journals and the crafting an "ambitious research pipeline". As a result, research questions often do not emerge by chance, but are shaped by themed calls that "force us to get back to more classic types of theories, established things, less innovative and interesting to us" (E).

I (Jacob) have had conversations with colleagues about which journals are "good", not because of their content, but because they will "count" towards tenure or promotion at our universities. As one interviewee put it, despite our purportedly critical perspective, we still "passively follow the dictates of journal rankings when deciding on the journals we target for publishing" (I).

These examples highlight how the journal ranking mentality and risk aversion is still persistent within the IAR community. We find this surprising, since we have also heard about instances where gatekeepers do not impose their views on how theory should be done. There have been numerous editorials – in this journal and elsewhere – that call for us to counter journal rankings. And risks are continuously being taken, for example, by opening up journals to submissions in other languages (Andrew, Cooper, & Gendron, 2020a). Nevertheless, it is difficult to overlook the fact that a small number of boundary-defining actors still have power to shape the field's theoretical interests and condition how we theorize. Papers run the risk of being rejected for developing ideas contrary to the IAR canon, for example when they are "somewhat more 'functionalistic' than the socio-materiality/ANT stuff that many people use" (Q). This is not necessarily the fault of the review process itself; instead, we see this as an inevitable consequence of our field's structure, and its dependence on publication in a small number of outlets as a means to communicate and think about theory.

4.6. Summary of findings: Persistent stagnation and the path forward

We have now highlighted some of the taken-for-granted research practices that define our engagements with theory. When drafting research questions, we treat theories as stable constructs; reading lists have narrowed our theoretical boundaries; writing about theory has become highly standardized; we look for "appropriate" theories in our presentations; and the review process discourages risk-taking and reinforces a journal ranking mentality. We cannot characterize all research practices in this way – there are many exciting papers, ideas, and people which suggest that alternative ways of working in IAR exist. After all, reading lists can help us reflect on theoretical concepts; presentations can help scholars create dialogue between concept and empirics; and some journal review

processes help authors make sustained and reflexive efforts at theory development. Our findings, however, shed light on the un-questioned routines that underpin, and help reproduce, theoretical stagnation and an increasingly instrumental approach toward theory.

Although it may be uncomfortable, we have to recognize that these tendencies originate and are upheld by the IAR community. The work of theorizing is continuously shaped by PhD supervisors, heads of department, and fellow colleagues who discuss journal rankings, reading lists, or what "counts" as theory; emerging scholar colloquia initiate discussions about theory and codify knowledge in ways that constrain creative processes; and our most important journals (and editors) conclude the research process by holding leverage over theoretical contribution and changing the risk-taking calculus in theory development.

The presence of stagnation seems difficult to explain if we consider the plethora of initiatives and advice proposed by IAR scholars. There are genuine attempts to counter and move past trends of (theoretical) stagnation. Some have called for more reflexivity (Lukka et al., 2022; Modell et al., 2017) and communication across research paradigms (Power & Gendron, 2015; Repenning et al., 2021). These scholars have placed emphasis on and advocated for us to understand theory as an unpredictable process, rather than a stable product. At the same time, IAR scholars have called for *less* emphasis on theory, and more engagement with practice (Guthrie & Parker, 2017; Pimentel et al., 2022) as a way of fostering progress. Despite having these solutions available to us, stagnation persists.

We need to find a way forward that takes a different path than those suggested by previous scholars. Instead of pushing for increased reflection on theory, or shifting our attention more towards practice, we want to focus on changing how *we work*. In the next section (5), we offer a set of suggestions for modifying how we ask questions, read literature, write papers, present at conferences, and engage in review processes.

5. Changing how we theorize in IAR

5.1. Focusing on discovery and indigenous accounting theorizing

We have highlighted the risk among (young) IAR researchers to treat theory as impersonal products and instrumentalize theory when formulating research questions. To address this problem, we suggest *focusing more on the context of discovery*, especially towards the beginning of a PhD or post-doc phase. Placing weight on finding a theory that fits our research question threatens to lead us down a path where we apply ready-made theories to our observations – something which ultimately "may obscure rather than disclose the world" (Carleheden, 2016, p. 37). As an alternative, we need to focus on observing accounting in its real world-contexts, and paying special attention to its social and organizational relevance. This approach is taught at some departments where IAR scholars work. One interviewee recalled how she presented a new research idea at a leading institution for interdisciplinary accounting research:

> I remember one incident at the beginning of my post-doc period […] when I presented a paper for the first time […] I said something like the gaps in the literature. And then I remember an immediate comment […] 'What about these gaps, every-one's talking about these gaps? Start with the empirical relevance, and not with these bloody constructed gaps' […] First tell us why this has some relevance for organizations and society (J)

In this example, the interviewee was encouraged to focus on discovering why accounting was relevant within a particular context. This kind of approach is only possible if we are able to understand theory differently. For instance, we could "sew theory into every step of the research process" (Parmiggiani, 2020), especially when focusing on moments of discovery. This would help avoid giving students the impression that theoretical knowledge is somehow disconnected with the phenomena being studied. Similarly, we would like to see scholars shy away from justifying why a specific literature was used, or what is missing. This emphasis should encourage us to discover and solve problems of practical significance, and investigate what we do not understand. This does not imply less emphasis on theory, but less attention to imagined theoretical trends and fashions.

To develop new (empirical) insights, we need to cultivate our ability to theorize. To imagine and speculate when interpreting real-world problems, we need to place a stronger focus on what one interviewee called "indigenous accounting theorizing" (B), or what Malmi and Granlund (2009) referred to as "accounting theory". Accounting research is quite open to interdisciplinary approaches and apt at *importing* concepts, but arguably less capable of *exporting* any concepts of its own, or engaging debates that are useful to practitioners (Malmi & Granlund, 2009). There are, of course, exceptions to this claim but overall we believe that "accounting theorizing" could be a stronger point of emphasis when developing new research questions and interpreting our results.

