Purpose: This paper offers a reflection on the alliance between accounting theory and social research in general, focussing on the conjunction of accounting theory and ethnography in particular.

Design/methodology/approach: I build on Stefan Hirschauer’s methodological reflections on ethnography and the “silence of the social” to briefly re-articulate some of the ideas I had associated, in an earlier piece, with the investigation of tacit coordination in accounting.

Findings: Ethnography is an intrinsically theoretical practice and also a particular form of accounting. As such, it presents a paradigm case for how accounting theory builds on, and emerges from, social research in joint efforts of breaking the silence of the social. Ethnographic research, like the practice of accounting and social research more generally, is associated with a stewardship of silence and an “ethics of mattering” (Karen Barad), and accounting theory is an invitation to reflect on the underlying practices of (dis-)articulation.

Originality/value: The paper invites readers to engage with accounting practice as a topic of systematic theoretical interest to explore how we put the world on the record, understand the choices we make in the process, and the silences we let lie.

Keywords: Social Research; Accounting Theory; Ethnography; Silence; Stewardship

Accounting as a field of practice does not normally attract a great deal of interest among social researchers who are not committed to studying it by virtue of their academic positions or occupational backgrounds. If accounting practice struggles to generate interest, the odds for accounting theory, a pursuit not too popular even among ardent students of accounting, to make anybody curious must be worse. Whatever these odds are, finding readers for a case to broaden accounting theory, a case for aggrandising something that is, for most social researchers, of marginal interest to begin with, will further worsen them. All this considered, I am feeling lucky that you are still reading on. The fact that the editors of this journal have made room to discuss this case, in combination with the fact that they have found several

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colleagues generous enough to share their thoughts on it, adds up so conspicuously that I can account for any of this only in terms of collusion, complicity, and conspiracy. Something must have been going on around the fringes of social inquiry, and if I cannot count on you as a co-conspirator, perhaps I can count on your curiosity as someone already attuned to conspicuous silences surrounding oddball activities. I promise this is just the topic.

The case for accounting theory that I wish to resubmit in short form for your consideration over the next few paragraphs needs to be hopeful of luring potential co-conspirators along with their investigators into positions where accounting theory can be observed as a register of analysis that applies itself to an extended range of accountings. Extending this range beyond what is traditionally considered accounting as a distinct field of practice – the keeping of books, ledgers, debits, credits, and similar – promises the prospect that something more interesting than the traditional turf of accounting practice might come into view – for example, that range of accounting practices that supports the practice of social research. Might you be prepared to imagine yourself as a social researcher who is also a fellow accountant in a broader space of accounts and accountings – a space where accounts exist, are produced, read and indulged not just by trained professionals but by writers and readers of all stripes and colours, qualitative researchers included: accounts such as field notes, the stories we tell, the papers we submit, the excuses we offer, the reasons we give, the reflections we force into words?

If I invite you to consider qualitative social research as a kind of accounting practice, it seems polite to take into consideration how qualitative research speaks for and of itself as an accounting practice. According to Stefan Hirschauer’s account of ethnographic writing, when ethnographers report from the field, they are breaking the “silence of the social” (Hirschauer 2006). This silence, Hirschauer (2006: 424) explains, is “delimited by various borders of verbalizability along the lines of the voiceless, the ineffable, the speechless, the indescribable, the pre-linguistic, the mute, and that which reveals itself wordlessly”. As ethnographers account for the voiceless and ineffable (and so on), they are, in practice, accountants of the social, creating and processing their notes through files, journals, and ‘research outputs’. And as such, they go a good distance beyond curating accounts that would already be in evidence and circulate among people in the field, presenting us with words for what “reveals itself wordlessly.”

