

Constructing a research network: accounting knowledge in production

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Article Title Page

Constructing a research network: accounting knowledge in production

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Structured Abstract:

Purpose – This paper contributes to the sociology-of-science type of accounting literature, addressing how accounting knowledge is established, advanced and extended.

Design/methodology/approach – The research question is answered through the example of research into linkages between accounting and religion. Adopting an *Actor-Network Theory* (*ANT*) approach, we follow the actors involved in the construction of accounting as an academic discipline through the controversies in which they engage to develop knowledge.

Findings – We show that accounting knowledge is established, advanced and developed through the ongoing mobilisation of nonhumans (journals) who can enrol other humans and nonhumans. We show that knowledge advancement, establishment and development is more contingent on network breadth than on research paradigms, which appear as side-effects of positioning *vis-à-vis* a community.

Research limitations – In our analysis, we followed humans and were able to let them share their strategies with us and validate our *ex post facto* reading of their papers. We were unable to do the same with nonhumans because of their intrinsic properties.

Practical implications – This paper provides scholars with analytical tools that could help them position their research projects within a scientific network and understand the need for interactions with other actors in establishing, advancing and developing knowledge.

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Originality value – The originality of this paper is twofold. Firstly, we apply *ANT* to accounting knowledge, whereas the accounting literature applies it to the spread of management accounting ideas, methods and practices. Secondly, we develop an original methodology for data collection by inviting authors from the network to give a reflexive account of their writings at the time they joined the network. Well diffused in sociology and philosophy, such an approach is, albeit, original in accounting research.

Keywords: Research network, Accounting research, Knowledge, *Actor-Network Theory*, Controversies, Translation

Article Classification: Research paper

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Running Heads:

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Constructing a research network: accounting knowledge in production

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Introduction

Knowledge establishment and advancement are strongly related to the current state of the research community in which this knowledge will be accommodated, disseminated and transformed (Latour, 1987, 2005, 2006). Correlatively, knowledge in a discipline is assumed to be positioned *vis-à-vis* the community in which it evolves. Individual pieces of research are inspired by prior works that they seek to enrich, alter, contradict or extend (Callon, 1999; Callon & Law, 1982). Interactions between scholars, journals, methods, theories and facts have established, advanced and expanded knowledge in most social sciences and constructed different research networks (Callon, 2009; Callon & Law, 1982; Latour, 1988, 2004, 2008).

Although we know how knowledge has been produced and amended in social sciences and economics, Lukka and Granlund (2002, p.166) reason that sociology-of-science approaches have "*not been widely applied in accounting research*". To date, this issue has been addressed through a few personal accounts by the most experienced scholars (Laughlin, 2007; Otley, 2003; Scapens, 2006) and papers that theorise the circumstances in which accounting knowledge can evolve (Laughlin, 1995, 2004) or how different schools of thought communicate with one another (Lukka & Granlund, 2002). This paper aims to fill this gap in the understanding of knowledge production by questioning how accounting knowledge is established, advanced and extended within a research network.

The question is answered through the example of the body of research on connections between accounting and religion. This area is compact enough for us to be able to do justice to all the research it comprises. We do not claim to study a representative situation, but rather an *expressive case*[1] (Berry, 2005) by highlighting the main human and nonhuman actors involved in developing matters of concern and controversies. Consistent with this approach, we adopt the perspective of the sociology of scientific knowledge and more particularly *Actor-Network Theory* (*ANT*), a school of thought opposing the Mertonian sociology of scientific knowledge. *Actor-Network Theory* enables us to consider knowledge production, as neither a black box nor a structured institution, but a loose network in which various types of actors (researchers, universities, PhD programmes, journals, etc.) interact with each other in the establishment, advancement and development of knowledge (Latour, 1987). Thence, as *Actor-Network Theory* suggests, we follow the actors and unveil the constitution and amendment of accounting knowledge, enabling us to tell the story of that research network. We show that accounting knowledge development is the offspring of multiple translation processes originally initiated by any type of scholars. They *problematise* bases for reflection

[1] An expressive case is atypical, which enables it to bring to light issues or phenomena that a typical case would be less likely to reveal because such issues are less likely to be taken for granted in an expressive case than in one which is representative.

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that are developed further by *interested* parties who are *mobilised* and ultimately *enrolled* in the network (Callon, 1985). These parties may be *humans* (colleagues and PhD students) or *nonhumans* (journals).

This paper is divided into three sections. Section One positions the argument and sets out to explicate our *ANT*-based approach as applied to the research network dealing with linkages between accounting and religion. Section Two shows how knowledge in this network has been advanced, established and developed since 1984 and draws upon research up to late 2011. Section Three discusses the lessons that can be learnt from this story before presenting our contribution and conclusion.

1. Paper positioning

This section sets out to position the paper *vis-à-vis* the accounting literature. Firstly, we discuss the research problem, *i.e.* our limited knowledge of how accounting knowledge is established, developed and advanced. To address this problem, we then explicate the *Actor-Network Theory* approach adopted in this paper. Finally, we expose the academic network chosen for this study as well as the methodology employed.

1.1. Research problem: the mystery of accounting knowledge development

Accounting research offers numerous publications in epistemology, concerned about research philosophical positioning and contributions to theory (Ahrens & Chapman, 2006). However, few publications deal with how researchers position their work *vis-à-vis* the academic community of which they wish to contribute. The question of how knowledge is produced within an accounting academic network has been under-studied. In contrast to most other social sciences, including sociology, political science and even economics, no stream of accounting research openly studies accounting knowledge development. This observation is accentuated by Lukka & Granlund's (2002) findings that research genres (functional, positive and critical) engage in limited dialogue with each other. Lukka & Granlund (2002) argue that functional research has minimal interaction with positive accounting research because the concerns of the two approaches have no common basis and appeal to different audiences. At best, positive as well as critical research builds on functional research, either to make sense of it (positive) or to critique it (critical). This lack of communication between research genres, argue Lukka & Granlund (2002), prevents development of knowledge particular to the accounting discipline. Individual pieces of accounting research give us a "snapshot" view of accounting knowledge; they do not explain how a research community works or how an academic network emerges and evolves.

Few writings address this. A small number of personal accounts by well-established scholars close to retirement have tended to retrospectively evaluate their journey through accounting academia (Gray & Laughlin, 2012; Laughlin, 2007; Otley, 2003; Scapens, 2006). In these papers (written for acceptance of the BAA's Distinguished Academic Award), Otley (2003), Scapens (2006) and then Laughlin (2007) detail their intentions upon publication of some of their best received pieces. Taking us on a journey into accounting knowledge development, they reflexively recall how and why they have contributed to research in our discipline. Otley (2003) explains how and why he intended to depart from Anthony's thought on management control systems. Scapens (2006) describes how he departed from microeconomics and predictive models to arrive at structuration theory and neo-institutional sociology. Lastly, Laughlin (2007) explains that his intent has always been to depart from *Positive Accounting Theory* and develop the social project of *Interdisciplinary Perspectives on Accounting*. In particular, his paper on middle-range thinking (Laughlin, 1995) was to conceptualise the conditions under which accounting theorising can change as evolution of

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disciplinary knowledge involves a combination of three factors. Firstly, theory choice is contingent upon the level of prior theorisation. Secondly, methodological choice is influenced by the level of theoretical content in the methods usually employed. Thirdly, change is contingent upon the level of emphasis given to critiques and the status quo. Lastly, Gray & Laughlin (2012) offer a retrospective insight into their journey as the guest editors of the *AAAJ* 1991 special issue on social and environmental accounting. Such contributions reflect the researcher's personal perspective rather than how knowledge has been produced. Affiliated disciplines also rarely offer reflexive accounts on how knowledge has been developed, advanced and established. One of such pieces is by Merton Miller, Nobel in Economics (Miller, 2000). Given the scarcity of reflexive accounts by senior researchers and papers dealing with the ontology of knowledge production, there is room for understanding how knowledge is developed, established and advanced in accounting networks.

