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THE BLIND SPOTS OF INTERDISCIPLINARITY IN ADDRESSING GRAND CHALLENGES

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ABSTRACT

When implemented effectively, interdisciplinary research can produce practical impact towards addressing societal “grand challenges” while also generating novel conceptual insights that advance theory. However, despite decades of calls for interdisciplinarity, research communities continue to become more siloed and less impactful. This paper aims to highlight the obstacles to interdisciplinary work contained within the accounting community, specifically those associated with Interdisciplinary Accounting Research (IAR). We argue that, in order to overcome these obstacles and produce more effective and impactful interdisciplinary work, we require four IAR practices: Problem-solving, Public engagement, Professionalism and Performance Revision. Our purpose is to identify challenges as well as solutions that reduce the friction that accounting academics experience when collaborating with scholars outside their research discipline, especially when it concerns addressing grand challenges.

Keywords: interdisciplinary; accounting academic research; engagement and impact; community

THE BLIND SPOTS OF INTERDISCIPLINARITY IN ADDRESSING GRAND CHALLENGES

1. Grand challenges and the hopes of Interdisciplinarity

Grand challenges are defined as “ambitious but achievable objectives that harness science, technology, and innovation to solve important national or global problems and that have the potential to capture the public’s imagination” (Committee on Facilitating Interdisciplinary Research, 2014). These challenges include climate change, economic inequality, political instability and, more recently, global pandemics – all issues that require organizational and political action as much as technical solutions. Business schools, associations and journals have therefore called for research that can address these grand challenges, and have emphasized the need for interdisciplinary work with scholars from other domains (Buckley et al., 2017; Eisenhardt et al., 2016; George et al., 2016).

Despite the importance of addressing these issues, business schools have thus far had a severely limited track record of fostering interdisciplinary research, with our academic communities becoming arguably *less* impactful and certainly *more* siloed (Chubin, 1976; Knights & Willmott, 1997). For instance, Whiteman et al. (2013) lament how, within management academia, an accumulation of knowledge on sustainability has not led to a sufficient impact on climate change, mainly because this area of scholarship remains isolated from other sciences. Similarly, despite a growing concern with income inequality as a phenomenon, accounting scholarship on relevant subject areas like taxation, corporate governance and accountability, “lags other disciplines and civil society” (Tweedie & Hazelton, 2019, p. 1984).

How is it that interdisciplinarity has had – and continues to have – such a difficult time gaining traction in addressing these grand challenges? Researchers have highlighted two main causes (Kaplan et al., 2017): the problem may firstly lie with business schools as an institution, where “structures, hierarchies, careers and identities are often firmly, though not always self-consciously, founded in disciplinary specialisms” (Knights & Willmott, 1997, p. 10). Incentives and rewards are often allocated by peers and are therefore based on adherence within rather than connections across disciplines (Abbott, 2001). A second, related explanation is the high opportunity cost of interdisciplinary research, where learning from another discipline is a much slower process than from one’s own. This may especially be the case when the two disciplines have a high degree of incommensurability between them (for instance, transaction cost economics and critical sociology). The epistemological and axiological differences between disparate disciplines therefore “requires not just transferring, but also translating, knowledge from one domain to the other” (Kaplan et al., 2017, p. 1388).

In this essay, we elaborate upon how these challenges of interdisciplinarity become manifest in accounting – specifically within Interdisciplinary Accounting Research (IAR). We contend that IAR has the potential to fruitfully address grand challenges through the coordination and integration of research skills and training from different disciplines (Buckley et al., 2017), but that there are certain obstacles that prevent this from occurring. Our purpose is to argue that the intersection of perspectives from different disciplines (and different career stages) can provide insights on how such obstacles can be overcome, and how accounting academics can collaborate on research aimed at addressing grand challenges. This manuscript—the collaboration of two accounting scholars (one early career and one established researcher) and one management scholar—hopefully serves as an exemplar.

2. Interdisciplinarity as problem-driven research

2.1 *The contingency of defining 'interdisciplinarity'*

As this special issue underlines, there is much interest in interdisciplinary accounting research. Yet accounting is not alone: nearly every discipline from feminism (e.g., Finger & Rosner, 2001) to ecology (e.g., Goring et al., 2014) to transportation geography (Jaroszweski et al., 2010) has emphasized the importance of interdisciplinarity. Despite this proliferation, there is surprisingly little consensus on what the term means: Klein (1996, p. 153) notes that interdisciplinarity can be applied to a range of academic practices between disciplines, “from simple borrowings and methodological thickening to theoretical enrichment”. A more fundamental difficulty though is the fuzziness around the term “discipline” itself; specifically, disciplines emerge as offshoots or hybrids of other research areas and are continuously subdivided into further specialties over time (Klein, 1996). This progressive evolution of what a discipline is has, by definition, resulted in conceptual difficulties pinning down what “interdisciplinary” means.

