

STAYING TRUE TO CONTEXT

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Abstract

This essay develops the argument that the wind of “internationalization” threatens the contextuality and meaningfulness of qualitative accounting research, especially when internationalization implies researchers from non-anglophone institutions considering or being required to publish their work in highly ranked, English-speaking journals. I maintain that the threats of internationalization operate through three de-contextualization processes – linguistic, cultural, and epistemological. Qualitative researchers may wish to be careful before jumping on the internationalization bandwagon as internationalization carries a significant risk – that of downplaying or marginalizing certain ways of speaking, thinking, investigating, and writing. Ultimately, I make several tentative suggestions that might help to keep internationalization under surveillance and, perhaps, mitigate its negative effects on the contextuality of qualitative research endeavors.

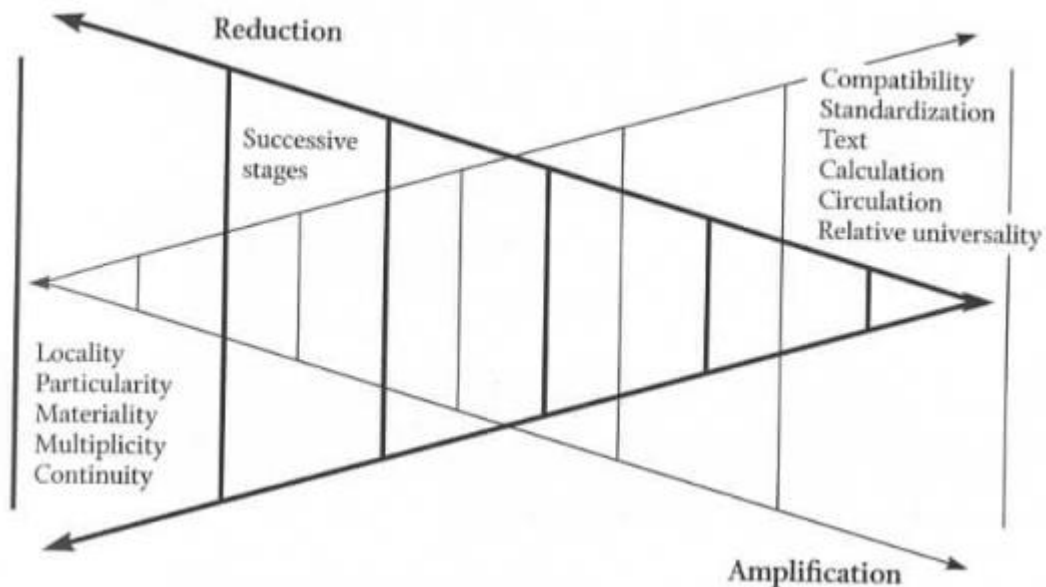
Key words: de-contextualization, economy of concision, internationalization of research, methodology, qualitative research.

1. Introduction

In a book about knowledge development processes, Bruno Latour (1999) points to a key tension between reduction of local context and amplification of knowledge claims. Latour brings this tension to the fore as part of an ethnography in which he studies the work of a botanical research team in Brazil. The team relied on traditional, positivist methods in trying to provide some answers to the question, is the Amazon forest advancing or retreating? Drawing on his analyses, Latour illustrates (see Figure 1) an epistemological movement in which traditional scientists, when developing empirical knowledge, engage in a process characterized at once by reduction (i.e., the loss of context) and amplification (i.e., the gain of comparability across contexts). Specifically,

Stage by stage, we lost locality, particularity, materiality, multiplicity, and continuity, such that, in the end, there was scarcely anything left but a few leaves of paper. Let us give the name reduction to the first triangle. [...] but at each stage we have not only reduced, we have also gained or regained, since, with the same work of re-representation, we have been able to obtain much greater compatibility, standardization, text, calculation, circulation, and relative universality. [...] Let us call this second triangle [...] amplification. (Latour 1999, pp. 70-71)

Figure 1
Reduction to amplification movement
Excerpted from Latour (1999, p. 71, originally Figure 2.22)



Natural sciences' knowledge development processes are typically characterized by a quest to discover and test general laws that hold in a wide set of circumstances. This implies that the research subject is brought into the scientist's laboratory, where "noise" and undesirable influences coming from the natural context are controlled for and left on the periphery (Chalmers, 2013). One of Latour's main conclusions is that "in losing the forest, we win knowledge of it" (Latour, 1999, p. 38). In other words, the development of comparable and amplifiable knowledge comes with a significant cost, that is to say *de-contextualization* of the research subject. We often lose sight of this important epistemological loss when we are exposed to quantitative findings in published articles, which ritualistically appeal to the principle of objectivity to legitimize the investigative process (Porter, 1995).¹

¹ Latour's reasoning implies that de-contextualization is an obligatory passage point for the development of broader-level, comparable knowledge – through amplification. While this reasoning seems plausible when reflecting on quantitative research, one may wonder to what extent it applies to qualitative research, not least when the latter is carried out from an interpretive perspective. The quest for generalizable knowledge is far from being a consensual aim in the qualitative research community (Cooper & Morgan, 2008; Power & Gendron, 2015). In this essay, I focus on qualitative research being subject to de-contextualization pressures when authors from non-

