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Shedding light on alternative interdisciplinary accounting research through journal editors' perspectives and an analysis of recent publications

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ABSTRACT

Since its emergence in the 1970s, interdisciplinary accounting research has sought to cultivate alternative perspectives on accounting, and to incorporate insights from other disciplines to investigate accounting practices in their social and organisational contexts. By examining interdisciplinary accounting journals as boundary objects, this study addresses the increasing challenges of the field, including the metrification of academic performance. It also seeks to provide suggestions for interdisciplinary accounting scholars to negotiate a variety of pressures while continuing to pursue the core project of interdisciplinary accounting research. We analyse articles published in three of the main interdisciplinary accounting journals, *Accounting, Auditing and Accountability Journal* (*AAAJ*), *Accounting, Organizations and Society* (*AOS*) and *Critical Perspectives on Accounting* (*CPA*), along with interviews with the editors of *AAAJ* and *CPA*. The paper offers a holistic reading of the direction of alternative interdisciplinary accounting, as reflected in the epistemological choices emerging from changes in topics, frameworks and methods in *AAAJ*, *AOS* and *CPA*. Through the lens of a boundary object, the study provides insights to scholars which may contribute to the development of a research agenda which responds to the current pressures while maintaining the integrity of interdisciplinary accounting research.

1. Introduction

Interdisciplinary accounting is a multifaceted field of research which seeks to combine insights from different disciplines with accounting research. It is accounting research which has incorporated other disciplinary perspectives via theory, methodology or topic. With this in mind, most accounting research can be considered interdisciplinary. Despite this technical view, 'interdisciplinary accounting research' has taken on alternative meanings. In this paper, we explore these contested meanings, along with some observations about recent practices from three leading interdisciplinary accounting journals. Our study also draws on the expertise and experience of some of the editors of these journals to provide insights and ways for interdisciplinary accounting scholars to navigate the challenges of the field.

Early in the evolution of interdisciplinary accounting research, economics and finance were commonly utilised in conjunction with accounting. This became a 'mainstream' approach which still dominates the contents of high-ranking accounting journals such as *The*

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Accounting Review, *Contemporary Accounting Research*, the *Journal of Accounting and Economics* and the *Journal of Accounting Research* to name but a few. Despite these journals publish also qualitative interdisciplinary studies (see Dodgson, Agoglia, Bennett, & Cohen, 2020; Free, Trotman, & Trotman, 2021; Soltes, 2020), the editorial focus of these mainstream outlets tends to promote neoclassical economics and positivism in accounting research as superior in terms of research rigour and ability to predict economic phenomena (Reiter, 1998; Williams, 2014). Such mainstream research is based on a clear-cut distinction between the knower and the reality to be investigated: the researcher's main goal is to 'discover' an objective reality that is 'out there'. These epistemological beliefs are then mirrored in research as diverse as contingency theory, efficient capital markets and principal-agent studies (Chua, 1986).

By the end of the 1970s a shift in interdisciplinary accounting research took place when a more interpretative and critical stance, often referred to as 'alternative', started to develop (Chua, 1986). Since then, the term 'alternative' has been explicitly embraced by several scholars and still characterises some current interdisciplinary accounting research (see for example Broadbent & Laughlin, 2013; Guthrie & Parker, 2004; Parker & Guthrie, 2014; Roslender & Dillard, 2003; Xu et al., 2021). A key difference with this perspective places the researcher 'inside' the research, as an integral part of reality, which they investigate through their own assumptions and worldviews. Through this lens, accounting phenomena cannot be studied in isolation as they are part of a web of social relations and beliefs which influence their functioning (Chua, 1986, p. 619). Alternative accounting research is therefore open to a variety of approaches and topics which are not limited to positivist understandings of reality, with the aim to investigate accounting in tight connection with broader social discourses (Gendron, 2018). The growth of alternative interdisciplinary accounting research has been fuelled by initiatives such as international conferences, networks of researchers and, crucially, academic journals, which have enabled the interdisciplinary community to disseminate new approaches to accounting research and further debate. Among these journals, *Accounting, Auditing & Accountability Journal* (*AAAJ*), *Accounting, Organizations and Society* (*AOS*) and *Critical Perspectives on Accounting* (*CPA*) are now widely recognised as key reference points for scholars engaging in alternative interdisciplinary accounting research (de Villiers & Dumay, 2013).

Within the range of approaches which fit under the broad umbrella of 'interdisciplinary accounting research', in this paper we focus on alternative interdisciplinary accounting research. The study focuses on the recent enactment of alternative interdisciplinary accounting research to understand the potential challenges it may face in the form of the managerialisation of universities (Anderson, 2008; Roberts, 2004) and its attendant manifestation of journal rankings[1] and citation metrics[2] (Moizer, 2009). The managerialisation of universities is part of a broader process of higher education corporatisation (Parker, 2011; Vakkuri & Johanson, 2020) and marketisation (Lewis & Shore, 2019; Willmott, 2003) which involves measuring the performance of departments and academics (Conrath-Hargreaves & Wüstemann, 2019; De Rond & Miller, 2005) according to a narrow and restrictive view of academic performance.

This paper analyses recent alternative interdisciplinary accounting research and provides interdisciplinary scholars with suggestions from journal editors on how to balance the pressure from university performance measurement and the need to further their careers and research agendas. In particular, the paper addresses three research questions: a) what is alternative interdisciplinary accounting research? b) how has it evolved in recent times? And c) how can current and future generations of accounting scholars negotiate the metrification of academic performance while continuing to pursue meaningful alternative interdisciplinary accounting research? While these questions have been partially answered in previous studies (see Dellaportas et al., 2020; Guthrie et al., 2019), most of the extant studies focus either on the analysis of interdisciplinary accounting research contents (Roslender & Dillard, 2003; Jeacle & Carter, 2014; Jacobs, 2016) or the effects of performance metrics and journal rankings (De Rond & Miller, 2005; Willmott, 2003, 2011; Tourish & Willmott, 2015). The present work brings together these interrelated issues and offers a holistic reading of the direction of alternative interdisciplinary accounting research in the current academic context, including potential challenges to its development and ways to manage them.

To achieve its goals, this study considers accounting journals as boundary objects (Carlile, 2002; Star & Griesemer, 1989) and journal editors as boundary subjects (Huzzard et al., 2010; Laine et al., 2016). Through these theoretical concepts, it provides an analysis of all 439 articles in three representative years from 2008 to 2018 in the three established and leading interdisciplinary accounting journals, *AAAJ*, *AOS* and *CPA*. This analysis is complemented by interviews with the editors of *AAAJ* and *CPA*[3]. These journals have been selected for their editorial focus on quality interdisciplinary accounting research that challenges the paradigm of positivist research (de Villiers & Dumay, 2013; Gendron, 2018; Xu et al., 2021). As boundary objects, these journals present a space for multiple parties to engage and for different types of knowledge and interests to intersect.

The present work offers three main contributions. First, it provides insights on the origins and core values of alternative

[1] Two influential journal lists are the UK's *Chartered Association of Business Schools* list (ABS list) and the *Australian Business Deans Council* list (ABDC list) (Guthrie et al., 2019). The ABDC list rates journals from C (lowest) to A* (highest), whilst the ABS list rates journals from 1-star (lowest) to 4*-star (highest). As far as the three main interdisciplinary accounting journals are concerned (*AAAJ*, *AOS* and *CPA*), in the latest edition of the ADBC guide, issued on 6 December 2019, *AAAJ* has been upgraded to A*, same rating as *AOS*, whilst *CPA* is considered an A journal. In the 2021 ABS list *AOS* is one of the few 4*-star journals, whilst *AAAJ* and *CPA* are rated 3-star. The FT50 rating prepared by the Financial Times simply lists the 'top 50′ journals in the world. Of the three journals, only *AOS* appears in the FT50 list.

[2] Among these metrics, the most used are the impact factor and the h-index. The impact factor for a journal is calculated as the number of citations received in a given year by the articles appearing in the journal in the two (or five) preceding years. The h-index seeks to measure both the productivity and the impact of a scholar by considering the number of citations attracted by their articles. For example, an h-index of five means that a scholar has produced five papers which have attracted at least five citations each.

[3] Although the authors have contacted the editors of *AOS*, unfortunately it was not possible to identify a mutually convenient time/date for the interviews within the timeframe of this research project.

interdisciplinary accounting research and complements the results of Dellaportas et al. (2020) and Xu et al. (2021) with editors' perspectives. Second, it details the evolution of epistemological choices emerging from topics, frameworks and methods in alternative interdisciplinary accounting research in three representative years of its recent development. In so doing, it unveils some of the strategies enacted by journal editors in furthering the interdisciplinary agenda. Third, it offers potential actions that current and future generations of scholars may implement to negotiate the metrification of academic performance while pursuing alternative interdisciplinary accounting research. These actions can be carried out by individual researchers or journal editors to ensure the evolution of interdisciplinary accounting research and the development of meaningful research agendas in the face of current pressures to increase rankings and metrics.

The remainder of the paper is organised as follows. The next section presents a review of the literature on interdisciplinary accounting research, before the theoretical framework informing the study is outlined. The section that follows details the method adopted in the study, which is followed by the analysis of the publications appearing in *AAAJ*, *AOS* and *CPA* in the chosen years and the results of the interviews with the editors. We discuss the implications of our analysis before the study ends with some brief conclusions and suggestions for future research.

2. Interdisciplinary accounting research: A brief history

Engaging in interdisciplinary accounting research entails investigating accounting in conjunction with understandings from other disciplines. According to Roslender and Dillard (2003), this means that all accounting research is quintessentially interdisciplinary, since even positivist accounting research is usually informed by concepts drawn from economics and finance (Hendriksen & Van Breda, 1992). A more useful understanding can be drawn by delineating between economics-based accounting research and everything else, meaning accounting research which includes perspectives taken from fields such as psychology, sociology, philosophy or organisational theory (Roslender & Dillard, 2003).