When accounting theory introduces itself to ethnographers and social researchers in turn, it might start by saying that it has a similar occupation. I have tried to demonstrate this (Vollmer 2019) by curating aspects of coordination around accounting practice that have been documented over the years by accounting scholars against a silence of the social shored up by the general lack of interest in accounting among most of their peers in the social sciences. I have argued that coordination around accounting practice is to a large extent tacit, not normally accounted for by social scientists but also not normally accounting for itself among practitioners. My sense is that once tacit coordination is being accounted for, a deep-seated complicity of accounting theory and ethnography becomes apparent in disrupting the silence of the social, a silence that pervades accounting as much as any other social practice. This complicity has been under-recognised and could become the basis of a rather robust alliance between social research and accounting theory. For starters, ethnography offers accounting theory a reading of the bustle of silent activities surrounding the production and reception of accounts, from justifications and excuses to balance sheets, performance indicators, ratings,
and rankings; accounting theory, in turn, can realise itself as a particular genre of writing that accommodates Hirschauer’s view of ethnography as an accounting of the social, a case in point. For ethnographers and social researchers more generally, accounting theory might thus offer a space to extend reflections such as Hirschauer’s, a point of convergence for those wishing to reflect on how accounts, including their own, come into being.

From the position of interdisciplinary accounting research, this alliance might look almost too obvious, given the long-standing commitment of interdisciplinary accounting research to explore accounting in its fields of practice, including a lengthy track record of doing so ethnographically (see only Chua 1995; Jönsson & Macintosh 1997; Ahrens & Chapman 2007; Tekathen 2019; Kohler, Pochet, & Gendron 2021). However, tensions are common where the familiar tropes of theoretical discourse are being pressed on ethnographers – not because ethnography would per se lack or even despise theoretical discourse but, rather, because its own theoretical assets – along with the intrinsically theoretical aspects of social practice itself (see only Eisenmann & Mitchell 2022: 6-7) – tend to get marginalised by theoretical discourses that fold in on themselves. Ethnography, understood as a practice of writing along Hirschauer’s lines, cannot but always already be itself a practice of writing theory. Hirschauer’s account of ethnographic accounting strengthens ethnography’s “independent status as a research strategy in sociology” (Hirschauer 2006: 415) – not by pitting it against theory but by recognising itself as theoretical: “I argue that this status is lost the more description tries to be “documentation,” it is retained the more decisively it fashions itself as a theory-oriented practice of writing.” (ibid.)

Where my attempt to articulate the broader case for accounting theory brings in concepts of structure, agency, and process (Vollmer 2019: 22-27), arguably some of the blandest and most boring concepts of contemporary social theorising, this is not to suggest that precisely these concepts would need to be used in building up and broadening accounting theory. Rather, it is to suggest that even the most commonplace concepts can help put the social on the record and articulate aspects of social life that usually remain tacit. When we allow such concepts to count as extensions of accounting theory, accounting theory begins to blend into the most normal of vocabularies in use among social researchers. Just as much as ethnographic writing becomes a “theory-oriented practice” (Hirschauer 2006: 415), accounting theory arises organically from social studies of accounting that trace and amplify the ripples made by the tacit coordination of practice (see also, in this issue, Ahrens 2022). Breaking the silence of the social is simultaneously a practice of documentation and a practice of theorising, across a broad range of vocabularies and registers.

This synchronicity is not without ironies. Consider it in relation to the practical problems associated with getting accounting accomplished, most notable, in the context of this discussion, in establishing that measure of silence around the production of accounts which will allow these accounts to pass. “Passing” is another silence-disrupting notion drawn from ethnographic research (Vollmer 2019: 17) and it is also a descriptor of what has to happen in practice for any silence to settle in around an account (see also, in this issue, Palermo 2022). That an account would have passed means that it would attract, for this moment, no further contestation, prodding, protest, or disturbance. Where accounting theorists and ethnographers are taking notes and get ready to disrupt silences, accounting practitioners have jobs to finish. In this respect, many accounting practitioners seem to have just as little need for ethnographic observation as they will have patience for any case for broadening
accounting theory. If passing was really what we are after, we would likely have a need for more of what the more enlightened among the accounting textbooks have filed under “normative accounting theory” (Deegan & Unerman 2011: 10-12): accounting theory as a conversation-stopper, put in place for the sole purpose on helping practitioners get on with having their accounts passed.