By developing insights based on knowledge of accounting practice, we would have an opportunity to create more "systematic interdisciplinary inquiries and more engagement with at least some of the frontiers of practice" (Hopwood, 2009, p. 890). In this way, we need to see accounting as much more than just an interesting empirical site where theory is "applied", but as a discipline which has something (theoretical and practical) to offer to *other* disciplines (Bebbington & Larrinaga, 2014). This should not necessarily involve demanding a "stronger theoretical contribution", but pushing others to ask what society, the public, practitioners, or scholars in other disciplines can learn from IAR. This would complement existing calls for more reflexivity in theorizing as it focuses on theory that is generated out of knowledge of accounting practice and empirics. Sources of inspiration for theoretical debates need to be inspired by practical issues in accounting and organizations.

Going down this path will require authors to go beyond the claim that something is "overlooked" or "under-researched" (Sandberg & Alvesson, 2011, p. 30), and problematize the core assumptions of theories used in previous research. This approach could help authors construct research questions that address truly puzzling (and practically relevant) concerns in accounting, and thus produce new and inspiring points of departures for theory development. This could prove risky. As Siler et al. (2015) argue, most creative and challenging ideas have been rejected by the field at first. It is therefore still unclear what exactly a new form of "accounting theorizing"

will look like. But we believe that it should be a core piece of developing our future as a community. PhD supervisors and mentors are vital in making these suggestions become a reality, given their ability to shape mind-sets early in people's careers.

5.2. Making reading lists collaborative, interdisciplinary, and discretionary

Our second set of suggestions is aimed at improving how theory is framed and taught to future generations. This entails *making reading lists more collaborative, interdisciplinary and discretionary.* A more collaborative effort would inspire more of the "conceptual confidence" (B) which is necessary for theorizing. We envision core readings being assembled through explicit dialogue between new students and PhD supervisors or seminar instructors. Lists should also leave room for surprises and provocation, and thus come with blanks to be filled by students (and perhaps research subjects). Importantly, it is not only the specific composition of the reading lists per se, but the practice of listing that should encourage a more reflective and creative entanglement with theory.

Reading lists in PhD courses would also greatly benefit from becoming *really* interdisciplinary. Despite our namesake, we find that reading lists in IAR are very much focused on papers published in accounting journals. When teaching theory, we are seemingly concerned with first defining who we are (critical or interpretive accounting scholars) and highlighting the "greatest hits", rather than searching for new concepts that might help us understand accounting in a particular context. We should not limit ourselves in this way, but place more emphasis – at an early stage in our education – on work published outside of accounting, and even outside of scientific journal outlets. Scholars in other disciplines, such as organization studies, have already more creatively expanded their theoretical horizons, for instance, by engaging with literary fiction (Huber, 2019) or musicology (Weick, 1998) to better understand organizations.

Our interviewees also spoke about eclectic collections of literature as a part of good theorizing.

> "I remember one occasion reading something about the history of Dutch porcelain or something […] or another book which I still have […] about medieval builders and the guy who sets the capstone of the arch" (G). Texts like these, although they seem unrelated to accounting, could be fruitful sources of inspiration for theoretical ideas. There is no reason why such reading materials could not, or should not, become a part of our theory curriculum. Such texts may serve as (uncomfortable) reminders about the unruly nature of a truly interdisciplinary profession.

While reading lists are important tools for socializing new academics into IAR, we also believe that they should be freed from their quasi-mandatory status. There are core readings in IAR, which are considered for many to be a condition of participation in the community. Interviewees mentioned a handful of theorists, such as Foucault, Giddens, or Hopwood, that one *must* read when embarking on a PhD in accounting. These works provide a common language for diverse groups, and thus act as important references for those seeking to conduct interdisciplinary accounting research. While this is not necessarily a bad thing, we can also imagine a world where a PhD student in IAR has never fully embraced these authors. We have to ask ourselves: would such a person be hampered in their own development as a theorist, or could they spend valuable time getting to know *other* theorists and ideas, or experimenting more? Why do we need to prepare for creativity and imagination through canons? Is this not contradictory and self-defeating? One interviewee recalled a discussion in which Hopwood himself encouraged reading "outside" of the accounting discipline. Could this approach stimulate a shift away from *exploiting* our community's central set of assumptions and towards *developing* and *extending* them (Lakatos, 1976)? In order to make reading lists more collaborative, interdisciplinary and discretionary, heads of departments, PhD supervisors, mentors, students and even practitioners will have to work together.[3] The initiative needs to come from those with more experience (i.e., supervisors), but PhD students are equally important in changing how we make lists, read, and discuss theory in IAR.

5.3. Experimenting with structure and the backstage of theorizing

With our third set of suggestions, we want to stimulate a reflection on how theory is written down and referenced in IAR. This involves *experimenting with paper structure* and *including more of the backstage of theorizing* in our writing. With regard to the structure of scientific articles, it might be worth exploring the idea to avoid "theory sections" all together. One alternative could be to leave what would normally serve as the "theoretical framework" for the end of the paper. Following this method, a core concept or metaphor still acts as a theoretical lens, but it is not introduced as such at the beginning of the paper. Instead, it first makes an appearance when reflecting on empirical material, in order to help make sense of a general puzzle or question. In this way, the motivation of the core research questions or issues in the paper are not bound to a specific theoretical framework. As a result, theory is not as likely to become an end in itself, but rather the means for exploring a more general interest in a particular phenomenon. In turn, theory becomes challenged, revised and developed "on the way". Several of our interviewees recommended this approach, but also recognized that it can be incredibly difficult to execute.

