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# **Diagnosing Translation Gap: The politics of translation and the hidden contradiction in interdisciplinary accounting research**

**Rania Kamla<sup>1</sup> and Naoko Komori<sup>2</sup>,**

<sup>1</sup> Heriot-Watt University, Edinburgh; <sup>2</sup> Sheffield University Management School

Corresponding Author:

Naoko Komori  
Sheffield University Management School  
9 Mappin Street  
Sheffield, S1 4D, UK  
[N.Komori@sheffield.ac.uk](mailto:N.Komori@sheffield.ac.uk)

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## **Diagnosing the Translation Gap: The politics of translation and the hidden contradiction in interdisciplinary accounting research**

### **Purpose**

This paper aims to break the silence surrounding the politics of translation that influence cross-language/cultural accounting research. It gives due consideration to the ways in which translation gaps are produced and re-produced in qualitative interdisciplinary accounting research (IAR).

### **Design/methodology/approach**

First, we discuss backstage insights and our own life experiences vis-à-vis translating cross-cultural /language research. We provide a critical self-reflection on the process as non-Western female researchers publishing in English-language accounting journals. Second, we carry-out a content analysis to examine reported translation practices in three long-established interdisciplinary accounting journals from 2015-2017. The conclusion integrates these analyses to discuss the reproduction process of the translation gap in accounting research and its outcomes.

### **Findings**

The study identifies inherent contradictions in IAR and its emancipatory agenda, where translation gaps are structural outcomes of overlaps between the politics of translation and the politics of publishing IAR. The study highlights the IAR community's lack of awareness regarding political and methodological sensitivities in dealing with particularities in cultural contexts. We argue that this reflects the institutional norms for publishing in IAR, which contributes to neutralising cultural diversity and complex translation processes in the name of objectivity. This could ultimately lead to further marginalisation of non-Western cultural knowledge and values, while producing academic "elites" within the IAR community, meanwhile missing opportunities for innovation.

### **Originality/contribution**

By opening the "black box" pertaining to translation gaps in the context of cross-language/cultural accounting research, the study calls for IAR scholars to help raise awareness of their role and identity as cultural brokers.

**Key words:** Language, Politics of translation, Cross-language/cultural interviews, Translation gaps, Academic Elites

**Paper type:** Research

## **Diagnosing Translation Gap: The politics of translation and the hidden contradictions in interdisciplinary accounting research**

### **1. Introduction**

*The solutions to many of the translator's dilemmas are not to be found in dictionaries, but rather in an understanding of the way language is tied to local realities, to literary forms and to changing identities. Translators must constantly make decisions about the cultural meanings which language carries, and evaluate the degree to which the two different worlds they inhabit are 'the same'. These are not technical difficulties; they are not the domain of specialists in obscure or quaint vocabularies. . . In fact the process of meaning transfer has less to do with finding the cultural inscription of a term than in reconstructing its value (Simon, 1996, pp. 137–8).*

The above quote is indicative of the cultural turn in translation studies. Translation of texts or narratives are no longer perceived as a mechanical transaction involving linguistic substitution between two languages. In this field, there is a growing awareness of translation as a more complex negotiation between two cultures, and therefore, political in nature (Spivak, 1993; Trivedi, 2007). It involves decisions around what to reveal about one culture to another and what to suppress, what is to be translated and what not, who will be visible and who will be marginalised. Representing 'Others' through translated texts is invariably a political issue that encompasses the use of language to construct the self and the "Other".

In academia, these decisions are also intertwined with researchers' concerns about publishing outputs in an increasingly competitive global environment dominated by Anglo-American perspectives, language, methodology and epistemology (Blommaert and Rampton, 2011; Tieze and Dick, 2013; Komori, 2015). The act of translation between languages and cultures is, thus, rarely separated from publication processes, which dictate to a large extent how we write up research papers. A change of language involves more than a simple change of words; it "may construct different ways of seeing social life" (Temple and Young, 2004, p.164). Thus knowledge creation processes in cross-cultural/linguistic contexts entail political decisions, influencing power, inclusivity and exclusivity in the academic field (Steyaert and Janssens, 2013; Komori, 2015). They could, for instance, influence research decisions in the cross-cultural field resulting in consciously or unconsciously empowering or marginalising one culture or

the other, or with one aspect of culture over another. This has ethical and methodological implications for researchers and publishers, as any translation and publication project involves asymmetrical relations between the researcher and the researched (Venuti, 1998; Pym, 2006).

