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Reflexivity in accounting research

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Introduction

The concept of reflexivity has been widely used in social science qualitative research methods for a number of decades, so it is not a new phenomenon. Broadly it refers to the process in which the researcher reflects on data collection and its interpretation. This can occur at a number of levels and from a number of perspectives, as discussed in this chapter, in an active process. Reflexivity relates to all research, whether qualitative or quantitative, since all researchers should adopt a reflexive approach to their data. However, despite qualitative methods becoming more prominent and more accepted within accounting research, they still operate in a context 'dominated by hypothetico-deductive quantitative methodologies that essentially are reified as "hard", factual and objective, consonant with the accounting world of numbers' (Parker, 2012, p. 59), where reflexivity is less often applied. This suggests that the significance of reflexivity as a concept is all the more relevant to contemporary qualitative accounting research since it is central to consideration of the nature of knowledge. Questions about reflexivity are part of debates about ontology, epistemology and methodology. Ontology represents the researcher's way of being in the world or their worldview on the nature of reality; epistemology represents the philosophical underpinnings about the nature or theory of knowledge and what counts as knowledge in various research traditions; and methodology represents the overarching research strategy and processes of knowledge production, concerned with the methods of data collection and forms of analysis used to generate knowledge. The purpose of this chapter is to reflect on those debates, the meaning and application of reflexivity, strategies for reflexive awareness and processes of reflexivity, reflexive research in accounting, and future possibilities for reflexive accounting research.

The concept of reflexivity

In simple terms, reflexivity is an awareness of the researcher's role in the practice of research and the way this is influenced by the object of the research, enabling the researcher to acknowledge the way in which he or she affects both the research processes and outcomes

(Haynes, 2012). It is often conceptualized in terms which suggest the researcher turns back and takes account of themselves in the research (Alvesson *et al*., 2008) and demonstrates awareness that the researcher and the object of study affect each other mutually and continually in the research process (Alvesson and Skoldburg, 2000). For example, Berger (2015, p. 220) suggests reflexivity is the 'turning of the researcher lens back onto oneself to recognize and take responsibility for one's own situatedness within the research and the effect that it may have on the setting and people being studied, questions being asked, data being collected and its interpretation'. Clegg and Hardy (1996, p. 4) describe it as 'ways of seeing which act back on and reflect existing ways of seeing'.

However, simply reflecting back on the process of research perhaps towards the end of a research project is not being reflexive. This is simply reflection on the research process: perhaps examining what could have been done differently or what contextual factors may have influenced the outcomes. Reflexivity goes beyond reflection. Hibbert *et al.* (2010) provide a useful distinction between the two: reflection suggests a mirror image which affords the opportunity to engage in an observation or examination of our ways of doing, or observing our own practice, whereas reflexivity is more complex, involving thinking about our experiences and questioning our ways of doing. Reflexivity requires attention to the researcher's own positioning 'in the sense of their being sensitive to and explaining their own direct involvement with the research site actors and their own role in interpreting and creating meaning from the data they collect' (Parker, 2012, p. 58).

The researcher's own position will affect the research design, research process and its outcomes. This will include, inter alia, their age, race, ethnicity, gender, sexual orientation, beliefs, social background and so on, but will also include their political, theoretical, ideological position and value-systems. As such, reflexivity challenges the view of knowledge production as independent of the researcher producing it and of knowledge as objective (Berger, 2015). Reflexivity calls for the utmost awareness of the theoretical assumptions, importance of language and of pre-understandings brought to the research, while also enabling the researcher to turn attention to themselves, their research community and their intellectual and cultural conditions and traditions informing the research (Alvesson and Skoldburg, 2000). Being reflexive recognizes, as Cunliffe (2010, p. 226) points out, that:

> working from a room with a view is unavoidable because [researchers] bring their intellectual bags with them, making sense and completing their research with their own community traditions, assumptions, language and expectations in mind.

Being reflexive requires critical reflection on how our intellectual, perceptual, theoretical, ideological, cultural, textual, cognitive, principles and assumptions inform the interpretation and outcomes of our research (Haynes, 2012). In accounting research, this might also include our experience of accounting itself. For example, if accounting researchers have worked in accounting practice this will influence their pre-suppositions and understandings about the profession's culture and behaviours, or if they have experienced gender inequality in accounting this will influence their choice of theoretical positions from which to interpret their experience (Haynes, 2008b; 2010). This does not mean that one has to experience what one researches, but that researchers should be aware of the political, critical and ideological positions which inform their research.