1.2. Actor-Network Theory as conceptual framework

It transpires from the reflexive accounts of bob Scapens, David Otley and Richard Laughlin that establishment, advancement and extension of accounting knowledge are possible because some actors in the academic network become interested, initiate a movement and then retreat. Undoubtedly they have been able to stress *problems*, attract *interest* and *mobilise* their colleagues who can then *enrol* future generations of researchers. They developed strategies aimed at enrolling new allies in the interpretive accounting research network, utilising journals as mediators of knowledge and locus for debates and controversies. *Actor-Network Theory* (Callon, 1999; Callon & Law, 1982; Latour, 1988, 1994, 2005, 2008) provides a useful theoretical lens with which to understand researchers' interactions with each other as with journals, conferences and topics constructing a network.

1.2.1. Actor-Network Theory in accounting research

Actor-Network Theory has informed numerous management accounting studies to date (Alcouffe, Berland, & Levant, 2008; Baxter & Chua, 2003). Publications built on *ANT* fall in three groups, each of them addressing one type of question (Justesen & Mouritsen, 2011). Firstly, *ANT* is used to study the roles played by accounting innovations within organisations and society once they have reached the status of a black box. Such research is interested in how accounting technologies, once created, can *act at a distance* through the inscriptions, *e.g.* accounting figures they produce (Bloomfield & Vurdubakis, 1997; Ezzamel, 1994b; Ogden, 1997; Robson, 1994). Secondly, *ANT* informs how management accounting innovations are produced, amended and disseminated (Alcouffe *et al.*, 2008; Chua, 1995; Jones & Dugdale, 2002; Lowe, Locke, & Lymer, 2012; Preston & Young, 2000; Quattrone & Hopper, 2005). Thirdly, *ANT* is used to understand how methods and theoretical frameworks employed in accounting research serve as rhetorical devices aimed at persuading the audience within the discipline (Lowe, 2004a, 2004b; Mouritsen, 2011; Quattrone, 2004a). Therefore, this paper is placed in the third group of literature that questions how knowledge is produced, established and advanced in accounting research.

1.2.2. Network constitution: knowledge debates and controversies

This paper deals with the notion of a *network*. A network can be conceived of as the place where debates are organised and conducted (Latour, 1987, 2005). Actors engage in knowledge debates revealing the interests and matters of concern for the community at a given point in time. Addressing these concerns alters the structure of the debates, resulting in knowledge production (Latour, 1993). This newfound knowledge of the actors' work raises new concerns and questions that will amend the network (Latour, 2004). The boundaries of a network are relatively vague, so that it is difficult to convey where it begins and where it

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ends. Having said that, the core of a network seems to appear through the identification of matters of concern common to all actors. Gradually boundaries evolve as actors debate with each other and raise new matters of interest (Latour, 2005). Thence who can be considered a member in the network are those who share common interests and interact with each other. *Actor-Network Theory* regard an isolated researcher sharing the same interests without interacting with others as an outsider of the network (Latour, 2005).

Gradually a *translation* process is started whereby actors rephrase the terms of the discussion; they rename objects and model new artefacts that will be involved in further controversies. This process results in matters of interest becoming matters of concern (Latour, 2005). A topic or research stream considered worthy of investigation *per se* by other actors can emerge within the network (Callon & Law, 1982; Latour, 2004).

Translation usually comprises four *moments* (Callon, 1985)[2]. These four *moments* have been applied in accounting research by Ezzamel (1994), Alcouffe *et al.* (2008) and Lowe *et al.* (2012) as follows. Firstly *problematisation* is where a gap in the knowledge is identified and presented as a matter of concern for a community (Latour, 2004). Secondly comes *interessement,* where community members understand why this issue is worthy of investigation (Callon & Rabeharisoa, 2008). Thirdly, *mobilisation* occurs with the engagement of other community actors (Latour, 2008). Once community members appropriate the problem, disseminate it and enlist new allies, the fourth and last moment of *enrolment* is at work (Callon & Rabeharisoa, 2008). Now the community can be considered relatively stable with the issues and matters of concern broadly accepted and forming a 'black box'. Thereby the network that has commenced can have provisory boundaries (Latour, 1994).

After that point, it is common for some actors to return to the roots and critique the basic assumptions made since forming the network. A new translation process can then commence through *controversies* that will make network boundaries evolve as fresh matters of interest emerge (Callon, 1999; Latour, 2004, 2005). Critics propose *counter-programmes* intended to advance the network (Callon & Law, 1982) with newcomers disputing the concepts and ideas developed by earlier network actors. '*By mixing elements of the past together in the form of collages and citations,* [newcomers] *recognize to what extent these citations are truly outdated. Moreover, it is because they are outmoded that the* [critics] *dig them up, in order to shock the former 'modernist' avant-gardes who no longer know at what altar to worship*' (Latour, 1993, p.74). On joining the network, new actors become full actors, and along with their predecessors they can also be criticised. The development of critiques and controversies perpetuates the network. New actors joining the network facilitate fresh thinking and critique enabling the development, advancement and establishment of scientific knowledge.

1.2.3. Following the actors who amend the network

A core assumption in *ANT* is that a network is a nexus of interactions between human and nonhuman actors. Rather than merely identifying isolated actors, *ANT* is more concerned with revealing their strategies and how the advancement of the network is affected by these. Therefore the existence of an actor incarnating the network contradicts the notion of a network, as interactions between strategies and the enrolment of new allies find themselves

[2] In this paper, we use the concepts developed by *Actor-Network Theory*. We write them in italics to stress that they are borrowed from this framework and acknowledge that some of them are neologisms (*e.g. interessement*). We deliberately do not translate them into plain English, for we expect not to mislead the reader with terms that would have a different meaning in everyday life.

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ignored (Latour, 2005). Considering the potential of newcomers offering network dynamics through controversies and critiques, the strength of a network can be reinforced. The structuring of a network commences '*when you have spokespersons which 'speak for' the group's existence*' (Latour, 2005, p.31). A *spokesperson* is a researcher presenting at some stage the network as worthy of academic interest. His or her influence on the community enables one to identify new matters of concern for academia and enrol new actors, engaging them with further research thus altering and amending the network. Predictably there will be changes of direction with new *spokespersons* speaking for the group (Latour, 2007). In an ongoing process these new *spokespersons* will enrol new actors continuing the network's reach and extending its boundaries. This will continue until a new spokesperson arises: '*we have to be able to follow the smooth continuity of heterogeneous entities and the complete discontinuity between participants*' (Latour, 2005, p.77). According to Callon and Law (1982, p.617) as well as Latour (1993, p.72), if the spokesperson remains in their position for too long and is not replaced by a new spokesperson, the network starts declining. This is because it is personified by a central actor averting the possibility of controversies, the emergence of newcomers and ultimately the advent of new knowledge. In other words, identifying the positioning and evolution of every actor within the network will help us to understand how matters of interest and concern are established, advanced and extended.