There is a rich discussion about the structure of scientific writing in the social sciences. Burrell (1997), for example, provided one of the most ambitious challenges to traditional structure in academic writing – the bulk of the chapters in his book "Pandemonium" can be read in any order. Burrell (1997) explicitly sought to write something that escaped normal conventions of textual presentation, arguing that the normal textual format cannot "fully express the range of ideas of a critical and questioning kind" (p. 1). While Burrell's (1997) book represents an extreme case of subverting expectations in academic writing, we find it inspirational for the future of IAR. In

---

[3] While other fields have already acknowledged the importance of *co-creating* solutions with practitioners to solve complex problems (Sharma et al., 2022), in the accounting field the role of the practitioner is mostly limited to providing insights through interviews or conference keynotes.

some cases, it might be more pragmatic to present findings, or an argument, in non-linear fashion. Alternatively, we can envision more papers that are constructed as dialogues (Pinch & Pinch, 1988) or as longer conversations among colleagues (Ahrens et al., 2008). These approaches have the potential to unlock new ways of discussing the rather elusive topic of theory.

Another way to change how we write about theory is to show more of the "backstage" of theorizing – the various struggles we encounter when experimenting with new concepts, selecting a focus, or abstracting and synthesizing our conceptual labels. Many papers aim to identify a clear-cut "body of literature" or convince readers that a particular theory and case are a perfect match for one another. Here, we mobilize a large amount of references to construct a sterilized picture of theory, which signals a certain level of seriousness. As many of us already understand, theory is often much more fuzzy than presented in writing. Yet, there is a taboo to commit false-starts and cul-de-sacs to print (Davie, 2008). To overcome these issues, we cannot shy away from sharing how we make sense of things through theory (Pfister et al., 2022). We could better explicate how elements of various theories are assembled into new representations of the world (Boxenbaum & Rouleau, 2011); how relations between diverse strands of literature and pieces of theory fit together (or do not), and how these have affected our thought processes. This could be greatly beneficial for those wishing to learn the craft of writing as well as anyone who wishes to see how exactly theoretical ideas and data become aligned over time. In order to enact these changes, journal editors, colleagues who teach at emerging scholar colloquia, and to some extent reviewers, need to be more accepting and encouraging of "alternative" modes of writing.

5.4. Focusing on moments of inspiration and simple concepts

Our fourth set of suggestions is aimed at changing the way we present our work at conferences and workshops. If the general goal of the IAR project was to create a lively and supportive culture of theorizing, we could truly flourish if theory (also) became a communal enterprise. To accomplish this, our presentations should *focus more on moments of inspiration* and *simple concepts*. In presentations of our work, we would like to see a more open discussion about how theoretical ideas and concepts have become relevant for a particular study. Rather than dedicating a slide to justifying our "theoretical background", we should spend more time talking about the conditions under which the current conceptualization emerged. Theorizing is a practical accomplishment, which is inseparable from individual biographies, normative assumptions, many hours at our desks and in the field, and in many cases, chance inspiration. Interviewees recalled how ideas emerged when "walking down the streets" (I), "gardening" (F), or on "long road-trips" (C). Sharing these kinds of experiences, and how these different elements hang together, can help us revisit moments of inspiration and to try and articulate how ideas came to be.

At the same time, we should be cautious about reproducing our own rationalized and heroic narratives about how theoretical ideas come about. Glamorizing the ways in which ideas emerge is neither productive nor inspiring. Instead, conferences and workshops should be "safe" spaces, where it is okay to express vulnerability; where we tell our colleagues about our intellectual struggles or lack of understanding. They have most likely experienced something similar. Right now, many conference presentations "project an image of a study having progressed in a smooth, linear fashion from research idea through choice of theory and methods to meaningful findings and implications" (Vinnari, 2021, p. 1). In reality, the production of our research involves many more starts and stops, ups and downs, anxiety and envy. If we are able to present a more authentic picture of our research journeys, conferences will not only be arenas of justification, but also open up brief moments of reflection and communal discovery.

Another way to enhance the discovery process is to discuss specific concepts or metaphors, rather than entire bodies of literature. In some cases, we do not need to reference one author's entire body of work; nor do we need to reference every accounting paper which has mobilized a particular theory. Theories do not have to be all or nothing. It might be more handy to take a single concept from a broader perspective, and elaborate on this concept in light of one's particular aims or interests. This would maintain a sense of reflexivity about how we mobilized theory. At the same time, focusing on singular concepts or metaphors can be freeing, as it allows us to take chances with previous scholars' ideas. I (Jacob) can recall a presentation that used a slide which simply read "we think of things in terms of programs and technologies" – a statement which eloquently replaces a common alternative, "we take a governmentality perspective". We believe that the former has a greater potential to open up a creative space, and make us think about theorization in terms of inspiration, rather than allegiance to a particular school of thought.

Conference organizers and presentation moderators play crucial roles in realizing these suggestions. The scholars in these positions have influence over how presentations unfold, for example when drafting a schedule (and determining how much time is given for the presentation and the discussion), or when communicating expectations about presentation styles. We have attended conferences in other disciplines where scholars are provided a rough template for how to present, which includes answering questions about the "stops and starts" that most of us experience. Those organizing and moderating our conferences can help foster an increased focus on our moments of inspiration and insecurity.

5.5. Re-thinking young scholars' exposure to journal rankings

The task of countering a prevailing journal ranking mentality and risk aversion among scholars is rather daunting. Journal rankings are here to stay and are deeply seated in our institutions, career expectations, and sense of what makes a "good" accounting scholar. However, we see opportunities for shifting this mentality by changing *when* we expose young scholars to journal rankings. For many, journal rankings are part of their first introductions to the IAR community. We can recall how the targeted journal and journal ranking lists were front and center in our socialization into the field. Interviewees also reflected that they were taught to publish, first and foremost.