Hence, reflexivity goes beyond simple reflection on the research process and outcomes, to incorporate multiple layers and levels of reflection within the research, based on the researcher's positioning, and it can take different forms dependent on this positioning.

Reflexivity and the relationships between ontology, epistemology and methodology

This positioning of the researcher relies on their ontological position, or view of reality, and its relationship with the production of knowledge (epistemology) and the processes of knowledge production (methodology). This is partly a paradigmatic problem which has long been contested and debated in accounting research (Ahrens *et al*., 2008; Chua, 1986; Hopper and Powell, 1985; Kakkuri-Knuuttila *et al*., 2008; Richardson, 2012). In also discussing research typologies, Cunliffe (2011) gives a detailed and useful analysis of the mediating relationship between ontology, methodology and epistemology, based on what she terms three problematics (metatheoretical assumptions influencing what is thinkable and doable in research (Cunliffe and Karunanayake, 2013)): objectivism, subjectivism and intersubjectivism. It is important to understand the assumptions inherent in these perspectives which affect the underlying conceptualization of our research and its theoretical choices, based on differing ontological positions. Moreover, these assumptions will also affect our perspective on reflexivity.

Objectivism

An objectivist view of reality assumes a form of pre-existing social reality which can be researched by an independent researcher, where what is described exists independently of the researcher's description of it: an account of reality mirrors reality (Haynes, 2012). From this perspective, reality is seen to exist independently as an entity or phenomenon from the researcher's interaction with it; hence researchers study the relationship between concrete structures, events and entities, or between network elements and mechanisms (Cunliffe, 2011). Such phenomena and objects have durability in that they exist through time and can be studied out of context to build generalized knowledge about systems, mechanisms, patterns of behaviour and processes (Cunliffe, 2011). This approach assumes a realist ontology and an objectivist epistemology, with approaches to research termed as positivism or neo-empiricism (Johnson and Duberley, 2003). The self (researcher) and the other (researched) are considered as independent entities.

Hence, from an objectivist ontological position, reflexivity is often limited to 'a localised critique and evaluation of the technical aspects of the particular methodology deployed rather than the underlying metatheoretical assumptions that justify that methodology in the first place' (Johnson and Duberley, 2003, p. 1284). Reflexivity is used as a technique or tool for evaluating the role of the researcher in the research process, often with a view to eradicating bias in research design and analysis, in order to maintain the objective position of the researcher (Haynes, 2012). For example, it may involve the analysis of the researcher's role as insider/outsider or detached/involved, perhaps in the form of fieldwork diaries used to note, analyse and justify the researcher's objectivity in relation to the data. Fieldwork confessions may be used to account for the field roles adopted by the researcher in the research, and the means of ensuring analytical distance by avoiding over familiarity and maintaining sufficient detachment. The overall focus of reflexivity from this realist ontology is the monitoring by the researcher of their impact on the research through taking up field roles or by their choices of research processes and strategies, to avoid methodological problems. However, this view might be deemed to consider only the method and not the ontological and epistemological assumptions which underlie it (Haynes, 2012).

Subjectivism

A subjectivist view of reality questions the independent existence of reality and the researcher's role in researching it, suggesting that knowledge is socially constructed: the researcher's interpretation and representation of reality through their research therefore actively creates reality (Haynes, 2012). Subjectivism is interpreted as 'historically, socially, and/or linguistically situated experience; as culturally situated understandings relative to particular contexts, times, places, individuals, and/or groups of people (relationality and durability); where there are "truths" rather than one truth; and where meanings, sensemaking, and knowledge are relative to the time, place, and manner in which they are constructed – in the everyday interactions of people' (Cunliffe, 2011, p. 656). Within a subjectivist approach, the researcher's position will further depend on the degree to which they embrace subjectivism. For post-modernists, the social construction of reality is constituted within discursive and textual practices, where knowledge and truth are linguistic entities open to revision, no fixed truths are privileged and a number of fluid, emergent and multiple truths may emerge. This is what Johnson and Duberley (2003) define as ontological subjectivism and epistemological subjectivism, the antithesis to the ontological realism and epistemological objectivism of positivism. Whereas in a more fluid boundary between subjectivism and objectivism, researchers from an ethnomethodological perspective may perceive some degree of commonly understood objectified rules and interactions, which are subjectively experienced by individuals, under ontological subjectivism with a degree of epistemological objectivism.