Early forms of interdisciplinary accounting research, still grounded in positivist thought, started to emerge in the 1950s with behavioural accounting research. These studies incorporated insights from organisational psychology to investigate the relationship between the use of accounting tools and human behaviour (Argyris, 1952; Stedry, 1960, 1964). Later, some scholars became dissatisfied with conventional, positivist research based on statistical analyses which backgrounded the impact of accounting in its social, institutional, political and organisational contexts (Parker & Guthrie, 2014). A turning point for interdisciplinary accounting research was in the 1970s (e.g., Burrell & Morgan, 1979) when accounting research began to incorporate different beliefs about knowledge, physical and social reality, and the relationship between theory and practice within the accounting domain (Chua, 1986). What we now call alternative interdisciplinary accounting research[4] originated at this time, when a "community of practice" was created by Tony Lowe in Sheffield, UK: a group who shared "a passion for a topic" (Laughlin, 2014, p. 769). This group recognised the contemporaneous knowledge about the nature and functioning of accounting in organisations and society as inadequate and "in need of fundamental reshaping through a range of social sciences perspectives" (Laughlin, 2014, p. 770). Further impetus to the development of interdisciplinary accounting research was provided by Anthony Hopwood's (1976, 1978) call to study accounting as an organisational and social practice rather than as a neutral, value-free technique. Hopwood (1976, p. 3) acknowledged the need to "move beyond static forms of analysis to study the complexities of the evolving dynamic processes of accounting in action", thereby giving "consideration to questions of power, influence and control", which in turn required drawing from the understandings of disciplines that were not limited to economics and finance.

By the early 1980s, Marxist and German critical theory (Cooper, 1980; Tinker, 1980; Roslender & Dillard, 2003) began to inform the core view of accounting towards more interpretative and critical paradigms. Sociology-based accounting research was further enriched in the 1980 s by the influence of French theorists, most notably Foucault, Latour and Bourdieu (Bigoni et al., 2021; Chiapello & Baker, 2011). In 1976, the founding of *AOS*, the first journal aimed at explicitly investigating the "behavioural, organizational and social aspects of accounting" (Hopwood, 1976, p. 4) recognised the significance of interdisciplinary accounting research. This was then followed by the establishment of another two important interdisciplinary accounting journals: *AAAJ* in 1988 and *CPA* in 1990.

International conferences provided further impetus to the development of alternative views of accounting (Hopwood, 1980). The first pioneering experience of the *Accounting, Organisations and Society Conference* held in 1979 paved the way to other conferences, most especially the *Interdisciplinary Perspectives on Accounting Conference*, the *Asia-Pacific Interdisciplinary Research in Accounting Conference* and the *Critical Perspectives on Accounting Conference*, which offered interdisciplinary accounting scholars more opportunities to disseminate their work and build a community of practice. Recent initiatives include formal and informal networks of researchers, such as the *Alternative Accounting Research Network*, which seek to address contemporary issues in a manner that challenges the status quo of dominant positivist-inspired research.

Today, interdisciplinary accounting research embraces a wide array of subject areas and informing theories, escaping clear-cut categorisation; its main goal is "to investigate accounting and accountability in action, with related human characteristics and values intrinsically embedded in their sociocultural, psychological and institutional contexts: past, present and future" (Parker & Guthrie, 2014, p. 1221). To achieve this purpose, interdisciplinary accounting research needs to be relevant and innovative, avoid the risk of conservatism, and remain tightly linked with policy and practice (Hopwood, 2008; Parker, 2008; Jeacle & Carter, 2014).

[4] In the remainder of the paper the terms 'interdisciplinary accounting research' and 'interdisciplinary accounting journal(s)' are used to refer to alternative interdisciplinary accounting research and alternative interdisciplinary accounting journal(s) respectively.

3. Academic journals as boundary objects

To address our research questions, the concept of a boundary object is useful (see Star & Griesemer, 1989; Star, 2010). The background of this study highlights a range of meanings linked to interdisciplinary accounting research. At the same time, the privileged outlet where this range of meanings unfolds is represented by interdisciplinary accounting journals. Much of the current literature which discusses the role of research metrics on performance management at universities (cf. Parker & Guthrie, 2013) tends to disregard how scholarly journals establish a shared context that "sits in the middle" (Star, 1989, p. 47) between different, specialized kinds of knowledge boundaries (Carlile, 2002). Our study draws attention to this role of the journal as a boundary object.

A boundary object "ties together actors with diverse goals because it is common to multiple groups but is capable of taking on different meanings within each of them" (Briers & Chua 2001, pp. 241-242). First introduced by Star and Griesemer in 1989, the conceptualisation of the boundary object was brought about by an historical study of Berkeley's Museum of Vertebrate Zoology. Star and Griesemer (1989) noted how the museum was situated at the junction of diverse groups of actors and social worlds, each of which conceptualised the museum according to their own experiences with it. For example, the manager of the museum understood the museum very differently to the way amateur naturalists, administrators or specimen collectors understood and interacted with the museum: as a space for gaining knowledge, a network of space, artefacts and people to manage, or as a source of income. Despite these diverse and changing perspectives, the museum itself remained a stable artefact. Thus, Star and Griesemer (1989) proposed that the museum was a boundary object, which intersected the diverse social worlds of various parties. It was "plastic enough to adapt to local needs" (of the various groups), "yet robust enough to maintain a common identity across sites" (p. 393).

Multiple boundary objects have been conceptualised in the literature as not only the point of knowledge exchange, but also exchange of ideological differences. Berg (2002) understood the role of gender equity programs in academia as fulfilling the role of a boundary object, in that they bridge diverse ideologies that exist within academic institutions. Prior literature has also used the concept of a boundary object within institutions and organisations to better understand change processes (Huzzard et al., 2010), cross-cultural team dynamics (Barrett & Oborn 2010), intra-organisational communication (Arnaboldi et al., 2017) and project management processes (Sapsed & Salter, 2004). Within the accounting literature, Briers and Chua (2001) examined the changing perceptions and use of a balanced scorecard system within an organisation through the lens of boundary objects, finding that accounting systems fulfil the role of a boundary object, with multiple and varied parties perceiving and using the systems for different purposes. Similarly, Laine et al. (2016) explored the use of accounting prototypes as boundary objects which provided the means for communication across diverse groups.

We propose that interdisciplinary accounting journals can also be understood as boundary objects. Scholarly journals have specific characteristics and thus they "maintain a common identity across sites" (Star & Griesemer, 1989, p. 393). They are periodicals that contain articles written by experts (academics) in a particular field of study, and are intended to be read by other experts or students of the field, thus "different meanings" are assigned to the journals by multiple "actors with diverse goals" (Briers & Chua 2001, pp. 241-242). Their fundamental purpose is to communicate the results of recent research in a particular field of study. However, they have also become a way to measure the quality of academics and their work and, thus, are highly competitive spaces. Academic journals as boundary objects sustain communication among actors and enable interaction.

Star and Griesemer (1989) outline four types of boundary object: repositories, ideal types, coincident boundaries and standardised forms. Later Carlile (2002) and Star (2010) expanded on these original concepts and outlined that boundary objects create a shared context among actors with different interests and goals through the creation of new knowledge, therefore, forms of information processing and knowledge sharing that mediate the coordination process of actors are implied. In this perspective, Carlile (2002) uses a different typification of boundary objects and distinguishes between three types of boundary knowledge that an effective boundary object addresses (see Table 1): syntactic, semantic and pragmatic.

The journals we examine fulfil the role of a 'repository' and of a 'standardised form' of representation of social sciences and scientific knowledge transmission. A 'repository' is a specific type of boundary object which indexes heterogeneous items in a uniform way, in order for those in diverse social worlds to access for diverse reasons (Star & Griesemer, 1989). Carlile (2002, p. 451) associates a syntactic boundary to 'repositories' which "establishes a shared syntax or language for individuals to represent their knowledge", allowing information to flow across functions, sharing resources through the repository. In comparison, 'standardised forms' emphasise the semantic aspect of a boundary object: the "active sense-making work by participants rather than intrinsic capacities of the object" (Fox, 2011, p. 74). According to Carlile (2002, pp. 452-453) the semantic approach recognises that there are always differences in the ways individuals interpret a word, or an event. In our case, we draw attention to the differences in the ways a paper, or journal is interpreted. For example, an academic may view a publication as the outcome of years of work, whereas university management may view that publication as a way to measure the value of their faculty. While a syntactic boundary permits knowledge to be represented at the boundary, across different groups, a semantic boundary allows individuals to specify and learn about their

Table 1
Types of knowledge boundaries, categories and functions of boundary objects.

Types of knowledge boundaries	Categories of boundary object	Functions of boundary object
Syntactic	Repositories	Representing
Semantic	Standardised forms and methods	Representing and learning
Pragmatic	Objects and models	Representing, learning and transforming

Source: Carlile, 2002, p. 453.

differences and dependencies across a given boundary (Carlile, 2002).

The interdisciplinary accounting journals we examine sit at the junction of multiple users, each perceiving and using the journals for their own different purposes. Groups or actors in the network of relationships centring on the interdisciplinary accounting journals include academic researchers, PhD candidates, Deans and other university management, ranking systems (Scimago, ABDC, ABS etc.), students, industry, publishing houses, editors, reviewers and authors, all operating in diverse social worlds, colliding or collaborating at the point of the journal (see Fig. 1).

Boundary objects are not static, and although the core identity of a boundary object tends to be robust, it is subject to a continual negotiation process between parties (Barrett & Oborn 2010). Viewing the boundary object through this interactional perspective highlights the political potential of boundary objects. If the meaning and purpose of a boundary object is relational, then the power of assigning meaning to the boundary object is potentially contested. A boundary object can satisfy and/or inhabit different communities of practice in a given context (Bowker & Star, 1999; Power, 2007). Key actors in the case of scholarly journals are their editors, whose editorial choices greatly influence the representation of communities of practice in a journal. Huzzard et al. (2010) support the argument that "shared understandings, identities and meanings … require a common point of reference. This … does entail some means of coordination and alignment" (p. 295). They introduce the concept of boundary subjects for those individuals "who have the inclination and capabilities to act as boundary object … to assist others in their translation activities" (p. 296). Marshak and Heracleous (2005) indicate that these boundary subjects have an inevitable role as constructors of the discourse underpinning the development effort of the artefact boundary object. We thus propose that in the context of academic journals, chief editors are boundary subjects.

Editors, as boundary subjects, build a shared understanding about the information needs of the various parties involved - i.e. translation of perspectives (Star & Griesemer, 1989) -, help to respond to these needs and enable interaction through the boundary object (Laine et al., 2016). In that sense, boundary subjects may fulfil the pragmatic approach: "to facilitate a process where individuals can jointly transform their knowledge" (Carlile, 2002, p. 452). The facilitation of this process of knowledge creation and transmission is referred to as 'political' capacity. We are interested in how this boundary object manifests in a shared context, where it acts as an integrating device to create a bridge between different types of knowledge and which 'translation' and 'development' is offered by the boundary subjects. For example, a member of university management relates not only to the journal as an output of academic knowledge, but also as a method of measuring the quality of the academics. The contestations of power which are attendant to the boundary object give rise to potentially problematic interactions. Following Star and Griesemer (1989, p. 396) "it is not possible to consider all the visions equally" (see also Briers & Chua, 2001). The fact that "the story is necessarily told from the viewpoint of one passage point [i.e. journal editor] … does … entail understanding the processes of management across worlds: crafting, diplomacy …" (Star & Griesemer, 1989, p. 389).