This complex and political understanding of “translation” has largely been invisible in accounting research, including in the field of Interdisciplinary Accounting Research (IAR). IAR has had a long-standing realisation that narratives and discourses are contextually produced by both participants and researchers and that they represent social practices about identities (e.g. Hopwood and Miller, 1994; Grey, 1998; Anderson-Gough, *et al.*, 1998), embedded in unequal power relations (e.g. Haynes, 2008a; 2008b; Kim, 2008). However, until recently, few authors in IAR had questioned the political and ethical consequences of translation while considering epistemological and methodological issues in accounting research (Evans 2004; Malsch *et al.*, 2011; Evans *et al.*, 2015; Komori, 2015). This contradiction raises significant questions, especially considering the magnitude of moving between people, languages, ideas and practices surrounding accounting in the process of globalization.

The internationalisation of higher education has had a discernible impact on the nature of knowledge and its production processes (Parker, 2011; Parker, 2014; Guthrie *et al.*, 2015; Annisette *et al.*, 2015; Komori, 2015). Increasingly, knowledge production involves multi-layered border-crossing activities between countries, languages and cultures, and scholars increasingly operate in more than one “cultural frame at once” (Pym, 2006, p.751). Accordingly, research takes place in various settings: native English-speaking researchers conduct research in foreign language contexts by liaising with the local researcher; researchers whose first language is not English conduct fieldwork within their home countries, while writing up and publishing their findings in English; native and second language English speakers cooperate in mixed teams; and researchers employ professional translators. In these cases, where language and culture intersect, transferring research, data, ideas or narratives across national, cultural and linguistic boundaries (we term it here cross-cultural/language research) raises complex methodological and epistemological issues (Rubinstein-Ávila, 2013).

Cross-cultural/language research entails complex translation processes, involving “displacement, drift, invention, mediation, by enrolling creation of a new link that did not exist before and modifies in parts the two agents” (Latour, 1994, p.32). Here, bilingual researchers’ role is more than that of “linguistic translators”: they are “cultural brokers”, active mediators in cross-cultural communication, “with the right and responsibility for personal agency, judgment, and ethical decision-making” (Shklarov, 2007, p.537). Such brokerage entails intense and continuous contextual and methodological reflexivity, discovering and evaluating the gaps and “differences” (Valentine, 2008) in language, cultural values and attitudes and epistemology etc. This requires researchers to be sensitive when handling such differences and to consider the politics of translation in the process of knowledge transfer (Lamb *et al.*, 2016). A lack of such consideration can pose a risk as it could create a “translation gap”, which denotes the distortion and transformation of ideas in the process of applying them in a different context (Malsch *et al.* 2011). One case, relating to the creation of translation gaps, was discussed by Malsch *et al.* (2011), who examined the interdisciplinary movement in accounting research involving French social theories. They highlighted that, as ideas and theories transform in the research process as they cross national contexts, translation gaps emerge. The same also applies in cross-language/cultural research, as meaning could get lost, misinterpreted, and transformed in the transfer process of research questions or outcomes. Thus, the processes of translating cross-language/cultural research pose important epistemological questions. Still, we know little about how translation gaps emerge in this context or what the consequences of these gaps are.

Often, favouritism towards Anglo-American perspectives in accounting is problematised in IAR (Gallhofer and Haslam, 2003; Botzem and Quack, 2009), thereby underscoring the privileged position of the English language in preserving Western-led accounting knowledge (Lukka and Kasanen, 1996; Carnegie *et al.*, 2003). In this context, there is a risk that cultural brokers unconsciously relegate cultural differences to the margins. The act of publication in established English-based academic outlets could potentially lead to “over-domestication”: making the source text look familiar to the target English-speaking audience to such an extent, that any cultural differences become invisible. Unwittingly, accounting researchers could be contributing further to the marginalisation of non-English cultural knowledge in accounting research and

publication processes (Carnegie *et al.*, 2003; Malsch *et al.*, 2011; Komori, 2015). This implies that, in a cross-cultural/language study, translation gaps emerge not only as the outcome of individual scholar's research, but as an outcome of political processes within the accounting research community, representing the structural limitations of their emancipatory agenda, especially in IAR.

