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### Editorial for special issue on boundaries

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## Editorial for Special Issue on Boundaries

In *Walled States, Waning Sovereignty* (2010), Wendy Brown tackles the political and symbolic meaning behind the proliferation of walls, fences and barriers that have been constructed across the world over the last decade. These walls act as physical boundaries designed to keep people ‘in’ or ‘out’, while simultaneously differentiating between ‘us’ and ‘them’, producing barriers of inclusion and exclusion that are both conceptually and materially powerful. While the building of physical boundaries can easily be interpreted as a powerful assertion of state sovereignty, Brown (2010) described them as “icons of its erosion”. Indeed, to Brown, the fact that nation states need to assert boundaries so demonstrably is suggestive of a number of important paradoxes: first, as business leaders across the globe spoke of borderless futures our political leaders were erecting visible symbols of territorial control as if to distract us and them from the changing shape of governance; second, while the walls appeared to produce a uniform territory of inclusion and exclusion, they exhibited differential permeability and rigidity based on wealth, ethnicity, education, religion and citizenship thereby obscuring the prejudicial criteria for border crossing from public discourse; and third, the walls offered a concrete and immovable physical boundary, and as a result they misleadingly suggest that the primary threats to the sovereignty of the nation-state are the physical flow of objects and people, when the real threats are fluid, economic, administrative and institutional.

For Brown, these barriers are suggestive of weakness, not strength, and the tightening of physical demarcations is suggestive of an anxious state, worried about intensifying transnational powers (Andrew and Eden, 2011). This enthusiasm for physical bordering reveals the predicaments of contemporary political power, offering a theatrical display of sovereign control in response to any boundary corruption. Despite a growing appetite for post-national neoliberal technologies of governance that are largely responsible for the decline in state sovereignty, the use of physical boundaries as an act of territorialising has helped sustain the illusion of sovereign control.<sup>1</sup> Brown makes it clear that boundaries can symbolise power, while also signposting fragility. While this special issue makes boundaries its central intellectual theme, it seems important to begin with the possibility that demarcations can perform more than one role simultaneously, and like all of the contributors remind us, they remain a site of contest.

Moving from the geopolitical to the scholarly work in the social sciences, boundaries represent demarcations and divisions that help craft the space for particular forms of knowledge creation. While some boundaries may feel definitive, they are never fully fixed. The very fact they have to be constantly produced and reproduced through various institutional arrangements, organisational commitments and individual actions makes them both powerful and also vulnerable to disruptive, antagonistic and counter hegemonic projects. This widespread scholarly interest in boundaries corresponded to a larger shift towards forms of power that increasingly relies on the authority of knowledge. In part, this is because the maintenance of the kind of epistemic legitimacy needed to assert power, requires ongoing work to produce the boundaries within which shared understandings of valid knowledge can be circulated. The conceptual toolkits offered by Durkheim who defined the realm of the sacred in contrast to that of the profane, Marx who depicted the work of the proletariat as the negation of the capitalist class, and Weber who offered an analysis of ethnic and status groups have all demonstrated the importance of socially constructed boundaries between social actors.

Importantly, epistemic authority is not predetermined or natural, but the result of what Gieryn described as “boundary work” (1999). And it is the ongoing nature of boundary work that holds

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<sup>1</sup> Chillingly demonstrated by Trump’s zero-tolerance migration policy which led to children sleeping in cages crying for their parents.

open the possibility of inclusion and exclusion, thereby defining and redefining what constitutes a field. Given boundary work is where ideas conflict, tensions arise, and orthodoxies can be broken, and also where traditions can be shored up, this can be a source of valuable forms of unpredictability and opportunities for openness. In contrast, social scientists, drawing on the work of Bourdieu have studied the conceptual and empirical role of “boundary objects” (Star and Griesemer, 1989), with Briers and Chua (2001, p. 237) suggesting that these can work to “stabilise and mediate diverse interests”. Boundary objects, unlike boundary work, tie actors with diverse goals together, wherein “the creation and management of boundary objects is a key process in developing and maintain coherence across intersecting social worlds” (Star and Griesemer, 1989, p. 393).

