The value of research activities "other than" publishing articles:

Reflections on an experimental workshop series

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Abstract

Purpose

The purpose of this essay is to explore the opportunities and challenges that Early-Career Researchers (ECRs) face when they seek to contribute to academic knowledge production through research activities "other than" those directly focused on making progress with their own, to-be-published, research papers in a context associated with the "publish or perish" mentality.

Design/methodology/approach

Drawing broadly on the notion of technologies of humility (Jasanoff, 2003), this reflective essay develops upon the experiences of the authors in organizing and participating in a series of nine workshops undertaken between June 2013 and April 2021 as well as the arduous process of writing this paper itself. Retrospective accounts, workshop materials, email exchanges, and surveys of workshop participants provide the key data sources for the analysis presented in the paper.

Findings

The paper shows how the organization of the workshops is intertwined with the building of a small community of ECRs and exploration of how to address the perceived limitations of a "gap-spotting" approach to developing research ideas and questions. The analysis foregrounds how the workshops provide a seemingly valuable research experience that is not without contradictions. Workshop participation reveals tensions between engagement in activities "other than" working on papers for publication and institutionalized pressures to produce publication outputs, between the (weak) perceived status of ECRs in the field and the aspiration to make a scholarly contribution, and between the desire to develop a personally satisfying intellectual journey and the pressure to respond to requirements that allow access to a wider community of scholars.

Originality/value

Our analysis contributes to debates about the ways in which seemingly valuable outputs are produced in academia despite a pervasive "publish or perish" mentality. The analysis also shows how reflexive writing can help to better understand the opportunities and challenges of pursuing activities that might be considered "unproductive" because they are not directly related to to-be-published papers.

Keywords: interpretive accounting research; technologies of humility; early-career researchers; problematization; gap-spotting; reflexivity.

1. Introduction

Many of us, the authors of this paper, entered academia with ideals of academic life as relatively open ended, curiosity-driven, and free from the constraints that one might find in the private sector. We entered specifically into a field of accounting research that has been described by scholars as a "polyphonic space for academic innovation" (Jeacle & Carter, 2014, p. 1234) that provides "alternative" avenues[1] to positivist research (e.g., Baxter & Chua, 2003; Chua, 1986; Ahrens et al., 2008; Becker & Lukka, 2023; Fogarty, 2014; Maran, Bigoni & Morrison, 2023). However, we quickly found ourselves surrounded by what has been described as a "publish or perish" (PoP) mentality (Becker & Lukka, 2023; Moosa, 2018), which is part and product of broader processes of managerialization of universities (Anderson, 2008; Guthrie et al., 2019; Parker, 2011, Willmott, 2003). As Early-Career Researchers (ECRs), we came to experience budgets and performance evaluations (Conrath-Hargreaves & Wüstemann, 2019) coupled with journal rankings and citation metrics (Moizer, 2009). We also accounted for the value of our work at conferences, workshops and informal conversations, requiring the demonstration of progress in developing "outputs" toward publication as *directly* as possible. In short, valuable academic work seemed to be reduced mainly to work on to-be-published papers.

We came to question whether such context crowds out some of our expectations of academic work (as have others; see e.g., Guthrie & Parker, 2012; Parker & Guthrie, 2005; Guthrie et al, 2019). Specifically, the focus on paper publications seemed to relegate activities "other than" instrumentally moving papers linearly toward publication to being a private pleasure. These included, for example, reading widely, pursuing intellectual interests, learning, understanding, reflecting, and discussing both theoretical and practical matters individually and collectively, investing in teaching, building a community and so on (Guthrie & Parker, 2014). These "other" things, however, seemed closely related to the views of knowledge production that made academia attractive. The publication-oriented research practice, with its focus on paper development for publication by a narrowly defined set of journals, was impinging upon the ideals of academic curiosity and exploration (Hopwood, 2007).

Such concerns go beyond our perceptions as ECRs in a relatively niche field of what is often referred to as "non-mainstream" accounting research[2] (e.g., Baxter & Chua, 2003; Chua, 1986; Ahrens et al., 2008; Becker & Lukka, 2023; Maran, Bigoni & Morrison, 2023). For example, in management and organization studies, scholars such as Alvesson and colleagues (e.g., Alvesson & Sandberg, 2011; Sandberg & Alvesson, 2011; Alvesson et al., 2008) have foregrounded the dangers of narrow research focuses, which encourage the production of incremental contributions based on standardized ways to spot gaps in pre-packaged bodies of literature. In contrast, these

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[1] Previous work has usefully unpacked key differences among accounting research approaches that are variously labelled as "alternative", "non-mainstream", "critical", "interpretive" and "interdisciplinary". Most recently, Maran et al. (2023) described interpretive and critical accounting research as two distinctive streams of interdisciplinary accounting research. Interpretive work primarily investigates how socially constructed meanings and symbolic systems interact with shifting, organisational institutional or societal structure, whereas critical research analyses tend to focus on the changing power relations that influence the wellbeing of the society.

[2] As discussed in Ahrens et al. (2008), the label "non-mainstream" is problematic, because it possibly signals a weak intellectual identity. Indeed, through their paper, Ahrens et al. (2008) sought to start a conversation "to establish a more positive identity for ourselves as scholars interested in the interpretation of accounting practices" (Ahrens et al., 2008, p. 841). As discussed in the following sections, this essay also touches on the issue of identity formation for early career researchers.

scholars stress the importance of generating research questions through "problematization" involving radically challenging the assumptions underlying existing literature through creative and disruptive imagination. To generate such outcomes, researchers may also benefit from a deeper and critical engagement in the process of writing: a "reflexive" approach (Alvesson et al., 2008) that may help to foreground possibly conflicting experiences of the research field and unpack the multifaceted dimensions of valuable research activities beyond efficient and purposefully directed activities of paper writing.[3]

Although these critiques and concerns are well-known in the accounting academia and beyond, we argue in this paper that it would be beneficial to know more about practical ways in which scholars seek to go beyond a narrow focus on paper writing directed towards publication, and seek to engage in concrete efforts to "problematize" existing instrumentalist research practices (Becker & Lukka, 2023), even if such efforts may seem naïve and are destined to remain transient. On this basis, this paper offers a reflexive piece of writing about our journey as ECRs who started, organized and maintained a series of workshops, which were explicitly focused on things that we perceived at the time to be "other than" our own papers and their development toward publication. The empirical part of the paper draws upon the authors' own experiences as well as that of other participants in a series of nine workshops, organized at different business schools primarily in Europe between June 2013 and April 2021.

To frame our reflections on such experiences, we borrow loosely from work that helps to conceptualize the workshops as methods for producing knowledge (see Jasanoff, 2003; Latour and Woolgar, 1979). Specifically, building on Jasanoff (2003), we explore the workshops as *technologies of humility* that produce knowledge that is unauthoritative and untested ("vulnerable") and scattered amongst academics from different institutions, at different stages in their career, and with different levels of perceived expert authority ("distributed").

Building on this material and concepts we foreground the way in which the workshop activities might be considered valuable even if not directly related to to-be-published papers. The organization of the workshops is intertwined with the building of a small community of ECRs and their exploration of how to address the perceived limitations of a "gap-spotting" approach to developing research ideas and questions (Alvesson & Sandberg, 2011; Sandberg & Alvesson, 2011). Workshop participation reveals tensions between engagement in activities "other than" working on papers for publication and institutionalized pressures to produce publication outputs, between our (weak) perceived status in the field and the aspiration to make a scholarly contribution, and between the desire to develop a personally satisfying intellectual journey and the pressure to respond to requirements that allow access to a wider community of scholars.

Our analysis of such workshop experiences and the process of developing this paper shows, first, how it is possible to move beyond a narrow "gap-spotting" focus in research activities (Alvesson & Sandberg, 2011; Sandberg & Alvesson, 2011), even if not without contradictions and tensions.