Against this background, we aim to open the “black box” of the ways in which translation gaps have been produced, and reproduced in cross-cultural/language accounting research. We specifically focus on cross-culture/language research in the field of IAR. Building on our own experiences as well as observations of practices in IAR, we aspire to unravel the hidden political, complex and “messy” translation processes associated with knowledge creation in cross-cultural/language research. Our emphasis on the importance of political, methodological and ethical considerations involved in the translation of cross-culture/language accounting research published in English, aims to help develop innovation and provide multivocality in knowledge creation processes (see Gendron, 2008; Parker and Guthrie, 2014; Flyvbjerg, 2001). We, therefore, draw attention to the importance of making sense of the process in which language and knowledge “travels” across different cultural context. By drawing upon our own observations and reflections from real-life experiences, we aim to “interpret, tell a story, and to give coherence to plausible stories” (Humphrey and Scapens, 1996, p.91). Our contribution aligns with the increasing plea for reflexivity in the use of language and translation within the domain of social sciences, generally speaking (Temple and Young, 2004; Muller, 2007; Shklarov, 2007; Temple, 2008; Regmi *et al.*, 2010; Tieze and Dick, 2013; Steyaert and Janssens, 2013; Rubinstein-Avilla, 2013; Chidlow *et al.*, 2014; Santos *et al.*, 2014).<sup>1</sup>

Insights gained from this work are particularly important when considering the ways in which an institutional environment might impact on the presentations of data collection, analysis, and findings in cross-cultural/language qualitative accounting research. Institutional and political pressures surrounding accounting academia and its impact on accounting research have been discussed among IAR researchers (e.g., Hopwood, 2007; Gendron, 2008; 2013; Malsch *et al.*, 2011; Humphrey and Gendron, 2015; Guthrie *et al.*, 2015). Accounting academics' career progression and their identity are closely aligned with their ability to publish in long-established and prestigious

accounting journals generally “prescribed” by journal rankings (Gendron, 2008; Malsch and Tessier, 2015). This strong association results in a tendency for conservatism, safe approaches and conformity to established intellectual parameters. It particularly leads to conservatism in methodological approaches associated with what is deemed to be the “mainstream”, “milked to the very last drop” (Hopwood, 2007, p. 1371). This study illuminates how such political and institutional settings in accounting academia might shape the cross-cultural/language research, and considers the role of both the researcher and the research community in addressing (or maintaining) the “translational gap”.

In section 2 we highlight the disconcerting silence in IAR methodological literature regarding the intrinsic political issues plaguing cross-language research and re-frame the translation in accounting research as a political process, highlighting the researcher’s roles as cultural brokers. After introducing our research method in section 3, in section 4 we “re-tell” and make sense of our own experiences in translation processes as bilingual female accounting academics in the UK within the context of gender research in accounting. Our personal reflections highlight the political nature of publishing cross-cultural/language research and help demonstrate the process of how the translation gap has been produced in the individual’s research process. These reflections lead to broader questions concerning how the IAR community collectively approaches and addresses these translation issues. To answer this, a content analysis is conducted in section 5. There we explore qualitative research based on interview data in a cross-language context. We focus on research published in three long-established IAR journals (*Accounting, Auditing & Accountability Journal* (AAAJ), *Critical Perspectives on Accounting Journal* (CPA) and *Accounting, Organizations and Society* (AOS) over the last three years. We explore whether and how cross-language publications in these journals account for their “decisions” in the translation process. Lastly, in section 6 we conclude by discussing how the current institutionally-orientated academic setting shapes the hidden politics of translation in IAR and reproduces translation gaps. In doing so, we highlight the importance of both the researchers and the research community to take better cognizance and celebrate the “differences” created by cross-cultural/language research in order to allow the development of innovative and new understandings in accounting thought (Hopwood, 2007, p.1370).



## **2. Manufacturing translation gaps?: Interdisciplinary accounting research (IAR) and cross-culture/language translation**

Language is not only “the medium” people use to express what they want to say. Language is used to construct, as well as describe, people’s identities and the differences between us and those we define as “Other” (Temple, 2008, p.358). Therefore, it makes a difference to the findings of the research as to “which languages are used, in what contexts and for what purposes” (Temple, 2008, p. 362). Language also evokes “pre-existing body experiences” posing difficulties for bilingual researchers as, “while a text can evoke a personal experience with a single word, this word does not have the same evocative impact every time, in every culture or country” (Eco, 2003, p.107). Thus, translation issues within the analysis of interview narratives are far more complicated than may be suggested when scholars promote “back translation”<sup>2</sup> as the solution. In other words, researchers need to become aware of their responsibility in representing others and their languages, in addition to their active role implicated within the research process (Temple and Young, 2004). Researchers, therefore, through their translations, build images and represent people within the narratives they construct. They are not merely a neutral and objective agent in the process, but active players who mould the production of meaning.