For all of us, 2020 was full of experiences that rendered the possibilities and impossibilities of boundaries visible. While we have come to think of COVID-19 as “knowing no boundaries”, bordering practices have proven essential to the epidemiological response to the pandemic. At the same time the imposition of boundaries designed to protect us from becoming infected and from infecting others have alerted us to the realities of neoliberal political economies. The differential abilities of each social group to erect protective boundaries has shown just how important universal housing, healthcare and wages are to our collective wellbeing. While the uber rich could shelter in mansions, the poor, with worse health on average, either lost their jobs entirely or had to risk (and frequently, give) their lives to perform their “essential work” as nurses, bus drivers, cleaners, postal workers, and carers. Safeguarding against the immanent health risks has been all but impossible for the growing numbers of people experiencing social disadvantage within neoliberal economies, something that may not have happened had the centres of policy making not worked so hard to marginalise the voices of people calling for social safety nets. After four decades of neoliberalism, state capacity has been depleted in favour of fragmentation, disarticulation and marketisation of a wide range of systems of provision (Saad-Fihlo, 2020), from essential medical supplies to the provision of human services, leaving us risk exposed and unable to meet the demands of this public health crisis. The pandemic has made it impossible to ignore the many ways in which political and material boundaries work to protect privilege, while treating vulnerable and marginalised people as expendable. For example, racial boundaries in the form of structural racism led to worse Covid-19 impacts on ethnic minority groups.

We have put together this special issue *On Boundaries* in an effort to foster a wider debate within *Critical Perspectives on Accounting* about the role of boundaries in accounting research and practice. Using Gendron and Rodrigue’s paper as the starting point, we invited: Giovanna Michelon; Stefano Harney, Gerard Hanlon & Matteo Mandarini; and John Roberts to write their own papers. The invitation was not prescriptive, and alternative interpretations, arguments and orientations were encouraged. Given Gendron and Rodrigue focus on the implications of boundaries for accounting scholarship, Michelon pursues these ideas in the context of her own experience as she navigated “boundary work” as a quantitatively trained scholar with a passion for social and environmental justice. The paper by Harney, Hanlon & Mandarini, draws on scholarship from development studies to explore the periphery in more detail, testing the claim that beyond calls for fairness and inclusion, research taking place in the peripheries can enrich and renew the centre. And the final paper by Roberts offers a richly theorised analysis of financial accounting’s attempt to enact a boundary between the corporate entity and its social and natural environment. He suggests the ways accounting has helped sustain the corporate imaginary as bounded and discrete, rendering much of an entity’s interconnectedness invisible. In reminding us of our sentience, he explores what that might mean for the boundaries performed by financial accounting.

In what remains of this editorial we will offer a closer reading of these articles in the hope that the work we have drawn together reinvigorates our commitment to research and practice that ensures

the permeability of boundaries and encourages us all to reflect on our own decisions to challenge (or enforce) boundaries within our spheres of influence. In writing this editorial it is apparent to us that the foregrounding of conceptual and material boundaries has the potential to encourage disruptive scholarship and praxis in accounting.

*Gendron and Rodrigue*

In 2016, when APIRA was held at RMIT in Melbourne, Yves Gendron and Michelle Rodrigue presented a paper on boundaries in accounting research to a large and lively audience. It was clear that the other interdisciplinary researchers in attendance were also interested in boundaries and were keen to discuss a wide variety of issues. Once Gendron and Rodrigue had finished presenting their paper, the group engaged in an active discussion about the role of boundary keeping, what might constitute the “periphery” and the “centre” in fields of research, and how this is determined and by whom. Participants talked about a wide range of issues, including the reproduction of boundaries in accounting research, the value of boundary breaking, and the challenges involved, and the interplay between conceptual and material boundaries and the impact these have on research and practice. The conversation was animated, and while colleagues expressed concerns about the restrictive intellectual terrain that has come to dominate accounting research, there also appeared to be a willingness to consider whether *we*, as a group of inter-disciplinary researchers are also heavily invested in boundaries as a means to foster our own identity as outsiders, with edgy and subaltern insights that are richer and more impactful than any of the conceptual and empirical possibilities on offer at the centre of the field.