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[3] We use the term "reflective" in its general sense, which means that this paper aims to offer a reflection upon the workshops we have organized and the writing of this paper. We use the term "reflexive" in the same way as Alvesson et al. (2008) did in their essay of reflexive writing. It is used to connote how the process of writing this paper helps shed light on the workshop experience that resonate with concerns in debates on engaging with scholarly research practices and generating scholarly outputs in the current university context.

Second, it demonstrates how reflexive writing (Alvesson et al., 2008) can help to better understand the opportunities and challenges in pursuing activities that may be seen "unproductive" because not directly related to to-be-published papers. Overall, this is a contradictory piece of writing: not least, it involves publishing an output about our experience as organizers of a workshop series that deliberately aimed to move attention away from a focus on paper publications. Nonetheless, we hope that this paper may help future ECRs to understand how to creatively engage with experimentations with forums and formats that enable a wider range of scholarly activities other than work on to-be-published papers, and may also help ECRs to realize the value of doing so when surrounded by what is described as a "publish or perish" mentality.

The rest of the paper is organized as follows. Section 2 provides an overview of the changing landscape of research practice in higher education, framing our argument about the tension between a "gap-spotting" publication focus and a broader perspective on conducting academic research. Section 3 presents "technologies of humility" and reflexive writing as a framework to reflect on our experience as workshop participants. Section 4 provides contextual information about the workshop series. Section 5 and 6 present our reflections on the workshops as "technologies of humility". Section 7 presents a discussion of our analysis, with a focus on how our experience speaks to concerns with "gap-spotting" research and reflexive efforts in research activities and writing. Section 8 ends the paper with a summary of the implications of our analysis for scholars, in accounting and beyond, who seek to value and engage in non-instrumentalist activities "other than" publications in their areas of study.

2. Early-career researchers and publication pressures

In the last decade several studies have critically highlighted important cultural, institutional and organizational constraints that may push accounting academics, and in particular junior scholars and doctoral students, to focus on research outputs such as academic publications in specific journals, possibly at the expense of originality and intellectual innovation (e.g., Butler et al., 2017; Guthrie & Parker, 2006; 2012; Guthrie et al, 2019; Moosa, 2018). The pressure to publish in top academic journals encourages researchers to largely prioritize established publication trends, specifically adopting a "gap-spotting" approach to advance incremental knowledge production at the expense of overlooking interesting and impactful research questions (Alvesson & Sandberg, 2011; Sandberg & Alvesson, 2011). Some have warned that such practices lead to intellectual stagnation (Gendron, 2008), conformity and conservatism (Malsch & Tessier, 2015).

The effects of these pressures are far from totalizing, especially for more established researchers (Archer, 2008; Gerdin and Englund, 2019; Davies and Bansel, 2010). However, a key concern is often expressed that the expectation to publish in journals that feature at the top of journal rankings lists can reduce research to a game of academic politics, marginalizing "researchers who do not have the political skills required" (Malsch & Tessier, 2015, p. 85). This is particularly a problem for more junior researchers and those in non-elite universities, as shown in surveys of academics (e.g., Walker et al., 2015). Some authors therefore criticize the use of measurement-based assessments as "a potent weapon of managerial control that widens divisions and revises the rules of academic life" (Tourish and Willmott, 2015, p. 38).

The preoccupation with specific types of measurable individual outputs is reinforced by sector-wide research audits and evaluations, such as the UK's Research Excellence Framework (Rowlinson et al., 2015). In such evaluations, assessments of performance by a community of peers tend to be standardized and outsourced to small groups of editors that control key academic journals. Further, previous work has shown evidence of questionable research practices. For example, pressures and incentives to publish can contribute to inflating the significance of research findings by both quantitative and qualitative researchers in business schools (Butler et al., 2017).

The loosely-defined field of "non-mainstream" accounting research, which encompasses alternative, interpretive, interdisciplinary and critical perspectives that are ostensibly more open to methodological innovations and new areas of research (e.g., Baxter & Chua, 2003; Chua, 1986; Ahrens et al., 2008; Lukka & Becker, 2023; Maran, Bigoni & Morrison, 2023), is not insulated from the pressures and contradictions of the current academic context at large. On the one hand, researchers in these fields tend to question journal list fetishism because they believe that such restrictive scope would hinder theoretical and methodological innovation in the field (Jeacle & Carter, 2014). On the other hand, such research is itself a product of research excellence with well-published and cited authors in highly ranked journals, defining the intellectual project and producing dominant or, as put by Becker and Lukka (2023), "strong theories".

Consequently, ECRs in this field have been shown to tend toward doing the "next safe thing" (Hopwood, 2007, p. 1371). As Fox (2018) shows, the socialization of new entrants focuses narrowly on a logic of opposition to a seemingly more clearly defined mainstream research paradigm, directing "students towards research for "what it is not" rather than "what it is"" (p. 2). The competitive struggle to survive individually by growing one's stock of published papers in top-ranked journals may crowd out the collective effort to produce knowledge for a community of scholars, which is self-described as "non-mainstream" (Lukka & Becker, 2023; Macdonald & Kam, 2007). And career advancement and resources accessibility are always at risk in a field where the possibility to publish non-mainstream materials in highly-ranked journals are limited. The recent attack upon critical research and researchers at the University of Leicester perhaps illustrates this most visibly (Cho & Vollmer, 2021).

To conclude, the current landscape of scholarly work makes it increasingly important to question what is, and might be, constitutive of value in conducting academic research, and whether performance pressures with a narrow focus on publications may trample intellectual curiosity and innovation in knowledge production. Writing about our collective experiences at workshops organized *with no intention to work directly on to-be-published individual papers* allows us to reflect upon the tensions between a publication orientation and what we perceive as valuable for knowledge production. It also allows us to reflect on the challenges and contradictions that one encounters when attempting to move beyond such an orientation toward a broader scope of conducting academic research. Before discussing the workshops, however, we first turn to the theoretical background that supports our presentation of the reflections about the workshops' design, development and achievements over the years.

3. Experimenting with and writing about the workshops: technologies of humility and reflexivity

One way of reflecting about the workshop activities is to consider academic conferences and workshops as methods that embody and shape what constitutes institutionally accepted knowledge (Law, 2004; Latour, 1987). Most contemporary academic conferences and workshops have come, as suggested in Section 2, to focus on demonstrable research "output" defined as moving a specific paper toward publication in a high-quality journal. Conferences such as the Interdisciplinary Perspectives on Accounting (IPA), the Critical Perspectives on Accounting (CPA), the Asia-Pacific Interdisciplinary Research in Accounting (APIRA), and workshops such as Management Accounting as Social and Organizational Practice (MASOP), Financial Reporting and Auditing as Social and Organizational Practice (FRASOP) and Accounting as Social and Organizational Practice (ASOP) provide support for activities and arrangements geared toward such an objective[4]. This objective is maintained not only by organizing sessions around the presentation of individual scholars' papers to gather feedback for development, but also by how "discussants" are often intended to emulate the journal review process, by how journals sponsor the events and use them to undertake administrative tasks, and by how journal editors coach ECRs on "how to publish" during workshops' ancillary activities and events.