Nonhumans also appear to be actors in the network. Nonhumans are actors that cannot be incarnated by one person. A nonhuman may be a group of humans who cannot be identified individually and cannot have an individual existence *per se*. Functioning as a black box the group has its own identity and can enrol new allies or interact with other actors. One example of such nonhumans can be capital markets, *artefacts* which now exist independently of the humans operating within them[3] (Callon, 2009). Applied to a research network, nonhumans *par excellence* can be journals: reviewers anonymously speak for the journal whose editorial strategy (and nowadays impact factor) attract other humans (Latour, 2005, 2006, 2007). *Ideas* and *theories* are also nonhumans when they have no personified spokesperson and can be promoted or critiqued by anyone: for example freedom or democracy (Latour, 2005). Lastly *methods* are nonhumans for the same reason: they are public property and can be used by anyone. Rather than mobilising methods, researchers are enrolled by them; the methods applied make particular sense to the discipline (Latour, 1993, 1994).

Once actors are identified, *ANT* helps us to track interactions between them backed by *mediators*, *i.e.* secondary actors, generally nonhumans enabling them to mobilise others (Latour, 2005). Behind a nonhuman there are humans, however they are allies successfully enrolled by the nonhuman. The difference between humans and nonhumans is that nonhumans cannot be incarnated by one person (Latour, 1994). Otherwise they are merely *mediators* (Latour, 2005, 2008).

1.3. Dataset and methodology

Our study of how accounting knowledge is advanced, established and developed is built on the examination of the academic network covering linkages between accounting and religion. This network is compact enough for us to do justice to most of the human and nonhuman actors involved and the subsequent translation processes.

To build the dataset, we began by identifying the seminal publication on linkages

[3] It is almost impossible to know who places orders and trades on capital markets, especially nowadays where super-computers can trade *in lieu* of humans.

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between accounting and religion provided by Laughlin's (1988) *AAAJ* paper. This article

> is important not only because it is one of the first studies of accounting within a religious context, but also because the theoretical model that emerged from his study seems to have become the standard perspective for many subsequent analyses (McPhail *et al.*, 2005, p.185).

Next we easily identified the subsequent papers mentioned by McPhail *et al*., as *AAAJ* published a special issue on accounting and theology in 2004[4]. As this issue contained a call for papers on accounting and religion for an upcoming issue of *Accounting History* we also considered these later papers. This was followed in 2005[5] by a second issue of *AAAJ* containing other papers on similar topics. At this stage we can assume that Laughlin is the initiator of the network whilst *AAAJ* and *Accounting History* are central (nonhuman) actors. Given the difficulty of defining the boundaries of a network we follow the actors in the view of seeing its emergence and evolutions, including our own joining by writing this paper. One of the authors of this paper is directly involved in this network and has enrolled his co-author. Yet, we decided not to discuss our joining of this network as this would have made us too central in the analysis. Consistent with *ANT* we preferred offering an a-centred discussion (Quattrone & Hopper, 2001).

We are aware that defining a network's boundaries in space or time is an arbitrary decision open to criticism (Quattrone & Hopper, 2005). Yet, as *ANT* suggests, such arbitrariness can prove to be beneficial for network boundaries are characterised by a certain amount of vagueness. Arbitrary interim frontiers enable us to overcome traditional epistemological boundaries. If the study eventually follows how the so-defined network has evolved and revolved from this spatial or temporal starting point arbitrariness can be applied (Lowe *et al.*, 2012). Such arbitrariness can be accepted if it is made explicit to the reader (Lowe, 2004a, 2004b). Facing a major difficulty in outlining boundaries to the network, we do as follows: Firstly based on McPhail *et al.* (2005, p.185), we consider the academic network of accounting and religion starts with Laughlin's (1984, 1988) PhD dissertation and *AAAJ* paper and comprises of the two journal issues mentioned (2004, 2005) as well as *Accounting History*'s (2006). Secondly we browse related accounting journals in which authors from this network[6] publish and retain papers addressing similar issues and made reference to one of the papers we identified early on. Thirdly we search for other papers on accounting and religion that authors from this network could have published in these related journals. Fourthly we double-check that newcomers to the network refer at least to one prior publication on the topic to regard them as part of the network. Conversely any paper that would not refer to at least one publication in the network was viewed as addressing knowledge debates outside this network and cannot fall in our remit. In so doing we do not consider any boundaries *a priori* but follow how actors create and make the network evolve and revolve.

To remain consistent with our *Actor-Network Theory* approach, we follow the actors and let them express themselves freely as published papers undoubtedly reveal actors. As interactions between these actors and individual strategies are not systematically visible from the papers, we supplemented our *ex post facto* as follows. We could have informal talks with most of the authors at conferences, research seminars in their home institution or ours when

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[4] Vol.17(3).
[5] Vol 18(2).
[6] These journals are *Accounting, Organizations and Society*, *Management Accounting Research*, *Financial Accountability & Management*, *Critical Perspectives on Accounting*, *Accounting Historians Journal*.

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they were invited as guest speakers. For those authors we could not meet in person we organised telephone conversations or exchanged emails. In every case we asked for permission to make reference to their spoken or written word. To ensure our reference is a fair and just representation, we systematically submitted and invited personal opinion and commentary. In every case we asked for their reaction to our understanding of their initial intent and position in the network at the time of the study, as their response enabled us to amend the paper until we could write a story that was fair to history[7]. If an author thought we had misunderstood him or her, we eventually altered the argument in accordance with their remark.

We present the constitution of the network and the positioning of papers as a story as '*the way in which a paper is written (how) is intrinsically linked to the reason why it is written: each description is an explanation*' (Quattrone, 2004a, p.238). As such, the story we tell follows the evolution of this network and its boundaries chronologically; new actors join whilst others retreat. All this is expected to reveal how the evolution of an academic network contributes to advancing, establishing and developing accounting knowledge.

2. Accounting and religion as a research network

In order to understand how accounting knowledge is produced, established and advanced within the accounting and religion network, we need to set some boundaries. Considering the editorial remark articulated by McPhail *et al.* (2005, p.185) that Laughlin's (1988) paper marks the commencement of the network, we have decided to start the story there.

2.1. Religion as the social context in which accounting can operate

In 1988, Richard Laughlin published one of the very first papers studying accounting in the Church of England as its social context (Laughlin, 1988). The paper was published in the inaugural issue of *AAAJ* and was presented as an offspring of the new journal's social project. This consisted of studying accounting systems in the social context in which they are practiced, wherein Laughlin (1988, pp.19-20; 2007, pp.282-283) stresses a triple *problem*. Firstly he notes a lack of understanding concerning the interrelations between the social and technical aspects of accounting systems design. Secondly Laughlin highlights a need for interpretive and qualitative research departing from Watts & Zimmerman's (1986) Positive Accounting Theory[8]. Thirdly by addressing '*how little we know about the actual functioning of accounting systems in organisations*' Laughlin (1988, p.19) clearly was intending to support the social project of *Interdisciplinary Perspectives on Accounting* with the aim of offering alternative viewpoints (Laughlin, 2007, pp.273-276). Laughlin's (1988) paper was concomitant with an accounting history paper showing how the Shakers have promoted accounting and accountability to be self-sustaining (Faircloth, 1988). Although neither two papers refer to the other as a first in the accounting literature, both rest upon archival methods intended to show accounting is not neutral or universal but embedded both in history and a social context. Such a historical approach combined with a non-functional setting was expected to contribute to emancipating accounting from Watts' & Zimmerman's influence. Rather than using a microeconomic lens to view accounting, the social context in which it operates require conceptual frameworks borrowed from the social sciences namely *The elementary forms of religious life* (Durkheim, 1898) and *The sacred and the profane* (Eliade,

[7] See Appendix 1.
[8] Positive Accounting Theory states that accounting research must explain and predict accounting practices.

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1959) whose authority in sociology has long been proved, particularly through numerous controversies. This approach was further developed in a paper delineating a model of financial accountability for the Church of England published in *Financial Accountability & Management* (Laughlin, 1990). These three exploratory studies marked the commencement of interest in accounting and religion.