In an editorial published a few years after the founding of the journal *Accounting, Organizations and Society*, at a time where paradigmatic boundaries surrounding the world of accounting research were just emerging, Anthony Hopwood manifested concern regarding the detrimental impact that de-contextualization could engender on the domain of behavioral (which is a form of positivism) accounting research:

I would, however, like to see at least some more research orientated towards describing and understanding accounting systems in action. For without it, I feel, the behavioral and organizational study of accounting will increasingly exist in a void, within a world grounded on the myths of the accounting mission rather than the achievements of accounting in practice. (Hopwood, 1979, p. 147)

At first glance, we might be led to presume that qualitative researchers should be well aware of the dangers of de-contextualization, given that the core of qualitative research is often claimed to be grounded in the development of in-depth, context-based knowledge. As mentioned in a qualitative research methodological book, Patton (1990, p. 49) maintains the following, “a description and understanding of a person’s social environment or an organization’s political context is essential for overall understanding of what is observed”. Flick (2002, p. 5) adds as follows, “that most phenomena in reality indeed cannot be explained in isolation is a result of the complexity of reality and phenomena”. Taking context into account is considered generally as a fundamental principle of qualitative research. If one is to investigate meaningfully how people experience “reality” in the field, then knowledge development needs to be focused on micro processes while taking into account the context surrounding those processes (Palys, 1992; Patton, 1990). In-depth inquiry is therefore warranted (Power & Gendron, 2015).

However, in this essay, I argue that qualitative research is not free from the dangers of de-contextualization.^{2,3} It seems to me that these dangers are conveyed especially through the propagation of an agenda that aims to internationalize research and the myth of grandiosity and undeniable progress on which this agenda is predicated.⁴

2. On the “internationalization” of research

The internationalization of research is a convoluted phenomenon that can be considered in many ways. What kind of internationalization am I considering? In this essay, I conceive of internationalization as a movement (imposed or voluntary) in which researchers from diverse

anglophone institutions seek to publish their work in “international”, English-speaking journals. Whether or not de-contextualization is an inevitable loss in order to engender some form of “comparable” research is outside the scope of my work.

² Obviously, qualitative research that is grounded in positivist thinking is subject to the dangers of de-contextualization. Yet my argument goes beyond the domain of positivism; as such, it is centered on the idea that de-contextualization can exert detrimental influence on any kind of qualitative research, including that which is informed by the interpretive or critical epistemology (Chua, 2019; Gephart, 2004).

³ My argument does not imply that each qualitative article, written by researchers from non-anglophone institutions and published in an English-speaking journal, is “fully” or heavily de-contextualized. Instead, de-contextualization is conceived of as a form of pressure (actual or potential) that may or might impact a paper in a relative way, not in an absolute one. Further, while I recognize that de-contextualization may influence as well the domain of quantitative research through the internationalization movement, the scope of my study is constrained to the area of research I have experienced, in situ, for more than 25 years, namely qualitative research.

⁴ Other kinds of dangers and negative consequences ensue from a decision to jump on the internationalization bandwagon of research. For instance, many highly ranked English-speaking journals that publish qualitative research in the accounting and management domains belong to publishing houses whose economic behavior has been severely criticized (Beverungen et al., 2012).

origins and diverse epistemologies seek to publish their work in highly ranked, English-speaking journals. I am interested in a specific segment within this movement, namely internationalization from the angle of qualitative accounting researchers from non-anglophone institutions. As a French-speaking individual having been extensively involved in “international” networks of accounting research, I have been able to observe, over time, how power (including the power of language) and knowledge production processes intertwine, not least regarding what is commonly branded as a logical and rewarding agenda – the internationalization of research. My experiences and observations constitute the inspirational backdrop from which I wrote this essay.

The world of research is not immune from significant trends in broader society, one of them being globalization. The latter is a very complex and convoluted notion that may be approached from a range of angles: cultural, economical, political, technological, and so on (Beck, 2000). Having been extensively effective in the aftermath of WWII in extending its agency over many domains (e.g., creation of Bretton Woods institutions; establishment of the Internet infrastructure), the USA has been able to establish itself as a key player in globalization circuits – shaping them along its language and favored ways of thinking (Stiglitz, 2002). In particular, the globalizing influence of the USA is palpable in business research, not least through the development and spread of journal rankings such as that of the *Financial Times*, namely the FT50. The latter is based on a list of 50 journals in the domain of business, all of them being published in English and most of them being closely affiliated with US academia (Burgess & Shaw, 2010; Grey, 2010).⁵ In the mindset of many deans of business schools (including those in non-anglophone institutions), the “internationalization” of research implies knowledge production and dissemination falling within the ambit of such elite, English-speaking research networks (Wedlin, 2006). As a result, business and accounting academics from a range of non-anglophone institutions are increasingly incited, sometimes even required, to publish in “international” (i.e., well-ranked, English-speaking) journals (Komori, 2015; Malsch & Tessier, 2015; Pelger & Grottko, 2015). Importantly, the “international” domain of accounting research is heavily institutionalized and stratified (Williams & Rodgers, 1995). Seeking to become an active player in this domain may be challenging, not least as a result of the relatively high rejection rate that highly ranked journals tend to have (Moizer, 2009). Further, it is not as if international accounting research (regardless of paradigm) is widely recognized as having produced, on a continuous basis, research which is innovative and impactful; on the contrary, growing criticisms have been expressed in this regard (Chua, 2019; Gendron & Rodrigue, in press; Hopwood, 2007).

