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“[T]here are known knowns ...”

Some reflections on the nature and practice of interpretive accounting research

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ABSTRACT

In interpretive research, the use of conversations, narratives and stories from ‘the field’ often provide the basis for researchers’ representations. When conducting such research, we feel that researchers must be cognizant of the limitations and constraints of their theoretical, methodological and philosophical frameworks, however difficult this may be. More specifically, we take issue with the view that a grand aggregation of insights can somehow be achieved by combining the knowledge claims of interpretive and other researchers. In accounting however, most certainly in the last 10 years, such a view seems to be gaining in popularity, informed by specific and somewhat selective insights from interpretive sociology. We believe that this aggregation of insights places the development and status of interpretive accounting research in doubt and could lead to the accounting research community becoming isolated from other interpretive inspired disciplines.