Hence, from a subjectivist ontological position, reflexivity is used to question knowledge claims and enhance understanding by acknowledging the values and preconceptions the researcher brings to that understanding (Haynes, 2012). For postmodernists, reflexivity is often centred on the process of writing and interpreting text, in all its various and multiple forms. Since post-modernists deny that any text can ever be settled or stable, 'it can always be reflexively questioned as layers of meaning are removed to reveal those meanings which have been suppressed' (Johnson and Duberley, 2003, p. 1287). Within ethnomethodological approaches, such as interpretative research, insights can be drawn from 'pre-understanding' i.e. 'knowledge, insights, and experience before [engaging in] a research program', and 'understanding' i.e. 'knowledge that develops during the program' (Gummeson, 1991, p. 50), such that prior-knowledge, experience, and new knowledge interact in a reflexive hermeneutic. Such reflexivity recognizes that a researcher's social location affects the outcomes of research, as well as the fact that there are multiple possible interpretations of those research outcomes.

Intersubjectivism

Cunliffe (2011) takes these distinctions, or problematics, relating to subjectivity and objectivity one step further to define an intersubjective position. This draws on a relational ontology, informed by a flow of complex entwined responses to others, which explores the relational, embodied and intersubjective nature of human experience (Cunliffe, 2011). She argues that meanings are made during interactions with others, thus are multiple, shifting and always embedded in a time and place. Epistemologically this approach values embodied and intersubjective knowledge, derived from methodological approaches that allow the researcher to be an integral part of meaning making. Reflexivity from this perspective is therefore concerned with the researcher's role in the process of meaning both in and after the moment, in a form of radical reflexive practice. Cunliffe's (2003) conceptualization of

'radical-reflexivity' suggests that researchers 'need to go further than questioning the truth claims of others, to question how we as researchers (and practitioners) also make truth claims and construct meaning' (Cunliffe, 2003, p. 985). Such a view of reflexivity goes beyond advocating reflexivity as a 'tool' for more effective research and tends more towards a lived moral or ethical project (Cunliffe, 2003; 2004).

Multi-layered reflexive practice

Dependent on the researcher's ontological approach to reality and its relation to epistemology and methodology as discussed above, reflexivity may take a number of forms, resulting in slightly different practices and processes in accounting research. However, what they have in common is the systematic questioning of the role of the researcher in the research.

Reflexive questioning and analysis could centre on the impact of the researcher on:

- the design of the study and choice of questions posed
- access to the field, through personal contact, organizational knowledge or gatekeepers
- means and processes in collection of data
- choice of and implementation of analytical frameworks
- making sense of findings, drawing of conclusions.

However, reflexivity should not be restricted to the process of data collection and analysis, but relates also to the ontological and philosophical assumptions of researchers as they frame their research design and analysis. This form of reflexivity allows for multi-dimensional levels of reflexive analysis and does not assume a social reality simply exists 'out there' waiting to be discovered by the researcher; rather, it recognizes that all research is affected by the preconceptions, ontological, theoretical, or methodological, which the researcher brings to the research and its interpretation (Haynes, 2012). We consider ontological, theoretical and methodological reflexivity below, and go on to consider cultural, social, ideological and political reflexivity, then ethical, emotional and relational reflexivity.

Ontological reflexivity

All of us as researchers have our own ontological position, comprising our perception of the nature of reality, our sense of reality, or the way we see the world. A reflexive research approach engages with our ontological position, our values and choices.

Theoretical reflexivity

Choice of and implementation of theoretical frameworks should be subject to reflexive interrogation, where emerging theories are critiqued and alternative theoretical contributions explored. Theoretical assumptions may be revised as a result of research practice and engagement. Theoretical understandings will be revised by the new understandings gained during the process of research, which then go on to inform new theoretical knowledge.

Methodological reflexivity

Methodological position and detailed methods may be revised as researchers engage reflexively with the research process. This approach can go beyond Johnson and Duberley's (2003) form

of methodological reflexivity, which is a tool to preserve objectivity by examining the impact of the researcher on the research as detailed above. By considering the effectiveness, conduct and process of data collection, researchers may reinterpret and revise their methodological position to take account of such issues as ethics, power relations, or use of language.