Although I observed some variability, I felt, during my involvement at the 2018 Qualitative Research and Critical Accounting (QRCA) Conference in São Paulo and at the 2019 QRCA Conference in Bogotá, that a relatively important contingent of accounting academics and doctoral students were interested in “international” accounting research. Some of them were even considering the idea of submitting to “international” journals. The thesis I develop in this essay, staying true to context, is targeted especially at people from non-anglophone institutions who may be tempted to (or are required to) disseminate their research in “international” (again, highly ranked, English-speaking) journals.

⁵ That being said, a number of journals on the FT50 have an editorial structure that is reflective of a broader geographical landscape, which however is often tied to English-speaking countries.

3. De-contextualization through internationalization

I maintain that the internationalization of research movement is characterized by three types of barriers that may prevent the development and dissemination of contextualized analyses. Each of these barriers may sustain de-contextualization and make it increasingly tangible. The three barriers respectively relate to the linguistic, cultural, and epistemological domain. I identified them through my own intuitions and disciplined imagination (Weick, 1989), although I have been partly influenced by Hagège (2012).⁶ My point is that internationalization may remove or downplay, in more or less covert ways, a number of context-based peculiarities (e.g., some local way of talking, native pattern of meaning, cultural scheme, local event, etc.) – and this kind of reductionism is likely to be particularly detrimental to the conduct of qualitative research. That is, internationalization threatens the essence of qualitative research.

3.1. Linguistic barriers

Linguistic barriers may sustain de-contextualization in two main ways. First, words in a given language may not translate easily into another language. Drawing on the translation literature, Evans (2018) criticizes the myth of equivalence, in that it is often far from being obvious for meanings to transfer easily into another language. For instance,

A widely discussed example relates to the difficulties that arose in translating “true and fair view” when this concept, which originated in and is closely linked to the UK accounting tradition and common law legal system, was introduced into code law and Continental European accounting systems. (Evans, 2018, p. 1850)

Evans (2018) also illustrates her argument with the notion of “control”, which is particularly challenging to interpret from a Chinese viewpoint. Examples could be invoked on and on. The important point to retain in the context of the present essay is that authors who study some non-anglophone setting will lose some of their field’s local flavor and authenticity when they rely on the English language to express their data and make sense of it. Even professional translations (e.g., from Spanish or Portuguese into English) imply some loss of meaning – hence of context.

The second way in which linguistic barriers promote de-contextualization is through the removal of nuances. This occurs especially when a non-anglophone researcher, whose English language skills are limited, decides to write directly into English, perhaps following the “advice” from Moizer (2009, p. 301) who, in *Accounting, Organizations and Society*, explicitly recommends the following:

Make the effort to write well in English. For those for whom English is not their first language, it is better to write first in bad English which is then corrected than to write in the home language and then to translate it.

Writing directly in English is appropriate when the author is able to write with style and eloquence – and to nuance her argument in such a way as to reflect the complexities and subtleties of the field dynamics under study. One key presumption of qualitative research that is often emphasized in methodological works is to consider reality as complex, messy, and contradictory (Flyvbjerg, 2001; Power & Gendron, 2015). As maintained by Gephart (2004, p. 455), “an important value of qualitative research is description and understanding of the actual human interactions, meanings, and processes that constitute real-life organizational settings.” The qualitative investigator’s task is to make sense of the complexity of organizational life –

⁶ These barriers inevitably overlap in the research field; I consider them distinctly for analytical purposes.

not in a way that oversimplifies it but in a way that meaningfully takes complexity into account. Patton (1990, p. 371) points to significant challenges when the investigator seeks to make sense of vast amounts of qualitative data on some real-life phenomenon:

The challenge is to make sense of massive amounts of data, reduce the volume of information, identify significant patterns, and construct a framework for communicating the essence of what the data reveal. The problem is that [...] there are no absolute rules except to do the very best with your full intellect to fairly represent the data and communicate what the data reveal given the purpose of the study.