It would be overly confident to suggest that accounting researchers, accounting theorists included, would have no need for conversation-stoppers whatsoever – for example, to get cases closed and papers accepted (without facing, for example, yet another call to properly “theorise” their findings). But to commit to the alliance between accounting theory and ethnography in particular, and between accounting theory and social research more generally, implies, I hope, a refusal to allow any theory to unilaterally stop any conversation about accounting practice just because we (or, more likely, someone else, out of turn) would have already agreed to its normative merits.1 The alliance between accounting theory and social research might have been held back by silences imposed in the name of established theory on those (professionally trained accountants and social researchers alike) who would otherwise have had much more to report. At worst, theory becomes one more discourse that selectively consecrates accounts whilst keeping silences in place, unequally distributing the costs of benefits of selective (dis-)articulation (Vollmer 2013; Rawls & Duck 2020; Puccio-Den 2021).

A perhaps more dignified, less overbearing way of resolving the problem of getting our accounts passed, whether we are professionally certified accountants, ethnographers, or otherwise convicted social researchers, would be to accept our own responsibility for the passing of accounts, without the cover of a norm of ‘generally accepted accounting practice’ or broadly accepted concepts to theorise with. We have all been trained, professional accountants or not, in various manners of signing off collectively or individually all kinds of accounts, but much less so in recognising this as an act of inviting silence to settle in around these accounts. To recognise this as an act of stewardship means to acknowledge our roles as researchers and accounting practitioners (see also, in this issue, Huber 2022). To recognise this stewardship opens up a space for conversation where accounting practitioners can benefit from ethnographers, open-minded accounting theorists, and from social researchers more generally. Where this stewardship of silence can be confident, the articulation of tacit activities associated with the passing of an account might break the silence and delay the passing and, at the same time, this will underscore the robustness of stewardship, its role and its necessity as well as its ethical burden (Quattrone 2006). In contrast, where stewardship becomes overconfident or impatient and develops a longing for silence that no longer wishes to hear accountants out, or attempts to rule out entire categories of accounts and ways of accounting, or denies the existence of silences and absences that are unaccounted for, I sincerely hope that accounting theory will be of no use whatsoever.

This position does not desire for accounting theory any neutrality in relation to what accounting helps articulate. Articulation is a political act (Latour 2004: 86), an intervention that cuts into the fabric of reality, an “explication” (Sloterdijk 2016: 75-81). Accounting disrupts the silence of the social in gatherings where people assemble themselves, their communities and organisations, and whatever it is that matters to them. These matters

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1 There are plenty of reasons to doubt that any normative theory by itself – that is, in lieu of some blunter form of backup – could silence a committed dissenter (see only Kripke 1982). But then again, blunter backup for powerful beliefs does exist in academia as much as elsewhere. I am confident they will have been in touch.
emerge from assemblages, people, materials, and practices, and the accounts they produce and let pass. Karen Barad (2007) has diligently deconstructed how in quantum physics “the apparatus enacts a cut delineating the object from the agencies of observation” (Barad 2007: 114), indicating the need for an “ethics of mattering” (ibid.: 391-396) concerned with “the proper accounting of agential cuts” (ibid.: 345). In Barad’s account of quantum physics, the silence of the social becomes a silence of the socio-material, disturbed at a foundational level by physicists who are seemingly far removed from bookkeepers, ethnographers, or accounting theorists. Yet ultimately, we do not find rocks, turtles, waves, or particles, but accountings and accountants, all the way down.

When accounting has happened and the world slides back into silence, the presence of accountants tends to leave a lasting effect on humans, their gatherings, and socio-material entanglements. Once accountants have had their accounts passed, silence tends to become much harder to afford for those whose voices have not been included in these accounts, whose evidence has not been seen, whose presence might not have been noticed. Once accountants have done their work, those who might otherwise prefer to remain silent will need to ask themselves: for their existence, their point of view, their achievements, their truths to matter, can they afford to remain unaccounted for? This is where ethnography, social research, and accounting theory, all offering themselves in various ways, empower what matters, and who, or fail to do so. It might feel like a relief to leave the choices involved to those who already profess in the stewardship of silence. But does it?

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