Klein (2010) notes that a more useful conceptualization of interdisciplinarity is with respect to the impact on boundaries of academic disciplines. This understanding of interdisciplinarity importantly allows for a contrast with other approaches: for instance, initiatives that require an assemblage of knowledge from two or more disciplines – without undermining the *original* identity and knowledge structure of those disciplines – are best characterized as “multidisciplinary”; on the other end of the spectrum, projects that seek complete integration and an overarching synthesis of knowledge from different fields are labelled as “transdisciplinary” (ibid., 2010). Interdisciplinarity falls in-between the two extremes. Choi and Pak (2006) provide clear and helpful definitions that help make the distinction between

the three: “Multidisciplinarity draws on knowledge from different disciplines but stays within their boundaries. Interdisciplinarity analyzes, synthesizes and harmonizes links between disciplines into a coordinated and coherent whole. Transdisciplinarity integrates the natural, social and health sciences in a humanities context, and transcends their traditional boundaries” (p. 359). The authors further suggest that such approaches are created “to resolve real world or complex problems, to provide different perspectives on problems, [and] to create comprehensive research questions” (p. 359); the conceptual differences are outlined in a visual illustration that we reproduce in Figure 1 below. When taking an interdisciplinary approach to “grand challenges,” scholars have generally focused on integrating disciplines (Buckley et al., 2019; de Bakker et al., 2019), in order to “generate a more holistic understanding of a cross-cutting question or problem... [this approach may include] teamwork to solve complex intellectual and social problems” (Klein, 2010, p. 18). This argument is confirmed by Choi and Pak (2006) who further suggest that “‘interdisciplinarity’ is a synthesis of two or more disciplines, establishing a new level of discourse and integration of knowledge” (p. 355).

[INSERT FIGURE 1 HERE]

2.2. Interpretations of interdisciplinarity in Accounting

Accounting lends itself to interdisciplinarity because it was (and remains) a *practice* before it became a discipline, so it had no other choice than importing researchers (along with their theories and methods) from other areas (e.g., Michael Power who has a background in philosophy). Quattrone (2000) goes further to contend that accounting can be characterized as a non-discipline, or as a “knowledge of knowledge” (p. 131). From this perspective, accounting

can be used as a technology that is trans-disciplinary, evolutionary and reflexive and that can be used to link together other domains. Accounting may be better characterized as a set of practices that rely on knowledge emanating from other areas.

This openness to the application of alternative disciplinary lenses has attracted interpretative and critical accounting researchers who challenge the positivist hegemony of mainstream accounting (Broadbent & Laughlin, 2013; Roslender & Dillard, 2003). This is unsurprising, given that interdisciplinarity is not only concerned with bridging across disciplines but may also involve confrontation of prevailing disciplinary approaches (Huutoniemi et al., 2010). Interpretative research is positioned as a natural application of interdisciplinary research because it lends itself to a variety of theories and methods (Ahrens et al., 2008; Kakkuri-Knuuttila et al., 2008). In a similar vein, critical accounting research is “primarily focused on developing a better understanding of marginalization processes as a basis to engage in social intervention and praxis” (Gendron, 2018, p. 1). Both approaches often fall under the umbrella of the interdisciplinary accounting project because they rely on disciplines unrelated to finance or economics (which dominate mainstream accounting research) and draw instead on theories in disciplines like psychology or sociology (that are viewed as alternative to the mainstream). Studies in critical and interpretative accounting research often rely on qualitative approaches, emphasizing case studies (Willmott, 2007) and other field-based approaches. Much of this research has coalesced into a community of interdisciplinary accounting research (IAR).

Parker and Guthrie have chronicled the evolution of the interdisciplinary accounting research project over the last three decades and the role of conferences like the Asia-Pacific Interdisciplinary Research on Accounting (APIRA) Conference and the *Accounting, Auditing & Accountability Journal* in providing visibility for this type of research (Guthrie & Parker, 2004,

2006; 2017; Milne et al., 2008; Parker & Guthrie, 2014). As with the research published in *Critical Perspectives on Accounting* (e.g., Annisette et al., 2017; Dellaportas et al., 2020; Roslender & Dillard, 2003), interdisciplinarity is promoted as a way to extend accounting beyond a simple concern with financial markets and the shareholder perspective. This approach often seeks to create a world that is more just and socially responsible (O'Dwyer & Unerman, 2014; Roslender & Dillard, 2003), to bring to the fore creative spaces of scholarly inquiry (Jeacle & Carter, 2014) and to foster more inclusive scholarship (Carnegie & Napier, 2017). While the intersection of interdisciplinary, interpretative and critical perspectives has carved the way for research that addresses grand challenges like environmental disasters (e.g., Rodrigue & Romi, forthcoming) or economic equality (Tweedie & Hazelton, 2019), there is still much more progress required (Dillard & Vinnari, 2017).

3. When interdisciplinary efforts fall short: obstacles to IAR

When implemented effectively, interdisciplinary research has the potential to generate both practical impact and novel insights that advance our thinking about a particular phenomenon (Raasch et al., 2013; Yegros-Yegros et al., 2015). Yet interdisciplinary research is highly difficult and fraught with obstacles (Kaplan et al., 2017), given that it involves substantively engaging in a new setting, working with collaborators from different disciplines and reacquainting oneself with the feeling of being a novice. In this essay, we draw on prior work as well as our personal experiences and observations to outline four barriers to interdisciplinary work, specifically within IAR: Creation of a network, competition among lenses, contribution to theory, and conflict against institutionalized goals.