Following Patton's characterization, qualitative research requires the investigator to use her "full intellect to fairly represent the data". Importantly, this characterization implies that qualitative researchers need to be agile and skilled at conceptualizing and convert their ideas into words; that is, they need to mobilize *intellectual gymnastics* to make sense of the data and represent it trustworthily and meaningfully. Thus, composing qualitative research necessitates writing skills able to reflect the outcome of the intellectual gymnastics that were mobilized when analyzing the data. Otherwise, how could the qualitative researcher express the complexity of the field? The point is that qualitative researchers, as writers, need to be able to make nuances and introduce subtleties to their characterization of organizational dynamics. This, I feel, is what Gephart (2004, p. 455) means when he states, "qualitative research starts from and returns to words". Composing qualitative research is often viewed as an artful endeavor, in that "writing sets the terms of much of our work lives" (Golden-Biddle & Locke, 2007, p. 9). Writing aims "to convert our field engagement with people's conversations and lives into theoretically relevant insights and claims that are viewed as a contribution by the relevant professional community of readers" (Golden-Biddle & Locke, 2007, p. 23).

It follows that qualitative researchers whose English skills are not in tune with the intellectual gymnastics required to analyze data meaningfully, may have an inclination to write English in a way that oversimplifies arguments and removes nuances from their narratives. These authors will then tend to write using "Globish American English" – which Snell-Hornby (2010, p. 18) defines as "the reduced, interference-bound system of verbal communication based on a low common denominator of the English code basically comprehensible to those with some knowledge of English preventing some local words from being expressed." In short, important nuances tend to be removed from the text when the author is not able to write through a language that she can skillfully and eloquently mobilize. This engenders de-contextualization as a number of subtleties and specifics from the field are not reflected in the author's manuscripts.

3.2. Cultural barriers

In addition to language, the internationalization movement may stimulate cultural barriers that fuel de-contextualization of qualitative research. I view such barriers as gaps between the author's local culture and the culture of the academic (English-speaking) audience the author targets for publishing. My point is that the likelihood of acceptance when researchers from non-anglophone institutions seek to publish in "international" (highly ranked, English-speaking) journals may depend especially on the study's *proximity* with the web of preoccupations, awareness and interests surrounding the targeted journal (Humphrey & Gendron, 2015). For instance, the Brazilian Lava Jato scandal, the 2019 dam collapse near Brumadinho (Brazil) (which incriminates Vale mining company), or the human rights abuses of mining projects in Ecuador may not be widely known events in academic international communities. Authors studying such events may need to engage in additional efforts in order to explain why these

events matter – otherwise, editors, reviewers and readers may have difficulties in appreciating the significance of the object of study.

An influential writing convention (Patriotta, 2017) that surrounds the composition of qualitative research articles is the positioning of the study in relation to the literature that the authors target in trying to establish their contribution (Golden-Biddle & Locke, 2007).⁷ Positioning is a crucial rhetorical move as the authors paradoxically strive to ground their study in a literature-based conversational area while establishing the study's distinctiveness. When a given author targets some international journal, composition usually implies the articulation of credible linkages with a significant segment of literature published in this specific journal and neighboring ones. To constitute such linkages with the international qualitative research literature in the accounting domain, researchers typically mobilize articles published in *Accounting, Auditing & Accountability Journal* (AAAJ), *Accounting, Organizations and Society* (AOS), *Critical Perspectives on Accounting* (CPA), *Accounting Forum*, and several other English-speaking journals. Latin American or Japanese journals, for instance, are unlikely to represent meaningful points of reference in the eyes of editors, reviewers and readers in “international” accounting academia. Therefore, the web of preoccupations, awareness and interests embedded in such geographical communities is not likely to play a major role in the evaluation processes to take place when a submission is made to an “international” journal.

Focusing on the impact of the internationalization of accounting research in Japan, Komori (2015, p. 142) concludes that internationalization engenders waves of Anglocentrism that take shape in diverse ways: “Japanese data being only ‘useful’ when testing what cannot be tested through US data; research having to focus on Western topics; and Japanese studies being increasingly predicated on Western theoretical approaches”. Cultural barriers therefore imply biases regarding the selection and evaluation of topics and theoretical lenses. Some theories have been especially influential in English-speaking qualitative accounting research, such as the works of Bourdieu, Foucault, Giddens, and Latour (Gendron & Baker, 2005; Justesen & Mouritsen, 2011; Malsch et al., 2011). Being promoted especially through the publication of Lounsbury's (2008) article, neo-institutionalism is one of the latest theoretical fads to have influenced significantly the domain of accounting research. However, my editorial experience indicates that the ambitions of researchers who seek to capitalize on theoretical fashions often translate into superficial mobilization of theory; reviewers tend to perceive such cursoriness negatively. Deciding to rely on a theoretical perspective should not be experienced like wandering around a shopping mall.⁸ Meaningful reasons – anchored in the local context that one is studying – should motivate one's decision to use a specific perspective. Within the framework of research internationalization, selecting a theoretical lens for superficial reasons may translate into banalities and marginal conclusions. The lens may then not resonate significantly with the field data – and it may prevent the researcher from identifying and bringing to light the most meaningful interpretive patterns buried in the data. In short, a theoretical perspective that is only loosely mobilized in the analysis of data engenders de-contextualization, in that latent and deeper axes of meaning that characterize the data in very important ways (Berg & Lune, 2012) may then remain unnoticed. In addition, researchers from non-anglophone institutions should have in mind that influential axes of theorizing in international journals do not reign uncontested; serious criticisms have been constituted (e.g.,

⁷ Positioning is always present for all authors, no matter the kind of academic journal they target. My point is to reflect on the positioning challenges posed by the internationalization movement vis-à-vis qualitative research carried out in a non-anglophone institutional environment.