These features of workshops and conferences can be seen as particularly significant for our area of study of accounting[5], where a wide range of social theories from other disciplines are borrowed and mobilized for generation of knowledge on accounting (cf. Becker & Lukka, 2023). Workshops and networking activities with a publication focus may reinforce the tendency by ECRs to choose theoretical approaches that follow contributions already published in prestigious accounting journals thereby adding to "strong theories" (Ibid.) by discovering "gaps" in existing literature (Alvesson & Sandberg, 2011; Sandberg & Alvesson, 2011). While we should not dismiss these contributions, the question that remains open is whether and how *alternative* use of social theories and research activities may produce "weak theories" (Ibid.) capable of overcoming theoretical stagnation (Gendron, 2008; Reilley & Löhlein, 2023) and move beyond "gap-spotting" research questions (Alvesson & Sandberg, 2011; Sandberg & Alvesson, 2011). If a publication-oriented conference or workshop relies on authoritative knowledge that shapes papers towards publication, how would a workshop without such a direct focus on to-be-published papers enable knowledge production and allow ECRs to seek creative ways to produce knowledge beyond "gap-spotting" (Alvesson & Sandberg, 2011; Sandberg & Alvesson, 2011)?

To address this question, we take inspiration from the work by Jasanoff (2003) on "technologies of humility" as a goalpost for scientific accountability. Technologies of humility are "methods […] that try to come to grips with the ragged fringes of human understanding—the unknown, the uncertain, the ambiguous, and the uncontrollable" (Jasanoff, 2003, p. 227). Challenging the assumption that methods such as research performance evaluation would generate control over

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[4] We can see a focus on paper publications also in other, smaller scale events such as the recent EIASM initiative "Qualitative Accounting Research Forum", and various initiatives aimed at paper development promoted by scholars affiliated with institutions such as London School of Economics (LSE), University of Bristol, University of Essex, and Lancaster University Management School, to name a few.

[5] As shown in the following sections, it is through the workshops that we came to identify ourselves with a specific 'label' within a broader landscape of traditions (e.g., interpretive, interdisciplinary, critical, alternative etc.) that seek to offer approaches to the study of accounting as a social and organizational practice.

uncertainty and ambiguity, technologies of humility are suggestive of research methods that encourage a participative and interactive mode of knowledge production to embrace the complexity it encounters. These methods or habits of thought may not directly translate intellectual curiosity into texts that find their way toward publication, but they allow social scientists to question existing representations to explore the unknown (Alvesson & Sköldberg, 2000; Law, 2004; Alvesson & Sandberg, 2011; Sandberg & Alvesson, 2011).

There are two focal points inspired by the notion of technologies of humility that we will use to structure and present an account of our workshop experiences. The first relates to the *vulnerability* of social foundations (Jasanoff, 2003, p. 241). Existing scientific models, as Jasanoff criticizes, tend to overlook such vulnerability by "subordinating individual experiences of risk into aggregate numerical calculations" (Ibid.). Reductions of complex socio-economic relations into statistical representations "leave out of the calculus of vulnerability such factors as history, place, and social connectedness" (Ibid.). Jasanoff's point can be generalized to suggest that vulnerable technologies are those that remain open to the incalculability of things studied. The second relevant feature of technologies of humility relates to the *distribution* of scientific knowledge (Jasanoff, 2003). According to Jasanoff (2003), experts create boundaries that demarcate what constitutes objectivity (p. 239). A focus on publications defines and institutionalizes such boundaries by constituting certain journals, paradigms, themes, etc. as obligatory points of passage for all researchers, and especially ECRs. In contrast, a focus on activities "other than" publications may help to open the boundaries of knowledge production and "distribute" activities across more or less experienced researchers, across disciplinary boundaries and themes as well as institutional settings.

These insights about vulnerability and distributed knowledge production are used as "sensitizing concepts" (Zerubavel, 2021, p. 3) in the analysis and presentation of the "empirical" materials that we collected about our workshop experience. Such materials are derived from workshop schedules and email chains, three anonymous surveys administered to all participants (survey questions provided in the appendix), and observations and reflections of the participant-researchers collected and discussed during a one-day planning and writing session that took place in London on the 15th of June 2018. The one-day session initiated a collective reasoning process, allowing participants to reflect on their understandings of common experiences, organize these into a series of themes, as well as explore linkages between emergent themes and debates in the literature. At the end of that day, we created a very rough paper outline, and a Google document populated with the notes and writings from the day. This provided the basis for the subsequent development of this paper through email conversations, online meetings, and participative and reflexive writing.

Our initial, casual use of the term "reflexive" focused on the central elements of the paper: our reflections as ECRs who organize and experience the workshops. But over time, and indeed also thanks to the suggestions of people external to the organization of the workshops such as conferences' discussants and reviewers, we refined our writing process to foreground the use of "reflexive practices" as critically described in previous work (see Alvesson et al. 2008). On this basis, as illustrated above, for example, we borrow from the work by Jasanoff, which speaks to somewhat different phenomena, concerns and audiences, to reflect on "what are the different ways in which a phenomenon [e.g., the workshops] can be understood" (Alvesson et al. 2008, p. 483). Moreover, as shown in the initial draft of this paper based on an unwieldy shared Google word document, we sought to keep the process of writing as open and participative as possible to develop

insights on the workshops "as something that people [authors of the paper] do together" (Alvesson et al. 2008, p. 484). As it will be shown in a later section of this paper, we also tried to critically reflect on us, as subject writers with evolving identities, as researchers who are not so "young", not so "early-career", and not so marginalized as the workshop series continued over time in parallel with our careers.

4. The workshops: key features and organizing principles

The organization of the workshops involved a commitment to a set of loosely-specified principles. Reflecting on our experience as workshop participants, we can identify four features. Firstly, there was a shared commitment to *explore alternatives to what are often taken-for-granted conference norms*. It was agreed that the workshops would not involve the presentation of our own academic working papers, as is normal in most conference and workshop settings. Self-organized work in groups of participants often focused on selecting their own readings (in relation to the selected topic) and creating contexts in which debate could emerge. One consequence of this was that the significance of certain social elements of a workshop, such as time for deliberation and conversation, were recognized and further emphasized. It also became clear that the workshops needed to include, within the tight schedule, time and spaces for social activities such as dinner, lunch, walks, etc. Alongside the titles of books/book chapters/journal articles in the workshop agendas we thus find kanelbulle, hello drinks, discussion continuation dinner, walk and talk, etc. within the tight schedule. Whilst conventional conferences also promote networking as peripherical to paper presentations, over the years our workshops have developed theory discussions and these peripherical social gatherings as equal twins. Oftentimes, debates and discussions that were unsettled in the main workshops continued in these social activities.

Secondly, there was *a shared commitment to ongoing experimentation and change*. At the first meeting, it was agreed that the location, organizer, and structure of the following workshop should not remain static. Thus, as Table 1 illustrates, the workshop locations, structure, organization, and attendees of the workshops varied significantly throughout time. Indeed, they were mostly held at various business schools and universities throughout Europe under a wide range of themes. They were organized by different people in collaborative ways—sometimes by a single organizer and other times based on significant input from others and even organizers from prior workshops. They were structured also in different ways: sometimes around the exegesis of a book or set of texts from various social science disciplines, and at other times around one or more themes, such as performativity or methodology; sometimes through unstructured discussions, and at other times via self-organized group presentations. Although each workshop drew from elements of earlier ones, there was a growing commitment among all organizers to try new things: new locations, new readings, formats, spaces, participants, roles, etc.

[Insert Table 1 here]

Thirdly, there was an attempt to *maintain the workshop as a safe space for emerging researchers to engage*. On average, 10 people attended each workshop and a total of 33 different individuals have participated at some point in the series. Therefore, there has been an unintentional increase in the scale of the workshops. The workshops were not actively publicized, but each time new

people expressed an interest in attending and the existing participants were encouraged to pass on information about the event to their friends and colleagues, while others decided to not attend for various reasons, including at times the need to focus on delivering the academic "outputs" required by their institutions to successfully obtain a permanent position. The audience and organizers, initially at least, involved primarily ECRs. The participants thus belonged to that age group of academics having grown up and engaged in becoming academics within the context of neoliberalism – like those studied by Archer (2008) for example. During the first workshop many were still PhD students. While many participants went on to become lecturers, assistant professors and associate professors, there were new additions, typically people in the final stages of their PhD project. Further, it was acknowledged that, as ECRs, we could benefit from the involvement of senior researchers. Therefore, one or two senior colleagues, often from the institution where the workshop took place, were invited to participate as moderators or facilitators. As one may expect, these senior colleagues oftentimes became the spotlight of the discussions. Nevertheless, the "ownership" of the workshop, including key decisions about locations and structure of the event, remained distributed loosely among six continuing participants.