3.1 Creation of a network

Necessarily, the first step to engaging in IAR is to meet collaborators from other disciplines. Yet a significant barrier to IAR is the existence of disciplinary silos that impede finding the right co-authors with whom to do research. Business schools are often isolated from the rest of the university – if they do not operate as standalone establishments altogether – providing few opportunities for academics to develop an extra-disciplinary network. This also prevents business scholars from establishing credibility to be included in research projects from other academic disciplines and to have this work cited (Lynn, 2014). Developing social capital in multiple domains, in our experience, is both challenging and time-consuming. While we acknowledge the fundamental unease in inviting oneself to someone else’s party, one method to overcome this obstacle is to attend specialized conferences in areas that are tangential to one’s own in order to engage with others from outside the discipline.

3.2 Competition among lenses

Many grand challenges (e.g., climate change or inequality) require the combined expertise of multiple disciplines (Pak & Choi, 2006). Yet experts from these disciplines likely approach such challenges with not only widely different methods and theories, but also highly divergent epistemic worldviews (Kaplan et al., 2017). This means that interdisciplinary research teams often face difficulty simply agreeing on what is worth studying. Accounting researchers by and large are doxically¹ committed to the value of accounting—and, by extension, the use of accounting as a meaningful lens through which to conduct research. However, researchers from other disciplines may not be so easily convinced or may see accounting as simply the study of debits and credits. For example, one of us was approached to participate in a grant application aimed at developing a centrally banked digital currency (CBDC) for the Bank of Canada. While

¹ *Doxa* is “a set of fundamental beliefs which does not even need to be asserted in the form of an explicit, self-conscious dogma” (Bourdieu, 2000, p. 16). It refers to the taken for granted ideas that one has about the world that are inherited or that are the result of one’s experience.

the digitalization of the economy is an important macroeconomic challenge, this co-author ultimately decided not to participate in the project because, although the project sought an exploration of the “business case” associated with developing a CBDC, there was simply no room in the grant call to approach the issue from an accounting perspective – despite the obvious relevance of accounting topics like governance, information asymmetries or even accountability to this topic. Our experience with conducting interdisciplinary research has shown that when working with researchers from other disciplines, the absence of a shared understanding of the world can be an important hurdle to getting even the most promising projects off the ground.

Practicing IAR therefore requires a willingness to persuade researchers from other disciplines about the value of accounting and the potential contributions of IAR. It also requires scholars within accounting to challenge their preconceived notions about how the world works, a highly difficult task for any academic. In the example given above, the co-author’s involvement in fintech projects required her to shore up her knowledge about digital currencies (as well as blockchain more broadly). While the division of intellectual labour discussed earlier means that accounting researchers may, at first, lack the fundamental knowledge about other disciplines, engagement in IAR implies developing knowledge about other disciplines as a way to find areas where mutual expertise can be deployed. While this was relatively easy to do in the context of blockchain auditing, it is likely more difficult when trying to collaborate with specialists from areas far removed from accounting, e.g., art or marine biology.

3.3 Contribution to theory

With its origins in practice, accounting as a discipline faces a constant tug-of-war between contributing to practice or to theory—pursuits that are often framed as being antagonistic (Parker et al., 2011). By and large though, accounting research remains nearly

singularly focused on theory, with highly ranked journals demanding papers make a ‘theoretical contribution’ to be published. This is potentially problematic in that it encourages scholars (especially junior ones) to *change* the phenomenon under study *in order to* find one that can generate novel conceptual insights, rather than seek a theory that is well-suited to generate an understanding of a particular phenomenon (Bothello & Roulet, 2018).

Yet much of interdisciplinary research involves fieldwork that puts an IAR practitioner face-to-face with constituencies that care more about concrete practical implications than abstract theoretical considerations. With collaborators, conducting IAR requires near-constant negotiation as they often do not necessarily share one’s worldview or performance metrics. In agreeing on which research questions matter, collaborators must also agree on what their contribution will be. Other stakeholders provide pressure for practice over theory, such as funding agencies who prioritize funding to projects that promise immediate impact. As a result, a challenge of conducting IAR is developing research that can go beyond immediate empirical findings to make theoretical contributions.

The opportunity to theorize may be driven by the types of IAR projects that one comes across. To return to an earlier anecdote regarding the design of a new CBDC for the Bank of Canada, a second reason why the co-author declined to participate in the project was that she was concerned her involvement would yield limited opportunities to theorize on her findings, despite the project being an opportunity to have a real impact on the Canadian digital monetary infrastructure. While this type of technological application is something policymakers would be very interested in, this is not something the accounting researcher—especially as an early career researcher (ECR)—could afford to become involved with. Conducting IAR means a near-constant balancing act between pursuing projects that are practically interesting (and important)

and being attentive to the theory-building expectations embedded in scholarly publications that advance careers.