⁸ Thanks to Michael Power for having expressed this idea in a presentation he made during the Emerging Scholars Colloquium that preceded the 2017 Critical Perspectives Accounting Conference (Québec City).

Alvesson & Spicer, 2019; Armstrong, 1994) and researchers are well advised to take them into account when selecting a theoretical lens.

Cultural barriers and the underlying waves of de-contextualization they sustain act and propagate through disciplinary gatekeeping, especially when editors and reviewers are actively involved in evaluating and monitoring what authors in a given academic community are allowed to say and not to say (Gabriel, 2010). This kind of disciplinary gatekeeping by editors and reviewers may prevent some topics and theoretical lenses to take hold and develop in “international” journals. Yet cultural barriers also act in a self-disciplining way, when the authors purposively modify their research and writing as a result of significant expectations they have concerning the editorial and review process. On a positive note, the courageous and sophisticated researcher will not self-silence but pursue context-based and meaningful research and defend the work as such.⁹

3.3. Epistemological barriers

The third type of barriers that fosters de-contextualization is epistemological. Any journal commonly has its own epistemological preferences, being inclined to close its acceptability boundaries when it receives submissions representing some unorthodox style of research (Grey, 2010). Journals within a given paradigm of research typically share some epistemological preferences – although individually, each journal may favor some distinct school of thought (Morgan, 1980). One obvious example is the case offered by the dominant US-based accounting journals – where such journals even often share the same authors, reviewers, and editorial board members (Lukka & Kasanen, 1996). The same situation applies to English-speaking accounting journals with a significant range of qualitative publications (e.g., AAAJ, AOS, and CPA). Epistemological preferences being shared by journals within the same paradigm implies that certain styles of research will be broadly favored – to the detriment of others. For instance, some authors recently reacted against the marginalization of the academic essay in the community of English-speaking management qualitative research, trying to reinvigorate the production of this research genre through an initiative sponsored by the *Journal of Management Studies* (Delbridge et al., 2016; Gabriel, 2016).

I particularly maintain that today’s epistemological barriers in accounting and management (English-speaking) journals increasingly favor the rise of the short article as pristine and cherished style of research.¹⁰ As a result, longer styles of research are disadvantaged – and frequently prevented from being published in a number of journals. One of the main vehicles through which the short article mania is conveyed is the word count limitation policy that a number of journals have established more or less recently (Dai et al., 2019). Current limitations (as of November 18, 2019) at AAAJ specify that first-round submissions should be within the range of 12,000-13,000 words (including footnotes and appendices). Journals that belong to the American Accounting Association shamelessly specify a limitation of 7,000 words. *Organization Studies*, whose range of articles are mostly qualitative, highlights an 11,000-word limitation. While some journals do not strictly enforce

⁹ Thanks to Cheryl Lehman for having suggested this last sentence.

¹⁰ I recognize that epistemological barriers comprise many dimensions – such as the selection of research questions and methodological approaches. My decision to focus on the economy of concision ensues from difficulties and frustrations I have been able to observe – as author and/or editor. Indeed, as I was writing this very footnote, one of my coauthors sent me an e-mail to make me aware of the 4,000-7,000 word count limitation policy of *Business Strategy and the Environment* – a journal that we had identified as target for a critical discourse analysis manuscript (around 13,800 words) which was ready for a first-round submission. A broader reflexive endeavor on the epistemological barriers that characterize the internationalization of research is certainly warranted. Thanks to Cheryl Lehman for having raised this important point.

their limitation policy, other journals do. Yet, journals whose enforcement is not proactively implemented nonetheless propagate the short article mania through the signaling of a threshold. One may certainly be dubious of the motivations that such journals have in adhering to an economy of concision that unfairly marginalizes forms of research where words, nuances and substantive detail from the field count (in the authentic sense of the term) and matter. The length of interview-based articles (published in 2010-2014) at AOS and *Contemporary Accounting Research* (CAR), which do not have explicit word count policies, averages around 16,100 words for AOS and 14,000 for CAR (Dai et al., 2019, Table 7). As a result, how could one develop a meaningful and substantive argument, grounded in data collected from field actors, through a 7,000-word article? Such detrimental practices engender simplified arguments and epistemological reductionism, thereby weakening the very core of qualitative research. It is not far-fetched to maintain that word-count limitations imperil the viability of qualitative research as a meaningful intellectual endeavor. As mentioned by Patton (1990, p. 375),

The discipline and rigor of qualitative analysis depend on presenting solid descriptive data, what is often called “thick description” [...], in such a way that others reading the results can understand and draw their own interpretations.