IAR builds on such broader social sciences’ “greater awareness of the constitutive role played by language in society” (Alvesson and Kärreman, 2000, p.1128). IAR scholars are aware that language has been described as the edifice upon which human life is structured (Gadamer, 2004): producing rather than merely conveying the meaning. Within IAR, language provides the basis for examining the dynamics and power relations linked to discursive practices (see Armstrong, 1994; Hoskin, 1994; Hines, 1988). In addition, for decades, it has been emphasised in IAR that qualitative researchers must exhibit self-reflexivity to demonstrate their understanding of their own subjectivity (e.g. Chua, 1986; Humphrey and Lee, 2004; Haynes, 2008a; 2008b; Gendron, 2008). These studies delve deep into the conflict between the reflexive and subjective positions of critical and interdisciplinary researchers and the fact that dominant mainstream accounting research remains obsessed with claims about

instrumental objectivity and the neutrality of research and researchers. Acknowledging interlinks between language and geographical location, cultural values, linguistic factors and cognitive mechanism (see Evans, 2004), this stream of accounting research challenges the epistemological position of mainstream market-based research, where cultural and linguistic differences are unquestioningly neutralised and marginalised under a standardised analytical framework, and calls for a different contextual understanding of accounting (e.g. Chua, 1986; Hopwood and Miller, 1994; Gallhofer & Haslam, 2003; Guthrie and Parker, 2012). In IAR, therefore, there is widespread recognition among scholars that it is not possible for the inquirer to distance him/herself from the object of enquiry as a passive observer (see Power, 1991; Gendron, 2008). Some IAR researchers often provide compelling arguments about the need to consider the politics of representing and producing the “Other” (see Chua, 1998; Gallhofer and Haslam, 2003; Kim, 2008; Komori, 2015). They point out that ethnographic research is not restricted to the scope of cultural reportage; but also bears a strong resonance with cultural construction and is essentially a construction of the self and the “Other”.

The ways researchers use and adapt languages is, therefore, “the effect of a complex process with cultural, historical, institutional and political dimensions” (Steyaert and Janssens, 2013, p. 133). Some researchers that have linked accounting to translation have focused on the manner in which key accounting concepts are interpreted and understood in different contexts (Evans *et al.*, 2015). They have often discussed issues surrounding the interpretation and communication of accounting concepts or terminology within a single national or linguistic context (Belkaoui, 1990; Riahi-Belkaoui, 1991). With the proliferation of globalisation, a growing number of studies have addressed the linguistic and translation challenges associated with the transmission of accounting knowledge, accounting practices, concepts and terminology from one cultural and linguistic context to another. Evans (2004) highlighted the manner in which heightened internationalisation in accounting and law has attracted the attention of accounting researchers to multilayered translations of certain accounting concepts in different countries, for example the “true and fair view” concept (see also Aisbitt and Nobes, 2001) and the notion of prudence (Evans and Nobes, 1996). These accounting concepts are expressed in different languages in different national contexts, reflecting the accounting and legal frameworks of these contexts as well as their specific “cultural, linguistic, and contractual factors” (Evans, 2004, p.221, with

reference to Belkaoui, 1990). Drawing on the studies of linguistics and translation theory, Evans (2004) highlights that “every language is *sui generis*” (ibid., p.224, citing Catford, 1965, p. 27) and “the semantic structure of a language affects the way we see the world because, as a cognitive device, it provides us with mental categories which in turn affect knowledge acquisition and remembering” (Evans, 2004, p. 224, with reference to Györi, 2000).