3.4 Conflict against institutionalized goals

Despite the appeal of IAR, we must acknowledge the reality that as academics, we are evaluated based on our ability to publish in high-status journals in our own discipline. In accounting, there is significant inertia from ‘mainstream’ accounting research that supports social order, consensus and integration (Burrell & Morgan, 1979), and by extension the status quo (Fogarty & Zimmerman, 2019). This approach disregards, intentionally or not, “alternative paradigms and their potential to contribute new knowledge to the academic discipline” (Roberts, 2018, p. 72). Journal editors serve as gatekeepers who control the language, topics, paradigms and theories we use and even the degree of theorization in our papers (Gendron & Rodrigue, 2021; Mehrpouya & Willmott, 2018). The emphasis on publishing almost exclusively positivist, mostly archival research is overpowering in North American ‘top’ journals (Fogarty, 2014; Fogarty & Zimmerman, 2019; Merchant, 2008, 2010; Roberts, 2018; Williams et al., 2006; Williams & Rodgers, 1995). While it may be intellectually stimulating to engage in IAR, knowledge creation may prove difficult if journals are unwilling to publish this line of inquiry.

Unsurprisingly then, Leahey et al. (2017) document the reality of a “productivity penalty” for interdisciplinary research, where “cognitive and collaborative challenges (...) and/or hurdles in the review process” (p. 105) impair productivity, resulting in fewer – albeit more impactful and better cited – papers. Despite some accounting journals having the stated mission to publish IAR with the express goal of providing a platform for this type of work, interdisciplinary approaches remain “a high-risk, high-reward endeavor” (*ibid*), and findings from this work are unlikely to become accepted—let alone known and cited—by mainstream accounting

researchers. Additionally, high citations are generally overlooked during performance appraisals in favour of published works in ‘top’ accounting journals. These are major impediments to addressing grand challenges effectively.

4. How to overcome obstacles: Four practices towards more effective IAR

We propose that interdisciplinarity should entail creating conditions for researchers from different disciplines to interact productively. The origins of accounting, and of the business school more generally, are rooted in this approach; management in the mid-twentieth century was called a ‘jungle’ because it was an ecology of collaborating individuals from various disciplines such as psychology, sociology, engineering, economics, etc. (Koontz, 1961). Notable figures included the likes of Herbert Simon (trained as a cognitive psychologist), James March (political scientist), Philip Selznick (sociologist), and Edith Penrose (economist), individuals who collaborated across disciplines to understand how managers and organizations functioned.

We therefore propose that true interdisciplinary work requires revisiting and extending the practices that developed the business school disciplines in the first place. Within accounting, academics can assist with the diffusion of ideas from disciplines like, for example, sociology or philosophy because accounting scholars can demonstrate how these theories can be applied in new setting. We consider how this type of IAR necessitates practices (Michelon, 2021) that can overcome the obstacles listed above. We outline four such practices, which we label as problem-solving, public engagement, professionalism and performance revision. These four practices allow for meaningful and impactful research, effective diffusion and dissemination, and an IAR community that genuinely values interdisciplinary research practices.

4.1 “Problem-solving”, or phenomenon a basis for collaboration

Phenomena such as poverty, climate change or political conflict require research that is problem-driven and focuses on generating impact (George et al., 2016). As Buckley et al. (2019: 1055) note, in addressing grand challenges, we require “interdisciplinary approaches that do not simply focus on importing and integrating theoretical perspectives from other disciplines, but instead mobilize interdisciplinary research teams combining expertise and insights from multiple fields.” We have individually attempted to do this: one of us works on the issue of entrepreneurship in impoverished settings, collaborating with a geographer and a sociologist to understand how entrepreneurs adapt to challenges in their environment. Closer to home, such collaborations may even occur within the boundaries of the business school, for instance, where accounting scholars may extend accounting towards phenomena in marketing or management.

Rather than simply appropriating theories from other disciplines, we believe that engaging in substantive interaction (and *co-authorship*) with researchers from other academic areas can provide the greatest opportunity to generate impact across multiple disciplines. Bebbington et al. (2020) provide an exemplar—the research team, composed of sustainability accounting researchers, ecologists and sustainability scientists sought to “interrogate the nature and relevance of debates around the existence of, and ramifications arising from, the Anthropocene for accounting scholarship” (p. 152). Through “an in-depth analysis of the Anthropocene, paying attention to cross-disciplinary contributions, interpretations and contestations”, they propose “possible points of connection between the Anthropocene and accounting scholarship” and provide an illustrative “inter-disciplinary Anthropocene infused case study in the seafood sector” (p. 169). Another example of a practice-based interdisciplinary collaboration is the work of Lisa Jack and colleagues on ‘The Cost of Food Crime’ for the English Food Standards Agency (Cox et al., 2020). The team includes economists, counter fraud

specialists, an accountant, an Artificial Intelligence/Machine Learning specialist from the technology faculty and an academic working for the Decernis Food Fraud Database in Colorado. Similarly, the recent work of Merridee Bujaki is also a role model – “[her] five-year, comparative study: *Examining the Gendered Nature of Mental Health Issues*,’ has [her] collaborating with colleagues from eighteen universities to conduct a large-scale survey that includes seven professions (accounting, teaching, academia, medicine, nursing, dentistry, and midwifery) across Canada. The research is focusing on how individuals return to work after they have taken a leave of absence for mental-health reasons” (Sprott School of Business, 2020). Last but not least, we point to the work of Diane-Laure Arjaliès who has collaborated with colleagues in South America and Europe to develop “counter-accounts” (including poetry, photos, graffiti, journals) of those living through the COVID-19 pandemic.² Some management scholars have followed a similar path: Gail Whiteman has created an Arctic Base Camp which assembles scientists to speak about climate change at events like Davos, while Dror Etzion has co-founded a McGill Sustainability Systems Initiative (MSSI) in collaboration with law and biology scholars. These scholars challenge the popular conceptualization of a research contribution as being purely theoretical (Gendron, 2013), and instead focus on contributions as they apply to tackling grand challenges.