Fourth, *the workshop series did not start with a clear association with specific strands of "non-mainstream" accounting research*. Organizers and participants of the early workshops simply embraced the intentions of exchanging ideas on certain social theories. Indeed, the question about a possible "name" for the group only came up after the first workshop took place, and an answer to such question remained open ended[6]. As we are writing this paper, with hindsight we can see from the list of workshops' titles (see Table 1) how over time the word "interpretive" became central to the workshops' organizing efforts. While we (as authors) cannot precisely rationalize and explain the choice of the workshops' name, the increasing use of the word "interpretive" (or, using a different spelling, "interpretative") nonetheless emerged alongside the seemingly stabilization of the workshop as something that is part of a series, as we can see from the use of "4th", "5th" etc. The word "interpretive" also seemed to help create useful associations. For example, it helped to locate the workshops into a landscape of qualitative, sociologically-oriented *interpretive* accounting scholars (see Ahrens et al., 2008). A participant to one of the workshops noted how the events helped them to make a "mental map" of where interpretive accounting research takes place (see full quotation in Section 6).

These four features of the workshops are not necessarily original, and each can be found in different activities such as reading groups which accounting scholars attend. The centrality of these features to the workshop, however, represents a distinctive and explicit effort to do something "other than" the kind of paper-focused conference and paper development workshops. These features, as discussed in the following section, can help to explain how the workshops provide support to produce knowledge that, following Jasanoff (2003), might be characterized as "vulnerable" and "distributed". The presence of these features, however, does not mean that these efforts and commitments were fully implemented. Most notably, publication pressures became a feature of the workshop, even if in unintended ways; senior scholars played a role that at times went beyond facilitation; and, as anticipated in this section, the workshop series became to the

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[6] "Also, and finally, I think we need to develop a name for the group as we work through its future. So please perhaps suggest these as we go" (email 2 October 2014).

"interpretive" label (Ahrens et al., 2008) and to career concerns. We build on these observations in the following discussion sections.

5. The workshops as *vulnerable* knowledge production

In this section, borrowing from Jasanoff's (2003) concept of "vulnerable" knowledge, we illustrate how the workshops do not produce clear suggestions on how to use social theories in publishable outputs. Nor do they always provide clues on what constitutes meaningful uses. Instead, they help researchers to reflect and doubt, to disagree and to debate on the possibilities of such uses. In this sense, the workshops encourage participants to explore the boundaries of what *else* a social theory or sets of concepts might be about (Lukka & Becker, 2023).

Given the aims of the workshop series, participants stressed how they valued exposure to fellow ECRs and ideas and readings outside their research areas. The workshops were seen as valuable despite, or even because of, the fact that their discussion themes were usually not directly related to accounting. While some of the themes are central in sociologically informed studies of accounting practices (e.g., performativity), participants emphasized how the selected readings and related discussions would not ordinarily be encountered in pursuit of publication-oriented research activities. The following quotations stress the "learning" opportunities provided by the workshops as well as "intellectual curiosity" as a key aspect of the event: [7]

> Interesting community of young scholars involved, and an opportunity to learn new ideas by discussing a book I would not otherwise have made time to read. (Survey 2018)

> Opportunity to observe and learn from different styles of intellectual engagement with a topic / reading that was new to all participants. For example, one person approached it through very close reading and dissected the argument in minuscule detail. Another took the argument to demonstrate a broader socio-economic concern. Yet another used it as an invitation for self-reflection about her own relationship with her research. In each case, intellectual curiosity followed a different route to produce a different kind of insight. (Survey 2018)

> The open-ended format afforded the discussions to go in many directions, which yielded a lot of interesting reflections to emerge. (Survey 2021)

Such intellectual encounters tended to foster a greater acceptability of differences and unsettledness. The debates and discussions rarely, if ever, resulted in agreement and closure. While conventional conferences and workshops are often purpose-oriented, our workshops seemed to leave things hanging. One attendee described how attendees came together, indicatively, as play:

> The workshop promised a forum for playing around with ideas…One could say that the workshop's challenge was to demonstrate and develop intellectual curiosity as a skill. (Survey 2018)

One example of such an approach is the debate about performativity generated in the very first event. During the inaugural workshop (2013), different ideas and concepts related to

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[7] Unless stated otherwise, all quotations refer to an anonymous comment made by a workshop participant in one of the three surveys run in 2018, 2020 and 2021 (see appendix).

performativity seemed to move forward in multiple, scattered ways. Some of the organizers assembled short texts about performativity from a wide range of authors. In the discussion that ensued, differences, tensions, and even incommensurability were highlighted. One participant discussed Butler's performativity as constituting subjectivity of the self and how she mobilized it in her doctoral thesis, where she examined how subjectivity was constituted for "Big Four" accountants. Another participant discussed Barad's performativity as socio-materiality in her research project to explore the process of strategizing. One facilitator pushed other participants to debate ways to recombine and remix these combinations. Such discussion was not about settling the debate, resolving the differences. It was rather about seeking out new unknowns and possibilities without the need to find closure. The performativity discussion was not continued in the next workshop where the theme was different.

When reflecting on such lack of resolution ten years after the first workshop took place, we recognize how, over time, some of the ideas discussed during the workshops have found their way in papers that some workshops' participants eventually published. On this basis, we are mindful that "intellectual curiosity" is never fully detached from publication-oriented activities. Said so, we also recognize how such lack of resolution challenges some approaches on how to theorize accounting practices. Lukka and Vinnari (2014), for instance, refers to the use of a "method theory" for the purpose of contributing to a "domain theory". A domain theory refers to a particular set of knowledge on a substantive topic area situated in a field, while a method theory can be defined as a meta-level conceptual system for studying the substantive issue(s) of the domain theory at hand (ibid, p. 1309). By contrast, the boundaries of theorization facilitated by the workshops were more unstable and fluid. The unknown and the ambiguous which Jasanoff (2003, p. 227) describes as central to technologies of humility seemed to be both an input and an output of the workshops. The workshops contributed towards research methods by generating discussions, debates and theorizations which potentially went beyond common reference points in the social theories used in accounting research. In attending to knowledge production, the workshops were therefore potentially expansive and also distracting. They helped to construct new theoretical possibilities, potentially making it more difficult to write a clear-cut, focused "method theory" section in a research paper. For many participants, this was seen as valuable but also unsettling and uncomfortable. As one attendee explained:

> The most rewarding aspects of the workshop for me were the chance to read an entire book (not about accounting) and reflect on this together with a diverse collection of people. Although the precise rewards are difficult to measure, it nonetheless felt (and still feels) like a very rewarding experience. (Survey 2018)

The reflection above highlights that knowledge generated in the workshops never reaches a distinctive understanding of the social theories read. On the one hand, it is valuable because it enlarges the opportunities in which social theories from other disciplines are interpreted in ways that differ from papers published in accounting journals or even during focused reading groups:

> In my opinion, these types of initiatives are under-utilized generally. From a long-term perspective, the benefits are likely very substantial in many ways, even though the outcomes are difficult to predict. (Survey 2018)

> Conferences tend to be a space of questions and responses, reading groups create a space on discussing a common book, the workshop is more about discussing many different papers with

