



# Call for Papers: Ethnography in Accounting

The submission portal for this special issue will open on September 1st, 2022.

**Submission deadline:** September 30, 2022

## Guest Editors

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## Background to the Special Issue

As accounting and management scholars, we are fortunate to have access to dynamic, vibrant, complex, and controversial people, processes and practices. Inspired by what they saw around them, and desperate to learn more about how things work, early pioneers engaged with ethnographic data collection and analysis approaches (e.g., Ahrens, 1997; Ahrens and Dent, 1998; Baxter and Chua, 1998; Chua, 1988; Ferreira and Merchant, 1992; Jönsson, 1998; Jönsson and Macintosh, 1997; Pentland, 1993; Radcliffe, 1999). Since then, accounting ethnographies have contributed to our understanding of accounting in the context in which it is practiced (Hopwood, 1983). Ethnographic work has contemporaneously played a hand in demystifying the exotic and mystifying the mundane, shedding light on a wide range of accounting actors, processes, technologies, programmes, discourses, and much more. While ethnographic scholarship is not unique in terms of leaving traces on the reader, for us at least, the marks left behind by accounting ethnographies are less delible. This is because the authors typically offer thick descriptions full of rich emic detail blended with informative etic sense-making perspectives. Impactful accounting ethnographies strike a balance between empirical description and theoretical insight. The aim of the modern ethnography seems to be to contribute to our collective, scholarly understanding of accounting in and as practice.

Ethnography is described as both a ‘niche’ and ‘frontier’ approach in accounting research (e.g., Dey, 2002, 2017; Kalyta and Malsch, 2018). Worryingly, given the nature of academic work and the way academic performance is measured, ethnography is an approach whose future is

potentially under threat (Gendron and Rodrigue, 2021). There are still a relatively small number of ethnographies compared to so-called ‘mainstream’ studies in accounting research (Kalyta and Malsch, 2018). Despite this, the body of ethnographic work is growing and numbers of published ethnographies have been increasing in recent years (Bamber and Tekathen, 2020). We would like to take this Special Issue as an opportunity to foster and facilitate this trend. We hope to showcase some of the amazing ethnographic work that we know is happening in academic accounting departments across the globe, today. We hope this will further enhance the perceived credibility, reputation, and vitality of ethnography as a methodological pursuit in the accounting academy. Simultaneously, we hope it will inspire a new generation of ethnographic scholars and scholarship.

As the interest in accounting ethnography appears to grow, methodological issues remain. These warrant further investigation. While there is a lively debate on qualitative methodologies in accounting research (e.g., Ahrens and Chapman, 2006; Baxter and Chua, 1998; Chapman, 2008; Cooper and Morgan, 2008; Vaivio, 2008; Lukka and Modell, 2010; Malsch and Salterio, 2016; Power and Gendron, 2015), it is unclear how these arguments, and proposed improvements, translate to ethnography. Furthermore, ethnography arguably offers a kind of ‘extreme case’ (Flyvbjerg, 2006) context to advance reflections on qualitative methodologies in accounting. Questions might include: how to overcome the insider-outsider paradox (Baxter and Chua, 1998)? How do methodological key terms – such as ‘participation’ and ‘observation’ – translate to accounting ethnography? How do authors collaborate given the deeply personal nature of ethnographic data collection and analysis that builds on self-experiencing the phenomenon of interest? How do we analyse ethnographic material, which is often so rich and probably unwieldy? How can we best tell the ethnographic tale (Van Mannen, 2011), and author the field in a responsible and authentic way (Baxter and Chua, 2008; Quattrone, 2006)? While these questions are by no means comprehensive, they serve to underline the pertinence of methodology, specifically in ethnographic accounting research.

Thus, we call for two types of submission: first, ethnography in use that employ ethnographic approaches to make sense of accounting practices, processes, and contexts; and second, submissions on using ethnographic methodologies in accounting research.

### *Ethnographies in Use*

Here we envision submissions that teach us more about how accounting works (or does not work). There are so many exotic places, people, and practices which could be demystified for the benefit of the accounting community. However, there is also so much we do not know about accounting which might be considered mundane. Thus, regardless of the focus, submissions that harvest the advantages of this immersive type of research to tell an engaging and meaningful story are warmly welcomed. Ultimately, we are calling for papers which demonstrate the possibilities of ethnography in use. It is likely that this work is currently ongoing, and might even have been ongoing for some time. Therefore, we do not want to delineate themes. Instead, we prefer to leave it open and only suggest keeping the readership of QRAM in mind when submitting.

### *Using ethnography in accounting*

Here we envision submissions that offer methodological reflections on using ethnographic data collection and analysis approaches in the accounting context. Studies should critically and productively reflect on how to operationalize an ethnographic approach when applied in accounting research. Themes include, but are not limited to:

- Access and Exit Issues: How to get in, through, and out?
- After the immersion, before the surfacing: How to proceed with analysing ethnographic data?
- Reflections on ethical questions. These might comprise reflections on university research ethics protocol as they relate to ethnography, but might also be questions of on-site or off-site ethical challenges (opportunities) encountered during the ethnographic endeavour.
- Ethnography and COVID 19: How is the COVID-19 pandemic effecting accounting ethnographic scholarship, and what might the short-, medium, and long-term future of accounting ethnography look like?
- (Co-)Authoring the Field: What are the main challenges of text-work? What should we be doing differently?
- The why's, where's and how's of making of an accounting ethnography. And in what ways can we address the 'is this accounting?' question.
- The limitations of adopting an ethnographic approach in accounting, and how might these limitations be addressed.

### **Schedule and deadlines**

Submission deadline: **30 September 2022**

Expected publication: Late 2023

Manuscripts should be prepared and submitted in accordance with QRAM author guidelines and are subject to QRAM's regular double-blind peer review process. All submissions must be made via QRAM's online system.

Please specify that your submission is to the special issue on "Ethnography in Accounting". For any queries, please contact the Guest Editors.

**More information:** <https://www.emeraldgrouppublishing.com/journal/gram/ethnography-accounting>

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