Cultural, social, ideological and political reflexivity

Reflexivity is also about understanding the relationship between individual practice and social structure, not only relating selves to social collectivities, but also recognizing the part that selves play in constructing structures as well as being mediated by them (Stanley, 1993). The very cultural, social, ideological and political discourse of the subject being researched could affect the way that the researcher treats and analyses the data derived on that subject (Haynes, 2008a). Researchers, therefore, need to be aware of how they may 'inadvertently realign the issues that concern us with those of the relations of ruling' (Smith, 1992, p. 96) and maintain a reflexive awareness of whether their research interpretations make use of dominant cultural, social, ideological and political discourses, which in turn perpetuates those dominant discourses (Haynes, 2012).

Ethical reflexivity

Awareness of the positioning of the researcher in relation to others can support a way of recognizing the complexity of the 'hyphen-spaces' in researcher/participant relationships, and understanding the implications for research identities and ethical practices (Cunliffe and Karunanayake, 2013). Reflexivity supports this by making the researcher aware of the avoidance of non-exploitative relationships in the research process. Reflexivity enables the power relations in the research process to be more explicit and the researcher to be more aware of how he or she may be affecting or affected by the research process (Haynes, 2006).

Emotional reflexivity

Emotion is also a valuable source of reflexive insight. The emotionalization of reflexivity refers to the process whereby individuals are increasingly drawing on emotions in assessing themselves and their lives, recognizing that emotions are crucial to how the social is reproduced and to enduring within a complex social world (Holmes, 2010). Methodological emotional reflexivity comprises emotional awareness, empathic understanding, and emotions in decision making, which enables the emotions of both the researcher and the respondents to become more salient in the research process, which provides the foundation for understanding how emotions influence the cycling between data collection and analysis (Munkejord, 2009). Emotional responses can be used as a source of reflexive intellectual inquiry where the emotional sensibilities of the researcher can be used creatively and analytically to enhance the research process and outcomes, thus recognizing the strong relationship between the process of research and the resultant product (Haynes, 2008a; 2012).

Relational reflexivity

Relationality is an integral part of the research process, as researchers engage in inter-subjective, fluid, active and meaning-making relations and interactions with others (Cunliffe, 2011). Thus researchers aim for a dialogue with multiple others, including those in the field and the

research audience (Mahadevan, 2011), as well as collaborators and practitioners within the research (Orr and Bennett, 2009). However, while participants and respondents are central to relational research practices, reflexivity in relation to disciplinary norms within academia that underpins research is increasingly important, since different knowledge constituting assumptions can underpin what on the surface seem to be very similar methodologies (Duberley, 2015). Thus, Hibbert *et al.* (2014) suggest that researchers attend to critically questioning the multiple and possible connections with their surroundings: their limits and prejudices, their possible relationships to the situation they are in (their discipline, culture, and historical context) as well as the constitutive role of researcher–participant relationships, through a process of combining relational practice with reflexivity. Such relational reflexive practice engages others by seeking alternative views across paradigmatic and disciplinary boundaries and enacts connectedness in the interests of theory development (Hibbert *et al.*, 2014).

Strategies for reflexive awareness:

There are a number of strategies for increasing reflexive awareness in research which include, inter alia, the consideration of, or practice of, the following:

- consideration of the underlying motivation for undertaking the research – how does it link to your passions, emotions, political intentions?
- assessing your theoretical assumptions and presuppositions about the subject of the research and revisiting these throughout the research process, analysing how they may have shifted
- consideration of your ontological positioning in the construction of reality and its effects on assumptions of the nature of knowledge
- noting and questioning the underpinning assumptions of the accounting discipline, or dialogues within the discipline, noting how they differ from other disciplinary orientations, while also listening to dialogues outside the accounting discipline to increase the richness of inter-disciplinary or relational knowledge
- listening to tape recordings or watching video clips of qualitative data collection, noting how your interaction as the researcher affects the process
- keeping fieldwork notes of observations, interactions and incidents in the research process
- keeping a diary of emotions (often embedded in fieldwork notes, but this should not be restricted to fieldwork, since emotionality is present in research design and writing as well as fieldwork)
- assessing the ethical dimensions of the research development and practice in an iterative and ongoing process.