Empirical bases for further theorising on linkages between accounting and religion were established. This call for theorising was responded to in 1993 when Peter Booth published in *AAAJ* a paper derived from his PhD dissertation in which he sought to evaluate '*the contributions of the extant accounting literature on churches to our understanding of accounting as a situated practice, and to sketch some of the possible parameters of a framework for a research programme to build on the strengths and redress the weaknesses of this literature*' (Booth, 1993, p.38). With help from Laughlin (who examined his PhD dissertation) Booth was obviously *interested* in behavioural and social aspects of accounting. In an interview and an email, Peter Booth confirms:

> I decided at that I wanted to study different ways in which accounting was used and how different approaches to rationality might interact with this […] My interest here was to give some context structure to my looser ideas on modes of rationality. I probably did develop more explicitly the sacred-secular divide phrasing in my thesis as it provided a convenient, if a bit over contrived, means to do this, so off I went.

He was engaged with the idea of "an extreme case", that could reveal the limitations of rational economic approaches.

After some talks with Laughlin Booth decided to engage in a study extending his conclusions, admitting he considered Laughlin's (1988) paper the only relevant accounting literature on his topic. He expressed the need to identify structural properties of these linkages. Four features of the relationship between accounting and religion emerged: *religious belief*, *organisational members and occupational groups*, and *financial resource pressure* (Booth, 1993, p.60). To give these categories a structural dimension, Booth needed to find a meta-label: the *sacred-secular divide*. In an email followed by an interview he states:

> my inclination is that the sacred-secular divide phrasing came from Richard, even if I was the first to use it explicitly. It wasn't explicit in his writing, but it probably arose from our discussions about my thesis analysis and how to use ideas from his thesis and papers on the scared and the profane.

Since Booth's (1993) paper, the *sacred-secular divide* has been and continues to be evoked and ascribed to Laughlin (1988). The latter has been considered so central that every actor involved in the network has ever since positioned him or herself *vis-à-vis* this dichotomy (McPhail et *al.*, 2005). Laughlin states in his written comments on this paper that

> I was concerned then and remain concerned about his structural and static interpretation of what was never meant to be as such. I expressed this concern in my comments on the thesis.

Booth and Laughlin were close enough to talk about these issues. In particular, Laughlin in his comments adds:

> I was concerned enough to try to work with Peter on a special issue of AAAJ so that we could clear up what was to me a misunderstanding. Sadly even though we got permission to do a special issue Peter was off pursuing other dreams and we never got to produce.

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This did not eventuate since Booth took on a senior position at the University of Technology, Sydney, before becoming its Deputy Vice-Chancellor and withdrawing from the list of active research faculty. Thereafter, they both retired from this network taking other forms of engagement as Laughlin explains in an email. '*It was for this reason that I devoted just over a page (p.282/3) in Laughlin (2007) to trying to make clear what I was trying to say with the shorthand of the sacred and secular divide*.' In a later email Laughlin explains this new form of engagement through '*my research in public services management and accounting with Jane Broadbent […] has absorbed much of my research effort over the last 20 years or so, and is an outgrowth of the Church of England study in some ways*.' Laughlin thereby considers he has never fully retired from the network, rather he was permitting new actors to join and have voice.

2.2. New actors, grounded theory and nonprofits

As the special issue did not eventuate we cannot speculate further on that. However it is known that between 1993 and 2000, there were no publications on linkages between accounting and religion. Intermittently, economics or finance journals published papers trying to draw on a theology of economic or financial practices (Iannaccone, 1995; Oslington, 1999).

The network was revived in 2000 when Booth's former supervisor (Lee Parker[9]) and another colleague (Lightbody, 2000, 2003) began considering accounting in churches should not be reduced to linkages between accounting and religion and subsequently the *sacred-secular divide* (Parker, 2001, 2002). Lightbody (2000, 2003) and Parker (2001, 2002) stress that nonprofits had *been accorded relatively little attention in the accounting and management research literatures* (Parker, 2001, p.321). More specifically studying planning and control in a religious organisation could contribute to knowledge on management accounting in nonprofits. The knowledge debate was thus translated so as to understand the dynamics between mission and accounting (Parker, 2001, 2002). Also, the behaviour of financial managers in a nonprofit organisation (incidentally a church setting) was studied in their dual capacity as guardians of organisational resources and advocates of the mission concurrently (Lightbody, 2000, 2003). All told, Parker and Lightbody were now *mobilised* around the Uniting Church in Australia as a research site relevant to accounting in the wider area of nonprofits (Parker, 2001, p.322).

As the knowledge debate had shifted towards an under-explored area, *i.e.* accounting in nonprofits, Lightbody (2000, 2003) and Parker (2001, 2002) undertook to inform their studies with grounded theory so as to avoid '*any prior commitment to specific 'a priori' hypotheses or pre-existing theories in relation to questions posed of interviewees, other data collection or coding for concept identification*' (Parker, 2001, p.324). They both found that the most appropriate structural approach to linkages was perhaps not the *sacred-secular divide* but rather a combination of *community culture*, *resources pressure*, *consultative bureaucracy*, and *compliance-oriented accounting information*. This sometimes caused tensions between people claiming authority over organisational resources (Parker, 2001, p.323). In an informal conversation at the 3rd *Accounting History conference*, Margaret Lightbody explains that she disagreed with Booth's contention that there might be conflicts of rationality between accounting and religion. Her two papers (Lightbody, 2000, 2003) were aimed at showing the fact that *guardians* of the resources and mission *advocates* are often the

[9] Lee Parker was Peter Booth's supervisor at the initial stage of the PhD when they were at Griffith University, Queensland, Australia. Then, Parker moved to South Australia and Booth, who stayed at Griffith, was supervised by Craig Littler.

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same people, subject to the same rationality, resulting in no systematic tension. In informal talks at the *IPA* conference in Cardiff (2012) she confirms that if any tensions, these can be ascribed to misunderstandings surrounding the intertwining and overlapping of these two modes of rationality. Conflicts between accounting and the mission can arise in any kind of organisation (Parker, 2002, pp.72-73).

In parallel of Lightbody, Helen Irvine[10] successfully completed her PhD in 1999. One of her examiners was Peter Booth. In informal talks she admits Booth's writings had influenced her doctoral work. Almost simultaneously Irvine along with Lightbody was interested in extending the boundaries of accounting research in church settings. Phrased differently from Lightbody's work, she endeavoured to generalise her study as much as possible. Accordingly, she focused on '*how accounting can be accomplished in an organisation with a strong spiritual agenda*' (Irvine, 2002, pp.36-37), *viz.* how mission and money can be balanced in such a setting (Irvine, 2005). Applying the concepts Booth discovered in 1993, she considered that, '*if the prevalence of religion and, by extension, the significance of religious organizations, is accepted, then the way accounting is treated in these organizations ought also to reveal, at a profound level, something of the inherent nature of accounting*' (Irvine, 2005, p.212). The knowledge debate had been redefined so as to make accounting in a church setting appealing to an even broader audience, extending its boundaries beyond those only interested in nonprofits. This was accentuated by her conclusion that the *sacred-secular divide* was not the essence of accounting in church settings. This is because the denomination's religious belief system of both the Anglican Church and the Salvation Army accommodated accounting quite well (Irvine, 2005, p.233). These conclusions concur with those drawn by Lightbody at a similar time. Between 2000 and 2005, the knowledge debates had evolved as the issues Booth (1993) had identified were *re-problematised*. This debate translation then enabled the network to *mobilise* new actors.