4. Method

In this study we note that journals represent the 'artefacts' (Bechky, 2003) which are the physical and visible enactment of the actors' experience and rationality (Rose & Miller, 1992). The tangible representation of a boundary object (Arnaboldi et al., 2017) such as a journal, involves both the syntactic and semantic approach (Carlile, 2002). For our analysis, this implies focusing on research articles among the different means to disseminate knowledge. The semantic approach refers to "the interpretative and cultural perspective in social science" (Carlile, 2002, p. 451) or to the concrete method that "allows individuals to specify what they know – what they worry about" (Carlile, 2002). In our analysis, that is reflected in the consideration of topics, frameworks and methods adopted in research articles to represent accounting and accounting phenomena. By exploiting syntactic and semantic approaches in three different moments in time, our study responds to the research questions: "what is alternative interdisciplinary accounting research?" and "how has it evolved in recent times?". In so doing, we relate to Hopwood and Miller's (1994) observation that there are different margins at different points in time because the boundaries of accounting are continuously redrawn in a fluid and mobile process (Miller, 1998).

We provide an in-depth examination of alternative interdisciplinary accounting's recent developments through a mixed methods analysis. First, we undertake a review of literature published in the selected interdisciplinary accounting journals in three specific years. This exercise is aligned with the view of journals as a 'repository' boundary object. We then examine the changes in the main topics, frameworks and methods adopted by the articles appearing in the chosen years (see Jansen, 2018; Pettigrew & Roberts, 2011; Silverman, 2013 on the purposes of literature reviews). This analysis is aligned with the semantic approach (Carlile, 2002) and the view of journals as 'standardised forms' of scientific knowledge transmission. In that sense, our archival analysis is coupled with the results of in-depth interviews with the editors in chief of *AAAJ* and *CPA*. These interviews explored the concept of interdisciplinarity adopted by the journals to corroborate the 'semantic' approach.

The pragmatic, political aspect (Carlile, 2002) of journals as discussed in the theoretical framing is captured more comprehensively through an understanding of the journal editors as boundary subjects. Laine et al. (2016) and Star and Griesemer (1989) share the viewpoint that boundary subjects make the connections happen, facilitate and coordinate the process of constructing and communicating accounting, but this does not imply their epistemological primacy. In other words, their viewpoint is that of a translator who "must maintain the integrity of the interests of the other audiences in order to retain them as allies" (Star & Griesemer, 1989, p. 389). This extension of journal editors' semantic approach towards the political aspect of their role, is addressed through our research question "how can current and future generations of accounting scholars negotiate the metrification of academic performance while continuing to pursue meaningful alternative interdisciplinary accounting research?". Consequently, the editors were also asked about the approaches (if any) their journal uses in response to the rising importance of rankings and metrics. Specific attention has been dedicated to how editors frame the approach in relation to different groups (professional institutions, academics as part of the higher

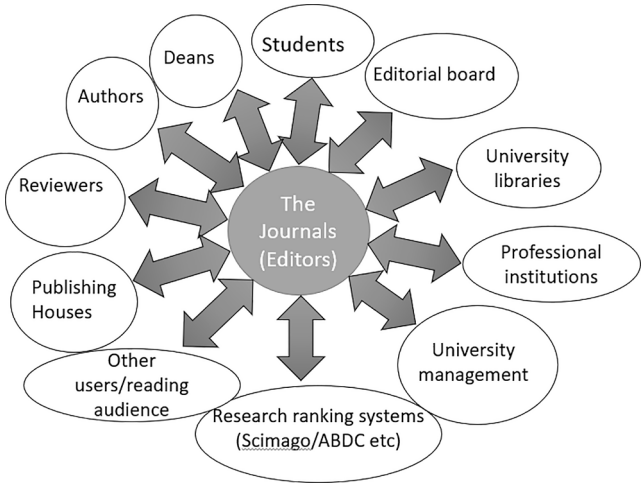


Fig. 1. Interdisciplinary accounting journals as boundary objects.

education environment, who are also authors and/or reviewers for the journals, publishing houses, university management, ranking systems). Our interviews with the editors of the journals complements the analysis of literature to provide a comprehensive perspective on interdisciplinary accounting and its future for current and emerging generations of accounting scholars, by considering the broader range of groups mobilised by a boundary object.

For a fair representation of the recent evolution of the interdisciplinary accounting work in *AAAJ*, *AOS* and *CPA*, we have started our analysis by considering a time span of ten years, from 2008 to 2018 (see Appendix 1). Although literature reviews often refer to a time span that varies from 15 years to a few decades, the longstanding tradition of strategic accounting studies (Anastas, 1997; Collier & Gregory, 1995) and other literature reviews (Carmona, 2004; Maran & Leoni, 2019) suggest focusing on a time span that varies from five to ten years to observe the outcomes of any change in strategic directions. We have therefore selected and systematically analysed the literature which was published in the years 2008, 2013 and 2018. Our sample includes all of the 439 articles across the 72 issues published in the three selected years, with each issue averaging 92 pages and 67,000 words. We are aware that time lag among the issues analysed and the presence of special issues may invoke issues of continuity in the evolution of the research trends. Following Dillard and Vinnari's (2017) approach[5], by means of an investigation of three representative years for each journal, the study does not seek to offer a comprehensive review of the publications appearing in *AAAJ*, *AOS* and *CPA*, but to identify the content and changes in recent interdisciplinary accounting research. Short editorials, poetry pieces, short letters and other unconventional contributions are not part of the descriptive statistics and graphical representations of the dataset. This choice ensures consistency of the genre analysed and avoids potential biases or mishaps in the presentation and interpretation of the findings, thereby aligning with a syntactic approach (Carlile, 2002).

The identification of research topics within a body of the literature is important for understanding historical developments, current trends as well as emerging directions for future research (Marrone et al., 2020; Potter, 1996). Since this study concerns interdisciplinary accounting in different spaces and times, the elements considered for the analysis and comparison are not fixed by a specific model. Guidelines on the choice of those elements and the analysis process are derived from Burrell and Morgan (1979), Laughlin (2004), Lowe (2004), Quattrone (2004) and Massaro et al. (2016). They fulfil the 'semantic approach' to boundary objects (Carlile, 2002).

The identification of the research topic of each selected contribution has involved an NVivo qualitative analysis by including title and keywords of the contributions, resulting in a word-count chart listing the ten most recurring words for each year and the three years together (see Wihantoro et al., 2015). For *AOS,* titles and abstracts were used, since the journal does not indicate keywords for its articles[6]. The charts include both the number of times a word has been identified in the title and keywords/abstract and their weighted percentage. To construct such charts, the titles and keywords (or abstracts) of the selected papers were uploaded into NVivo, and a word query was undertaken of the ten most frequently used words. Stemmed words (e.g. manage, managing, management) were grouped, and minimum word length was set at three to avoid inclusion of words such as *it* and *of*.

Next, the identification of the framework of reference for each contribution was undertaken in two steps. First, an independent analysis of the framework section (whenever present) of each contribution has been conducted by each of the three authors separately, followed by a discussion and an agreement on the theory or theoretical concepts of reference, which were then added to the dataset. A

[5] Dillard and Vinnari (2017) analysed the articles appearing in every third volume of *CPA* from 1990 to 2014. This focus on 353 articles across 58 issues enabled the authors to identify "the content and direction of critical accounting research appearing in *CPA* since its inception" (Dillard & Vinnari, 2017, p. 89).

[6] The results of this NVivo query for *AOS* have been carefully analysed and words which often appeared in an abstract but which had no specific connection with the topic of the manuscript, such as "paper", "study", "results" etc., have been excluded.

second step was represented by the construction of a taxonomy to summarise and offer a meaningful representation of the frameworks used. To address any potential taxonomy in the analysis of the theoretical underpinnings, we needed to adopt a flexible concept of theory which includes paradigms and scattered concepts (Kuhn, 1970). This challenge was particularly relevant in embracing the diversity of the papers analysed. We acknowledge the limitations of taxonomies and the diversity of classification criteria, especially when referring to the complex evolution of theories such as 'institutional' and 'critical' (Gendron, 2018). While avoiding any claim of comprehensiveness or definitive identification of classification criteria, we followed the guidelines proposed in Table 2 in our attempt to make some useful distinctions.

The third element of analysis considered was methods. In this case, we followed the methodological literature (Parker, 2012; Parker & Roffey, 1997; Smith, 2019) to make a distinction between qualitative and quantitative methods first and then to detail the specific type of method used. The discrimination between historical and modern (possibly longitudinal) studies is not directly captured by this method of analysis (Davis & Bisman, 2015): it may determine a prevalence of archival research in the first case and interview-based research in the second case, but this level of detail was beyond the scope of the study. Similarly, ethnographical and netnographical observations (Ahrens & Mollona, 2007; Kozinets, 2019), participatory studies (Leavy, 2017; van der Riet, 2008), interventionist approaches (Jönsson & Lukka, 2006), and critiques have not been separately classified, but they are comprised under the category 'other' of qualitative methods.

This review of the literature was complemented by semi-structured interviews with the editors in chief of *AAAJ* and *CPA*, which took place between 2017 and 2020. The editors of all three relevant journals were approached for 30–40 min interviews either in person or online. Only editors from *AAAJ* and *CPA* were available for interviews. Most of the interviews were recorded or notes were taken following the consent of the interviewee and then transcribed by the authors. All responses have been anonymised before analysis and an identifier has been allocated to each interviewee; therefore, it is not possible to link comments back to individual participants (Dai et al., 2019; Tucker, 2020). The questions on which the interviews were based were provided beforehand, but maximum flexibility was left to the interviewee to target specific questions, and to divert from or expand on the original interview protocol during the interview. We separately conducted a manual thematic analysis of the interviews verbatim, which has been discussed to achieve an agreement on the most pertinent extracts to present for the aim of the current study.

5. Defining interdisciplinary accounting research: Some insights

The interpretative flexibility of boundary objects (Arnaboldi et al., 2017, p. 825) which appeals to the semantic approach (Carlile, 2002) emerges through both the journal editors' definitions of interdisciplinary accounting research and the archival analysis. Editors 1 and 4 trace the rise of interdisciplinary accounting research to the first investigations of the impact of accounting in society:

> […] the interdisciplinary accounting community has got the roots in the 1970s and 1980s and the three main interdisciplinary conferences [APIRA, CPA and IPA] were established in the 1990s. The roots of interdisciplinary accounting are the linkages of knowledge *to the pursuit of a political process*, through which *issues of human rights, human dignity, and the human condition are brought right at the centre of that reflection*. The *commitment to a more socially responsible institution of accountancy* has been the original *common agenda of the main interdisciplinary accounting journals* and the related main conferences (Editor 1, emphasis added).