As an audience, we disagreed about the value of classifying research as central or peripheral, with colleagues suggesting this under-represented the complex tensions within fields. From the outside, these might appear coherent and settled, but from within they can be full of conflicts and contests about matters core to these respective intellectual projects. Gendron and Rodrigue listened with interest, suggesting that while talk of the centre and the periphery was imperfect, it made it possible to discuss some of the boundary keeping behaviours and consequences that they believed impoverished the possibilities of accounting scholarship. From memory, a number of participants argued that research emerging from both the centre and the periphery could be compelling and impactful, but it could also be problematic and questionable, cautioning against the framing of either as morally or intellectually superior. Despite this, there appeared to be agreement that diversity and tension were critical to knowledge production. The audience shared Gendron and Rodrigue’s concern that accounting research had become worryingly unambitious, offering conservative and incremental extensions of previous research. There was also broad agreement that the conditions for pluralism in which diverse and innovative research can emerge had to be created and recreated in all of our academic activities, from teaching, to research, to reviewing and editing, to engagement and debate, and importantly, by insisting we continuously engage with a wide set of ideas both within and beyond accounting. The presentation offered a reminder that while boundaries are never completely fixed, for boundaries to be permeable, members of the research community have to transgress them.

Drawing on the discussion at APIRA and subsequent discussions at the EAA, Gendron and Rodrigue produced a paper that speaks to the dangers of tight boundary keeping, while reminding us of the importance of “boundary work” that contests fixed demarcations across the spectrum of academic pursuits within a particular field. In choosing to focus on the challenges that researchers face when engaging in projects that diverge theoretically, methodologically and empirically from the centre of the research field, Gendron and Rodrigue point to the significant implications this has for knowledge. They offer four primary observations: first, that tight boundary keeping is restrictive, but not impenetrable; second, boundaries have to be produced

and maintained, and can be made more or less permeable depending on the attitudes of “gatekeepers”; third, boundaries can impoverish disciplines, prohibiting the production of novel insights and approaches; and fourth, research communities must insist on boundary work that maintains interaction between the centre and the periphery to encourage intellectual developments beyond the disciplinary norms that dominate a domain. According to Gendron and Rodrigue, when boundaries are tightly maintained this has implications for the future of scholarship as fiercely defended boundaries can explicitly and implicitly direct young scholars (who are already faced with intensifying performance pressures and precarious academic work) into established domains, with clear publication horizons and collaboration opportunities. Researchers can become blind to new and emerging matters of importance, relying on incremental “advancements” rather than the kind of radical departures that can drive knowledge forward in ways that contribute substantively to both a field of scholarship, but also to the shaping of institutions, organisations, and individuals.

In describing research boundaries in terms of a centre and a periphery, Gendron and Rodrigue signal the restrictions placed on domains of acceptability. They make a strong case for the importance of work taking place within the peripheries because it is this work that insists research boundaries remain porous over time and space. Indeed, research that takes place at the periphery is often uncertain and ambiguous, allowing opportunities for experimentation and innovation beyond the narrow terrain of acceptability that dominates the centre of a research field. While the boundary that separates the centre and the periphery is never fixed, for it to remain porous Gendron and Rodrigue argue that scholars have to actively engage in exchanges that challenge the protection of established domains. Perhaps the strongest claim in the paper relates to the importance of work in the peripheries to the quality of scholarship within the wider field. If we are to avoid “intellectual stagnation”, the novel, innovative, experimental, and inter-disciplinary nature of work taking place at the peripheries is not only critical in its own right but is essential to the viability of the centre. The observations are especially meaningful in the face the pressing existential threats posed by climate change, economic inequality and this current public health crisis.

### *Michelon*

Like Gendron and Rodrigue, Michelon focuses on the role of boundaries in accounting scholarship. Starting academic life as a quantitative researcher with a background in economics, Michelon knows well the discomfort early career researchers can experience as they make theoretical, methodological and empirical choices that do not mirror those around them. She describes her own experience as she discovered her positivist view of the world was at odds with the centre of the SEA research community, and her commitment to social and environmental research was at odds with the centre of researchers with shared theoretical and methodological commitments. Michelon, driven by her commitment to planetary sustainability, felt compelled to locate herself within the SEA community, and in making this “her centre” she has spent much of her career challenging established epistemic boundaries.

In writing her paper, Michelon takes up four main themes, all of which contribute to her overall argument that rigid boundaries are much harder to maintain if we engage in what she calls “academic empathy”. The paper begins by problematising the notion of boundaries, suggesting that the idea that there is *a* centre surrounded by peripheries underrepresents the diversity of research domains and the centres that emerge within these. In taking up this idea, Michelon is reminding us of the problems with all totalising claims, even when these appear to offer critiques of hegemonic power. Indeed, she makes the point that multiple centres can coexist, and that the impact these centres have on our research is relative to our position within the different domains