2.3. Mobilisation of new humans and nonhumans in network structuring

Although not many papers on accounting and religion had been published since 1988, linkages between accounting and religion have attracted increasing academic interest, thus expressing two concerns. On one hand, new scholars had been enrolled around the idea that studying accounting and religion is interesting *per se*. On the other hand researchers had studied accounting and religion in the view of illuminating accounting with fresher or extreme insights. Parker explains in informal talks at Auckland University of Technology that he already observed this in 2002 when his second paper was published in *Management Accounting Research*. He had already considered publishing a *AAAJ* special issue on accounting and religion. He was convinced that such a special issue would definitely make *AAAJ* a key actor in the accounting network. As he was too central there was a risk of the network losing part of its credibility if he edited this special issue himself. At this time, Ken McPhail who had a special interest in accounting and religion mobilised his former supervisor Rob Gray, in assisting him to submit a project for a *AAAJ* special issue on this topic. Commenting on this paper in an email Rob Gray explains:

> I was involved in the special issues but I am no expert on the area having written very little around the subject. My role with the special issues was a

[10] Since they both completed their PhD, they have had some common interest even if the core of their respective research is different. For instance, at the *Accounting and Finance Association for Australia and New Zealand* held in Darwin in July 2011, Lightbody presented a paper on the Australian rugby league. In the same session, Irvine presented a paper on the Queensland rugby league.

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> combination of synergy with the other two plus a sceptical and professional eye to be kept on arguments and standards.

In an interview at the University of Glasgow and an informal talk at Queensland University of Technology McPhail admits that for his very first editorial experience he was happy to have some support from an experienced scholar. The project was well received by Parker. Yet McPhail considered that having a theologian enrolled in this editorial experience would enhance the credibility of papers dealing with accounting and religion. McPhail states that *interesting* Gorringe, a theologian specialised in theology and economics, was not easy. Gorringe expressed some reservations regarding the pertinence of studying religion from an accounting viewpoint. Notwithstanding such reservations, Gorringe eventually joined as a guest editor.

Altogether McPhail, Gorringe and Gray *re-problematised* the knowledge debate which was seen as theological perspectives on accounting rather than on accounting in a religious setting. This resulted in a selection of papers dealing with various denominational contexts and theologies. Thereby numerous new actors in this network were *mobilised* around the knowledge debate, accordingly the *AAAJ* special issue '*received a considerable number of submissions and unfortunately could not fit all the papers and poems that made it through the review process into one publication'* (McPhail, Gorringe & Gray, 2005, p.185). Given this unexpected success McPhail, Gorringe and Gray were invited to edit another *AAAJ* issue in 2005 in which some of the extra submissions were published. In 2004 and 2005 *AAAJ* had published most of the papers constituting the research network dealing with accounting and religion.

In interim Carnegie expressed in emails and informal talks at the Accounting and Finance Association for Australia and New Zealand annual conference in Darwin (2011) need for historical perspectives on linkages between accounting and religion emerged. This led him as editor of Accounting History to invite Salvador Carmona as a member of the journal's editorial board to be guest editor of a special issue on accounting and religion. Carmona suggested that Mahmoud Ezzamel should join, which Carnegie accepted. Ezzamel, who had already worked in accounting in the religious context of Ancient Egypt (Ezzamel, 1994a, 1997, 2005), ejecting the notion of a sacred-secular divide, was naturally sympathetic to the idea. The special issue was to be published in 2006, so the call for papers was published in the AAAJ 2004 special issue on accounting and theology. Carnegie indicated that having Parker as PhD supervisor facilitated connections between AAAJ and Accounting History. Following the talks in Darwin and in a further email, he explains '*the special issue was motivated by a desire to develop an understanding of accounting's past in social organisations, including religious institutions*', this being consistent with the interdisciplinary project.

From 2002 on *AAAJ* shifted from a *mediator* of knowledge to a major *nonhuman* actor enrolling other actors. Firstly, humans were enrolled as spokespersons for the network: McPhail, Gray and Gorringe. In 2004, *AAAJ* enrolled a new nonhuman (*Accounting History*) that could enrol other humans as spokespersons for the network (Carmona and Ezzamel). Altogether they *mobilised* submissions and enrolled authors feeding the knowledge debates on accounting and religion.

2.4. Accounting and religion: a network of networks

Under the patronage of McPhail *et al.*, Carmona and Ezzamel, *AAAJ* and *Accounting History* the research network dealing with accounting and religion started being structured around discussions regarding a sacred-secular divide (McPhail *et al.*, 2005, p.185). Thence, as new actors joined the network its conceptual base was first to be challenged or critiqued. The two special issues of *AAAJ* published papers seeking to "*initiate a dialogue between immediacy*

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and eternity" (McPhail *et al*., 2004, p.320), theological perspectives supposed to enhance our understanding of accounting in general.

In studies of accounting, accountability and control in various settings the authors interested in theological insights into accounting *mobilised* the very theology of these denominations as context-bound theoretical frameworks. Theological minutes issued by the Anglican council were the basis for Kreander's et *al*.'s (2004) study of investment practices in the Church of England as well as Berry's (2005) scrutiny of accountability and control in this church. In other denominations, the writings of the founder enabled understanding of accounting as applied to faith, *e.g.* Wesley's theology in the UK Methodist Church (Cordery, 2006; Kreander, McPhail, & Molyneaux, 2004) as well as Ferguson's Rule in the Iona Community (Jacobs & Walker, 2004). These theological insights were to theorise '*how accounting is perceived and [if] it is possible that accounting can be perceived as something sacred*' (Jacobs & Walker, 2004, p.362). Studying accounting in a religious context was explicitly directed at finding the position of this academic network in the broader accounting community and in society (Jacobs & Walker, 2004, pp.362-363).

In parallel, another network revisited the conceptual roots of linkages between accounting and religion and openly refuted the existence of any sacred-secular divide, stressing '*a danger that the model* [*the sacred-secular divide*]*, which has proved insightful in opening up new perspectives on accounting, might become overly restrictive if its categories are employed in a stringent binary fashion*' (McPhail *et al.*, 2005, p.187). References to the same theologians as in the above network, *i.e.* Wesley (Cordery, 2006; Jacobs, 2005) or Niebuhr's internal and external history and taxonomy of the relationship between church and society (Hardy & Ballis, 2005) were aimed at showing that Booth (1993) referred to the work of Durkheim and Eliade in a way that oversimplified the realm of the sacred and the secular. A former PhD student of Richard Laughlin, Jacobs (2005, p.190) considered that '*central to a lot of the thinking and research in the area of accounting in religious organisations is the work of Laughlin (1988, 1990) and his distinction between sacred and the secular in the context of the Church of England*'. In informal talks Kerry Jacobs says he rejected a structural approach to accounting and religion, which saw religion as inherently sacred and accounting as inherently secular. The Jacobs and Walker (2004) critique was focused on this structuralist interpretation of the work of Richard Laughlin (who was one of Jacobs PhD supervisors). However while Laughlin (1988, 1994) used the term 'sacred and profane' it is Booth (1993) who actually used the terms 'sacred-secular'. Jacobs (2005, p.193) further extended the critique of a structuralist understanding of secular accounting and sacred religious institution in a study if the Church of Scotland, where he argued that '*the central issue is how accounting is perceived and understood*'. This critique was informed by the earlier work with and ongoing support from Walker, particularly in terms of the historical aspects. This critique of the sacred-secular divide was picked up and incorporated into the ongoing work of Hardy on the Seventh Day Adventist Church (Hardy & Ballis, 2005, p.239). Parker, *qua* his PhD supervisor, states in informal talks at Auckland University of Technology and via telephone that he was informed of the direction in which the dissertation was engaging. This is confirmed by Irvine[11] and Walker[12] (Hardy's examiners) who were impressed by the quality and timeliness of the developing argument. Apparently such support from more experienced actors in this network enabled Hardy to rephrase the knowledge debate through his sharp critique of the divide. In informal talks at Victoria University of Wellington and emails, Cordery states that her paper (Cordery, 2006) sought to reinforce Jacobs' (2005) critique by

[11] In informal talks at Queensland University of Technology.
[12] In informal talks at Cardiff Business School.