> […] the genesis of this is the very first IPA conference. This is when it was organized by David Cooper and Trevor Hopper […] they came up with this term interdisciplinary, I think to show that accounting was broader than just a technical kind of software. […] That's where we started, and it's in some ways *a kind of a code*. That means *we're not mainstream* but we don't want to call ourselves 'fringe' or so, which is I suppose the *alternative* (Editor 4, emphasis added).

Table 2
Proposed classification of theories, theoretical concepts and paradigms of the contributions analysed.

Label	Name	What it comprises (with some examples)	References related to our classification
IT	Institutional (traditional)	Institutionalism (Powell & DiMaggio), neo-institutionalism (Scott, Meyer & Rowan; DiMaggio & Powell, Dacin, Suchman), legitimacy theory, stakeholder theory, also Porter, Martisons	Fernando & Lawrence (2014);
IE	Institutional (emerging)	Institutional logics (Friedland & Alford; Thornton, Ocasio & Lounsbury), institutional work (Lawrence & Suddaby), institutional entrepreneurship,	Fernando & Lawrence (2014)
CC	Critical (classic)	Weber, Taylor, Horkheimer, Adorno, Marx, Kant, Habermas, Heidegger,	Kellner (1989); Burrell (1994); Deetz (1996)
CP	Critical post modern	Foucault, Latour, Bourdieu, Derrida, actor-network-theory, Luckàcs, Giddens, Benson, Gramsci, Willmott, Alvesson, Lyotard, Baudrillard	Burrell & Morgan (1979); Calas & Smircich (1999); Holub (2005); Alvesson & Deetz (2006); Whittle & Spicer (2008); Gendron (2018)
F	Functionalist theories	Contingency (Chenhall), agency, resource-based view (Penrose Prahalad & Hamel), Durkheim	Boland & Gordon (1992); Luft (1997); Priem & Butler (2001)
NA	Not applicable	e.g literature reviews	
O	Others	Psychology, impression management/dramaturgy (Goffmann), Linguistic, Visual (Barthes, Davison)	Allen (2003); Bos et al. (2013); Davison & Warren (2017)
*, *	Mixed	Any mix of the above-mentioned classifications	

Editors 1 and 4 express an enthusiasm for interdisciplinary accounting research in the 1970s/1980s, which was often imbued with a political agenda around human rights, dignity and the human condition. These decades are characterised in the US, Australia, UK, New Zealand and Canada by the first surge of neoliberal objectives on the higher education system, leading to a managerial revolution (Parker, 2002). The expansion of higher education and its extension to lower and middle-classes, and international students, along with the changed funding environment of higher education, put pressure on universities to seek alternative sources of revenue. The introduction of fee schemes meant that higher education progressively acquired the strength and stability of a 'mature industry' and, as such, questions were raised regarding its social role, legitimacy, equitability and measurement of excellence. In part to respond to these pressures, interdisciplinary accounting research sought to promote a more socially responsible higher education and accounting discipline (Gaffikin, 2009). This broadened the reach of accounting through the incorporation of various social science perspectives:

> […] increasingly, I think there's a real interest in accounting to the recognition that *accounting is* really *at the core of a lot of things* that social scientists are actually interested in (Editor 3, emphasis added).

In the 1970s, Tony Lowe called for a revolutionary change in accounting; an alternative direction to that of mainstream North American approach, which at the time represented an intensification of various forms of financial economics, regarded as the most rigorous empirical approach to understanding social reality (Laughlin, 2014). This position is confirmed by Editor 1:

> The innovative and creative investigation is equally recognised in interdisciplinary accounting. These are exactly *opposite characteristics of North-American economics-based accounting research* (emphasis added).

However, Editor 5 observes that there are more nuances to this seemingly clear-cut position:

> […] basically any type of accounting research is interdisciplinary. What they do in capital market research, well, it's interdisciplinary [because] they rely on economics and finance in order to examine accounting-based phenomena. I guess *we should* probably *call ourselves as interpretive/critical accounting research community*; the word *'alternative'* is also used from time to time […] in the sense that we present something different. […] I think basically it [interdisciplinary] is a term, which is used to refer to what people do, so it's *anything which is beyond engaging in mainstream work*, and even so, some people do mainstream work from a critical perspective (emphasis added).

As highlighted by Editor 5, the nuances of interdisciplinarity can also be found in mainstream research, through the traditional coupling of accounting with economics and finance. Consequently, we can characterise what is known as alternative interdisciplinary accounting through its commitment to investigate accounting matters as part of broader, interconnected social phenomena by promoting epistemological diversity. This commitment is reflected either in being "innovative and creative" for knowledge advancement (Editor 1), being involved - "what people do" (Editor 5) - and embracing a strict collaboration and co-creation with other "social scientists" (Editor 3).

The continuous reference to the origins of alternative interdisciplinary accounting by the journal editors interviewed outlines how boundary objects like interdisciplinary accounting journals maintain the characteristic of being "hard outside and plastic inside" (Briers & Chua, 2001, p. 242): they are able to stabilise and mediate across different interests by recalling the common goal (Star & Griesemer, 1989, p. 408) for which *AOS, AAAJ* and *CPA* were established: to give credit to and to provide a space for non-mainstream viewpoints of the accounting discipline.

The values identified by the editors are reflected in the conception of interdisciplinary accounting research embraced by the three journals analysed in the study. These are made explicit in their aims and scopes. All three journals are committed to investigating accounting in connection with the social and organisational context in which it operates. This is obvious in the aims and scope of *AOS,* which promotes studies into "the relationships among accounting and human behaviour, organizational and institutional structures and processes, and the wider socio-political environment of the enterprise" (Accounting, Organizations and Society, 2021). *AAAJ* and *CPA* have a more explicit alternative focus, with *AAAJ* encouraging "critical investigation of policy and practice alternatives and of the impact of accounting on organisations, communities and society" (Accounting, Auditing & Accountability Journal, 2021) and *CPA* seeing "conventional theory and practice [as] ill-suited to the challenges of the modern environment" and seeking to attract studies that "reformulate corporate, social, and political activity" (Critical Perspectives on Accounting, 2021). The reading of these aims and scopes reflects how the three journals translated the common and original proposition (towards non-mainstream accounting research) into a diverse set of perspectives about the role of accounting and accountants in modern society: embracing an open-door strategy for both mainstream and non-mainstream research (*AOS*), favouring an interpretative and multi-disciplinary approach (*AAAJ*) or a more critical stance towards issues of gender, equality, allocation (*CPA*). The power of each journal's semantic boundary remains in their ability to mobilise a diverse and complex network of actors into an integrated whole (see Briers & Chua, 2001). The aims and scope of each journal strengthens their respective actor-network associations' claims and beliefs about the nature of reality, which are reflected in their publication trends.

5.1. Analysis of topics

The evolution of topics in interdisciplinary accounting is particularly important to fulfil the semantic boundary of journals (Carlile, 2002). Editors 1 and 2 connect the choice of the topics to the ability of accounting to reflect the most relevant societal needs and issues as they emerge:

> we think interdisciplinary is […] research concerning the interaction between accounting, auditing and the social, economic, institutional and political environments (Editor 2).

> What distinguishes interdisciplinary accounting research is the *closeness to issues that pervade the broader society*, and the openness to showcase the social, political and institutional aspects of accounting theory and practice. In turn, this means research that is closer to the profession, practitioners and society: judging by the organisational and national catastrophes and personal hardships that have come with the global financial crisis, climate change and natural disasters, issues with pension funds, multinational corporate tax avoidance and national austerity budgets, just to name a few of them. It is clear that accounting can play a role that affects the living conditions of people around the globe. So, accounting does have the potential to be meaningful to society (Editor 1, emphasis added).

Editors 1 and 2 clarify how accounting remains central to social systems. The content of accounting is not static but evolves with societal values and arrangements. Accordingly, interdisciplinary accounting research must evolve to analyse the ways in which "present calculative practices have been formed historically, what conditions made them possible, what ideals and aspirations they embody, and how they seek to programme the world so as to fit these ideals" (Miller, 1998, p. 177). Editor 1 argues that the relationship between accounting and society has affected the evolution of topics which appear in the journals, especially by bringing to the fore themes such as social and environmental accounting, climate change, natural disasters and austerity.

Table 3 illustrates the foci of topics in *AAAJ* as totals for the three years considered in this study. In *AAAJ*, the words *management*, *corporate* and *social* were the three most used topics during the period. *Management* (appearing 77 times, or 2.73% of the relevant text), *corporate* (61, 2.16%), *social* (51, 1.81%) were followed by *governance* (39, 1.38%), *responsibility* (35, 1.24%) and *environmental* (33, 1.17%) in terms of frequency. In 2008, the most frequently used term in titles and keywords was *management* (30, 4.44%); in 2013 *management* (18, 2.39%), and 2018 it was again *management* (29, 2.06%).

The three most frequently used terms in the titles and keywords of *CPA* over the same period were *critical* (56, 2.68%), *public* (49, 2.34%) and *research* (41, 1.96%), followed by *managers* (33, 1.58%), *social* (30, 1.43%) and *interest* (29, 1.39%), as illustrated in Table 4. The most frequently used term in 2008 was *research* (19, 2.08%); in 2013 was *critical* (39, 6.46%) and in 2018 was again *research* (17, 2.92%).

With reference to *AOS* (Table 5), the most used word is *managers* (222, 1.68%), followed by *performance* (102, 0.77%) and *information* (97, 0.74%). Other recurrent topics include *practices* and *risk* (both occurring 90 times, with a weighted percentage of 0.68% each) and *research* (87, 0.66%). For all the three years considered, *managers* is the most recurring word, which appeared 94 times in 2008 (2.06%), 41 times in 2013 (1.07%) and 87 times in 2018 (1.82%)[7].