Importantly, we do not suggest ignoring journal rankings completely, or teaching students that they are not important. Doing so

would be neglectful of the brutal reality of journal rankings and publication standards, and the influence they have over hiring decisions or tenure considerations. Moreover, along with some others, we do not believe that rankings are completely useless as guideposts for determining the quality of publications (Chua, 2019). In this sense, we are more concerned with tackling the use and abuse or, in other words, the fetishization of rankings, particularly at the beginning of young scholars' intellectual journey.

To introduce young scholars to the world journal rankings, but also avoid idolizing them, we suggest introducing rankings in the last stages of a structured PhD curriculum. Many PhD programs today are highly structured with obligations to attend courses and methods workshops as well as other formal assessment criteria. Within this context, in the last year of the PhD, we can teach young scholars about the institutional pressures they will face. This will allow PhD supervisors to focus on helping young scholars develop the curiosity, boldness, and creativity, which is normally suppressed by discussions about whether or not a publication will "count" for anything. We can rest assured that PhD students will learn about the journal landscape in IAR, but it would no longer occupy such a prominent position in their minds during the early phases of their careers.

6. Changing how we think about theory in IAR: The notion of "event"

Now that we have offered some suggestions for changing how we theorize, we turn our attention to the wider debate about theory in IAR. As outlined above, there have been numerous initiatives to counter stagnation in IAR. Some scholars have pushed for more reflexive theory use, while others have suggested that we need to move away from an obsession with theory and towards impact-oriented research. Despite these attempts to counter stagnation, the problem of waning creativity seems to remain. Traces of theoretical stagnation remain abundant (see section 4). We argue that this is because the current discussion has become, at times, rather stagnant itself, and unproductive. Young scholars in particular are left wondering about the role of theory in IAR, whether we need more or less theory to progress the discipline. In order to break out of this pattern, we propose thinking about theory as an on-going *event* (Deleuze, 2004; Lundborg, 2009; Patton, 1996, 1997).

Theory has commonly been viewed as a product or a process (Swedberg, 2014a). Our findings show that theory is commonly treated as a relatively stable product. As we reify theoretical frameworks, theorists, and ideas in standardized forms of writing, what were once messy sets of assumptions and generalizations become concrete "lenses" which can be applied with more or less aptitude. In contrast, the notion of theory as a process suggests that the activity of theorizing unfolds in a more procedural or sequential order (Wenzel & Koch, 2018), which has a relatively clear beginning, middle, and end. Processes of theorizing can be upended, interrupted, optimized, or disciplined, and over time, evolve within the wider context of society (Hull, 1988). From this perspective, theory is "still viewed more in terms of imposing a frame or procedure that disciplines our imagination, rather than allowing us to respond to and work with the contours of the living/lived experience of people" (Cunliffe, 2022, p. 5).

Another issue with processual or evolutionary views of research is that they presume theory to be an abstraction of arguments and ideas, rather than something shaped by the messy practices of scientists (Latour, 1990). Theory, as our study shows, is composed of many dispersed activities – moments of discovery and selection; presentations and reading sessions; contemplation in isolation and discussion in open workshop forums. These activities are inextricably linked, and materialize in different ways in different contexts. They do not unfold in a linear fashion, nor can they be easily delineated into a clearly structured process. Accounting research has nevertheless attempted to counter theoretical stagnation with initiatives that "proceduralized imagination" (Cunliffe, 2022, p. 5), rather than reflect on new ways of thinking about theory.

Against this background, we argue that theory is better understood as one long *event* (Deleuze, 2004; Lundborg, 2009; Patton, 1996, 1997). The theory event is not something that is started and brought to completion in a specific time, but rather spans our entire lives as researchers. Theory is in constant flux, composed of multiple activities, and can only be defined by its relation to other academic events, such as teaching or supervising. In this way, theory is not a product to be used, or a process to be optimized, but an event which can inspire the continuous learning and reflexive questioning that our discipline needs to move past stagnation. There are three characteristics of event, which allow us to reimagine the role of theory and complement existing initiatives aimed at countering theoretical stagnation.

First, the notion of event is much more than can be expressed through a sign or symbol referencing a particular moment in time. Rather, events are always in a state of production – "a continuous and on-going process of becoming, which lacks a final point of completion as well as an absolute presence or being" (Lundborg, 2009, p. 1). We should view theorizing in a similar way – as something which is always in the making. In IAR, without the pursuit of a hegemonic or "super-theory", theory-building has no clear beginning or final destination. Theorizing occurs, quite unexpectedly or without us knowing, and is shaped by numerous "critical points" (Patton, 1996, p. 321), for example when we make seemingly mundane or non-reflexive decisions about what to read, how to write; when we discover something new; when we make a connection between concept "x" and observation "y". We then reflect on and assemble these critical points into a cohesive whole, which helps us – only in retrospect – describe the sum of our activities as part of an on-going event, i.e. "theory".

Embracing the becoming nature of theory allows us focus on understanding our own "critical points", and developing less standardized ways of deriving new insights. This helps us think about theory differently – theory is not complete when you leave your desk or when you talk to practitioners; when you write about empirical problems, or when you think about your publication's potential effect on the world (or IAR academia). Even a published research paper is never "finished", but always part of an on-going conversation. Publications are always further (mis)interpreted, put onto lists, or in some cases, become the inspirations for new ideas. Research projects are also part of the theory event, but they too do not necessarily "end". They are constantly changing as findings are written down, presented, and they are contemplated long after funding has stopped. These examples highlight how theory is not a process to be completed, but is always happening in unexpected places.

Second, the event can be characterized by what Deleuze called a "double structure" (Deleuze, 2004). On the one hand, events are always expressed (actualized) in "particular states of affairs" (Lundborg, 2009, p. 1). Theory is actualized when researchers ask questions, analyze data, read, write, present, and revise their thoughts. These are the moments when theory becomes a material, tangible, lived experience. On the other hand, events have a "pure" or virtual dimension, which is "never entirely captured in any given specification or determination of its conditions" (Patton, 1997, p. 7). In this sense, theory can be expressed in a variety of ways, but can never be linked to a fully completed point or whole; it is free of the limitations of any one concrete state of affairs.