In a similar way, Lincoln and Guba (1985) advocate for the meaningfulness of the case study as prime form of qualitative research reporting, emphasizing the following:

The case study provides the “thick description” so necessary for judgments of transferability. [...] It is the responsibility of the inquirer to provide a sufficient base to permit a person contemplating application in another receiving setting to make the needed comparisons of similarity. (pp. 359-360)

The case study provides a grounded assessment of context. If phenomena not only take their meaning from but actually depend for their existence on their contexts, it is essential that the reader receive an adequate grasp of what that context is like. (p. 360)

Are decision-makers at publishing houses and journals aware of such classic characterizations of what qualitative research is about? It should be noted, though, that the spread of the word count limitation mania is not homogenous in anglophone research communities; such restraining policies are not found in all journals. Yet limitation policies propagate a line of thought that may impact journals that do not have formal word thresholds, not least through the work of reviewers who may be increasingly inclined to call into question the “contribution” of the submission given the paper’s length.

My point is that non-anglophone qualitative researchers may wish to be prudent when contemplating the possibilities of publishing their work in English-based academic journals – since certain epistemological practices and policies may unjustly favor some ways of writing over others. The wind of de-contextualization blows even when intellectual logic calls into question the basic merits of such practices and policies. Today, longer forms of articles, which are in line with classic methodological principles of qualitative research, are less and less acceptable in highly ranked, English journals. Excessive concision may engender de-contextualization as the authors strive to reduce the length of their articles, as well as impoverishment of argument as significant nuances are removed and downplayed.¹¹ In brief, I feel that excessive word count limitation policies constitute a form of censorship against certain

¹¹ Specifically, my criticism is against *excessive* concision, as epitomized by unrealistic word count limitation policies that prevent qualitative researchers to develop theoretically meaningful and empirically grounded arguments. I recognize that *reasonable* expectations regarding concision are not necessarily detrimental to the realization and composition of qualitative studies.

styles of research and ways of writing. As a result of their emphasis on thick description, ethnographies and case studies are particularly vulnerable in communities that celebrate the economy of concision.

Investigating the origins of the economy of concision clearly goes beyond the scope of the present essay. That being said, some conditions of possibility that may have facilitated its development and spread come to mind. One may think of the journal ranking mentality, which increasingly exerts disciplinary and self-disciplinary pressure on researchers to publish *regularly* in highly ranked journals (Alvesson & Spicer, 2016; Gendron, 2013; Karpik, 2011; Parker, 2014; Willmott, 2011). Regularity may foster a climate that is conducive to the production of shorter articles. One may think of the gap-spotting convention, which increasingly motivates researchers to identify and justify their research questions through a soft critique of previous studies – the overarching purpose being “to extend” the literature (Alvesson & Sandberg, 2013). Given that gap-spotting research does not question the assumptions that underlie previous literature, it does not tend to result in innovative work (Gendron, 2008). When engaging in gap-spotting research, the author is likely to find it easier to establish and justify her object of study. One may think of a society that is increasingly inclined toward, and fascinated by short-term thinking (Berg & Seeber, 2017).

My point is that the economy of concision may be particularly detrimental to qualitative research. It assumes that researchers are machine-like individuals able to produce short articles at an accelerated pace. It presumes that readers are not interested in engaging in a substantive reading of long articles. Even worse, it fosters a climate that promotes the idea that words are costly – thereby jeopardizing the core of qualitative research. Certainly, more research is warranted to bring more light into processes that propagate the economy of concision and the detrimental consequences it engenders. For the time being, researchers from non-anglophone institutions need to be aware that the environment that surrounds the dissemination of knowledge in anglophone journals is influenced (not always, but often) by an economy of concision whose likely impact is to de-contextualize research.

4. Conclusions

This essay aims to increase the awareness of non-anglophone qualitative researchers to some detrimental (potential or actual) consequences ensuing from the “internationalization” of research through publication in English-speaking academic journals. I maintain that three kinds of barriers (linguistic, cultural and epistemological) may impact the production and dissemination of meaningful qualitative studies, coherent with the core methodological principles of qualitative research. These barriers engender de-contextualization, moving gradually the study away from the setting which is investigated (e.g., downplaying the language, meanings, and schemes of significance used by field participants) and from certain styles of research (and of writing research). Ultimately, if qualitative researchers do not take care to these barriers, the outcome may be the production of de-contextualized knowledge. Yet de-contextualization is hidden from sight since readers of published articles are presented with palatable studies, which have been in a way “re-contextualized” in order to be consistent with the English-speaking journal’s favored language, culture, and epistemology.

The tone of my essay may sound overly alarmist. I recognize that a deeper and more systematic investigation of the ways in which internationalization hinges on the development of meaningful qualitative research in non-English speaking institutions is warranted. Yet for the time being, prudence implies that researchers from non-anglophone institutions should not adhere to the internationalization movement without any significant reflexivity. An individual or a collective decision to publish in “international” academic journals is not inconsequential.