Business schools and universities can furthermore catalyze interdisciplinarity by establishing research centers around particular topics as a way to bring together scholars from different areas (Boardman & Corley, 2008). One of us is part of a research group that brings together academics from a business school and an information security institute to study financial technologies (fintech) and its impact on the digitalization of the economy. The project began when a colleague decided to apply for seed funding from a provincial securities regulator

² <https://www.ivey.uwo.ca/media/3791304/call-for-contributions-english.pdf>

for a center for expertise in fintech. Despite numerous inquiries, this colleague could not find a grant co-applicant in the business school that possessed the necessary expertise in information technology to round out the interdisciplinary perspective demanded by the grant application. As this colleague did not have a well-established network in the computer engineering faculty, he resorted to cold-calling engineering professors from the faculty directory within her/his own university and made a serendipitous match.

We also observe the availability of sophisticated tools that allow scholars to determine fit with those from other research disciplines. Marrone and Linnenluecke (2020), for example, propose a novel technique for visualizing research topics as “a starting point for exploring similarities and differences in research topics across these fields. [This] mapping technique [has] broad applicability to facilitate the creation and exchange of knowledge across fields” (p. 1). The tool can be used to encourage brainstorming within interdisciplinary teams or to identify areas for possible collaboration with new researchers.

4.2 “Public Engagement”, and the importance of dissemination

We should also carefully consider *how* and *where* our research is currently disseminated and made accessible to a wider audience—and how it is not. Many accounting scholars are averse to working with academics from other disciplines, and generally have little or no interest in engaging with other stakeholders who may have the influence, ability and/or power necessary to produce real impact (e.g., practitioners, executives, media, regulators, policymakers). What we observe is (1) a lack of desire to become a (more) *engaged* scholar; (2) a fear of being visible *outside* the comfortable (and so well protected) ‘ivory tower’, i.e., the world of paywalled, highly restricted academic outlets and of academic conferences where the audience only or mainly consists of fellow academic peers; and (3) a strong desire and obsession with publishing their

research in the so-called ‘top-tier’ journals of the discipline. Enabling engagement entails a thorough rethinking about what the current academic output (both interdisciplinary and in general) looks like and what it should be, especially as it results in addressing society’s most pressing challenges.³

As an example, one of us recently attended a conference that aimed to bring together academics and practitioners. The (academic) organizers of the conference emphasized in personal correspondence to him that, in order to entice practitioner participation in the forum, academics should refrain from presenting the latest research insights as they were likely to have little ‘relevance’; such results were instead deemed better suited for other fora (i.e., the good old-fashioned comfortable academic conferences). Unfortunately, this mistaken belief that our research is not relevant is often held by those academics who see little or no point in engaging with practitioners (or anyone outside academia); given that they are ‘serious academics’, such engagement would constitute a ‘waste of time’ for them and their research. We would refer to such scholars as ‘*private* scholars’ as opposed to ‘*public* scholars’.⁴ The latter seek to stimulate—or are at least be open to engage in—conversations and debates with the general public-at-large to validate their research contributions.

Whereas private scholars may have ‘high(er)’ *academic* impact and citation rates, we can certainly attest to its relatively low *societal* impact—at least when the publication constitutes an

³ See Hoffman (2021) for more on being engaged as a scholar.

⁴ Some universities and other groups offer programs to develop the potential for their scholars - namely early career researchers – to act as public scholars. For instance, Concordia University offers a Public Scholar Program that trains doctoral students to “engage with [their] wider community to share the significance of their work and its impact on society” (Concordia University, 2020). Other groups like the *Impact Scholar Community* (supported by the Organization and Natural Environment Academy of Management division) offer similar programs (Impact Scholar Community, 2020). We strongly believe that there is a need for programs that train mid-career or established researchers into developing their role as a public scholar as well as programs that are devoted to training accounting researchers (of any level) into public scholars. To that end, we are aware of a developing initiative to help for accounting academics to engage more/better and make more impact, known as *Accounting for Impact*. This will hopefully address some of the issues we raise here.

end in itself. When seeking to address grand challenges, what is the point of spending precious time, energy and resources to conduct and publish brilliant, top class research, if it ends up staying hidden (and almost buried) in closed journals that are often inaccessible to a wider group of stakeholders? What does this model and mindset mean for IAR? We question whether and how this will actually contribute to the betterment of society and the world—which may essentially be the aspiration of most interdisciplinary accounting researchers who embrace, in theory, this ethos.