While some IAR sheds light on the significance of context in shaping language and the ways in which its meanings are translated, few researchers problematised the process of translating knowledge, or how language significantly shapes the representation of knowledge and the predisposition of research (see Malsch *et al.*, 2011; Komori, 2015). Malsch *et al.*, (2011) focus on transferring and translating theoretical perspectives related to the works of French philosophers like Michael Foucault, Bruno Latour, and Pierre Bourdieu in accounting research. These philosophers and social theorists have significantly contributed to the development of English language accounting research (Chiapello and Baker, 2011; Gendron and Baker, 2005).<sup>3</sup> However, this process also created “translation gaps” (Malsch *et al.*, 2011) that are identified when mobilising an idea by dis-embedding it out of local contexts and re-embedding it into variegated situations. Malsch *et al.*, (2011) specifically point towards the example of translating Bourdieu’s works, where the central tenet highlighting the role of academics to support social and political causes may be lost, or at best transformed, when transferred and integrated into accounting studies that are published in English. Such loss, the paper argues, might be partly caused by institutional pressures shaping accounting researchers’ celebration of performativity (ibid., p.221) and business schools’ priorities in research, which do not sit well with the epistemic assumption of IAR, resulting in “translation gaps” in the research outcomes.

Carnegie *et al.* (2003) highlight the unrestrained dominance of the English-based language and culture in accounting research publications. As English has been ubiquitously adopted as the global research *lingua franca*: “the language most used to communicate research findings across national borders among native speakers of many different languages” (Santos *et al.*, 2014, p.1; Regmi *et al.*, 2010), this imparts significant control to academics belonging to English speaking countries and their largely unchallenged dominance, while marginalising the “other” without imbuing

equal access to this communication medium (Carnegie *et al.*, 2003). In this context, a situation could arise where the researcher/translator attempts to “domesticate” and adjust the text/narratives to conform to standards acceptable to the target language/culture/audience (Venuti, 1995, 1998; Chidlow *et al.*, 2014). The narratives are made to “appear familiar” in order to remove any potentially conflicting foreign elements (Venuti, 1995), with the end result being “an ethnocentric reduction of the foreign text to receiving cultural values” (Chidlow *et al.*, 2014, p.584). The domestication of narratives as translation takes place is, therefore, highly political as it involves power effects of linguistic negotiations in which multilingual scholarship is performed in “English only” (Steyaert and Janssens, 2013, p. 140).

The interaction between languages through the process of translation is thus, an implicit component of instituting and preserving hierarchical relationships, with English often used as the benchmark to construct a meaning. In her “politics of translation”, Spivak (1993)<sup>4</sup> focuses on power differentials between languages and countries by highlighting the implicit hierarchies in translation for both the individuals and the concerned countries. To understand the extent of dominance of English in academia, therefore, there is a need to view it as an “ideological construct”, which is historically tied to the emergence of European nation states in the 19th century and their subsequent expansion and “continues to be taken for granted in contemporary institutional policy and practice”, including academia (Blommaert and Rampton, 2011, p.4; Lukka and Kasanen, 1996).

Generally, publications in long-established accounting journals are dominated by elite academics from “elite” universities, primarily based in English-speaking countries, indicating a possible bias towards Anglo-American-based issues, data and theories (Hopwood, 2007; Brinn and Jones, 2008; Lee and Williams, 1999; Edwards *et al.*, 2013). Hopwood (2007) explains how a number of these long-established accounting journals tend to be conservative, with approaches discouraging intellectual diversity and a concern to maintain the accuracy of the present/mainstream. The overall acceptance levels in these journals is low (amounting to no more than 10%) (Moizer, 2009); however, it is even lower for non-Anglo-American contexts (see Brinn and Jones, 2008). A mismatch in language also creates barriers in eliciting co-operation from non-English speaking interviewees who fear “discussing complex technical issues

in English” (Horton *et al.*, 2004, p.347), which inevitably results in the underrepresentation and marginalisation of research outcomes in local and regional contexts outside of the English-speaking world, as the essence and impact of their research findings tends to get diluted to conform with globally-accepted standards.

In such an institutionally-led accounting academic context, political and methodological issues related to translating cross-culture/language qualitative interview narratives should receive more careful attention. We need to acknowledge the role of the researcher as a “cultural broker”, in representing and deconstructing participants’ narratives (Spivak, 1993; Venuti, 1995, 1998; Temple, 2008), by “bridging, linking or mediating between groups or persons of differing cultural backgrounds for the purpose of reducing conflicts or producing change” (Reisinger and Steiner, 2006, p. 483).<sup>5</sup> Gadamer (2004) argues that the “fusion of (hermeneutic) horizons” in cross-culture/language research requires researchers to maintain an active, critical presence in the field, while paying continuous attention to contextual and methodological flexibility and reflexivity. Language differences within narratives need to be addressed “in a number of ways, including the necessity of including detailed reflexivity of translators’ decisions” and “ways in which they come to understand what they do” (Temple, 2008, 361). By making the translation process more visible, researchers unravel the process of representing others and their languages, while actively helping construct the deeper meaning of these narratives in the research process. Here, their role is to “foreignise” the text/narrative i.e.: to signpost issues of concern or choices made during the translation process. Their role is not to “smooth over differences”, but to confront the target audience head-on with the “Otherness” of the narratives and challenge the preconceived notions of the receiving culture (Venuti, 1995; 1998). Therefore, foreignising the text involves “borrowing words from the source language, retaining syntactical and stylistic features of the original text even if they deviate from target-language conventions, and preserving culturally-specific references even though they are alien to the target audience” (Chidlow *et al.*, 2014, p. 587).