Processes of reflexivity

Researchers may have strategies for reflexive awareness but the process of enacting reflexivity in research is sometimes daunting. Hibbert *et al.* (2010) provide a useful account of the process of reflexivity that describes four steps – repetition, extension, disruption and participation – to collectively encapsulate a meta-process of reflexivity, which integrates reflection and recursion, recursion being a sense of return. Through questioning the basis of our reflections, reflexivity necessarily brings about change in the process of reflection and is therefore recursive.

In the initial step, *repetition*, an individual reflects in a relatively self-focused manner and recursivity occurs passively, so that individuals stay within the accepted boundaries of thought for addressing a particular issue. For example, this might be where preconceived assumptions limit any wider or more nuanced interpretation of research interactions.

This is followed by *extension* where there is 'some building of new principles or understandings that connect with well-known principles' (Hibbert *et al*., 2010, p. 53) with a conscious involvement in change. Here, through a research incident, shock or failure, the researcher is faced with awareness that existing notions are inadequate, promoting a more active form of reflexive engagement (Hibbert *et al*., 2010).

Then follows *disruption*, which captures the doubting, unsettling element of reflexive research, as opposed to the routine or confirmatory modes of repetition and extension (Hibbert *et al*., 2010). This is a more critical reflexivity, causing the researcher to question their ideologies and hidden assumptions, often through an emotive response, and in interaction with others, leading to a re-evaluation and problematization of fundamental ideological and methodological assumptions (Haynes, 2012).

Finally, *participation* describes 'the situation where the researcher engages with a particular community and [is] transformed by it' (Hibbert *et al*., 2010, p. 56). Not all conceptualization of reflexive research would go so far as the disruptive, but the notion of self-critique and an unsettling effect is common in many reflexive accounts, as basic assumptions and values are challenged, and ultimately potentially transformed. It is in such moments that ontology and epistemology interact, questioning both self and knowledge (Haynes, 2012). Reflexivity forces the researcher to re-examine his or her positioning in relation to methodology, theory, participants and self.

Applying reflexivity in accounting research

Since accounting research derives from a number of research paradigms and epistemological positions, the need for reflexivity in accounting research remains paramount in addressing positionality and relationality in research. As Parker notes, in respect of qualitative accounting research, 'in contrast to the arguably mythical stereotype of the independent, neutral researcher, at least unconsciously assumed by the hypothetico-deductive positivist tradition, the qualitative tradition recognizes and values varying degrees of engagement between researchers and actors in the field' (Parker, 2012, p. 58), which requires reflexivity. However, though some accounting research clearly has a reflexive dimension, reflexivity as a concept is less explicitly discussed.

In an early call for reflexivity in accounting research, Covaleski and Dirsmith (1990) suggest that researchers may exhibit reflexivity in four conscious ways: first by holding the presumptions of their own perspective in abeyance, or perhaps more accurately, recognizing that they harbour these presumptions. This accords with Johnson and Duberley's (2003) concept of methodological reflexivity as a tool to eradicate bias. Second by recognizing that one thrust of qualitative research is for researchers to understand their own everyday reality (Covaleski and Dirsmith, 1990), which accords with the debate on ontological positioning. Third, by recognizing that the research act impinges on a subject's reality, and the research process will influence the outcomes. Fourth, by recognizing the existence not only of espoused theories of qualitative research, but also of theories in use, and that these two may be quite different (Covaleski and Dirsmith, 1990, p. 551–552), which hints at the relational and intersubjective dimensions of reflexivity as researchers negotiate their place in a disciplinary field.

Where reflexivity is specifically applied and also consciously written in to accounting research projects and texts, it addresses a number of issues.