If we consider the double structure of theory, we need to think about how broader aspirations for theory inform our work, and visa-versa. For many (especially younger) scholars, theory is something that needs to be pinned down and made explicit, for example in a "theory section" of a paper. Aspirations to make theory explicit and part of a clear research process ultimately "freezes" (Weick, 1995) theoretical ideas. At some point this might be unavoidable, for example when committing something to paper or print. But in the generation of research questions, or while reading, presenting, or reviewing, we could accept the fact that many ideas will remain virtual, i.e. not actualized in a form we can immediately explicate.

Third, and perhaps most importantly for the future of IAR, events facilitate reflection and action. As Patton (1996) summarized, "the elaboration of an event enables us to become conscious of the dynamics in which we are engaged, and to act in awareness of the becomings to which we are subject" (Patton, 1996, p. 324). The aim is to engage with everyday academic work in a manner that also challenges ideas about the very nature of theory. If we think about theory as an on-going event, we can reflect on the conventions, routines, and aims "we might seek to advance as well as those we might oppose" (Patton, 1997, p. 2). In this sense, the analysis of theory as an event provides pathways to action, and helps us navigate what will be a never-ending encounter with the field's re-configuration.

In sum, the notion of event allows us to embrace theory's becoming and dispersed nature; to focus on "critical points" of change, and to imagine and create alternatives for acting towards a shared future. If we think about theory as an on-going event, it can become a source of inspiration for life-long learning, regular reflection, and critical questioning of the status quo. These aspects are necessary for shaping the future of IAR and driving change, not just in academia, but *simultaneously* in practice. The notion of event can be particularly powerful in establishing a link between theory and practical "impact" – a theoretical contribution is not a construction that necessarily lies in opposition to an empirical or practical contribution. These things are, instead, necessarily connected and part of an on-going, never fully completed event. Taking this perspective, scholars might be less inclined to "add" theory to their research as a matter of convention, and instead pursue "more theoretically interesting and practically relevant theory-building studies" (Pfister et al., 2022, p. 1).

7. Conclusion

This paper attempted to better understand the role and uses of theory in the IAR community. Our primary aim was to "provoke, to raise questions and to implicate" (Jones, 2005, p. 784) us as authors, and you as the audience, in the construction of IAR's future. Focusing on the lived experiences of researchers – how we ask, think, read, write, present, and review research – we noticed traces of theoretical stagnation that has been lamented in previous literature. While there are many examples of scholars attempting to counter stagnation – both in the academic debate and in our interviews – the problem seems to persist. To address this predicament, we put forth suggestions for changing how theorizing is initiated, shaped, and concluded in IAR. First, a change in mindsets is required. Second, changes in our institutional environment need to follow. In this regard, PhD supervisors, heads of department, conference organizers, teachers at emerging scholar colloquia, journal editors and reviewers all play vital roles in actualizing one or more of our suggestions. These actors are at the core of our community and hold positions of influence over how we enact and think about theory.

While these practical changes are important, they are not worth much if the current debate about theory in IAR continues to revolve around a dichotomous solution of placing either more or less emphasis on theory. With the intent of breaking through the stagnated debate about theoretical stagnation, we put forward the idea of theorizing as an "event".

While there are certainly no quick fixes and no easy solutions, we believe that IAR is in a good position to address its relationship with theory. Besides perennial bouts of doubt about its stagnation or relevance, the field as a whole seems to harbor enough debate so as to avoid researchers from *en masse* becoming committed to standardized forms of theorizing. This, we believe, enhances IAR's potential to speak to and address problems in society. Moving forward, we wish to see others examine how contemporary shifts in power shape our daily routines, and our understandings of what constitutes "theory", "innovation", and "progress" in IAR. With more in-depth accounts of theorizing in accounting, we can better assess how larger structures impact our habits and routines – the ways the "think, feel and act" (Merton, 1967, p. 4). Only then will we be better equipped to theorize about and act towards a shared future.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

The authors do not have permission to share data.

Acknowledgments

References

Abend, G. (2008). The Meaning of "Theory". *Sociological Theory, 26*(2), 173–199.

Accounting for Impact. (2022). https://www.accountingforimpact.org/, last accessed 16.01.2023.

Ahrens, T., Becker, A., Burns, J., Chapman, C. S., Granlund, M., Habersam, M., Hansen, A., Khalifa, R., Malmi, T., Mennicken, A., Mikes, A., Panozzo, F., Piber, M., Quattrone, P., & Scheytt, T. (2008). The future of interpretive accounting research-A polyphonic debate. *Critical Perspectives on Accounting, 19*(6), 840–866. https://doi.org/10.1016/j.cpa.2006.07.005

Alawattage, C., Arjaliès, D., Barrett, M., Bernard, J., Pereira, S., Casa, D. C., Cho, C. H., Cooper, C., Astros, C. D. D., Evans, R., Ejiogu, A., Frieden, L., Ghio, A., Mcguigan, N., Luo, Y., Pimentel, E., Powell, L., Andrea, P., Pérez, N., … Sorola, M. (2021). Opening accounting: A Manifesto. *Accounting Forum, 45*(3), 227–246. https://doi.org/10.1080/01559982.2021.1952685

Almquist, R., Grossi, G., van Helden, G. J., & Reichard, C. (2013). Public sector governance and accountability. *Critical Perspectives on Accounting, 24*(7–8), 479–487. https://doi.org/10.1016/j.cpa.2012.11.005

Amabile, T. M., & Hall, D. T. (2021). The undervalued power of self-relevant research: The case of researching retirement while retiring. *Academy of Management Perspectives, 35*(3), 347–366. https://doi.org/10.5465/amp.2018.0083

AMR (Academy of Management Review). 2022. "The Nuts and Bolts of Writing a Theory Paper". https://www.youtube.com/watch?v=HE_BBop69IA, last accessed 28.07.2022.