Hopefully, the present essay will be to some extent helpful in fostering some reflexivity impulse on the matter. Anglophone journals are part of an institutional system that is competitive, stratified, and hierarchical (Annisette et al., 2018). This system comprises barriers that may encourage de-contextualization when researchers from non-anglophone institutions submit “foreign” studies to academic journals.¹² CPA (of which I am co-editor) is part of this institutional system.¹³ That is, CPA may be viewed as a vector of propagation of “internationalization” and its de-contextualizing effects – although the journal’s editorship is aware of the issue and has adopted some initiatives in order to address or mitigate those effects (Andrew et al., 2020).

Before going further, it is worth stressing that my essay does not constitute a plea against the internationalization journey. Researchers from non-anglophone institutions who decide to embark on this journey may be able to live meaningful experiences at international, English-speaking conferences – benefiting from comments made by interested audiences and having opportunities to develop a network of relationships with academics from all over the world. The same researchers may come to write and publish English-speaking studies that will be well recognized in the international academic community they target – therefore establishing their presence in meaningful conversational academic areas that bring together several or many recognized authors. For instance, when a local Latin American phenomenon is “translated” at the international level through an article written in English, this local context (including its actors, their preoccupations, their technologies, and so on) comes to exist in the minds of a larger number of people.¹⁴ Yet, my point is that the positive prospects of internationalization should not blind researchers and university administrators from non-anglophone institutions to the perils of de-contextualization, not least when qualitative research is at stake. The challenge is to develop knowledge and share ideas about some socio-economic phenomenon in ways that maintain its culturally situated distinctiveness while positioning the study (and articulating contributory statements) along some significant segment of “international” literature.¹⁵

Drawing on Alvesson and Sandberg (2014), I conclude this essay by enumerating a number of tentative guidelines that might help readers from non-anglophone institutions to

¹² Part of my argument regarding the dangers of de-contextualization taking place in the wake of internationalization also applies when English-based qualitative studies (i.e., carried out in an English-speaking environment) are submitted to highly ranked, English-speaking journals. Yet I maintain that the dangers of de-contextualization are stronger for researchers from non-anglophone institutions given the nature of the argument I developed above.

¹³ My own involvement in networks of internationalization deserves some clarification. Having grown in the nation of Québec, French is my first language and all my studies and working life as a Chartered Accountant were experienced in French. Although my doctoral studies at Université Laval were in French, most of the readings were in English and, in retrospect, it is clear to me that a key (more or less explicit) message during my Ph.D. was that “internationalization” (i.e., publishing in recognized English-speaking journals) was represented as an obligatory passage point for a rewarding research career. Note that the number of academic accounting journals in French was then (and still is) very low. It is during my first academic position at the University of Alberta (1998-2006) that I was socialized heavily in the networks of “international” publishing (see Gendron, 2008, 2018). When I returned to Université Laval in 2006 as associate professor, my new department had then adopted a list of journals that was to be used both for promotion purposes and for implementation of a course release policy; the vast majority of these journals were English-based. In writing the present essay, I recognize that internationalization pressures on Latin American accounting researchers vary significantly from one institution to the next, and that a sustainable network of Spanish and Portuguese-speaking accounting and business journals surround these researchers.

¹⁴ Thanks to Cynthia Courtois for having made me aware of this point.

¹⁵ One empirical enigma is to extent to which the constitution of research teams whose members come from different geographies (e.g., Brazil and England) can mitigate the risks of de-contextualization when publishing internationally. In such teams, to what extent do researchers from English-speaking institutions benefit from a higher capacity to impact the composition of studies according to their usual interpretive schemes? More research on such collaborations and consequences is warranted (e.g., see Gómez-Villegas & Larrinaga, 2019).

engage in a reflexive exercise when time comes to decide whether or not they want to engage in the internationalization of their research. I do not view these guidelines as “prescriptions”. Making prescriptions is always a delicate issue for academics as those prescriptions may be interpreted by laypersons in ways that suggest that the problem under consideration can be circumscribed and properly addressed. This would be an untenable interpretation in the qualitative research domain, which is characterized by the ontological belief that reality inevitably is complex, capricious and unpredictable (Flyvbjerg, 2001; Miller & Rose, 1990). I therefore view the following points as provisional guidelines that might be useful in pondering over the merits of engaging or not in the paths of internationalization.