The findings of specific trends in topics point toward some overarching themes and help to fulfil what Star and Griesemer (1989, p. 393) define as "both plastic enough to adapt to local needs" and "robust enough to maintain a common identity across sites". *AAAJ* embraces more applied research which aims to inform managerial decision making, change the ways corporations operate, and how the latter impact society, consistent with its focus on expanding "both an understanding of and creative solutions to important accounting, auditing and accountability topics" (Accounting, Auditing & Accountability Journal, 2021). *AAAJ* seemed to be a pioneer in the field in strategically recognising the potential of social and environmental accounting research, attracting a high number of submissions in this field. Although in *CPA*'s aims and scope it is stated that the journal promotes both theoretical and practical understandings of alternative corporate, social and political activities, the topic clusters identified for *CPA* in the three years analysed highlight a focus on research itself. Most of the contributions in the three years engage with generation and reflection of theoretical understandings of the processes involved in institutions, and thus, tending towards the intellectual agenda of theory building. Over the same period, *AOS* seems to have maintained a focus on the use of accounting information for performance management and measurement purposes, especially in private sector concerns. It is interesting to note a shift in the main topics addressed in *AOS*, which is not fully captured by the totals presented in Table 5 but is clear from the analysis of each individual year. Starting from 2013, and even more so in 2018, topics such as *risk*, *disclosure*, *investor* and *auditor* have become increasingly popular in the journal. Taken together with the results of the analysis of frameworks and methods that will follow, this trend may indicate an increasing interest by the journal for topics that are closer to mainstream accounting research, such as optimal investment decisions, audit quality, the links between the level of financial disclosure and earnings management and big-bath accounting.

5.2. Analysis of theoretical frameworks

Theoretical frameworks are one of the main features through which knowledge is shared between different communities of practice (Sapsed & Salter, 2004) and meanings are communicated (Star, 1989) in scholarly journals. The definition of interdisciplinary accounting goes hand-in-hand with the use of other social science approaches, with implications for collaborations and preferences of theoretical framing.

> So […] what constitutes it [interdisciplinarity], I think it's something that the whole community needs to do more. And I think that by depicting ourselves as social scientists, […] our sort of natural intellectual friends are in the humanities […] [we] borrowed ideas [from social theory] and brought them to accounting, which has been good, I think, amazing, actually very innovative and has made a huge contribution. […] Accounting has been something that emerged from a set of practices that then somebody decided to try to conceptualize […]. We are [theories'] borrowers and I think that […] is not a bad thing (Editor 3).

[7] The higher word count and lower weighted percentage characterising the results for AOS is due to having analysed abstracts and not keywords along with the papers' titles.

Table 3
Most frequent topics in AAAJ in 2008, 2013 and 2018.

Word	Count	Weighted Percentage (%)	Similar words
Management	77	2.73	Management, managers, managing
Corporate	61	2.16	Corporate, corporation
Social	51	1.81	Social, socially
Governance	39	1.38	Governance, government, governments
Responsibility	35	1.24	Responses, responsibilities, responsibility, responsible
Environmental	33	1.17	Environmental
Sustainability	32	1.13	Sustainability, sustainable
Public	31	1.10	Public, publicity
Research	31	1.10	Research, researcher
Integrated	30	1.06	Integrated, integrating, integration, integrity

Table 4
Most frequent topics in CPA in 2008, 2013 and 2018.

Word	Count	Weighted Percentage (%)	Similar Words
Critical	56	2.68	Critic, critical, critics
Public	49	2.34	Public
Research	41	1.96	Research
Managers	33	1.58	Management, manager, managers, managing
Social	30	1.43	Social, socially
Interest	29	1.39	Interest, interests
Government	23	1.10	Governable, governance, government
Environmental	21	1.00	Environmental, environmentalism
Education	18	0.86	Education, educational
Corporate	16	0.77	Corporate, corporations

Table 5
Most frequent topics in AOS in 2008, 2013 and 2018.

Word	Count	Weighted Percentage (%)	Similar Words
Managers	222	1.68	Manage, manageable', managed, management, management', manager, manager', managers, managers', managers', manages, managing
Performance	102	0.77	Perform, performance, performative, performativity, performers', performing
Information	97	0.74	Informants, information
Practices	90	0.68	Practical, practice, practices, practicing
Risk	90	0.68	Risk, risk', risks, risks'
Research	87	0.66	Research, researchers
Control	80	0.61	Control, controller, controlling, controls
Firm	79	0.60	Firm, firms, firms'
Financial	76	0.58	Financial, financialization, financialized, financially
Systems	76	0.58	System, systemic, systems

And the notion of interdisciplinary is that people can use other disciplines' theories (Editor 2).

While Editors 3 and 2 express a clear preference towards the type of disciplines from which accounting should borrow theoretical insights, namely the humanities, they also point out the value of collaborations with non-accounting scholars. Editor 3 confirms the nature of accounting as a "practice" but they also identify its passage from a set of practices to a discipline when the first attempts at conceptualisation were made. In so doing, accounting appears as a hybrid discipline whose power of understanding society is tied on the one hand by the choice of borrowing frameworks from other areas of research and on the other hand by the intrinsic intent of scholars to do something in an embedded, real-world scope. Editors' comments therefore resonate with Miller's (1998, p. 190) view of accounting as a malleable object, one which "has been made and re-made by borrowing calculative technologies and rationales from a disparate range of knowledges and associated ideas".

Figs. 2–4 illustrate the evolution of each journal's preferences for frameworks. Compared to the other two journals, *CPA* has a more obvious critical focus by encouraging authors to mobilise understandings from a variety of disciplines to develop research into power relations, radical accounting, gender, class and social conflict. The three outlets embrace a wide range of non-accounting interdisciplinary frameworks, traditional institutional theories, a mix of theories ('other') and critical theories. This demonstrates that for each journal as a boundary object, "boundaries are the same for different communities, although the content that is bounded differs" (Fox, 2011, p. 72).

Figs. 2–4 also demonstrate that in 2008, 2013 and 2018, the agenda of the three journals differed significantly. For example, in 2008, *AAAJ* was characterised by a balanced proportion of functionalist, institutional, and critical theories, together with

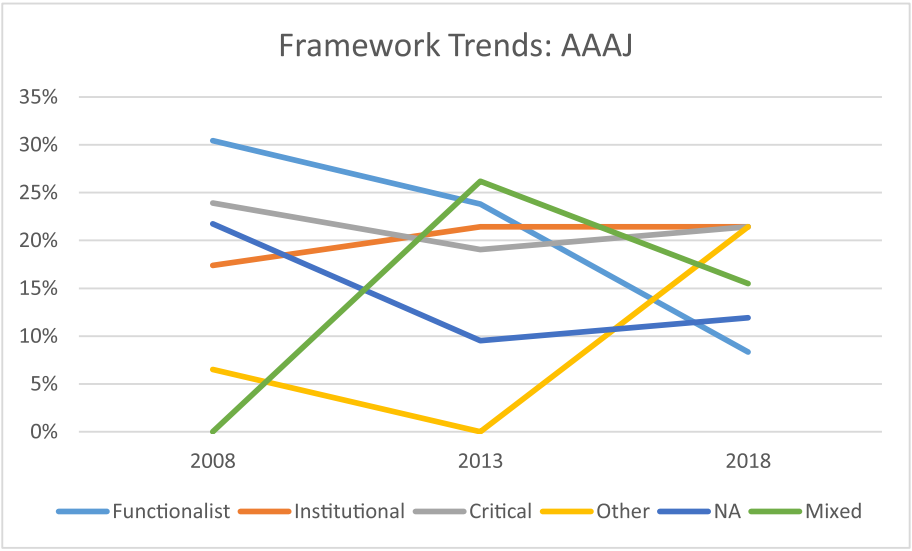


Fig. 2. Frameworks in AAAJ.

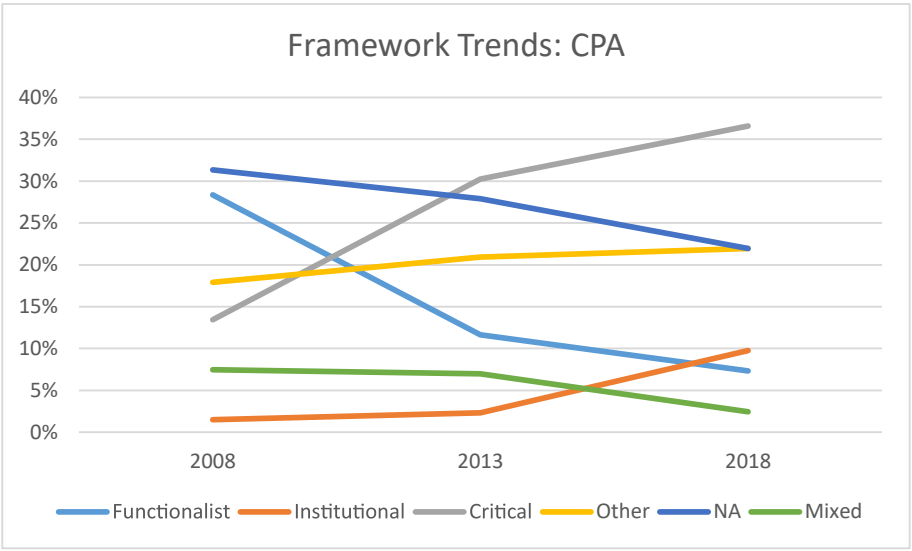


Fig. 3. Frameworks in CPA.

contributions without a clear framework. There were no explicit mixed-theory articles and few articles using alternative (non-accounting) frameworks. In 2013, there was a steep increase of mixed-theory articles, whilst institutional and functionalist theories remained important. This was accompanied by a decrease of publications using critical theories or not using an explicit theoretical framework. Still, in 2013, there are no publications using 'other' (non-accounting) frameworks, whereas the choice of 'other' frameworks rose dramatically in 2018.

The trends displayed in Fig. 2 for *AAAJ* indicate that during the first years of the century the journal was characterised by the heavy presence of functionalist theories with a similar but slightly lower proportion of critical contributions. Moving towards 2018, this outlet still embraces traditional and relatively safe paradigms, such as institutional paradigms, which have become prevalent in 2018. From 2013 a move has been made to open the journal to other, less traditional, non-accounting frameworks. These new frameworks characterise the 2018 contributions and, together with institutional and critical outputs, identify *AAAJ* as a diverse outlet, which embraces multiple positions. This is also reflective of the explicit intention of *AAAJ*'s editors to target the social and environmental research community.