> many different angles and theoretical contributions. The ideas exposed from these readings and linkages to our research are more diversified than those from reading groups. (Survey 2021)

On the other hand, it is also uncertain and costly because it may take a long time to reach a conclusion on how these social theories can be used in research papers. Attendees suggested that the momentum of "vulnerable" knowledge lasts mostly within the workshop when one could temporarily live in a "free" space in search for intellectual curiosity. Our surveys of participants show how some workshop attendees started to question the value of attending, especially considering how they faced pressures to make the use of their time more "productive". There seemed to be a pull toward something more tangible and output oriented. Indicatively one attendee noted:

> The workshop was very nice. Maybe it's better if in the future there could be some sessions on our own papers like MASOP. (Survey 2018)

Others simply questioned what has been achieved through their attendance at the workshop:

> I tend to be very excited to go to the workshops because I enjoy the discussion with my colleagues. However, when I come home, I usually am a little in doubt whether I should go again, because the topics tend to become a little over-discussed and without direction. It's difficult to find the path between meaningless discussion making and inspirational, free talk... (Survey 2018)

These reflections show another dimension of vulnerability: the workshops themselves have been at risk of not attracting enough participants due to their lack of immediate and tangible benefits[8]. Such vulnerability is important because it made it clear that the continuation of the workshops was not inevitable. To generate open-ended discussions with a variety of participants, there had to be some demonstrable value, going beyond the idea of meeting "friends" from time to time. Reflecting on this issue, it is possible to understand the rationale for some "successful" decisions such as varying locations (so that participants could "feel" different research settings) and inviting senior colleagues as facilitators (thus having well-known names on the programs to attract participants as well as facilitate funding the events). In the next section, taking inspiration from the concept of "distributed" knowledge, we further reflect on these two features of the workshops.

6. The workshops as *distributed* knowledge production

In this section, we further borrow from Jasanoff's work to examine how the production of workshops' "vulnerable" knowledge is distributed among participants and institutions. On a general level, the workshops can be related to the idea of "distributed" knowledge due to the absence of a focus on (obsession with) publication outputs. Such focus would contribute to defining and institutionalizing the boundaries of expert knowledge in relation to certain journals, paradigms, "research gaps" (suggested by reviewers and discussants) etc., which become obligatory points of passage for researchers, and especially ECRs. Yet, adapting Jasanoff's (2003) work on ways to engage experts, decision-makers, and the public, "distributed" knowledge does

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[8] Practically, some participants also found it difficult to justify travel expenses for events where they did not present their papers.

not mean endless deconstruction of disciplinary and institutional academic boundaries and expertise, but "richer deliberation" about the consequences of using certain theories and approaches (p. 230).

The presence of invited senior scholars played a central role in such "richer deliberation", which seeks to strike a balance between free-flowing talk by inexperienced researchers and expert, authoritative knowledge which poses some boundaries. Reflecting on the material collected for this essay helped us (the authors) to realize how the workshop attendees did not ask experts to "bow to others who are less technically informed"[9] (Jasanoff, 2003, p. 242). To the contrary, there was a sense that senior scholars had things to offer of great value. As one attendee noted:

> At that time, I had just finished my PhD defense. I thought it was great to contribute to the discussion on "Performativity", which was the topic of the workshop. Last but not least, Professor Jan Mouritsen and Professor Chris Chapman were also attending. (Survey 2018)

The result of this was to soften what might have otherwise been "continual deconstruction" (Jasanoff, 2003, p. 240). Attendees noted that the discussions always had limits, and that sometimes non-expert opinion was elbowed out at the edges. As put by one attendee:

> In general, I find the forum relaxed and comfortable to openly voice our opinions [sic]. However, I also felt at times that the discussions tend to circle around a certain opinion and it can be hard to have a different opinion [sic]. Specifically, I felt this way the time we had the workshop at HEC with Law's book. (Survey 2018)

The quotation above suggests that, as expected, the participation of senior colleagues is not neutral, but shapes the conversation in ways that for some could be perceived as intimidating. Nonetheless, the workshops also seemed to encourage knowledge production that was not "expert", in the sense of emanating from the senior academics or institutions. Different attendees noted that the workshops did not tend toward obedience to expert authority:

> This [workshop] felt very different from the typical research seminar format in which one has to demonstrate or defend one's status as an (emerging) expert on topic x or literature y. (Survey 2018)

> Not presenting your work but discussing a broader topic makes you more open to other peoples' opinion and inputs. During conferences sometimes in the discussion, the presenter feels the need to be "protective" of her work and does not really listen to feedback or other peoples' opinion. (Survey 2021)

> The workshop was designed to allow early career researchers (ECRs) to participate. (Survey 2018)

> I felt that the workshop environment was very conducive to free speech. Not all ideas and thoughts were followed up on, but that may be expected particularly in a diverse environment of scholars from different fields and institutions. Therefore, overall, I consider this to be a

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[9] Of course, this is somewhat expected. However, we did not fully acknowledge this in earlier drafts of this paper, which presented a somewhat romanticized view of the role of senior scholars during the workshops, downplaying their significance for workshop participants. We thank the reviewers for drawing our attention to this aspect of our analysis and encouraging a more critical stance.

positive aspect of this workshop, which constitutes a nice contrast to more specialized workshops that many of us typically attend. (Survey 2018)

The workshops, according to the attendees' quoted above, distributed authority widely to include ECRs. In so doing, the workshops opened for the multiplicity of interpretations. Indicatively, challenges sometimes emerged surprisingly. As put by one attendee:

The workshop provided a very safe space for everyone to make their point. There was one moment when another person, in a seemingly aggressive or annoyed tone challenged an argument that had just been made. What felt uncomfortable, initially, sparked an engaged discussion among all participants or, at least, left people moving to the edge of their seats. (Survey 2018)

Senior scholars also contributed to distribute knowledge, going beyond conceptual and disciplinary boundaries, foregrounding linkages that participant ECRs may have not thought about. In the workshop discussing performativity, the question "what would Latour say to Butler?" posed by a senior researcher steered the rest of the discussion. The presence of senior scholars also helped ECRs to read beyond the published text and appreciate different interpretive angles. For example, one participant valued the opportunity of understanding a reading differently, thanks to the participation of a senior researcher:

I enjoyed the discussion with valued colleagues about the different papers and books. Specifically, I enjoyed a discussion with one senior colleague [sic] about his paper which was discussed at the workshop because I had an entirely different understanding of the paper than he had. (Survey 2018)

This indicates that, whilst free speech and participation of scholars from different fields were encouraged, the participation of senior scholars was not without consequences when it came to the direction that the debates took. Another participant stated that in some institutions, this expert pull was even greater:

But [at] the LSE workshop and maybe the HEC one did feel like there was a hierarchy and some level of judgment. This is not all bad; part of the workshop is about experiencing a different institutional culture. (Survey 2018)

The second half of the attendee's reflections highlight the delicate balance involved in developing and continuing the series of workshops. Following Jasanoff (2003), the role of the constructivist researcher is not to cast aside expertise and institutions entirely in favor of continual deconstruction. Rather it is to learn from those experts and institutions, even revere them, while being aware and reflexive to their limits: to understand that what they have to offer is not the end but the beginning of debate.

For ECRs, the participation of senior researchers was one of the reasons to attend the workshops. Many had read papers written by these senior researchers but had not sat with them for intensive discussions. Here, the boundary between authoritative and distributed knowledge became blurred. Whilst the workshops produced distributed vulnerable knowledge by ECRs, the value of this knowledge became conditioned by the insertion of comments by senior researchers. The vulnerable knowledge from unsettled debates on social theories from other disciplines became valuable when senior scholars joined the discussion and initiated a certain perspective in the debates. Though no participants had ever raised concerns on the presences of authoritative

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knowledge, "a hierarchy and some level of judgment", as the above quote indicates, permeated the workshops. Hence, there was a sense of power relations of knowledge production from the workshops. The "authoritative" knowledge from senior researchers, established from their publications in top accounting journals, conditionally facilitated the distribution of vulnerable knowledge amongst ECRs. However, this authoritative knowledge did not necessarily settle debates. Instead, it offered directions of how debates and discussions could unfold in meaningful ways.