Andrew, J., Cooper, C., & Gendron, Y. (2020a). Addressing the English language hegemony problem in academia: An ongoing experiment and preliminary policy. *Critical Perspectives on Accounting, 69.* https://doi.org/10.1016/j.cpa.2019.102127

Andrew, J., Cooper, C., & Gendron, Y. (2020b). Critical perspectives on accounting and journal rankings: Engaging in counter discourses and practices. *Critical Perspectives on Accounting, 71.* https://doi.org/10.1016/j.cpa.2020.102169

Anteby, M. (2013). Relaxing the taboo on telling our own stories: Upholding professional distance and personal involvement. *Organization Science, 24*(4), 1277–1290. https://doi.org/10.1287/orsc.1120.0777

Bebbington, J., & Larrinaga, C. (2014). Accounting and sustainable development: An exploration. *Accounting, Organizations and Society, 39*(6), 395–413. https://doi.org/10.1016/j.aos.2014.01.003

Bebbington, J., Russell, S., & Thomson, I. (2017). Accounting and sustainable development: Reflections and propositions. *Critical Perspectives on Accounting, 48*, 21–34. https://doi.org/10.1016/j.cpa.2017.06.002

Becker, H. S. (1998). *Tricks of the Trade. How to Think About You Research While You're Doing It.* University of Chicago Press.

Boxenbaum, E., & Rouleau, L. (2011). New knowledge products as bricolage: Metaphors and scripts in organizational theory. *Academy of Management Review, 36*(2), 272–296. https://doi.org/10.5465/amr.2009.0213

Burrell, G. (1997). *Pandemonium: Towards a Retro-Organization Theory.* Sage Publications.

Carleheden, M. (2016). The pragmatist wave of theory construction. *British Journal of Sociology, 67*(1), 50–56. https://doi.org/10.1111/1468-4446.12187

Chabrak, N., Haslam, J., & Oakes, H. (2019). What is accounting? The "being" and "be-ings" of the accounting phenomenon and its critical appreciation. *Accounting, Auditing and Accountability Journal, 32*(5), 1414–1436. https://doi.org/10.1108/AAAJ-08-2017-3097

Chua, W. F. (2019). Radical developments in accounting thought? Reflections on positivism, the impact of rankings and research diversity. *Behavioral Research in Accounting, 31*(1), 3–20. https://doi.org/10.2308/bria-52377

Cunliffe, A. L. (2022). Must I Grow a Pair of Balls to Theorize about Theory in Organization and Management Studies? *Organization Theory, 3*(3). https://doi.org/10.1177/26317877221109277

Czarniawska, B. (1998). *A Narrative Approach to Organization Studies.* Sage Publications.

Czarniawska, B. (1999). *Writing Management. Organization Theory as a Literary Genre.* Oxford University Press.

Dai, N. T., Free, C., & Gendron, Y. (2019). Interview-based research in accounting 2000–2014: Informal norms, translation and vibrancy. *Management Accounting Research, 42*, 26–38. https://doi.org/10.1016/j.mar.2018.06.002

Davie, S. S. K. (2008). An autoethnography of accounting knowledge production: Serendipitous and fortuitous choices for understanding our social world. *Critical Perspectives on Accounting, 19*(7), 1054–1079. https://doi.org/10.1016/j.cpa.2007.03.011

Deleuze, G. (2004). *The Logic of Sense.* Bloomsbury Publishing.

EIASM (European Institute for Advanced Studies in Management). 2017. https://www.eiasm.org/frontoffice/eden_announcement.asp?event_id=1269, last accessed 28.07.2022.

Ferri, P., Lusiani, M., & Pareschi, L. (2020). Shades of theory: A topic modelling of ways of theorizing in accounting history research. *Accounting History, 26*(3), 484–519. https://doi.org/10.1177/1032373220964271

Fogarty, T. J. (2014). A dream deferred: Interdisciplinary accounting in the US. *Accounting, Auditing and Accountability Journal, 27*(8), 1265–1270. https://doi.org/10.1108/AAAJ-08-2014-1800

Gendron, Y. (2008). Constituting the academic performer: The spectre of superficiality and stagnation in academia. *European Accounting Review, 17*(1), 97–127. https://doi.org/10.1080/09638180701705973

Gendron, Y., & Rodrigue, M. (2021). On the centrality of peripheral research and the dangers of tight boundary gatekeeping. *Critical Perspectives on Accounting, 76*, Article 102076. https://doi.org/10.1016/j.cpa.2019.02.003

Guthrie, J., & Parker, L. D. (2011). Reflections and projections: 25 years of interdisciplinary perspectives on accounting, auditing and accountability research. *Accounting, Auditing & Accountability Journal, 25*(1), 6–26. https://doi.org/10.1108/09513571211196829

Guthrie, J., & Parker, L. (2017). Reflections and projections: 30 years of the interdisciplinary accounting, auditing and accountability search for a fairer society. *Accounting, Auditing & Accountability Journal, 30*(1), 2–17. https://doi.org/10.1108/aaaj-11-2016-2781

Haynes, K. (2017). Autoethnography in accounting research. In Z. Hoque, L. D. Parker, M. A. Covaleski, & K. Haynes (Eds.), *The Routledge companion to qualitative accounting research methods* (pp. 215–230). Routledge.