Fig. 3 highlights how in *CPA* in 2008 there was a significant proportion of articles with no explicit framework, followed by functionalist frameworks, and several articles which use 'other' frameworks, with a focus on psychology and sociology. In 2013, there was an evident increase of critical and 'other' frameworks. A more widespread use of critical articles and a slight increase in the use of

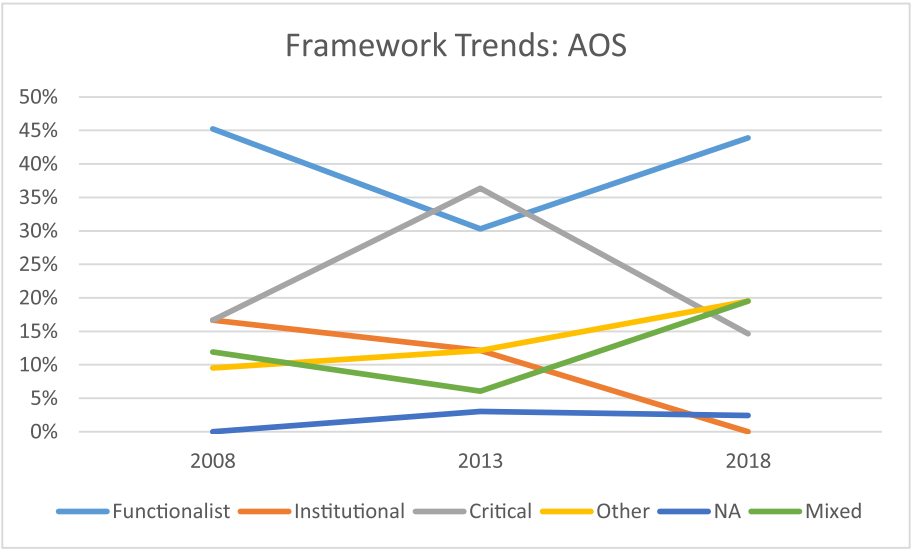


Fig. 4. Frameworks in AOS.

institutional theories, driven by the rise of innovative frameworks such as 'institutional logics', can be noted in 2018 along with an evident decrease in the number of functionalist papers.

From the analysis of Fig. 3, it emerges that the distinctive nature of *CPA* is strictly related to its loyalty to the critical tradition, which is also part of the intellectual innovation it promotes. While the trends denote a fall in the use of functionalist theories similar to *AAAJ*, there seems to be a strong debate and discussion within the journal between 2008 and 2013, resulting in the frequent presence of reviews, commentaries, and opinion pieces from highly regarded scholars with no specific framework attached. Towards 2018 the trend signals a clearer preference for critical and 'other' experimental frameworks while every other type of theoretical contribution appears to be marginal to the identity of this outlet.

Fig. 4 shows the frameworks employed in *AOS*. In 2008 functionalist theories were frequently used, along with traditional institutional frameworks. Nevertheless, critical studies were also present, and their weight significantly increased in 2013, with a parallel decrease in the popularity of functionalist theories. This trend was reversed in 2018, which saw a marked increase in the use of the latter perspectives which include agency theory, contingency theory and contract theory. At the same time, the mobilisation of critical frameworks returned to the same level of 2008. Experimental theories still characterise *AOS* as in its early days, as shown by the slight growth of 'other' frameworks, which have often drawn particularly from psychology, linguistics, and mixed approaches.

AOS is less and less characterised by work that is explicitly critical of current arrangements in the field of accounting, to embrace themes and theories that can be seen as more 'core accounting' or drawing from the cognate areas of finance and economics. It appears that *AOS* is focusing its attention on theories that are perceived as more traditional and, hence, likely to attract the attention of mainstream scholars too. At the same time, the journal may be seeking to bridge the gap between mainstream accounting research and other interdisciplinary accounting research to avoid furthering a "logic of opposition" between the two (Fox, 2018, p. 8). The journal is also promoting the experimental and more innovative work that has characterised *AOS* since its beginnings, as demonstrated by the growth of 'other' frameworks. The features shown in time by the three journals clarify how the semantic boundary of theoretical frameworks may reveal new sets of relationships between the actors and how they could create connectedness and stay connected, in search of a continuous legitimacy (Huzzard et al., 2010, p. 309).

5.3. Analysis of methods

Methods contribute to the identification of semantic boundaries of the journals. Editors 1 and 2 outlined the relevance of methods as a key characteristic of interdisciplinary accounting research as much as the theoretical frameworks used:

> And the notion of interdisciplinarity is that people can use other disciplines' methods to interpret accounting, auditing and accountability practices, and impacts (Editor 2).

> Interdisciplinary scholars also draw our attention to 'new' methodologies for the accounting discipline, or methodologies that are under-explored and under-utilised. Pioneering the explicit support for, and recognition of, such methodological papers is an important input to the development of the interdisciplinary accounting research armoury (Editor 1).

In *AAAJ* and *CPA,* qualitative methods clearly dominate. In 2018, *AAAJ* (Fig. 5) shows a predominance of textual and content analysis, followed by interviews. These two methods are often preferred for case and field studies. During 2008 in *AAAJ*, other qualitative methods prevailed over textual and content analysis, followed by personal reflections, then interviews and case or field

studies. Surveys were also identified in the quantitative methods. The trend observed in 2018 was also evident in 2013, with still a limited number of quantitative methods based on regression and an evident decrease of personal reflections.

While other qualitative methods prevailed in 2008, there has been a homogenisation towards text/content analysis, interviews, and case/field studies by 2018. The even distribution of methods across the journal history outlines the openness of *AAAJ* towards diversity, although the use of quantitative methods remains limited.

Similarly to *AAAJ*, in *CPA* (Fig. 6) there is also a predominance of textual and content analysis, followed by personal reflections, often applied to case or field studies. In this journal in 2008 there is a prevalence of personal reflections, followed by case and field studies and lastly interviews among the qualitative methods. The 2013 trend is more similar to 2018, with textual and qualitative content analysis slightly prevailing over personal reflections and followed by case and field studies and finally interviews.

Differing slightly from *AAAJ*, *CPA* continues to attribute a strong relevance to qualitative text/content analysis which relates to language and expression, more than any other method. This trait evidences the intellectual stance of the journal but it potentially exposes this outlet to the risk of being self-referential and reiterating the Anglo-Saxon prevalence that characterises accounting research (Komori, 2015), if not mitigated by other mechanisms or processes to open up to non-English languages. Consequently, the journal is now seeking to update its editorial policies and accept submissions in different languages (Andrew et al., 2020a).

The trend for methods in *AOS*, as seen in Fig. 7, differs from what has been observed for the other two journals. If in 2018 quantitative methods account for 9% of the total in *AAAJ* and as little as 2% in *CPA*, they represent 49% in *AOS*. Experiments are the most widespread method in this journal in 2018, followed by interviews. The years 2008 and 2013 have seen a constant growth in qualitative methods, most especially textual and content analysis and personal reflections whilst the use of regressions and mathematical modelling remained limited. The trend has been reversed in 2018 with the rapid progression of quantitative methods based on hypothesis testing through empirical tools.

The rebalancing of qualitative and quantitative methods appears to be consistent with what has been observed for topics and frameworks in *AOS*, that is, a shift towards research approaches and themes which are common in mainstream accounting research. The most interesting trait of *AOS* is the attempt to maintain its focus on innovation by adopting methods such as experiments or linking quantitative methods with tools that are popular in qualitative research, such as linguistic analysis. This rebalancing in research methods and themes may represent an attempt to attract a more diverse audience (as opposed to a specialist alternative interdisciplinary audience), which in turn may increase the number of citations that the journal receives. It should be noted that *AOS* has recently added a third editor-in-chief with a background in quantitative and positivist research. This move has been motivated by the decision to expand the boundaries of interdisciplinary accounting research by encouraging more quantitative submissions and ensuring that they are both high-quality and consistent with the journal's scope at the same time[8]. This decision may also be intended as a means to make interdisciplinary accounting research more 'relevant' by firmly grounding it in core accounting themes and methods. However, it risks further marginalising, rather than attending to the perceived limitations of, alternative interdisciplinary accounting research (Merchant, 2008).

6. The future of alternative interdisciplinary accounting research

In this section, editors are considered as boundary subjects who mobilise the pragmatic or political boundary of the journals. Huzzard et al. (2010, p. 295) refer to this role as "means of coordination and alignment", which serve the translation of boundary objects across their networks of actors. Understanding their position fleshes out how the discourse underpinning the development of the boundary object is constructed (Marshak & Heracleous, 2005). Their 'translation' does not mean consensus, but representation of each other actors' perspectives, "which contains at every stage the trace of multiple viewpoints, translations and incomplete battles" (Star & Griesemer, 1989, p. 413).

6.1. Threats to alternative interdisciplinary accounting research

The editors of *AAAJ* and *CPA* considered the pressures from their publishers and a widespread use of rankings and journal performance metrics as the main threats to the quality and future of interdisciplinary accounting research, especially for early career scholars. Prior research has focused on the potentially detrimental impact of journal rankings on academic life, including instilling in scholars a bottom-line mentality and oversimplifying the complexity of research quality in different research fields (Black et al., 2017; Gendron, 2008, 2015; Guthrie et al., 2019; Sangster, 2011; Tourish & Willmott, 2015). One of the main issues identified by the editors is the conservative behaviour that journal rankings and metrics instil in both journals and authors (Hopwood, 2008; Picard et al., 2019). The use of rankings and citation metrics may:

> […] engender stagnation in the field, in the sense of less innovation. People take less risk […] the ranking game is not good for the community, is not good for the research because these top journals eventually are less and less innovative and innovative research is perhaps more likely to be found in non-top journals (Editor 5).

The threat to innovation is foreseen in the increasingly marginal knowledge additions. Interdisciplinary accounting research has been founded on innovation and risk-taking, with researchers often challenging current paradigms by tapping into the understandings of fields which are often far from the 'comfort zone' of an accountant. Journal rankings may induce journals to limit 'risky' innovation.

[8] We thank Reviewer 2 for providing insights on *AOS*'s decision to have three editors-in-chief.