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showing that Wesleyan theology had historically always accommodated accounting as a device for faithful conduct. Yet as Walker and Jacobs said in informal talks, another major opponent to the sacred-secular divide is Ezzamel although his works do not explicitly refer to it until 2009:

> These suggestions are in sharp contrast to much of the extant literature on accounting in religious institutions, where the focus is upon functional, housekeeping and monitoring issues with accounting viewed as a profane activity (Ezzamel, 2009).

Such reference is made explicit, as though Ezzamel's opposition to the sacred-secular divide was not obvious to all actors in this network. Arguing on the structural properties characterising linkages between accounting and religion, these critics (Ezzamel, Jacobs, Hardy & Ballis and Cordery) attempted to move the knowledge debate on and implicitly suggested that the foundations of today's accounting knowledge are unreliable and call for clarification and correction. These critics of the sacred-secular divide were offering a *counter-programme* claiming the opposite to what the network initiators said. Yet, the *controversy* did not lead to a dialogue, as neither Laughlin nor Booth who were directly critiqued engaged in the discussion. In an email, Laughlin acknowledges:

> What it also shows, at least to me, is that had we managed to sort out our different views through the special issue of *AAAJ*. I believe the whole network of commentaries and development of the ideas would have been totally different.

In an interview and during informal talks at the University of Glasgow McKernan explains that these critiques on the sacred-secular divide were very promising, having the potential to instil religion into accounting. Yet McKernan and Kosmala (2007, p.731) reflexively stress a new problem in the evolution of the network and knowledge: theological and sociological approaches had overly focused on accounting in a religious context, neglecting the essence of both accounting on one hand and religion on the other. Therefore, establishing parallels between accounting and religion through Ricœur's hermeneutics (McKernan & Kosmala, 2004) or Derrida's deconstruction (McKernan & Kosmala, 2007) would highlight commonality in both. Ultimately if religion is proved to influence accounting, questioning what their common essence is enhances our understanding of both (McKernan & Kosmala, 2004, p.329; 2007, p.730). This led McKernan (McKernan, 2012) alone and an emerging scholar just joining the network (Joannidès, 2012) to borrow from Derrida's aporia of responsibility to reveal intrinsic unresolved contradictions of accountability through the story of Abraham's responsibility before God. Such a contradiction lies in the idea that accountability undermines responsibility which the giving of an account is supposed to enable (McKernan, 2012). From a similar critical stance Berry (2005) tried to build on an ontology of accountability and control through an *expressive case*, *i.e.* a case revealing features of account giving not visible in functional settings. Therefore studying the Church of England enabled him to see accountability as a bundle of (religious) *covenant,* and (legal) *constitution* and *contract*. These critical approaches *problematised* the critiques addressed to the sacred-secular divide, creating new controversies as to how religion and accounting are seen individually. All in all, actors in this network dealing with an ontology of both accounting and religion reveal quasi '*sacred concepts in time and space, and consider first, pervasive temporal structures and ritual in corporate financial reporting, and second, the use of icons, particularly visual images which perhaps recall the symbolism of ascension'* (Davison, 2004).

Concomitant to Davison's (2004) and McKernan & Kosmala's (2004) studies is

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Quattrone's (2004) investigation of accounting and accountability in the Society of Jesus. In this study he seeks to understand the an-economic essence of account giving. Quattrone considers that earlier research on accounting and religion (Laughlin, 1988, 1990; Booth, 1993; Lightbody, 2000, 2003)

> reinforced the taken-for-granted economic nature of accounting practices [so] little is known about the ways in which research on religious entities may shed new light on the nature of accounting and accountability. Even less is known about the ways in which these organisations can contribute to an understanding of the relations between the emergence of these practices and the development of certain organisational forms such as hierarchies, which have proliferated in modern times (Quattrone, 2004a, p.648).

Quattrone shows how the Society of Jesus, in reaction to Reformation, developed and disseminated accounting for sins and their counterpart (prayer, indulgences, good conduct, etc.), which does not refer to microeconomic or financial concerns. Like Laughlin's research, Quattrone's '*aimed at placing accounting in the social context of the Church*' (*ibid*.). In the 2006 special issue of *Accounting History*, this concern was further emphasised by Carmona and Ezzamel (2006, pp.117-118) in their editorial. The guest editors stressed a new problem: prior works treated religious institutions as a branch of nonprofits whose sole focus was on Christian churches. The possibilities offered by religion to understand accounting more broadly had apparently been underestimated. Therefore following Carnegie's initial concern, Carmona and Ezzamel mobilised papers producing a genealogy of discourses on wealth and the need for accounts in the Bible (Baker, 2006) or showing how accountability was conceived by Moses at the time of the Exodus from Egypt (Barlev, 2006). They also mobilised papers which showed the functional use of accounting in the Monastery of Silos in Spain (Prieto, Maté, & Tua, 2006) as well as in Spanish brotherhoods (Álverez-Dardet Espejo, López Majón & Sanchez-Matamoros, 2006).

A critical stance *vis-à-vis* accounting and religion emerged concomitantly to the other parts of the network, as the *AAAJ* 2004 special issue published two papers taking an alternative position. This critical network had thus evolved coincidentally to the other networks within the broader network addressing accounting and religion. Tinker, who was already known as a major proponent of labour process theory stresses a new problem:

> More than ever before, religion and Marxism need to suspend their mutual suspicion and join in a careful, interrogation of capitalism. If there is an "idealism" in Marxism, it is something shared by some Christians and Muslims – the ennoblement of Man-on-Earth (Tinker, 2004, p.464).

This approach is more broadly embedded either in the Marxist critique of accounting systems, as Tony Tinker explains in an email:

> This paper (*the AAAJ* 2004 paper) *is* one of a long series of papers arguing in keeping with Marx's critique of Hegel (Hegel asserted that that God Created Man). Marx famously said that he found Hegel standing on his head and turned him the right way up (Man Created God).

Thereby Tinker contributes to the discussion on the linkages between accounting and religion from a historical viewpoint. He finds commonalities between the Marxist, Christian and Islamic critiques of Capitalism and subsequent accounts. Yet Tinker seems not to *problematise* an intrinsic divide between accounting and religion. This seems to *interest* and *mobilise* Gallhofer and Haslam (2004) who stress in the same *AAAJ* special issue that relationships between accounting and religion have been conveyed through mainstream accounting and theologies.

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> As liberation theology emphasises different texts to those given more weight by the theological mainstream, so can emancipatory accounting. It can lay stress on some texts more than they have been emphasised to date. A counter-hegemonic reading of mainstream accounting will necessarily also draw attention to its limitations in terms of facilitating emancipatory struggle (Gallhofer and Haslam, 2004, p.395).