Relatedly, online dissemination is a key tool for impact and visibility, whether we like it or not. We are not arguing that this relatively new means of communication will, or should, replace our academic outlets where research quality and rigour is presumably validated by the peer review process. However, we do believe that without an effort to adapt to the current trends to disseminate academic research findings and implications, and/or calls for change, IAR scholars will not make the desired positive societal impact. Rather, interdisciplinary research that addresses grand challenges must be shared widely across non-traditional media because of the pressing nature of these issues. Keeping these important findings hidden behind paywalls is certainly not an effective solution).⁵

4.3 “Professionalism”, or the development of norms that supports interdisciplinary research

Conducting effective IAR requires professionalism and the development of new norms around interdisciplinarity. This firstly entails PhD program training that sensitizes new scholars to different paradigms (Burrell & Morgan, 1970), ontological assumptions and epistemological approaches (e.g., through a course on “Philosophy of Science”). However, it also involves inviting those who are trained in different disciplines from our own. Yet our academic

⁵ See more on research dissemination and impact in the Manifesto to “open accounting” by Alawattage et al., (2021). Video version available here: https://www.youtube.com/watch?v=zXzc_9TTv_I

community is composed of individual academics with a wide range of perspectives and personalities. Like in most academic communities, the IAR community has its own less-desirable members, *not* with regards to their intellectual abilities but more from a behavioural perspective. We have observed not very friendly or collegial behaviors from peers who are dismissive of other research methodologies or theories. One of the authors has witnessed senior academics demeaning the work-in-progress paper of an early career researcher at an IAR conference. The same author has also experienced being labeled (and challenged as) a ‘mainstream’ accounting researcher at a conference presentation, simply because he had used quantitative methods despite the research question, theoretical framework and implications (i.e., the story) being clearly couched in the alternative and critical accounting research paradigm (see Patten, 2002, for a brief yet effective example).

If we are serious about interdisciplinary work, we require professional norms that encourage the contributions of those who are at the periphery (or completely outside) of the discipline (Gendron & Rodrigue, 2021). Unfortunately, this does not seem to be currently the case: we still sometimes observe aggressive behavior and offensive encounters at conferences or smaller research workshops and seminars, which are aimed at both emerging and less emerging scholars. The culprits are (generally older white male) senior academics who seek to aggrandize themselves and their knowledge.⁶ When given the floor, their ‘questions’ turn into multi-minute lectures that berate the presenter while highlighting the importance and meaningfulness of their own research, creating an awkward and eventually toxic environment.⁷ The type of self-

⁶ We, of course, do not imply a generalization of such behavior across *all* senior academics – there are many more who behave positively and are highly supportive of (younger) colleagues and their work. We also do not mean to shame the ‘culprits’ but rather raise this issue explicitly in the interest of improving the academic environment and community even more.

⁷ Whereas we do not intend to expose a list of such comments here, some examples include: being asked what is the point of doing such research; told that there is no contribution, that nobody will care or no journal will publish the paper (without giving any ways for improvement); and criticize that an unrelated paper from the presenter published

indulgence we have described is the antithesis of the leadership, openness of mind and self-conscious recognition of disciplinary limits required in the collaborative practice that we are seeking to promote. Despite the frequency of such incidents occurring remaining somewhat low – or at least lower than in other paradigms and communities such as the mainstream accounting research community – they do still occur and can severely impair the motivation to engage in IAR.⁸ We must speak up when negative situations occur, and strive instead for empathy (Michelon, 2021), i.e., nurturing, encouraging, constructive interactions. We implore senior academics within the discipline to take on a leadership role whereby they call out offenders like those we described above. This will make space for marginalized individuals within the discipline to come forward and speak up as they will not fear being ridiculed by senior scholars, instead feeling supported by the leaders in their discipline and creating a more inclusive IAR community.

Like in most—if not all—communities, there are also politics and power games *within* the IAR community. For example, the ‘critical accounting’ research community tends to look down upon, or differentiate itself, sometimes aggressively, from the ‘social and environmental accounting’ research community. Whereas great collaborations and genuine academic friendships do exist, there is always this tension that seems to be lingering, some of which may be cultural. In order to encourage the development of a community that fosters interdisciplinary approaches, we need to reconsider setting limits on what types of research (and which scholars) are welcome within our community.

in a “top” journal should have never been published because it was ‘too short’ in length. In addition, but to a less concerning extent, we also provide the “LIMBO” card written by a colleague in Figure 2—a humorous yet relevant list of what we believe to be “usual suspect” questions asked at conferences research seminars and workshops.

⁸ Levecque et al. (2017), for instance, reveal that 1/3rd of PhD students in Flanders, Belgium suffer from mental health issues, including depression. The prevalence of such issues is highly determined by the organizational context, including their perception of a viable academic career. See more insights on this directly from an early career researcher and PhD student perspective in Alawattage et al. (2021).