- Being constantly reminded that in qualitative research, context matters. The ontological and epistemological assumptions that surround qualitative research clearly specify the key role that contextualization plays in the development of meaningful studies (e.g., Lincoln & Guba, 1985).
- Maintaining an attitude of prudence regarding the merits of internationalization. Engaging along the internationalization movement is not inconsequential for researchers from non-anglophone institutions, particularly regarding the risk of de-contextualization.
- Writing the paper in a language according to which the author is able to carry out intellectual gymnastics. If translation is used, the author should be attentive to the quality of the translation, particularly in terms of inappropriate deformation of meaning. The overarching aim is to ensure that the English version is sufficiently nuanced and reflective of the empirical setting under study.
- Providing appropriate background so that readers are able to make sense of the significance of the object of study. English-speaking editors and reviewers may not be aware of meaningful events and phenomena in “distant” territories. They need to be convinced of meaningfulness, through the inclusion of persuasive details and justifications.
- Recognizing that whereas academic audiences are chiefly motivated by interest in theory (Golden-Biddle & Locke, 2007), researchers from non-anglophone institutions should be careful when selecting a theory as perspective of analysis. Superficial reliance on an axis of theorizing that is currently fashionable (in English-speaking academia) should be avoided. The adoption of a theorizing lens should always be motivated by reasons of substance. One potentially innovative avenue to take into consideration, when appropriate, is to rely on a set of theoretical ideas that, until now, have not been significantly mobilized in the target, English-based literature. This is what Guénin-Paracini and Gendron (2010) did when they relied on René Girard’s theorizing on scapegoating and sacrificial rituals to make sense of the collapse of Arthur Andersen. Note also that a specific perspective of analysis is not always required; a grounded theory approach may be used productively (Parker & Roffey, 1997; Suddaby, 2006). The authors then refrain from engaging in heavy theorizing from an *ex ante* perspective; instead, they develop linkages with the domain of theory in a discussion section or subsection that follows the presentation of the empirical findings (e.g., Guénin-Paracini et al., 2015).
- Being reminded that publishing in institutionalized English-speaking journals is a risky endeavor, even for researchers in English-speaking institutions (Gabriel, 2010). Rejection rates of established journals tend to be relatively high (Moizer, 2009). That being said, the authors of submissions with some significant potential are not without any power in the process. For instance, Golden-Biddle and Locke (2007, pp. 102-105) provide excerpts from the correspondence with the reviewers surrounding the

publication of Orlikowski (1993) in *MIS Quarterly*. These excerpts show that Orlikowski diplomatically opposed some important suggestions made by the reviewers, writing paragraphs in her response letter with a strong pedagogical tone.

- Engaging (when appropriate) in resistance against the economy of concision – which unfortunately is increasingly influential in English-speaking research dissemination networks. This implies a variety of endeavors, including collective initiatives, in opposing the fallacy of intellectual shortcuts that mythically assume that shorter is better. These shortcuts run counter to core principles of qualitative research. For instance, an author may decide not to reduce the length of her article, submitting it instead to a journal that does not adhere to an unrealistic word count limitation policy. Researchers may lobby editors of journals with unrealistic policy, in order to raise their awareness of their policy's negative consequences. In particular, ethnographers and case researchers should not lose sight of the possibility of publishing their work through an academic book overseen by a recognized publishing house. Whereas books are currently downgraded within the rules of the game that currently surround journal rankings in English-speaking academia, books are paradoxically recognized as exerting a strong influence, at the theoretical level, in qualitative accounting research articles (Chiapello & Baker, 2011).

I conclude this essay by referring to the spirit of the QRCA Conferences, which in my mind is to develop “bridges” between different communities of qualitative researchers – who otherwise would be unlikely to meet and engage in face-to-face conversation.¹⁶ As mentioned in Humphrey and Gendron (2015, p. 54),

We would characterize a sustainable research community as being one that is vibrant, inspired, inspiring, reflective and communicative. “Vibrant” in the sense of being open to differences and new ideas; “inspired” in being passionate and proactive in experimenting with ideas and engendering new ones; “inspiring” in motivating younger individuals (and more senior colleagues to continue) to embrace an academic research career; “reflective” in being collectively committed to evaluating the field's contributions and patterns of development from a deeply critical angle; and “communicative” in ensuring that key research findings and advancements in knowledge are disseminated widely.

This characterization of an ideal sustainable accounting research community is far removed from the perils of de-contextualization to which researchers from non-anglophone institutions are exposed if they endeavor to cross the bridge of “internationalization”. In contrast, I believe that Humphrey and Gendron's (2015) characterization is well suited to the spirit of the multilingual QRCA Conferences. To cross a bridge toward unknown territories is always a challenging endeavor; the journey may be rewarding but not always. Qualitative researchers from non-anglophone institutions need to be reminded about the perils of de-contextualization that may impact their work if they decide to cross the internationalization bridge. Hence the importance, as a qualitative researcher, of staying true to context – irrespective of the pressures that one is subject to in the publication journey.

¹⁶ As mentioned above, the internationalization of research is a complex, multifaceted phenomenon. As such, I believe that the QRCA Conferences constitute a significant example of a meaningful conversational form that the internationalization of research may take (in a way that is markedly different from hegemonic internationalization through highly ranked, English-speaking journals). The QRCA setting is that of a multilingual conference in which participants present their qualitative research using one or the other of three languages (Spanish, Portuguese, and English), sharing ideas and research experiences with participants coming from different geographies.

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