Hopper, T., & Powell, A. (1985). Making Sense of Research Into the Organizational and Social Aspects of Management Accounting: A Review of Its Underlying Assumptions. *Journal of Management Studies, 22*(5), 429–465. https://doi.org/10.1111/j.1467-6486.1985.tb00007.x

Hopwood, A. G. (1987). The archeology of accounting systems. *Accounting, Organizations and Society, 12*(3), 207–234. https://doi.org/10.1016/0361-3682(87)90038-9

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. https://doi.org/10.1080/09638180701819998

Hopwood, A. G. (2009). Reflections and projections - and many, many thanks. *Accounting, Organizations and Society, 34*(8), 887–894. https://doi.org/10.1016/j. aos.2009.08.002

Hoque, Z., Covaleski, M. A., & Gooneratne, T. N. (2013). Theoretical triangulation and pluralism in research methods in organizational and accounting research. *Accounting, Auditing and Accountability Journal, 26*(7), 1170–1198. https://doi.org/10.1108/AAAJ-May-2012-01024

Huber, C. (2019). Kafka's 'Before the Law': The participation of the subject in its subjectification. *Organization Studies, 40*(12), 1823–1840. https://doi.org/10.1177/0170840619874460

Huber, G. (2022). Exercising power in autoethnographic vignettes to constitute critical knowledge. *Organization*. https://doi.org/10.1177/13505084221079006

Hull, D. L. (1988). *Science as a Process. An Evolutionary Account of the Social and Conceptual Development of Science*. University of Chicago Press.

Humphrey, C., & Gendron, Y. (2015). What is going on? The sustainability of accounting academia. *Critical Perspectives on Accounting, 26*, 47–66. https://doi.org/10.1016/j.cpa.2014.09.008

Jeacle, I., & Carter, C. (2014). Creative spaces in interdisciplinary accounting research. *Accounting, Auditing & Accountability Journal, 27*(8), 1233–1240. https://doi.org/10.1108/AAAJ-06-2014-1735

Jones, S. H. (2005). Autoethnography: Making the Personal Political. In N. K. Denzin, & Y. S. Lincoln (Eds.), *The SAGE Handbook of Qualitative Research* (3rd ed., pp. 763–791). Sage Publications. https://doi.org/10.4324/9781351194990.

Lakatos, I. (1976). Falsification and the Methodology of Scientific Research Programmes. In S. G. Harding (Ed.), *Can Theories be Refuted? Essays on the Duhem-Quine Thesis* (pp. 205–259). Netherlands: Springer. https://doi.org/10.1007/978-94-010-1863-0_14.

Latour, B. (1990). Science as a process: An evolutionary account of the social and conceptual development of science by David Hull. *Contemporary Sociology, 19*(2), 281–283.

Latour, B., & Woolgar, S. (1979). *Laboratory Life. The Construction of Scientific Facts*. Sage Publications.

Llewellyn, S. (2003). What counts as "theory" in qualitative management and accounting research? Introducing five levels of theorizing. *Accounting, Auditing & Accountability Journal, 16*(4), 662–708. https://doi.org/10.1108/09513570310492344

Lukka, K., Modell, S., & Vinnari, E. (2022). Exploring the "theory is king" thesis in accounting research: The case of actor-network theory. *Accounting, Auditing & Accountability Journal, 35*(9), 136–167. https://doi.org/10.1108/AAAJ-01-2022-5616

Lukka, K., & Mouritsen, J. (2002). Homogeneity or heterogeneity of research in management accounting? *European Accounting Review, 11*(4), 805–811. https://doi.org/10.1080/0963818022000047109

Lukka, K., & Vinnari, E. (2014). Domain theory and method theory in management accounting research. *Accounting, Auditing and Accountability Journal, 27*(8), 1308–1338. https://doi.org/10.1108/AAAJ-03-2013-1265

Lundborg, T. (2009). The Becoming of the "Event": A Deleuzian Approach to Understanding the Production of Social and Political "Events". *Theory & Event, 12*(1). https://doi.org/10.1353/tae.0.0042

Malmi, T., & Granlund, M. (2009). In search of management accounting theory. *European Accounting Review, 18*(3), 597–620. https://doi.org/10.1080/09638180902863779

Malsch, B., & Tessier, S. (2015). Journal ranking effects on junior academics: Identity fragmentation and politicization. *Critical Perspectives on Accounting, 26*, 84–98. https://doi.org/10.1016/j.cpa.2014.02.006

Merton, R. K. (1967). On theoretical sociology. *Five essays, old and new*. Collier-Macmillan Limited.

Michelon, G. (2021). Accounting research boundaries, multiple centers and academic empathy. *Critical Perspectives on Accounting, 76*. https://doi.org/10.1016/j.cpa.2020.102204

Modell, S. (2015). Theoretical triangulation and pluralism in accounting research: A critical realist critique. *Accounting, Auditing and Accountability Journal, 28*(7), 1138–1150. https://doi.org/10.1108/AAAJ-10-2014-1841

Modell, S., Vinnari, E., & Lukka, K. (2017). On the virtues and vices of combining theories: The case of institutional and actor-network theories in accounting research. *Accounting, Organizations and Society, 60*, 62–78. https://doi.org/10.1016/j.aos.2017.06.005

Morales, J., & Sponem, S. (2017). You too can have a critical perspective! 25 years of Critical Perspectives on Accounting. *Critical Perspectives on Accounting, 43*, 149–166. https://doi.org/10.1016/j.cpa.2016.09.003

Moser, D. V. (2012). Is Accounting Research Stagnant? *Accounting Horizons, 26*(4), 845–850. https://doi.org/10.2308/acch-10312

O'Dwyer, B., & Unerman, J. (2014). Realizing the potential of interdisciplinarity in accounting research. *Accounting, Auditing and Accountability Journal, 27*(8), 1227–1232. https://doi.org/10.1108/AAAJ-07-2014-1756

Parmiggiani, E. (2020). The role of theory in empirical research methods in Information Systems: An agile lecture sequence approach. *Læring Om Læring, 5*(1), 1–14. https://www.ntnu.no/ojs/index.php/lol/article/view/3812.

Patton, P. (1996). Concept and event. *Man and World, 29*, 315–326.