Finally, the workshops contributed to distributing knowledge in ways that go beyond the mix of participants and topics discussed. By changing locations, the workshops offered the opportunity to experience in person other research settings. On this basis, participants not only interacted with other ECRs and with senior colleagues, but they came to appreciate the environment in which senior colleagues worked. One participant recalled how refreshing it was to explore how research took place at CBS (the institution rather than the senior scholar representing the institution) compared to his/her university of affiliation. Another explained that the changing locations allowed her to gain novel insights into the institutions in which "interpretative" (her words) research in accounting took place:

> I found it relevant to see the actual physical space and place where the ideas in my field appeared to be articulated from. It helped make the mental map of the academic landscape of interpretative accounting become more real to me and easier to relate to afterwards when reading articles written from these institutions. (Survey 2018)

To summarize, our reflection on the workshops in relation to "distributed" knowledge allows us to appreciate how the workshops helped to balance a somewhat naïve aspiration for free-flowing intellectual discussion with something more grounded in the research experience of senior scholars. As a result, the workshops" knowledge can be seen as "distributed" in three ways: 1) between senior scholars and ECRs; 2) across topics, through linkages promoted by senior colleagues; 3) across spaces, as the workshops help some participants to appreciate different physical sites where other ECRs and senior colleagues work. In the following sections, we build on these observations on "vulnerable" and "distributed" knowledge to foreground two discussion points. These revolve around the conditions under which research activities can move away from a somewhat narrow gap-spotting focus; and the role of reflexive writing pieces such as this one in engaging with scholarly activities other than those associated with publishing journal articles.

7. Discussion

We have drawn upon the collective experiences of participants in a workshop series to explore how an experimental workshop format could engage ECRs in accounting in the search for meaningful activities that do not directly relate to to-be-published papers. Of course, this paper is one among many written on the experience of doctoral students and ECRs in the field of accounting and beyond (e.g., Fox, 2018; Abdullah, Brink, Eller & Gouldman, 2016). As discussed in Section 2, a common theme in such literature is to explore ways in which academic research and its quality can be perceived to be more than publishing research papers in a relatively small set of top academic journals. In retrospect, in writing this paper, we realize that the vulnerable and distributed knowledge produced throughout the workshops may offer some valuable insights for ECRs. We

suggest that our experience may help to contribute to the debate on conducting academic research in the current university context in two ways: 1) showing how it is possible to move beyond a narrow "gap-spotting" focus in research activities; 2) showing how reflexive writing can help to obtain a better understanding of the limits and value of experiences such as the workshops described in this piece.

7.1 From gap-spotting to problematization

Without knowing, not least because of our limited knowledge of academic debates at the time, our initial efforts to organize the workshop series have similarities with well-known critiques of narrow research focuses in organization and management studies research. For example, Alvesson and Sandberg (2011) show how "gap-spotting", as an approach to constructing research questions from existing literature, leads to a lack of "interesting" (Davis, 1971) and impactful studies. This is because "gap-spotting" tends to build new questions in a narrow way from existing theory, as it is presented in published texts. Alvesson and Sandberg (2011) encourage researchers to go beyond the logic of gap-spotting and to work with alternative ways of generating research questions that may lead to the development of more interesting theory and research questions. In doing so, they propose a "problematization methodology" that helps to identify and challenge different types of assumptions underlying existing literature and develop research questions that may contribute to more interesting and influential theories.

From the point of view of ECRs, propositions such as the one developed by Alvesson and Sandberg (2011) are at the same time intriguing and intimidating. They are intriguing because they speak to the ideals of "intellectual curiosity" and "impactful" research that drive some of us to academia. They are intimidating because it is a big task to ask someone just entering the academic field, with no job security, to be as bold as Alvesson and Sandberg (2011) suggest.

Our reflections on the workshops are less grandiose than the elaborate methodology proposed by scholars such as Alvesson and Sandberg. Yet they may prove a useful starting point of reflection and possibly action for new generations of ECRs (and their supervisors and senior colleagues). Importantly, our experience also underscores the importance of collective and "distributed" work that goes into new theorizing efforts. Alvesson and Sandberg stress a constant dialogue between the researcher and "existing literature". As discussed in the previous sections, our workshops aim to challenge the meaning of "relevant" literature as a collective effort that is sustained by ECRs, and their sometimes naïve or pretentious ideas about reading arcane texts, and senior colleagues that steer the conversations in ways that open new linkages between accounting research and various theories from other disciplines as well as between those theories.

The workshops therefore allow us to realize that what constitutes relevant or interesting research questions are not only institutionalized ways of theorizing in accounting research but also the "in-between" space where scattered, unorganized, and even mistaken thoughts gather and interact with each other. Such in-between spaces are both physical (e.g., different locations) and interactional (e.g., exchanges between senior colleagues and ECRs) and may complement more paper-based approaches proposed in previous work (e.g., Alvesson & Sandberg, 2011). In the field of accounting, our workshops might contribute to the original intention of "alternative" approaches

to construct scholarly innovation, creativity and imagination (e.g., Jeacle & Carter, 2014). Whilst numerous contributors have stated that publications, journal rankings and performance metrics lead to conservative behavior and narrowed theoretical boundaries (Alawattage et al., 2021; Gendron & Rodrigue, 2021; Hopwood, 2008; Malsch & Tessier, 2015), our workshops suggest how vulnerable and distributed knowledge could become part of accounting research, as concrete, actionable events that support theorizing and constructive problematization efforts.

To conclude, as we will further emphasize in the following section, we are aware that "vulnerable" knowledge comes and goes. Though it has become distributed amongst ECRs, the extent of such distribution outside the workshops is questionable. Participants might still reflect upon the debates at social events of the workshops such as drinks, walks and dinner, but it is not certain that they would continue exploring these debates in future research endeavors. In addition, these debates are tentative because they have not passed the test of peer-review processes, and therefore are far from public knowledge. In this regard, the innovation and imagination that the workshops strived for at the outset largely remain inside the workshops, and therefore, one could say there is little that these workshops could do to reverse cautious and even stagnant theoretical development (Gendron & Rodrigue, 2021; Hopwood, 2008; Malsch & Tessier, 2015; Reilley & Löhlein, 2023). Nonetheless, the experimental workshops described in this paper may help to change the ways in which ECRs engage with familiar as well as unfamiliar social theories. One tangible output from the workshops may be seen as the development of skills to pursue intellectual curiosity. A potentially "disruptive" problematization of ideas such as performativity, boundaries etc. (Alvesson & Sandberg, 2011) might be paused right after the workshop, but they would re-emerge when one reads more later. The physicality of the workshops, their debates and disagreements may help, as it happened for some, to stick such apparently purposeless discussions more firmly in the minds of participants.

7.2 From publications to reflexive writing

This paper also provides an opportunity to discuss another element, which is often discussed in management and accounting research as something that "improves" research and theorizing: reflexivity and reflexive writing. As put by Alvesson et al. (2008, p. 495), "another purpose of reflexivity is to "improve" research and theorizing – producing fieldwork, texts or theoretical results that are "better" in some distinctive way than they would be without reflexivity". In the same paper, the authors make a connection between reflexive writing practices and vulnerable "co-produced" (i.e., distributed) knowledge: "by being more creative and experimental in writing, researchers can bridge the gulf between self and other by revealing both parties as vulnerable, experiencing subjects working to coproduce knowledge" (Alvesson et al., 2008, 484, quoting Tedlock, 2000, p. 467). Following this, we start to recognize, from the writing of this paper, the connections between what the workshops have accomplished and the tensions, even contradictions, that contribute to the continuity and value of the workshops.