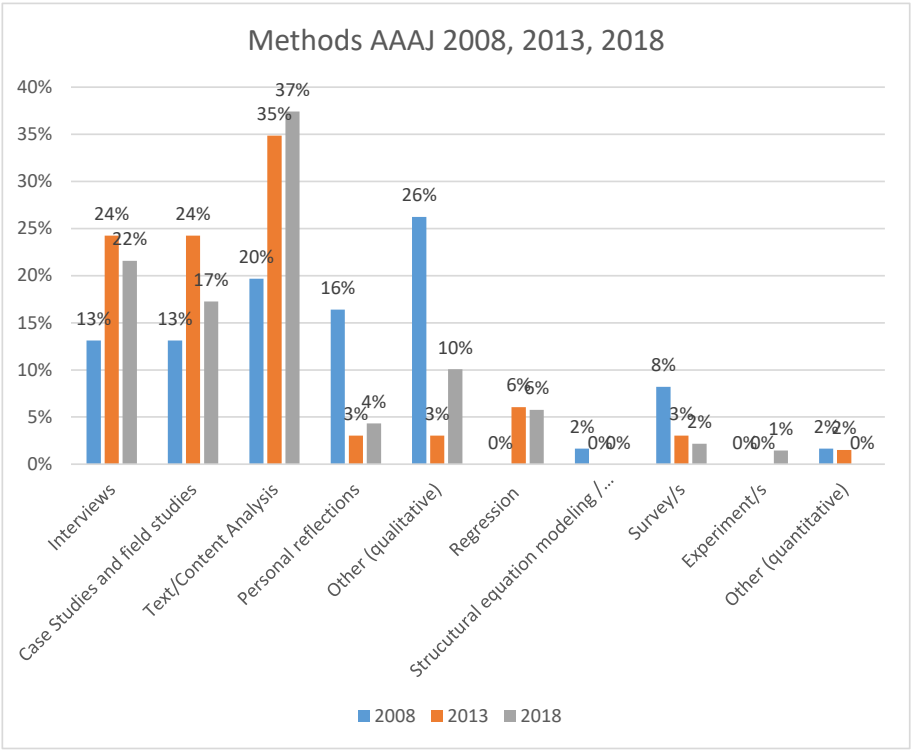


Fig. 5. Methods in AAAJ.

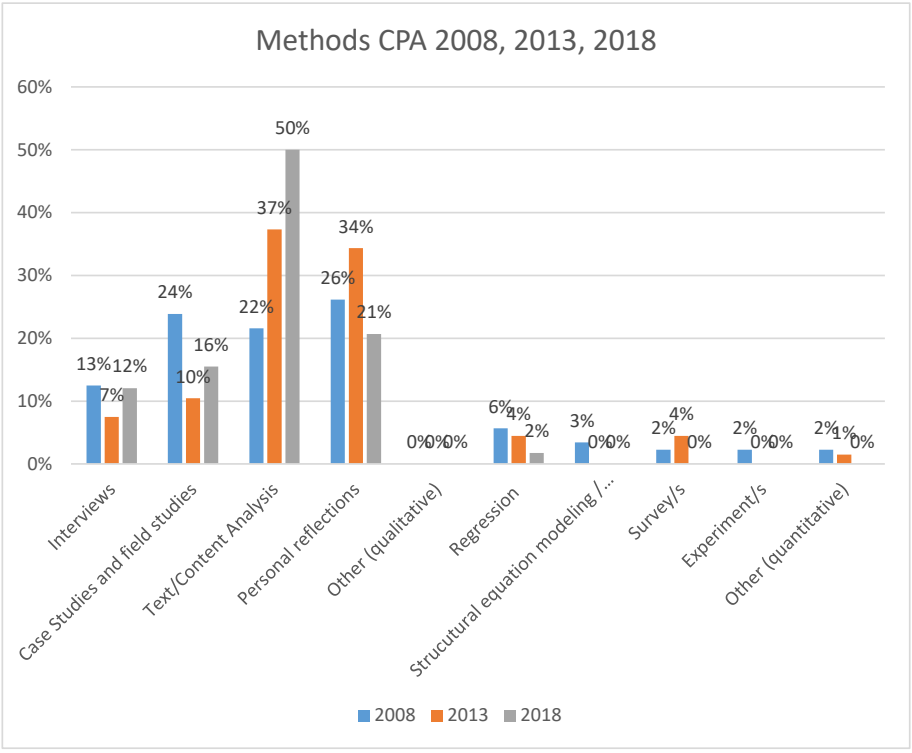


Fig. 6. Methods in CPA.

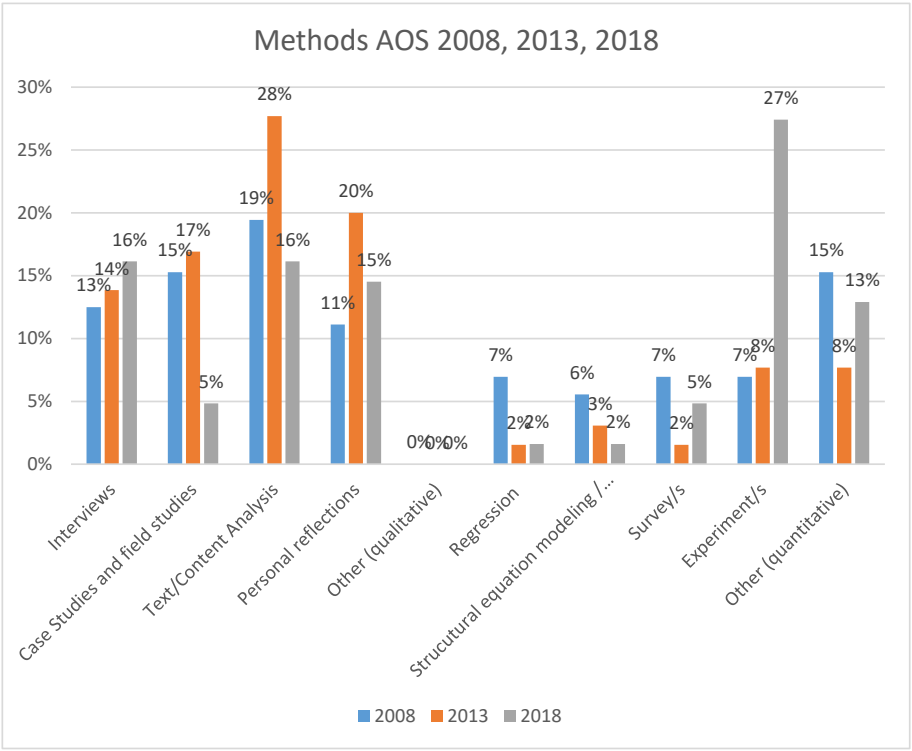


Fig. 7. Methods in AOS.

The editors of *AAAJ* and *CPA* note that rankings may incentivise journals that are not currently considered at the top of their field to mimic the semantic boundary (Carlile, 2002) (i.e. methodological approaches, themes and content) that dominates highly ranked journals. This phenomenon also affects authors who, in order to achieve the highly sought-after publications, are less inclined to experiment and prefer to follow the standard structure and form demanded by dominant journals. In defining this pragmatic boundary, some editors explain the risk to confine the semantic boundary of research innovation into a less flexible syntactic boundary (i.e. replication of a standard structure). Carlile (2002) assigns to syntax a role of representation and use of a shared language, while a semantic boundary provides a concrete means to individuals to specify and learn about their differences.

There is unanimity across the editors interviewed that future generations of scholars may be unwilling to engage with alternative interdisciplinary accounting research. This is because these scholars can count on fewer highly ranked journals to publish in, and they are likely to attract a limited number of citations by being perceived as alternative to the mainstream (Pelger & Grottke, 2015). Nevertheless, stagnation and lack of quality brought about by journal rankings and metrics affects all journals. Editor 4 stated:

> I'm not sure that [research published in interdisciplinary journals] has actually got any better. I think it has become more formulaic. I would much rather read some of the early versions of all of the journals. Some of the stuff they're publishing now… why are we doing it?

A focus on topics that are already widely debated and the use of 'popular' frameworks which are believed to increase the chances of publication also affect other interdisciplinary journals (Editor 5). This means that even works published in journals which seek to deviate from mainstream approaches may fail to make an impact on accounting practice and society at large, a goal which is at the heart of interdisciplinary work (Parker & Guthrie, 2014).

Journal rankings are seen by the editors as a powerful tool to primarily serve the purposes of the senior management of Business Schools: "individual researchers, chairs of departments and Deans use this tool. It offers management an allegedly objective means to evaluate academic performance" (Editor 5). To Editor 5, these rankings were not primarily created to provide a reliable understanding of the quality of research articles, but rather "to compare fields, so that we can compare [for example] accounting journals with journals in finance" and, ultimately, normalise the performance of those working in different fields and make them manageable (Willmott, 2011). The use of rankings and metrics means that decisions about an individual's career may be based on their success in publishing in highly ranked journals rather than on careful analysis of their work and its impact. Editor 4 explained that when applying for jobs "people will put it on [their CV] for you. So, they put the Deans' List ranking or the ABS ranking, so you wouldn't even have to look them up. And then people stopped reading papers". The extreme evolution of performance evaluation in Business Schools is stigmatised by Editor 2 who said that "the problem we've had in the last decade when this disease has been going on is that, all of a sudden, scholarship has been defined as an A* journal". To Editor 2, not only do journal lists fail to capture the essence of academic work, but they are "a fraud" since panel members unavoidably "put forward their own journals"; as a result, any performance

management system based on these measures "ought to be illegal".

The focus on metrics and the pressure for academics to perform accordingly and increase their output in a relatively short timeframe has meant that less time is available to develop research projects and papers, including building research networks. Increasingly, authors are incentivised by existing performance systems to boost their productivity and avoid the time-consuming task of developing interdisciplinary research teams. These teams, through direct engagement and exchange of ideas, would benefit research outputs, but in the longer term. Accordingly, Editor 3 notes that:

> […] all of the pressures around metrics and citations and performance minimums and so on [are not consistent with] the time that's required for high quality interdisciplinary research […] it's much easier to go the library, borrow a book on sociology, and bring it to your office and work with that than it is to actually work with a sociologist. I would like to see more genuine collaboration.

From a theoretical perspective, the editors interviewed highlight that the potential change brought about by a different emerging set of actors (i.e. university management) is a serious risk for journals. This set of actors is seeking to legitimise the performance management system of research, which may compromise the centrality of journals as 'standardized forms of scientific knowledge transmission' by promoting their use as 'tools of performance evaluation'. As such, university management have been able to put pressure at the periphery of journals, by building a stronger actor-network of association which reiterates their claims/beliefs. However, the ensuing pressure has navigated through authors, reviewers, publishers. The success or failure of the journals appears more and more as a fragile construction that depends on the strength of their diverse ties.

6.2. *Developing alternative interdisciplinary accounting research in an evolving academic context*

Through the interviews with the editors of *AAAJ* and *CPA*, potential actions emerge that current and future generations of scholars can employ to negotiate the threats to interdisciplinary accounting research in the form of the metrification of academic performance, in order to continue the cultivation of interdisciplinary accounting research. In parallel with the consideration of interdisciplinary accounting journals as boundary objects, reflective of a multiplicity of actors' interests, journal editors represent their main resounding position:

> particularly as accountants, we should understand that despite our reservations about such arguably anti-intellectual approaches [evaluation of accounting scholars and their research based on productivity metrics and journal rankings] to proxying for the quality of research, we still have a responsibility to support and protect *our authors* who have entrusted their work to our journal (Editor 1, emphasis added).