In this network, the knowledge debate has slightly shifted towards addressing linkages between religion and mainstream accounting. Gallhofer & Haslam (2004) endeavour to show that liberation theology can offer substance to emancipatory accounting and reconcile the giving of an account with spirituality. That is a theology giving hope to and supporting the emancipation of oppressed people. Moerman (2006) finds herself *enrolled* in this discussion of linkages between emancipatory accounting and liberation theory. She seeks to further conceptualise Gallhofer & Haslam's (2004) conclusions on liberation theology. She considers the microeconomic ideology underlying accounting inappropriate as liberation theology does not reveal an ontological opposition to accounting. This confirms the Marxist critique and calls for alternative accounting and accountability practices enabling the emancipation of oppressed people. This point is reinforced by a later study on the biblical jubilee as a theological critique addressed to institutions basing accounting and accountability on economics (Moerman, 2008). Having papers published both in *AAAJ* and *Accounting History*, Moerman was enrolled in the networks mobilising each of these two nonhumans. This critical network has kept evolving in parallel with the others. Molisa (2011, p.454), building on Gallhofer & Haslam (2004), seeks to inform emancipatory accounting with an ontology of spirituality rather than a theology or religious doctrine[13]. In the same issue of *CPA* in which Molisa published his paper Gallhofer & Haslam (2011, p.506) invite further investigations of these issues:

> Taking seriously spirituality points to a critical theoretical holistic perspective that is enhanced in its richness and concerns: it embraces the inner as well as the external world and it deepens appreciation of emancipation.

Within the accounting and religion research network, the critical network stresses new problems and knowledge debates regarding the assumptions of both accounting and spirituality and how their interrelate.

In spite of efforts to enrol new allies Western religions and theologies through liberation as done in the critical network, non-Christian contexts had been neglected, like Islamic accounting, which remained to be defined (Napier, 2009). Subsequent to this *problematisation*, a new nonhuman was interested in 2010 in order to systematically study accounting and Islam (*Journal of Islamic Accounting and Business Research*), taking for granted that both are mutually supportive (Hannifa & Hudaib, 2010). In parallel of Napier's (2009) definition of Islamic accounting, accounting in Hindu and Buddhist communities was studied (Javayasinghe & Soorbaroyen, 2009), the authors stressing that this is the very first study of accounting in a context other than the three Monotheisms or Ancient Egypt (*e.g.* Ezzamel's works).

[13] In a telephone conversation.

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3. Discussion

Lessons as to how accounting knowledge is established, advanced and extended can be drawn from the story of the research network concerning accounting and religion.

3.1. Networks, inter-paradigm communication and knowledge production

Actor-Network Theory considers that merely identifying actors at a given point in time without understanding interactions from within the network tends to make it a black box. Rather, interactions between actors as well as the construction and development of strategies should be sought for (Latour, 2005). This results in network boundaries being loosely intact and having momentum. To understand how the actors position themselves and contribute to the network, one would need to follow them from within and from outside this network. This enables us to see that a research network is embedded in other networks. In the very case of accounting and religion we show that the enrolment of new allies, humans and nonhumans, extends network boundaries by creating networks within it. Networks can operate as nonhumans interacting with other networks *vis-à-vis* which they position themselves. It is through controversies that such interactions are manifested, enabling knowledge to be established, advanced and developed.

Where Lukka & Granlund's (2002) study reasons that research genres or paradigms do not communicate with each other, this study shows the contrary. This paper eventually highlights that networks transcend paradigms, forcing people to communicate with each other through controversies. This paper suggests that knowledge can be established, advanced and developed precisely because differentiated approaches raise new questions enrolling researchers and journals. This study shows that a network is a bundle of networks connected through such controversies often suggested by differentiated approaches. We observe a triple phenomenon challenging Lukka & Grandlund's (2002) contention that paradigms do not communicate.

Firstly we see that authors involved in this network can publish in journals from different paradigms and evolve in different networks. For instance, Laughlin, proponent of the *IPA* project, published his 1990 paper in *Financial Accountability & Management* whose paradigm is more empirics- and issues-driven with an interest on possible usefulness for policymaking, as did Lightbody with her 2003 paper. A researcher is an actor potentially crossing paradigms and is in no way an agent with differentiated identities. This can also be seen with journals publishing works from differentiated approaches without being inconsistent. *AAAJ* publishes research informed with grounded theory, postmodern philosophy and critical frameworks, *ANT* approaches or anthropological views.

Secondly as some actors eventually retreat from the network after a while and maintain an interest in research, it appears that they *de facto* evolve in other networks within their discipline. Laughlin is also known for his works on theorising in accounting research (Laughlin, 1995) and subsequent discussions (Laughlin, 2004; Llewellyn, 2003; Lowe, 2004a, 2004b; Quattrone, 2004) on developments in accounting history (Miller, Hopper, & Laughlin, 1991)[14].

Thirdly controversies, *qua* channels for knowledge establishment, advancement and development, occur in the same journals where knowledge is challenged and discussed. The

[14] His works on theorising in accounting research are known as *middle-range thinking*, which is not totally fair to his intent, middle-range thinking being only an incomplete shortcut. Likewise, the label *New Accounting History* is a shortcut to a broader call for theory in accounting knowledge development.

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sharpest critiques on the sacred-secular divide were published in *AAAJ* (Hardy & Ballis, 2005; Jacobs, 2005). Likewise Llewellyn's (2003) critique of middle-range thinking was published in *AAAJ* where Laughlin (1995) published the contested paper. Similarly, the opposed positions on interpretive research and the role of paradigms in qualitative accounting research were published by *Critical Perspectives on Accounting* as a *polyphonic debate.* Probably the utmost evidence for this claim is Wai Fung Chua's *Accounting Review* paper challenging the paradigm driving knowledge production in this journal (Chua, 1986)[15].

Having noticed that networks transcend paradigms and approaches we do not engage in the discussion regarding the roles and status of such paradigms. Even though we remain outside the polyphonic debate on the future of interpretive accounting research, our study stresses that epistemological paradigms are not central in the constitution of a research network. Knowledge is advanced, established and developed through debates inspired by the level of prior theorisation, the level of theoretical content in the methods employed and the need for change (Laughlin, 1995). Our case reveals that by essence when the network started emerging, need for change (*vis-à-vis Positive Accounting Theory*, namely) was high, while the level of prior theorisation was low. There was room for knowledge production on the linkages between accounting and religion. Latour (2005, pp.23 onwards) contends that predefined epistemological categories often prove to be problematic. Latour compares these epistemological categories with asbestos, explaining that researchers have placed epistemology everywhere thereby making eradication difficult. Through an analysis informed with *Actor-Network Theory*, we observe in this paper these epistemological categories interact with each other to a greater extent than what was previously thought and accepted.

3.2. Network, humans and nonhumans

Consistent with ANT rejection of determinism, we found that translation can be successfully initiated through non-established scholars if known which humans and nonhumans to enrol in their network. We have two pieces of evidence for this claim. Firstly, in 1988 Laughlin had been an active researcher in accounting since 1973 and could not be considered as experienced as he is today. Yet, in 1986 he contributed to setting up *AAAJ* prior to its launch in 1988. It is only in 1988 that the offspring of his efforts started being visible: he managed to *problematise* the need for research on accounting in its social context, *interested* the community in accounting and religion and *mobilised* Booth, Jacobs, *AAAJ* as well as subsequent works in this network. Intended or not Laughlin can be viewed as a key player in this network he contributed to create. Secondly in 1988 *AAAJ* was not an experienced nonhuman in the network, as it was launched concomitantly to Laughlin's research. This finding concurs with the description by Carnegie (2012) of how *AAAJ* has contributed to promoting avant-garde accounting research. This is not an isolated phenomenon: beyond accounting Harry Markowitz' doctoral thesis had been problematic to some mathematicians and economists until he first published a paper in the *Journal of Finance* and thereafter the works of this new scholar have been extremely influential over finance.

As Latour (1994, 2005) suggests a nonhuman is an actor behind whom humans are anonymous. Accordingly in the earliest years of its existence the journal *AAAJ* incarnated by Lee Parker, James Guthrie and Richard Laughlin, the founders and associate editors, could not be considered a nonhuman actor, but just a *mediator* of knowledge debates. Nowadays, *AAAJ* is a major nonhuman enrolling new actors. Its anonymity can be explained by the fact that it evolves relatively independently from Parker and Guthrie who founded it for at least

[15] This has not been iterated since that publication.