The writing of this paper has involved a degree of self-reflection and critique that has helped us to better understand what the workshops have accomplished. While not all research events outside the formal conference circuit last long, especially if they are not supported by a particular institution or senior scholar, the workshops helped to carve out a stable space for repeated interactions in a crowded space of events in "interdisciplinary", "interpretive", "alternative",

"critical" accounting and beyond that participants felt important to attend and write about. At the very least, the workshops provided a platform for intellectual exchange and personal connections among a group of "young" scholars, who would not otherwise have had the same opportunities to meet and interact. In addition, as suggested in the previous sections, workshop participants also seem to perceive some intellectual value in participating in the workshops. Such value stems from discussions and debates that do not necessarily lead to closure or resolution. Experimentation with "alternative" forums and formats therefore opens different possibilities to conduct research, constitute knowledge, and conceptualize research output differently from that offered by the neoliberal university agenda.

Further, reflecting on the workshop experiences through the writing of this piece, and responding to reviewers' comments, helped us to realize how the continuation of the workshops, and their perceived beneficial outcomes, are also intertwined with at least two broader dynamics, which both show how running the workshops did not take place without tensions and contradictions. First, while the workshops have been set out to offer a free space for intellectual curiosity and experimentations, as we write this paper, we cannot leave without consideration of how our professional paths evolved in the last ten years. Indeed, developing our own careers, also through the publication of some research paper outputs, can be seen as a pre-condition for having the time and space to participate in the workshops[10]. In this light, the emergence of a formal title for the workshop's series as "interpretive" accounting can be understood as contributing to the formation of an identity not only for the workshop series, but also for the participants individually and collectively: as interpretive accounting researchers.

Moreover, the insertion of the word "research" in the more recent workshop titles attached a greater "career" significance to the workshops than had been previously afforded. And the (potential) publication of this paper may afford the workshop activities a further legitimacy, with career objectives and personal curiosity ultimately converging. When revising an early version of this paper, one of the authors half-jokingly commented by email: "I would invest a lot of time in the next two months trying to get the paper published, which is relevant for my performance review. The PoP does kick in." Therefore, despite our ambition to create a space free from publication pressures, we can see how pressures towards publication and other forms of managerialization of academic life not only manifest themselves in more subtle ways than usually recognized in critiques of the neoliberal academic context, but can also be seen as complementary to, and generative of, non-instrumentalist approaches to research activities (Becker & Lukka, 2023).

Second, the process of writing this paper has helped to reflect on how, as we embraced the label of "interpretive", we may have lost something that a more "critical" approach would have

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[10] Such a relationship between the workshop series, careers and identities was poignantly foregrounded in the comments made by an experienced scholar on the version of this paper presented at the 2021 IPA Conference. As put in their written comments made available to the authors, "To start, I want to affirm the point that in our academic or work practices 'career' and 'research' exist as dualities; that is, in a fundamental way they presuppose and support each other. Through various routes, which might be more or less similar, we have a career as academics in which expectations of research activity are for the most part embedded in organization and practices […] if we keep the primary focus upon a kind of academic/professional identity and its relationship to our practices then I think this paper offers perhaps a chance to think through reflexively some of tensions and contradictions in this 'identity' and the co-dependency (enabling as well as offering constraints) between research and career, the institutions and norms that shape how research is judged".

foregrounded and helped to maintain. This is also in part due to the readings selected, the senior scholars invited and the institutions volunteering to host the workshops. As the host institutions indicate, the workshops have been organized by a few English-speaking schools in the so-called Global North, where internationally renowned professors are affiliated. Participants also come from institutions where they are given the resources and freedom to choose to attend events that may not be directly linked to publications that will eventually feature in universities' rankings. Therefore, the workshops offered a stable space for non-instrumentalist research activities (Becker & Lukka, 2023) to what is a relatively homogenous group of "young" scholars, experiencing a similar professional trajectory. Such homogeneity can be seen as a precondition for the stability and continuation of the workshops, which nevertheless introduces the risk of not attending to the kind of hierarchical power relations in knowledge production that critical accounting scholars draw attention to. This is a very real risk that we can only acknowledge, reflect upon, and seek to improve. It is with this self-reflexivity that we have included in the paper a postscript in the form of an open letter asking more ECRs to join our community, regardless of the use of labels such as "interpretive" or "critical".

To conclude, our reflexive writing process helped the authors to better understand the entanglement between an instrumentally rational understanding of research activities as a means of producing publication outputs (Becker & Lukka, 2023), which can become the basis for performance metrics, and less instrumentalist research activities. This reflexivity helps to tone down the idealized and romanticized view about the workshops which we gravitated towards before we set out to write about them. It also contributes to understanding the potential value of creating vulnerable and distributed knowledge through the workshops as well as the boundary conditions under which these activities can take place and continue over time.

8. Conclusions

This paper sheds light on the entanglement between methods of research inquiry and personal reflectivity. We must acknowledge that we may not face the tensions and contradictions experienced by colleagues in other disciplines, such as ECRs in critical management studies, in their efforts to engage with the tensions between the critical agenda and neo-liberal business school ethos (Bristow, Robinson & Ratle, 2017). Though the publication pressure is immense also in accounting, there are journals such as *Accounting, Auditing and Accountability Journals (AAAJ)*, *Accounting, Organizations and Society (AOS)* and *Critical Perspectives on Accounting (CPA)* that seek to retain an interest in alternative ideas.

We also must acknowledge that the process of writing this paper has been far from efficient and purposefully directed. Some realized this very early on and, perhaps wisely, decided not to join the writing project. When a decision was made to write this paper to meet the submission deadline of the 2020 workshop Accounting as a Social and Organizational Practice (ASOP), several workshops' participants opted to withdraw from the writing project due to other commitments. Others dropped out from the writing efforts after an initial failure to produce a publishable output in the journal *Critical Perspectives on Accounting*. In the end, the core writing team narrowed down to four people. We find this important because it shows how the collaborative nature of the workshop experience fizzled out over the arduous trajectory that this paper's writing has taken.

Not only did the decision of writing this paper contradict the very spirit of the workshop, which was founded on the principle of not focusing on to-be published papers, but the writing of the paper also became much less "distributed" and increasingly compliant with publication standards over time.

Said so, our reflections on the workshops and the experience of workshop participants show tensions between different ways of doing research and institutionalized pressures towards the production of publication outputs, between our own (weak) perceived status in the field and aspirations to make a "valuable" contribution as well as develop a personally satisfying intellectual journey. In such context, our experiences stress the importance of future emerging scholars establishing dialogue-based gatherings, from reading groups and community meetings to online interactive sessions. These are all "technologies of humility" where the time and space before publishing, even before drafting a paper, can provide heterogenous ways of understanding the operation of accounting in organizations and society at large. The workshops, we argue, do not have a focus on publication outputs, but are not *output-less*, providing insights on the building of a "young" accounting research community, their exploration on how to circumvent gap-spotting research (Alvesson & Sandberg, 2011; Sandberg & Alvesson, 2011) and arguably, the development of their skills for pursuing intellectual curiosity.

Previous work has shown how researchers *individually* may actively resist publication orientation pressures (Archer, 2008; Davies & Bansel, 2010). In our reflexive analysis of the workshop, we have exemplified how it may be done *collectively*, as part of an organized and continued effort of a group of early-stage scholars. We think that it may be relevant to let others know about the "productive" collective work we have conducted as ECRs. If Ahrens et al. (2008) is an essay on what interpretive accounting research is (or should be), this paper tells how some ECRs come to identify themselves with "interpretive" research as they practice it through the organization of a workshop series. It suggests that an interpretive accounting research community is perhaps as much about theories, methodologies and methods as it is about the culture and values of those who self-select to identify as researchers belonging to the same community.