Awareness of researcher position and socio-cultural context in accounting research

Reflexive researchers are at pains to make clear their socio-cultural position and its relevance to their research projects and outcomes (Haynes, 2006). Dambrin and Lambert (2012), for example, reflexively address their specific positioning in accounting academe as scholars of gender where they find themselves subject to admonition and stereotypical assumptions, drawing parallels with women in the accounting profession. Haynes (2008c) locates her own position as an accountant and mother in influencing her research on motherhood and the accounting profession, recognizing that while such women come from a position of advantage in being educated, affluent women, they still face disadvantage in the accounting context. Ross (2016) analyses how her research on the interaction of Continuing Professional Development (CPD) and women's identities in accounting has addressed reflexivity on a number of levels. She illustrates the overlapping of theoretical, ontological and cultural reflexivity by illustrating how in her growing understanding of the theory of Pierre Bourdieu, she also began to understand how her own identity had been formed; for instance, the understanding of how family and northern Canadian society influenced her own ideas of how a household should be set up made her more aware of how the women accountants she interviewed who were located in that society might be perceiving these situations. This, in turn, assisted her further understanding of Bourdieu's theories in a form of reflexive hermeneutic, illustrating the influence of Gummeson's (1991) pre-understanding and understanding discussed earlier in this chapter. Finally, Komori (2015), in referring to the historical development of accounting research in Japan and on her personal experiences of publishing in international accounting journals, provides a compelling and legitimate argument of how Anglocentrism serves to restrict the dissemination of knowledge deriving from different socio-cultural contexts, but stops at addressing reflexively that while globalization and global perspectives are of genuine importance and relevance, they have to be tailored to the topic at hand, rather than being of generic relevance in all contexts.

Attention to researchers' theoretical and ideological choices or position

Several examples of reflexive accounting research discuss the importance of contextualizing the research to ensure that the researcher's position is evident in terms of theoretical and ideological choices, whether the research stems from particular functionalist, realist, constructionist, critical, feminist or other positions. For example, in what she terms a critical reflexive ethnography, Kaidonis (2009) addresses the role of the critical accounting epistemic community in resisting positivist ideologies, particularly in the light of Australian national research evaluation 'initiatives'. Haynes (2008a) takes an explicit feminist position from which to evaluate accounting research methodologies, highlighting the influence of reflexivity in the research process. Similarly, Brown and Brignall (2007, p. 32) address the 'different philosophical and political "realities"' underpinning their research on accounting and management practices in UK university central administrative services, by reflecting upon the philosophical and political issues they encountered during a research process that encompassed different methodologies, but which aimed at producing a unified body of knowledge. Quattrone (2004) speculates on the validity of both constructivist and relativist

perspective in relation to accounting research. Hence these examples serve to make explicit approaches to reflexivity and address the impact of these choices on the process and outcomes of research.

Creation of and responses to the norms of accounting academe

Some researchers discuss how reflexivity can be used to inform evaluations of how we, as accounting researchers, create and respond to norms in accounting academe which validate the legitimation of certain types of knowledge and knowledge production (Khalid, 2009; Malsch and Tessier, 2015; Quattrone, 2004). For example, Malsch and Tessier (2015) use an autoethnographical approach to provide personal narratives in which they argue that journal rankings, embedded in a research incentive policy, can fragment and politicize junior faculties' identities, driving them, professionally and intellectually, into contradictory directions and throwing them into academic politics. However, they simultaneously argue that the use of reflexivity can promote increased awareness of self and the political stakes of the field, enabling junior researchers to promote greater diversity and respond actively to the needs of a sustainable accounting research environment (Malsch and Tessier, 2015). Everett, Neu, Rahaman and Maharaj (2015) question whether what they see as the potential over-reliance on qualitative methods is undermining the emancipatory potential of critical accounting research, as a result of a pre-reflexive and taken-for-granted understanding of what critical accounting scholarship should be, or that critical research is by its very nature qualitative. They argue that critical reflection and reflexive understanding regarding the emancipatory potential and limitations of accounting enable accounting activists and other social agents to promote social change in whatever form it takes, including quantitative. Their approach asserts a form of praxis-oriented accounting research which involves theoretical reflection and action on the part of the researcher that potentially results in social change. Their appeal resonates with Quattrone (2000) who locates reflexivity at the heart of accounting research, arguing that research should be both trans-disciplinary and evolutionary, able to cross conventional disciplinary boundaries to provide a self-critique to accounting theories and explicitly positioning epistemology within accounting frameworks. This is only possible through the use of reflexivity, which questions the conditions of the production of theories of accounting knowledge.