Patton, P. (1997). The World Seen From Within: Deleuze and the Philosophy of Events. *Theory & EventEvent, 1*(1). https://doi.org/10.1353/tae.1991.0006

Pfister, J. A., Peda, P., & Otley, D. (2022). A methodological framework for theoretical explanation in performance management and management control systems research. *Qualitative Research in Accounting & Management*. https://doi.org/10.1108/QRAM-10-2021-0193

Picard, C. F., Durocher, S., & Gendron, Y. (2018). Desingularization and Dequalification: A Foray Into Ranking Production and Utilization Processes. *European Accounting Review, 28*(4), 737–765. https://doi.org/10.1080/09638180.2018.1535323

Pimentel, E., Cho, C. H., & Bothello, J. (2022). The blind spots of interdisciplinarity in addressing grand challenges. *Critical Perspectives on Accounting*. https://doi.org/10.1016/j.cpa.2022.102475

Pinch, T., & Pinch, T. (1988). Reservations about reflexivity and new literary forms or why let the devil have all the good tunes? In S. Woolgar (Ed.), *Knowledge and reflexivity. New Frontiers in the Sociology of Knowledge* (pp. 178–197). Sage Publications.

Power, M. (2013). Critical Perspectives on Accounting Theory and theorization: A comment on Laughlin and Habermas. *Critical Perspectives on Accounting, 24*(3), 225–227. https://doi.org/10.1016/j.cpa.2012.06.004

Power, M. (2015). How accounting begins: Object formation and the creation of infrastructure. *Accounting, Organizations and Society, 47*, 43–55.

Power, M., & Gendron, Y. (2015). Qualitative research in auditing: A methodological roadmap. *Auditing: A Journal of Theory and Practice, 34*(2), 147–165. https://doi.org/10.2308/ajpt-10423

Quattrone, P. (2000). Constructivism and accounting research: Towards a trans-disciplinary perspective. *Accounting, Auditing & Accountability Journal, 13*(2), 130–155. https://doi.org/10.1108/09513570010323047

Quattrone, P. (2009). "We have never been Post-modern": On the search of management accounting theory. *European Accounting Review, 18*(3), 621–630. https://doi.org/10.1080/09638180902863837

Raineri, N. (2015). Business doctoral education as a liminal period of transition: Comparing theory and practice. *Critical Perspectives on Accounting, 26*, 99–107. https://doi.org/10.1016/j.cpa.2013.11.003

Ravasi, D. (2020). *Theorizing from qualitative data: case studies*. Webinar presentation, UCL School of Management. https://youtu.be/YtOAkmeaKrM, last accessed 16.01.2023.

Repenning, N., Löhlein, L., & Schäffer, U. (2021). Emotions in Accounting: A Review to Bridge the Paradigmatic Divide. *European Accounting Review, 31*(1), 241–267. https://doi.org/10.1080/09638180.2021.1908906

Roslender, R., & Dillard, J. F. (2003). Reflections on the interdisciplinary perspectives on accounting project. *Critical Perspectives on Accounting, 14*(3), 325–351. https://doi.org/10.1006/cpac.2002.0526

Sandberg, J., & Alvesson, M. (2011). Ways of constructing research questions: Gap-spotting or problematization? *Organization, 18*(1), 23–44. https://doi.org/10.1177/1350508410372151

Sharma, G., & Bansal, P. (2020). Cocreating rigorous and relevant knowledge. *Academy of Management Journal, 63*(2), 386–410. https://doi.org/10.5465/amj.2016.0487

Sharma, G., Greco, A., Grewatsch, S., & Bansal, P. (2022). Cocreating Forward: How Researchers and Managers Can Address Problems Together. *Academy of Management Learning and Education, 21*(3), 350–368. https://doi.org/10.5465/amle.2021.0233

Siler, K., Lee, K., & Bero, L. (2015). Measuring the effectiveness of scientific gatekeeping. *Proceedings of the National Academy of Sciences of the United States of America, 112*(2), 360–365. doi:10.1073/pnas.1418218112.

Smyth, S., Uddin, S., & Lee, B. (2022). Subject, method and praxis – Conducting critical studies in accounting research. *Critical Perspectives on Accounting*. https://doi.org/10.1016/j.cpa.2022.102481

Steccolini, I. (2022). What counts as "good" qualitative accounting research? Researchers' perspectives on assessing and proving research quality. *Accounting, Auditing and Accountability Journal.*. https://doi.org/10.1108/AAAJ-05-2022-5808

Swedberg, R. (2014). *The Art of Social Theory*. Princeton University Press.

Swedberg, R. (2014). From Theory to Theorizing. In R. Swedberg (Ed.), *Theorizing in Social Science: The Context of Discovery* (pp. 1–28). Stanford University Press. doi:10.1177/0094306116641409e.

Vinnari, E. (2021). Animals, Activists and Accounting: On Confronting an Intellectual Dead End. *Social and Environmental Accountability Journal, 41*(3), 194–200.

Weick, K. E. (1995). What theory is not, theorizing is. *Administrative Science Quarterly, 40*(4), 385–390.

Weick, K. E. (1998). Improvisation as a Mindset for Organizational Analysis. *Organization Science, 9*(5), 543–555.

Wenzel, M., & Koch, J. (2018). From entity to process: Toward more process-based theorizing in the field of organizational change. *Journal of Accounting and Organizational Change, 14*(1), 80–98. https://doi.org/10.1108/JAOC-11-2016-0064

Woolgar, S. (1988). *Science: The Very Idea*. Tavistock Publications Limited.

Zou, Y. (2021). Methodological Insights Experiencing and knowing in the field: An autoethnographic account of conducting audit fieldwork in China. *Accounting, Auditing & Accountability Journal, 34*(3), 680–698. https://doi.org/10.1108/AAAJ-07-2020-4706