



An autoethnography of accounting knowledge production: Serendipitous and fortuitous choices for understanding our social world

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Received 12 March 2004; received in revised form 10 January 2007; accepted 11 March 2007

Abstract

Autoethnographies of the doing of research in accounting are relatively scarce. This paper reconstructs the process of theorising and the many serendipitous and fortuitous choices made when learning in the field and from the actual experiences involved in the designing and completing of an accounting research enquiry. It is concerned with such questions as: how do particular interests arise? How and why is a theory constructed? How one gradually learns to better observe and operate in the researching field? Explicitly, the paper reflects upon the process of (re)searching and complements the argument that a multifaceted interdependency exists within a research discourse community. That is, there is a complex interdependency between the researcher(s) and the researched; theoretical, methodological and methodical choices made and changed; the specific context(s) of the research project. Implicitly, through the discussions and illustrations, suggestions are also made about desirable changes in research style and in the focus of accounting knowledge more generally.

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Keywords: Autoethnography; Fijian pine forests; Forest accounting; Knowledge production; Methodological choices; Research in accounting; Silences in accounting; Theorising

1. Introduction

An emergent strategy in accounting research has been to theorise accounting in action as a social phenomenon in specific situations. In adopting a critical perspective in search

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for alternative explanations the emergent research practice problematises the philosophical and theoretical basis of accounting's asubjective, independent, representational and technocratic pretensions (see, Morgan and Willmott, 1993, for a review). Critical researchers in accounting generally tend to adopt one of two strategies: (a) consistent with Argyris' (1977) argument, "espouse" alternative theoretical perspectives (see, for example, Arrington and Puxty, 1991; Bryer, 2006; Burchell et al., 1980; Gallhofer and Haslam, 2003; Power and Laughlin, 1992); or alternatively, (b) apply the espoused perspectives to demonstrate their relevance in doing research in accounting at specific empirical sites as a unit of analysis (Broadbent et al., 1991; Chua and Degeling, 1993; Cooper and Sherer, 1984; Davie, 2005, 2000; Hopper et al., 1987; Lehman and Tinker, 1987; Uddin and Hopper, 2001; Tinker et al., 1992). At the same time, this naissance of epistemological and ontological concerns that underlie research in accounting (hereafter, RIA) has generated a diversity of methodological themes (see, for example, *Critical Perspectives on Accounting*, vol. 15, issue 2, 2004, special issue on Accounting Methodology; *Journal of Management Accounting Research*, vol. 10, 1998; and also, Broadbent and Laughlin, 1997; Chua, 1986a,b; Covaleski and Dirsmith, 1990; Forester, 1992; Hines, 1988; Laughlin, 1995, 1987; Llewellyn, 1996) and theoretical approaches (for example, Foucauldian; Habermasian; Feminist; Chinese perspectives of "Yin" and "Yang"; labour process theory, to name a few). "Flexibility", "self-reflectivity", "reflexivity", "dialectical analysis", "middle-range thinking" and "hermeneutics" are amongst the methodological themes recommended to improve both our understanding of accounting's social embeddedness, and of "doing" RIA (Covaleski and Dirsmith, 1990; Forester, 1992; Johnson, 1995; Laughlin, 1995; Tomkins and Groves, 1983). However, little effort has been expended in providing lived experiences of how and why these choices of methodological themes and theoretical frameworks are made. Commentators such as Chua (1986a), Covaleski and Dirsmith (1990), Laughlin (1995) and Broadbent and Laughlin (1997) highlight the need for probing into the act of doing RIA in order to enhance our understanding of an accounting reality as a social construction.

Similar to Chua (1986a) this paper provides a lived account of the serendipitous and fortuitous choices made whilst doing RIA for a PhD study at a U.K. University. However, unlike Chua this is also a self-narrative constructed from a multicultural background from within a politically divided multiracial society¹ in which I was born, raised and educated. It is also an analysis of the "academic field" which Bourdieu² (1988, p. xiii) describes as "that site of permanent rivalry for the truth of the social world and of the academic world itself." In explicitly articulating my lived experiences of doing RIA this paper emphasises

¹ Race has a political significance in Fiji. Based on British colonial government's classification individuals in Fiji continue to be categorised into seven race groups and is required information for government records and documents. Davie (2005) shows how "forceful racist exclusions structured by preferential-initiatives ostensibly for development purposes" (p. 557) define not only development programmes in Fiji but also the intra-racial and inter-racial hegemonic and social structures of especially the two major and politically significant racial groups: indigenous Fijian/*Taukei* and Indo-Fijian (mostly, descendents of labourers indentured by the British from the Indian sub-continent between 1879 and 1920). I am a child of an Indigenous Fijian and Indo-Fijian 'mixed-marriage'. English, Fijian and Hindustani are the principal and my natural languages. Using all three intermittently at the discretion of the respondents not only helped develop a good rapport with the respondents but it was also helpful in recognising and nurturing a sense of belonging.

² I am grateful to David Cooper for this reference.

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