On this basis, this paper is a piece that narrates the practicing of interpretive accounting research as a collective effort to step back and reflect on observable practices, including one's own, and to turn those reflections into insights that can help advance cumulative knowledge of the pursuit of the agenda set by Ahrens et al. (2008) and others. On this, we would like to encourage more ECRs, especially PhDs and their supervisors, to explore their own ways of shaping the "doing" of research through different, "unproductive" and "publication-less" other activities. Whether through types of workshops that focus on things other than presenting papers, or in a more task-oriented way, we look forward to learning more about the cultures, values, and practices that could enhance our knowledge of accounting in organizations, institutions, and societies.

Postscript

Dear early-career researcher (ECR),

This paper is about our, the authors', experiences of organizing and attending a series of workshops that try to explore alternative scholarly activities in the pursuit of research innovation, creativity and imagination. The workshops were not to be about how to publish a paper, advancing our own papers toward publication, or reading and providing feedback on the papers of participants. Instead, they intended to produce discussions, debates and even disagreements on the use of social theories from other disciplines.

And yet, as you can see, we now do have a paper. Why? And more importantly, so what? Because, in the process of reflecting on whether we should write a paper, and then in actually writing (and attempting to publish) it, we came to learn something valuable about how to navigate being an ECR, and maturing to middle-career age, in an environment that can be perceived to be related to a publish or perish mentality.

We learned several things that we think might be valuable for you, and perhaps your advisers, to be aware of. Firstly, we learned that it is truly difficult in the current environment to do something academically oriented that is "other than" working on to-be-published outputs. Practically and psychologically the message that is reinforced is that not focusing on advancing papers to publication is a waste of time. This shapes what we do. Secondly, however, we learned that it is naïve and probably unhelpful to understand efforts to publish papers and doing something other than producing individual publications as necessarily in conflict. Indeed, what we came to realize through writing this paper, was that what we were doing with the workshops all along was helping us to be successful within and beyond the neoliberal university context. Indeed, some of us were building the networks that secured our first jobs, others were building friendships that could sustain the rigors of critical reviews, we were reading about things that could find their way into publications that might not have been possible otherwise, we were building a community and we were even possibly developing our own identities and understandings of what it might mean to be an interdisciplinary accounting researcher.

There are many different ways that these experiences can be interpreted. They might be perceived as the naval gazing that Armstrong in relation to Ahrens et al. (2008) suggests is common in the "non-mainstream" accounting research field. These perceptions might be right, but we hope that our experiences also offer something valuable to ECRs wondering how to act in a university setting that might feel dominated by journal rankings and performance metrics.

Kind regards,

The authors.

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Tables

Hosting institution (date)	Title	Reading/theme	Invited facilitator
Copenhagen Business School (19-Jun-2013)	Workshop CBS	Performativity (Barad; Butler; Latour; Callon; MacKenzie); Role of research methods in producing knowledge (Quattrone & Hopper, 2005); Looking for the boundaries of accounting (Hopwood, 1992); Accounting as situated (Andon et al., 2007); Causation (Lukka, 2014).	Chris Chapman, Jan Mouritsen
Stockholm Business School (7-Mar-2014)	CBS-LSE-SBS Postdoc/Latedoc seminars on interdisciplinary accounting theory	Commensuration (Espeland & Stevens, 1998); Objects of accounting matter (Law & Singleton, 2005); Looking for the boundaries of accounting (II) (Abbott, 1995; Miller, 1998); Unintended consequences (Catasús).	Bino Catasús
London School of Economics (22-Oct-2014)	CBS-LSE-SBS methodology workshop	Problems of Assembling (Deleuze & Parnet, 1977); Alternative to commonly used theories in accounting (Padgett & Powell)	Mike Power
Copenhagen Business School (21-Sept-2015)	4th Accounting Methods Workshop - SBS / LSE / CBS / and friends	Accounting, Organizations and Markets. Key reading: Markets (Aspers, 2011), (additional: Caliskan & Callon, 2010; Lezaun, 2006)	Jan Mouritsen, Ebba Sjögren
Norwegian School of Economics (NHH) (20-Jun-2016)	5th Interpretative Accounting Workshop	Accounting, Organizations, and Ethics. Central book: Managing overflow in affluent societies (Löfgren & Czarniawska, 2012)	Ebba Sjögren, Hendrik Vollmer
HEC Paris (18-19 May-2017)	6th Interpretive Accounting Workshop	Key reading: After Method (Law, 2004)	Jan Mouritsen, Keith Robson
Royal Holloway College London (14- 15 Jun-2018)	Interdisciplinary Accounting Workshop	Theme: Research without output. Key reading: Enjoying it! (Bown, 2015)	Cheryl Lehman, Christopher Napier
University of Birmingham (14-15 Mar -2019)	8th Interpretive Accounting Workshop	Why Accounting Research Matters. Key readings: Flyvbjerg (2001); Tilly (2006)	Hendrik Vollmer
The University of Sydney (27–29 April, 2021 via Zoom)	9th Interpretive Accounting Research Workshop	Accounting and the Technium. Key readings: Scott & Orlikowski (2012); Roberts (1991)	Chris Chapman, Wai-Fong Chua

Table 1: Workshops

Appendix: surveys of workshop participants

<u>Workshop as method – survey participants summer 2018</u>

1. How, according to your understanding, did you receive an invitation to the workshop(s)?
   - General email invitation;
   - Email forwarded by colleague;
   - In person discussion with someone involved;
   - Other (please specify)
2. What factors influenced your decision to attend (or not) the workshop(s)?
3. What did you find rewarding about workshop attendance? Please be specific and provide at least one example.
4. Did you feel the workshops provided a safe/comfortable space for speaking freely? Were there situations in which you felt more or less comfortable speaking up? Please be specific and provide at least one example.
5. Please answer this question only if you attended more than one workshop and the events were held at different institutions: What did you find relevant about the movement between different host institutions?
6. Is there anything else you would like to share about your experiences at the workshop?
7. How many workshops have you attended? (Please insert a number only)

<u>Writing a paper about workshops – survey authors of the writing project December 2020</u>

1. Have you listed this project (e.g. the writing of a paper on the workshops) in your CV?
2. If you have listed this project (the writing of a paper on the workshops) in your CV, under which heading have you placed it?
3. Have you listed participation to any of the workshops in your CV (e.g., as part of participation to conferences and seminars)?
4. If this paper is published, do you believe it will contribute toward your career development (e.g., promotion, tenure, etc.)?
5. If you answered "no" to the previous question, why is this project not going to be relevant for career development purposes?
   - Not targeting a "top" journal;
   - Not core to my research activities;
   - Limited ownership of the project (e.g. contribution to writing etc.);
   - Too many authors involved;
   - Too different from "standard" research activity;
   - Other (please specify).
6. What makes publishing this paper valuable to you?
   - Personal intellectual development;
   - Publication record (regardless of its impact for career purposes);
   - Demonstrating impact in accounting research;
   - Fun project to be part of;
   - Keeping in touch with colleagues;
   - Other (please specify)

Workshop as method – survey participants April 2021

1. What did you find rewarding about workshop attendance? Please be specific and provide at least one example.
2. Did you feel the workshops provided a safe/comfortable space for speaking freely? Were there situations in which you felt more or less comfortable speaking up? Please be specific and provide at least one example.
3. Did this workshop seem similar or "different" to you from other reading groups or conferences? Please elaborate.
4. Did you attend other workshops in this workshop series?