that many of us occupy concurrently. This is not to dismiss the concerns of Gendron and Rodrigue, but to suggest they are relevant and applicable across all research domains, even those that may occupy the periphery. Michelin sees boundaries as reflective of paradigmatic divides, and that the tensions between centres can be largely attributed to the philosophical assumptions that underpin research. Drawing on Gendron and Rodrigue, we might ask what drives preferences towards positivist quantitative capital markets research, especially because, as they explain, the dominance of this research paradigm in accounting has not emerged without considerable academic labour. When Michelin turns to a discussion of gatekeeping, she argues that this works to protect centres, and that over time these have come to be reinforced within our respective institutions, intensifying the risks associated with experimentation outside more predictable terrain. Importantly, Michelin argues that gatekeeping exists across the spectrum of research, but that peripheral research domains have learnt to be more reflexive making them more willing to challenge gatekeeping behaviours within these fields.

The complexity of today's social and environmental challenges makes it all but impossible to imagine that one discipline or one paradigm holds the solution. According to Michelin, boundary transgressions will lead to new forms of interdisciplinarity capable of fuelling the kind of innovation needed to tackle the climate crisis and rising economic inequality. Towards the end of her paper, she suggests that we must do more to bridge boundaries suggesting that individual scholars work to build "caring connections within a discipline and across disciplines" (Michelon, 2021, p. x). At the heart of her call is the idea that tight boundary keeping is more difficult to sustain if we "try to see the world from within [each other's] paradigms." (Michelon, 2021, p. 8). She concludes with a call for academic empathy, outlining the work that can be done to produce the conditions within which this kind of empathy can materialise. Following this argument, each of us can do more to understand each other, and in doing so, the dialogues that take place at the boundaries between research domains will be richer and more likely to produce the kinds of insights needed to deal with the complex challenges before us.

*Harney, Hanlon and Mandarini*

Drawing on the work of Gendron and Rodrigue, Harney, Hanlon and Mandarini's paper explores opportunities for accounting praxis that emerge from their discussion of boundaries. For Harney *et al.*, in essence, Gendron and Rodrigue's paper makes the case for intellectual pluralism and is reflective of the values that underpins liberal capitalist societies where *all* voices are said to matter, whether they belong to the centre or the periphery. But as we know, inclusion and diversity are not automatic by-products of knowledge production, and indeed, both can be a threat to power. Given this, much academic labour has to focus on sustaining the possibilities of inter-disciplinarity and boundary transgressions in order to sure up these liberal ideals.

Given we mostly agree that inclusivity and intellectual pluralism are essential to good scholarship whether we see ourselves as working at the centres or peripheries of accounting research, Harney *et al.* set about testing Gendron and Rodrigue's claim that "peripheral research possesses an intrinsic characteristic that can alter and improve accounting research". To begin, they try to identify and characterise what makes peripheral research peripheral, "other than the tautology that it is not central" (2021, p. 5). To do this, they turn to development studies, exploring scholarship on the discourse of centre/periphery. They ask us to consider what happens if the "periphery must become the centre" in order to have the strength to transform social, economic and political relations in ways that build a more equitable, sustainable and just society. In posing this question they urge the reader to think about what this might mean for the periphery, and for scholars who identify as antagonists to power. If, as Harney *et al.* suggest, the periphery is likely to succumb to development, then there is more work for us to do to determine the role of the periphery when it

replenishes the centre. The scholarship that has taken place in development studies reminds us that the centre relies on a periphery, exploiting its good ideas, devaluing its claims to render value in the centre, denying its viability and validity, while appropriating all that can be turned into useful extensions of the centre. If the periphery is mined in this way, its potential as a counter hegemonic force can be redirected to become a resource for power.

In their discussion of the ‘canon wars’ that forced US universities to make space for new disciplines and interdisciplinary fields, Harney *et al.* unpack the arguments that these could be integrated within the wider programs that constituted humanities education at the time. In making the case for (and against) inclusion, the discussion offers some insights into the *value* arguments that might sustain the idea that the periphery is in and of itself valuable. They summarise the centre-periphery debates as “the questioning of values and the search for new forms of value” (p.7). The authors conclude with an example of their own praxis as they set about breaking down disciplinary silos and engaging the peripheral at the core of their teaching model at the University of London. In the end, they decided it would only be possible if they remade their own centre, opening up the decision-making forums within the school and turning them into spaces for scholarly exchange. In concluding their paper with a turn towards praxis, we are reminded that the shaping of centres and peripheries is taking place all the time and that much can be done to insist these remain “in play” in all spheres of our social and academic life.