Editors are aware of the dangers of using, and contributing to journal rankings, but they are equally mindful that they are almost considered an inevitable fact of life (Stewart & Cotton, 2013). As a result, "we may not like them, but we cannot ignore them" (Editor 5). Editors are clearly exasperated by the excessive focus on journal rankings and metrics but feel an obligation to authors and interdisciplinary accounting research at large. This struggle is well represented by *CPA*'s admission to the Clarivate's Social Sciences Citation Index and the endeavour to achieve the ranking of A* in the ABDC list, although the journal has been traditionally very critical of journal rankings (Andrew et al., 2020b; Annisette et al., 2015). Editor 4 describes this issue:

> […] we're walking a tightrope because we absolutely don't want to play the rankings game. And then we realize that there's lots of people who publish in [journal name omitted] and we like to think that we do publish stuff that other journals don't publish. So, we know that if our ranking fell, that would affect people's careers. We don't want to play the game but if we don't play it a little bit, and we fall, then people will be affected. In some ways it doesn't really matter to us so much about the end of the journal, it matters a lot more to people's careers.

Editors feel obliged to take part in the ranking game to protect current and future generations of interdisciplinary scholars because, under the rules of the game, a fall in the rankings would endanger the future of interdisciplinary accounting research. As noted by Pelger and Grottke (2015, p. 123), increasingly emerging scholars do not choose research topics "based on curiosity but rather as a result of consultations with supervisors and colleagues, and examination of performance measurement systems to identify which questions gatekeepers deem to be worth pursuing". With very few highly ranked journals in this field, even a minor fall affecting one of them could drive new generations away from interdisciplinary accounting research. With rankings becoming increasingly "institutionalised, being the natural way of thinking about a field of research" (Editor 5), they also become a measure of the quality and desirability of a certain field of knowledge and its right to life. This is exemplified by recent events at several Australian and British universities where a disproportionate number of critical, interpretive and interdisciplinary accounting researchers have been offered redundancies. Nevertheless, rankings can also be a means to provide scholars with clear recognition of the quality of their work, which can help them in terms of career progression and to bring their work to fruition. The battle for survival and recognition is fully endorsed by the editors who, through their intervention in the review process, seek to "nurture people to help them achieve something publishable" (Editor 3) in an obvious effort to attract promising scholars and create and reinforce the interdisciplinary community.

Protecting the interdisciplinary community also involves 'game-playing' when, as stated by Editor 2, on accepting a paper, journals suggest that authors, before sending out the final version of their study, check "if there are any [interdisciplinary] papers that have just come out in [names of journals omitted] that may be relevant to their work". This practice is also recommended for the survival of the community; consistently, Editor 5 believes that, once they have reasonable certainty that their work will be accepted, authors should "cite a few articles published recently in journals they care about. This will have an influence, and, as a community, everyone will be better-off if they do it". It is hardly surprising that most editors discreetly suggest in their editorial letters to cite papers from their

journal in order to increase its impact factor (Gendron, 2015). Interdisciplinary accounting research appears to be particularly affected by the 'citation game' according to the editors' concerns since the alternative community is much smaller than the mainstream community. As a result, papers embracing an alternative approach are unlikely to attract many citations in the short term.

Journal editors emphasised the need to act as a community, not as an archipelago of different authors with their own agendas. In doing so, editors recognise that boundary objects provide ways and bases of negotiation for different communities of practice to question and transform the intrinsic knowledge of the boundary object (Carlile, 2002; Fox, 2011; Sapsed & Salter, 2004). The need to work together to protect the diversity of the accounting field against pressures from neoliberal interests and their impact on stringent measures of academic performance (Malsch & Tessier, 2015) is a common concern of journal editors. The interdisciplinary accounting community can build strong, direct links between scholars. This in turn helps improve citation scores more than any strategic game-playing. Editor 4 explained that "we naturally put each other's work in because we're all each other's friends. So, we have a nice virtuous circle, we cite each other so we all stay in the top". Moreover, sharing our and our colleagues' research through social media outlets would immensely increase the visibility of academic work and, hence, attract further citations which would benefit the standing of the related journals. The building of a strong community can be further reinforced by means of conferences which support the development of such connections. A strong presence of emerging scholars' colloquia during the main interdisciplinary conferences ensures a constructive space for the next generations to grow an in-depth connection with their inner values and research lenses, which would further the interdisciplinary accounting agenda.

Support for current and future generations of interdisciplinary accounting scholars also takes the form of suggesting that academics meaningfully engage with the evolving academic system, most especially by "encouraging them [scholars] to expand the proxy measures that they report to university bureaucracies concerning their publications" (Editor 1). By expanding the number of metrics used in applications for jobs and promotions to include measures for individual papers, as suggested by Editor 1, academics could avoid that the quality of their work is based on a mono-dimensional evaluation that is subsumed by the outlet in which their study appeared. Since it would be naïve to simply disregard rankings and their impact as if they did not exist, journal editors encourage colleagues to take advantage of measures obtained from different databases such as Web of Science, ResearchGate, Google Scholar, Mendeley. Further measures can be gathered through the 'Altmetric' of an article, that is a representation of its mentioning in, for example, the mainstream and social media, public policy documents, social and academic networks, and Wikipedia. All of this offers evidence of an article's visibility and impact. Scholars should ensure that a wide array of numbers is offered for every publication they have achieved along with the ranking of the journal in which their papers appeared. Not only would this increase the chances of success in applications for promotion or tenure, but it would also protect interdisciplinary journals and support their communities.

7. Conclusion

The paper has presented a reading of accounting journals as boundary objects, thereby enacting the network of actors who gravitate around them, from publishing houses to university management, authors, reviewers, journal ranking panels, professional institutions and others. Through an analysis of the publications in three important interdisciplinary journals, we have offered insights into the dynamic manifestation of their syntactic and semantic boundaries (Carlile, 2002).

Interdisciplinary accounting research is diverse, even in its representation through the three selected leading interdisciplinary accounting journals. Emphasis is added to the lack of a straightforward definition of 'interdisciplinarity', which in turn cannot be simply linked to 'qualitative' (as opposed to quantitative) research but embraces a more nuanced set of meanings. Our analysis of these journals' conventions hinges on the interpretation of topics, frameworks and methods as characteristics of the semantic boundary (Carlile, 2002) of interdisciplinary accounting journals. The semantic boundary represents their ability to tie together a range of actors' goals, perspectives and interpretation of reality through the shared context they establish at a certain moment in time. The emergence of topics, frameworks and methods through time, with distinctive traits in each of the three journals, demonstrates the richness and multivocality of interdisciplinary accounting research. Although limited by the choice of three specific years of journals' development, our analysis clarifies the range of semantic boundary adjustments in time, thereby fleshing out Miller's (1998) observation that there is a dynamic permeability of accounting to other bodies of expertise that link with the demands, expectations and ideals of diverse and evolving academic communities.

The editors of *AAAJ* and *CPA* outline that at the centre of the semantic boundary of these journals there is a common view of interdisciplinarity as an alternative to mainstream accounting research. This does not simply involve an evaluation of the methodological stream embraced by an author (e.g. qualitative versus quantitative) but a deeper reflection on the position of the researcher in the knowledge acquisition, translation, transmission and the meaning of accounting for society. Editors as boundary subjects (Huzzard et al., 2010), who must mediate between the requirements of all the actors gravitating around their journals, offer two main types of considerations which have an impact on the future of interdisciplinary accounting research and the role of journals as boundary objects. First, editors suggest privileging quality over quantity of publications and maintaining a space for intellectual freedom, where helpful and detailed reviews can stimulate the intellectual growth of the academic community and nurture emerging scholars. Moreover, editors advise reinforcing the bonds between the academic members of the interdisciplinary community by means of conferences and actions to increase the visibility of each other's work through social media 'likes', follows, shares and re-tweets. Second, editors are conscious of the use of journals as means for the evaluation of academic performance by important actors such as university managers. Since denying these pressures would be fruitless, they suggest supporting interdisciplinary journals by means of citations and ensuring that a wide array of performance measures is used in applications for promotion or funding.

By demonstrating the continuous process of constructing the semantic boundaries of interdisciplinary accounting journals, we have demonstrated how accounting rationales have permeated alternative interdisciplinary accounting research and come to occupy a

dominant position at different points in time (Miller, 1998). Moreover, by considering journal editors as boundary subjects, we contribute to the literature by highlighting the location of the current semantic boundaries of the journals analysed. While the editors' position as boundary subjects is imbued in the history of these journals and the thread of our analysis, contradictory aspects emerged from the interviews regarding the future of alternative interdisciplinary accounting. They anticipate a more profound political issue related to the elusive social nature of boundary objects. The journals are artefacts (Arnaboldi et al., 2017) which represent multiple actors' rationalities (Rose & Miller, 1992). As such, they are tied to complex and continuous processes of negotiations which draw from the strength of the diverse ties in their network (Briers & Chua, 2001). The emergence of different uses of academic work (for individual performance evaluation) and different key actors in the position of boundary subjects (e.g. university management) represents a serious threat to the role of interdisciplinary accounting journals as 'standard forms of knowledge transmission' and the focus of a community of practice for interdisciplinary accounting scholars.

Our paper contributes to the existing literature by drawing from the perspectives of editors, as illustrated through our interviews. These editor views were compared and supported with our analysis of the published material within each journal. This approach in its entirety has not been taken in the prior literature. We make this contribution by utilising the lens of the boundary object and boundary subject to frame our understanding of the interdisciplinary accounting discipline. This provides a new way to examine the field, and to understand the interlocking roles of journals and journal editors, and also to see ourselves (as interdisciplinary accounting scholars) as participants in the construction and maintenance of boundary interactions. The primary force which abuts this boundary, and on which we have focused, is the metrification of accounting research, and the associated political force with which this metrification is being enacted. We have outlined the locations where this opposing force is most evident, and also provided some advice for negotiating this challenge.

Our study has limitations. First, the availability of editors for all three of the focus journals limited our ability to draw from three sets of boundary subjects, and thus limited our capacity to paint a full picture of the field. Second, our selection of 2008, 2013 and 2018 as sample years may have skewed our findings in unintended ways. Third, our categorisation of methods and theories, while based on approaches outlined in the literature, may have been shaped differently by others. Future research can further investigate the evolution of interdisciplinary accounting research by providing a more detailed analysis of the continuum of the development of interdisciplinary accounting journals. More systematic analyses may refer to the dynamic contestations of legitimacy discourses which characterise these boundary objects. The study represents a starting point for further investigations into the relational role of boundary objects, which may imply an extended collection of voices from other actors or groups of actors in the network of relationships centring on the journals. Finally, further analyses into the impact of rankings on academic life and ways to engage with them are also encouraged.

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