Evaluation of researcher power and insider/outsider relations

In qualitative research, researchers need to address reflexively the often complex and interrelated ethical issues arising in respect of power relations, interpretive control, research ownership, reciprocity and disclosure. Haynes (2010) highlights this issue in oral history research into women accountants, experiencing tensions in realizing that empathetic relationships between the researcher and the participants resulted and possibly deepened the level of private disclosure from participants while increasing the power of the researcher operating in the public domain of academic research to disclose these private issues (Haynes, 2010). Haynes (2010) finds a contradiction in participants being willing to share their most personal thoughts about identity, work and motherhood with a researcher who wishes to share those thoughts with the world. Moreover, when, as in many research projects, the researcher is part of, or has experience of, the community under study, then the researcher is both insider and outsider in the research process. Thus, it is important to take account of the impact that researching friends or parties known to the researcher may have on all

individuals as well as the research process itself. For example, there are ethical implications in inviting individuals to engage in reflexive projects which may lead to the revisiting of unhappy experiences or disclosures that they are uncomfortable with, when ultimately, interpretive authority and research ownership lies in the hands of the researcher. Such imbalance of power may be minimized through the intellectual and reflexive location of the researcher within the research, to ensure that participants are treated ethically (Haynes, 2010).

Ethical and reflexive concerns within the accounting curriculum and accounting pedagogy

Concerns about the nature of the accounting curriculum and its associated pedagogy may resonate with many accounting academics concerned with social justice, sustainability and equality (Burchell *et al*., 2015; Haynes and Murray, 2015; Hibbert and Cunliffe, 2013; Hopwood, 2009; Lehman, 2013). In this context, Ocampo-Gómez and Ortega-Guerrero (2013) reflexively address the ethicality of accounting practice and the role played by universities in teaching an accounting curriculum that promotes accounting ethicality in Mexico. Reflexive recognition of paradoxes such as those posed when using a text for teaching that masks the ideologies underpinning accounting, when the purpose of teaching critical accounting is to expose the conflicts, ideologies and complexities imbedded in accounting practice rather than replicating them in the education process, can make critical researchers and teachers aware of our critical relationship to students and how this impinges on our roles as researchers (Day *et al*., 2003). Reflexive understandings of how ideas are created, how language is nuanced, power is embedded in accounting technology, and accounting education restricts meaning, provokes accounting educators to deliberate how a more critical framework, through which educators and students can think differently to promote sustainable, principled and nuanced business practices, can be practised (Lehman, 2013). Such challenges reflexively question how social structures affect our ways of knowing in accounting academe.

Future possibilities for reflexive accounting research

Since reflexivity questions the processes and practice of research, in terms of how our methodological conduct and theoretical pre-understandings as researchers transform and influence new understandings, there are numerous future possibilities for its use in accounting research. Researchers need to be reflexively aware of how their pre-understandings influence the design and conduct of their research and how they are influenced by the process of the research itself. Hence, everything from the choice of topic, research question, research design, methodology and theoretical interpretation should be subject to reflexive questioning on the influence of the researcher, as well as the influence of the research on the researcher.

Reflexivity questions the preconditions of the production of accounting knowledge both within academic institutions and in practice. Hence, accounting researchers might reflexively address the underpinning power relations, social norms, performative measures and contextual issues which influence our personal research and the institutions of research in which it sits. In the age of performance pressure and research assessment in academia, the influence of pressure to succeed may detrimentally affect our freedom to research what matters rather than what counts as research.

Reflexivity also questions the product of that research, in terms of how our philosophical or ontological positioning influences what counts as 'knowledge' or social reality. When researching and writing reflexively, therefore, we need to be aware of how the traditions

of our particular field influence the way in which research is carried out, by constraining or enabling, valuing or rejecting, particular forms of knowledge. The accounting research community needs to be open to innovations in research methodology, design and content to ensure that new forms of knowledge are not repressed.

Reflexive methodologies link with ontology and epistemology to integrate ethical, social and political judgements on the research process, and hence the use of reflexive practice can increase accountability for the knowledge that is produced. This is an important responsibility for reflexive accounting researchers – to consider not only the process but the outcomes of their research, and the possibilities for social benefit, emancipation and well-being that reflexive research might engender.

In summary, reflexivity, or the mutual interaction of awareness of the researcher's role in the practice of research and the way this is influenced by the object of the research, enables acknowledgement of the researcher's impact on both the research processes and outcomes. This brings a host of possibilities for reflexive accounting research, particularly in relation to being accountable for research processes, knowledge production and research impact, which can only support the development of the accounting research discipline, especially, but not solely, in the context of qualitative research.

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