### *Roberts*

Roberts’ contribution to this special issue moves the discussion from research to practice, tackling the boundaries produced by financial accounting itself. Indeed, Roberts argues that the divisions Gendron and Rodrigue write about are a reflection of the divides “financial accounting enacts between the corporate entity and its social and natural environment” (2021, p. 1). To progress this idea, Roberts describes financial accounting’s role as a boundary keeper, insisting on a clearly bounded entity with identifiable edges that are “indifferent to what lies beyond the corporate boundary” (2021, p.1). He calls this the “corporate imaginary” and he sets this against the realities of “human sentience” with all its interconnectedness of feelings, perceptions and subjectivities. According to Roberts, ‘the imaginary’ performed through financial accounting also has implications for self-perception, encouraging individuals to identify as self-interested and opportunistic economic actors. He then sets about illustrating this misrecognition, or ‘meconnaissance’ using the work of Merleau-Ponty, Levinas and Irigaray, with each reminding us we are sentient beings, connected and dependent on each other.

It is difficult to do justice to Roberts’ discussion of human sentience, but in drawing the ‘transitive’ nature of the sentient self into view, he destabilises the idea that we can maintain the sense of atomised independence in which there are boundaries between the self and the other. Engaging us in a discussion of flesh, maternity and air, Roberts pushes us to think about the ways we are interconnected, and the meaning this offers us as we forge relations with each other in a world structured to produce boundaries and barriers that deny this dependence and interdependence. Drawing on Merleau-Ponty, Roberts (2021, p. 6) encourages us to reconceive our “common sense of being a subject set over and against a world of objects” as a “world of relation”. In pursuing this further, Roberts suggests that Levinas can help us understand “the relational nature of the self, and with this, my responsibility for my neighbour” (p.7) and that Irigaray’s exploration of “the forgetting of air” reminds us of our interdependence: “It is only this imaginary enclosure of the self that precludes an acknowledgement of the absolute material dependence of the embodied self on the air and the processes which renew it” (p.8). Reading Robert’s paper, it is hard not to *feel* the many ways financial accounting insists on a separation of the self from nature.

Following Butler, Roberts' paper encourages us to reject the idea that we are fully independent autonomous entities, and to at least entertain the possibility of the self as "susceptible, vulnerable, precarious and impressionable" (p.2) so that we might move away from 'the imaginary' to the sentience of the embodied self. If, as Roberts argues, financial accounting performs the corporation as a bounded and discrete entity, and that this imaginary has implications for our own subjectivities, shaping us as self-interest opportunistic economic actors, his paper offers a rich reminder of our dependence and inter-dependence. It is this that might make it possible for us to recognise our responsibility beyond ourselves and begin to address the "needs of embodied and hence sentient humans" (Roberts, 2021, p. 10). Drawing all of this together, Roberts warns that attempts to reinforce the core and the periphery in accounting is likely to significantly impede our ability to respond to the urgent existential challenges before us.

### *Conclusion*

There is something optimistic about the work we have gathered together for this special issue, not because the papers are necessarily suggestive of a brighter future, but because all still believe in the possibility of fruitful transgressions. This is important because the interior world of capital is, by design, exclusive. Left unchecked, through processes of globalization and financialisation the capitalist system can "come to determine all conditions of life" with "invisible boundaries" that are "virtually insurmountable from without" (Zizek, 2016, p. 5). Critical scholarship sustains the possibility that inner worlds of privilege and power are not so effectively fortified as to be invisible and invulnerable.

As we write this, all of us are living through a devastating public health crisis and in the face of a viral threat, there has been much talk about both the possibilities and impossibilities of boundaries. Much of the public health advice has hinged on the construction of boundaries that will keep us safe while meeting a range of other important social and economic needs. Wherever you are in the world, these boundaries have been revised and reworked countless times as politicians and public health teams have sought to balance their impact on our lives and livelihoods. The use of boundaries in this context has involved boundary work, it has invoked boundary objects, and it has insisted on demarcations that have reinforced well established patterns of privilege and alienation. But as Zizek (2016) has argued, "we can no longer pretend" that boundaries are a natural consequence of good scholarship, equitable policy making, or logical reason. They are ideological, conceptual and empirical acts of territorialising, and as the papers in this special issue suggest, these acts have profound effects on the trajectory of knowledge, and the lived human experience. Indeed, they are likely to determine the viability of our future.

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