Adopting an interdisciplinary approach requires us to fundamentally reconsider the importance of labels like ‘critical’, ‘alternative’, or even ‘mainstream’ accounting. In our view mainstream accounting research aims to support the status quo (Burrell & Morgan, 1979; Cho et al., 2020; Fogarty & Zimmerman, 2019) whereas other approaches aim to think differently. In this sense, pursuing an interdisciplinary approach means abandoning the preferred labels of our sub-groups in favor of developing a community interested in addressing grand challenges. We must heed our own advice and dissolve accounting silos in order to develop a community that is interested in the paradigm or method that best suits the research question at hand.

Further, the IAR community seems genuinely interested in the development of the future generation of researchers, evidenced by the strong efforts made for, and focus on, early career researchers (ECRs) such as providing them with formal and informal mentoring and organizing doctoral consortia and colloquia. Yet, some gatekeeping and elitism seem to be lingering. Admittedly, this very journal (*Critical Perspectives on Accounting*) is explicitly not in such a category (cf. call for papers of this Special Issue: “specifically invite *emerging and early career scholars* to engage”) but overall, the trend seems to persist. The IAR community as a whole could perhaps do the same – consider encouraging, or even requiring senior scholars to involve ECRs for conference presentations panel discussions, and journal publications.

4.4 “*Performance revision*”, or *developing metrics beyond publication*

Several researchers have tried to address how to overcome obstacles in evaluating the quality of interdisciplinary research (Lamont et al., 2006; Wagner et al., 2011) by suggesting that scholarly quality can be measured by scientific impact, e.g., proxied by citation numbers (Larivière & Gingras, 2020; Larivière et al., 2015). However, this is something of an ex-post measure as this cannot help gatekeepers determine whether or not to publish IAR in the first

place. If journal editors are serious about publishing IAR, they must also revise their processes, and engage a more diversified pool of reviewers who can attest to the scholarly merit of the application of other disciplines to accounting. This may help IAR practitioners (accurately) extend theories from other areas into accounting while attending to the empirical idiosyncrasies of their interdisciplinary area of research.

At an institutional level, if business schools are serious about encouraging interdisciplinary work—as many proclaim to be in their mission statements and promotional materials—there needs to be an alignment of incentives and action. For one, this can alleviate some of the negotiation within interdisciplinary teams about *where* to publish. This would move the focus towards pursuing the outlets that have the highest potential for knowledge dissemination, and away from conversations about who on the research team is closest to tenure and needs the ‘hit’ for their performance appraisal. Secondly, this will alleviate the need for early career scholars to conduct parallel research streams. In our authorship team, our ECR co-author has been advised by a senior scholar against delving too far into interdisciplinary research as that type of work is hard to publish in ‘top’ accounting journals. As a result, she has found herself having to be twice as productive as her peers in developing a stream of research in blockchain that is also “acceptable” to accounting journals. We advocate for a move towards flexible evaluation standards that assess impact: novel approaches to research demand novel forms of evaluation (Alawattage et al., 2021).

In a blog post on the European Accounting Association’s Accounting Resources Centre (ARC) website, Sellhorn (2020) addresses what he calls his “corona moment”— a point of reflection on the very purpose of his work. He posits,

If the ‘gatekeepers’ among us – the reviewers, editors, department chairs and recruiting and tenure committee members – if we were to re-think the performance

measures we use to assess young academics and the research they do, much could be gained. We may be able to tap into new pools of brilliant, creative Ph.D. candidates and junior researchers, attract more non-academic funds, and be prouder overall of our achievements as a community.

However, he also urges established faculty to rethink the ‘*why*’ behind their research in light of the grand challenges:

For the tenured academics among us: Why not try and forget about our publication records, and start focusing primarily on trying to improve practice and society at large? [One good reason is] because it makes us happier. We all feel immense joy, flow, and a sense of purpose when working on a research question that we consider important for reasons other than getting a publication out of it. And research we enjoy doing will tend to be better research. Academic careers could be (self-) evaluated against the question, ‘What did this person (I) do for society?’, rather than, ‘How many citations did their (my) work generate?’

As individuals committed to an interdisciplinary approach, we can attest to the personal satisfaction brought on by tackling new challenges from a fresh lens. We (should) seek to work towards the betterment of our obituary rather than of our CV. However, in the absence of institutional incentives to do so, it may be hard to stimulate wide-spread engagement with this approach.

5. Conclusion

Despite the focus of our essay, we do not make the claim that interdisciplinarity is the only way to produce research that matters. Much research has been produced within the accounting domain in relation to topics that are impactful within the discipline: for instance, Ball and Brown (1968)’s article on the usefulness of accounting information launched an entirely new stream of accounting research, despite being firmly rooted in accounting. Relatedly, we reject a wholly pragmatic (Powell, 2019) approach to knowledge creation where impact is the sole objective of research (even of the interdisciplinary sort). However, in the realm of addressing grand challenges, we believe that there is an urgency in addressing global issues (some that

threaten the very existence of our species) that justifies pursuing research where practical solutions are at the forefront (Buckley et al., 2017; Eisenhardt et al., 2016; George et al., 2016). This is inherently where interdisciplinary research is superior to disciplinary research.