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three reasons. Firstly inviting guest-editors for special issues makes the regular journal editors remain in the background. As guest editors have an *ad hoc* expertise they have limited time to speak for the journal. Rather they make it speak, so that a journal is not only a channel for knowledge diffusion: it promotes knowledge and enrols researchers. Secondly although journals' editorial policy is made by editors, journals can become autonomous nonhuman actors through the work of anonymous reviewers who can let it speak before authors and editors. Only the editors and guest editors know who blindly discusses papers submitted. Thus, when an author receives reports from referees, these speak on behalf of the journal without anyone knowing exactly who speaks. Thirdly board composition at a journal can change: new editors or reviewers can join and, albeit, the journal has the same policy.

When central humans disappear and let new actors be enrolled by journals, journals shift from being *mediators* of knowledge to being nonhuman actors. As nonhuman actors, journals can then autonomously enrol guest editors, reviewers and new authors. When a journal editor fully trusts and relies on referees or invited guest editors for special issues, the journal shifts from mere *mediator* of knowledge to actor in its advancing, establishing and developing of knowledge production.

Conclusion

The problem highlighted by this paper is the lack of understanding of how accounting knowledge is established, advanced and extended in a research network. In publications we have a snapshot view of accounting knowledge produced but ignore how we arrived at it. We know that scholars are expected to contribute to knowledge through publications in peer-reviewed journals. Although we know how a research project is designed and positioned within an academic network, how this network evolves and revolves is a mystery to us. Our study thus contributes to the sociology-of-science type of literature in accounting by following the actors creating and amending knowledge as they extend the boundaries of the network in which their research is disseminated. Given that a network is made up of actors constantly moving, we mobilise *Actor-Network Theory* to follow them in the ongoing constitution of the network they form to ultimately establish, advance and develop accounting knowledge.

This paper contributes to knowledge in three respects. Firstly while *ANT* is generally used in accounting literature to address the dissemination of practices, discourses or tools (Alcouffe *et al.*, 2008; Chua, 1995; Jones & Dugdale, 2002), we apply it to an object similar to that developed by its founders, *i.e.* the establishment, advancement and evolution of knowledge. Secondly our research question and *ANT*-based approach lead us to open the black box that is accounting research. This enables us to show that accounting knowledge is established, advanced and evolves through the ongoing extension of network boundaries. We thereby demonstrate that knowledge advancement, establishment and development are more contingent on the breadth of the research than on paradigms. Epistemological discussions appear as a side-effect of network evolution. It stems from this that the problems and knowledge around which new actors are mobilised and enrolled are cumulative: as the network evolves, matters of interest and concern evolve and add to knowledge. We also show how *mediators* of knowledge, when they become *nonhuman* actors, autonomously and actively contribute to advancing, establishing and developing knowledge. Thirdly this paper contributes to methodological knowledge. Inviting authors' commentary and reflexive accounts on their publications offers us a behind-the-scenes view thus enabling us to unfold how knowledge is advanced, established and developed within an academic network.

Based on these conclusions, we can call for further research in the following three directions. Firstly, a similar study on other networks could be conducted for a more in-depth understanding of the aspects emphasised in this paper. Other networks deserving academic

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interest include those dealing with the development of *RAPM (Reliance on Accounting Performance Measures)*, ethnicity in cultural studies, gender studies or the practice turn in accounting research. Secondly, we do not open the black box of PhD supervision and examination. This offers opportunities for further research into the choice of a supervisor and examiners in the establishment, advancement and evolution of accounting knowledge. Thirdly the potency of the reflexive accounts by Otley, Scapens and Laughlin could influence interdisciplinary accounting journals to publish more personal research journeys. *AAAJ* as a major actor in the development of accounting thought could publish such personal accounts by experienced researchers and offer a counter-programme to the *British Accounting Review,* so far the only journal to do so.

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Appendix: Authors' reactions and insights

Author	Mode of feedback	Reaction/insight
Berry	Informal talks at Manchester Metropolitan University, February 2008; Université Paris Dauphine, July 2009.	Validation.
Booth	Emails, January 2011, Informal talk at University of Technology, Sydney, June 2011.	Validation and a personal account on his relationship with Laughlin and Parker and their influence on his PhD.
Carmona	Written review of the paper and emails, July 2009.	Need for enlarging the network boundary to *Accounting History*.
Carnegie	Informal talks at AFAANZ conference, July 2011 Emails, September 2011, June 2012	Insights into how the idea of the *Accounting History* 2006 special issue came and how the journals and its guest editors were enrolled in the network.
Cordery	Informal talks at *Accounting History Conference* in Wellington, August 2010.	Validation and a personal account of the motivation for her paper: following Jacobs' critique.
Davison	Emails, January 2011.	Clarification of the rationale for her research and positioning within the network.
Gray	Emails, January 2011.	Insights into his role in the network and interactions with Ken McPhail and Tim Gorringe.
Irvine	Informal talks at *Queensland University of Technology* between November 2009 and October 2011	Validation.
Jacobs	Emails, September 2009-September 2010. Informal talks, APIRA in Sydney, July 2010 and AFAANZ conference, July 2011 Skype meetings July 2010-October 2011	Validation and a personal account of how the idea of the two papers he published in the network emerged and of his relationship to Laughlin (his former supervisor), Parker and Walker. Insights into the use of ANT.
Laughlin	Written review of the paper, November 2010. Emails, May-July 2012	Clarification of that the sacred-secular divide was not his idea and does not appear in his papers. Insights into his relationship with Booth and how their exchanges can have influenced him and subsequent sacred-secular divide conceptualisation.
Lightbody	Informal talks at *Accounting History* conference in Wellington, August 2010 and *IPA* conference in Cardiff, July 2012.	A personal account of how the idea of the papers came as well as her relationship to Parker and Booth at the time of the study.
McKernan	Informal talk at the 2009 *IPA* conference in Innsbruck Informal talks and interview, Glasgow University, February 2010.	Validation and a personal account of how the idea of the two papers published in the network with Kosmala as well as the theoretical frameworks employed emerged. McKernan stressed network discontinuity.
McPhail	Informal talks and interview, Glasgow University, February 2010. Informal talks at Queensland University of Technology, September 2011	Validation, personal account as the editor of two special issues and author of one paper with Kreander and Molyneaux. Insights into how the 2004 special issue was prepared.
Moerman	Emails, August 2010, January 2011.	Additional insights on the boundaries of the network.
Molisa	Emails, September 2011 Telephone conversation, November 2011	Insights into how the idea of the paper came out as well as how the author was influenced by Gallofer and Haslam's writings. Explanation of initial intent at the time of the study and how the author feels his positioning within the research network dealing with linkages between accounting and religion.
Napier	Emails, January 2011	Request for looking behind the scene and getting some intimacy with the authors in the network.
Parker	Informal talks at Auckland University of Technology, September-October 2009.	Clarification of the most obvious connections between actors. Personal account on his 2 papers in the network, the idea of a special issue and experience as Lightbody's, Booth's and Hardy's supervisor.
Quattrone	Emails, April 2008-May 2011. Informal talks in Oxford, December 2008.	Validation. Insights into the use of ANT. Insights into how the idea of the paper came.
Tinker	Emails, November 2011	Insights into his involvement in the critical network and its contribution to the debates re accounting and religion.
Walker	Informal talks at Cardiff Business School, November 2010. Emails November 2009 – January 2010	Insights into his involvement in the network and into interactions with other actors.

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