Yet, as our paper highlights, IAR has not gained traction, despite numerous attempts to encourage this type of work to resolve grand challenges. While our paper describes several conceptual and practical barriers to engaging in IAR, our paper provides numerous solutions towards more effective IAR including a focus on phenomena, an emphasis on dissemination, the development of a supportive scholarly community and the adoption of performance metrics to the reality of interdisciplinary work. Whereas this paper provides us with a forum to reflect on challenges we have encountered in practicing IAR, our experience has largely been positive. There is just as much to be learned from situations where IAR does not work and to provide an opportunity to reflect on why this may be.

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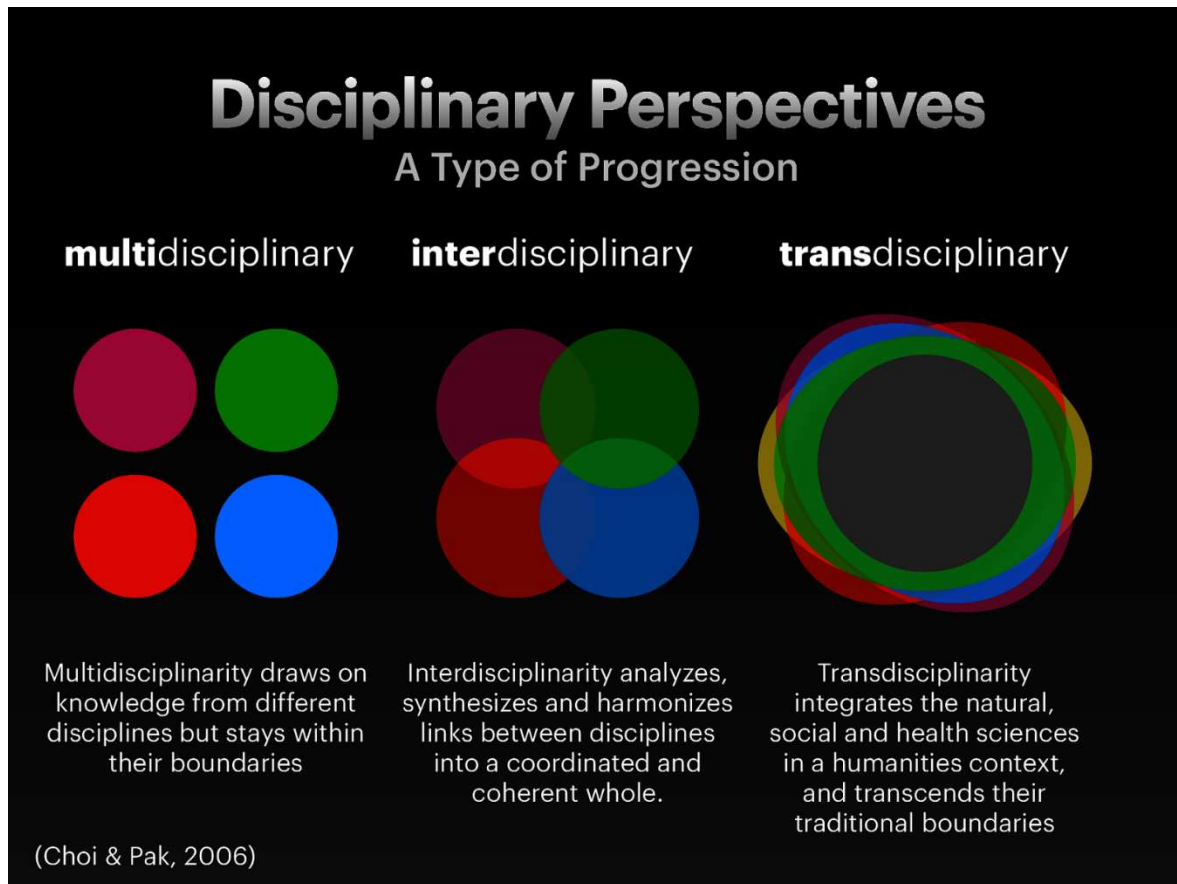
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Figure 1
Disciplinary Perspectives: A Type of Progression⁹



⁹ <https://presentations.jacobrcampbell.com/bcHAaT/slides> - adapted from Choi and Pak (2006)

Figure 2

LIMBO¹⁰

L	I	M	B	O
Literature	Inquiry	Methods	Basic comments	Overall
Where's the Theory?	What's your research question?	What about endogeneity/ reverse causality?	This is more of a comment than a question...	I'm struggling with the "so what" of your paper
What about Power?	Aren't those assumptions questionable?	Did you control for...	This may be a basic question but...	You've got two papers in one here
How does this relate to the [unrelated] literature on...	Hasn't this been done already?	Isn't there sample selection bias?	Thanks for the presentation, I found it very interesting	Can you generalize beyond a single case?
I think [insert famous name] would've said...	Can you give an example of what you're talking about?	What about multicollinearity, OVB, CMV, restricted range, etc.?	I haven't read the paper but...	How does this apply to an international context?
I can suggest some [of my] papers that may help...	What's the mechanism here?	Can you give more detail on your coding scheme?	We can talk about this offline	Maybe you should do a quantitative follow-up?

¹⁰ https://twitter.com/J_Bothello/status/1272597096013590528