IAR has considerable awareness of the political and ethical positioning of the researcher. However, in stark contrast to this is the way IAR remains overtly silent about the nuanced role of the researcher in the translation process and the political

nature of that process. IAR rarely prompts researchers to engage in greater methodological reflections about approaching cross-culture/language research and translation. Such absence reinforces “the invisibility of the source language” (Temple and Young, 2004, p.166), jeopardizes the intent to draw attention away from “struggles for meaning that take place in a foreign language” (Muller, 2007, p. 207; Steyaert and Janssens, 2012). Komori (2015) cautions that a lack of reflexivity in research processes might contribute to hegemonic western ideologies about race/ethnicity, gender and class that are erroneously entrenched in methodological assumptions of epistemology and research methodology. Her study provides evidence suggesting that the oral history method could unwittingly perpetuate such hegemonic ideologies that accounting is a masculine technology aimed at governing others. Without inculcating an awareness of the researcher’s “dilemma of intellectual privilege and authority inherent in oral history research” method (Kim, 2008, p.1364), for example, there is a danger that critical accounting research itself can further contribute to creating the “Other”. All this highlights that it is an important task to explore the complex political process of undertaking and publishing cross-culture/language qualitative research in accounting, which largely remains a “black box”.

### **3. Research Method**

Interviews are assumed to be of prime significance for qualitative research in social science.<sup>6</sup> In cross-culture/language research, the interview method gives opportunities to the researcher to encounter “difference” through direct contact with the local people. In order to disentangle the hidden political and complex processes associated with translating interviews in cross-language/cultural research and highlight translation gaps, we employ two research methods. First, we reflect on our own experiences of translating interview narratives as bilingual researchers from non-western backgrounds. Our concern with translation “arises from the personal, everyday involvement in translation between different languages both as a product and as a producer” (Muller, 2007, p. 207). Much of our own previous qualitative research is influenced by feminist perspectives on oral histories, where reflexivity accounts for “the messiness inherent throughout the process of conducting qualitative research” (Rubinstein-Avilla, 2013, p. 1043). The reflections of both researchers in crossing national and socio-cultural boundaries highlight the challenges and dilemmas that have been mostly absent from

IAR to date and will bring to the fore the interlinks between the politics of translating interview narratives and the politics of publishing in English language accounting research journals.

While our reflections provide micro perspectives highlighting how “translation gaps” emerge in the research process, it is important to understand how accounting academia has more collectively “accounted” for translation processes and responded to translation issues. To this end, in our second approach we conducted an interpretive content analysis of published articles in three long-established interdisciplinary accounting journals (*AAAJ*, *CPA*, and *AOS*) over the past three years (2015-2017). Our period choice reflects our expectation that, in more recent years, IAR researchers might have become more sensitised to translation issues due to the ‘Linguistic Turn’ witnessed in organisational, business and management research more generally (see Chidlow *et al.*, 2014; Evans *et al.*, 2015; Lamb *et al.*, 2016) and the increased internationalisation of higher education (see Parker, 2011). A total of 63 articles were examined (see Table 1). Our exploration focuses on interview studies where narratives are collected in a foreign language and where the research process, regardless of its stage, involved translation between cultures and languages.<sup>7</sup> We scrutinised these publications (since 2015) according to the three themes identified from our own reflections, as well as the literature reviewed in section 3. The objective of our review is not to single out these studies for “good” or “bad” practices, but to offer insights into the ways in which accounting researchers have “accounted” for their translation decisions or remained silent about them.

#### **4. Unveiling the Backstage of Translation: Self-reflection on the real life experiences of translation in IAR**

In this section, we elaborate on our own experiences in the translation process in cross-cultural accounting research in Syria and in Japan. Our research experiences are inexorably shaped by our own positions as bilingual female accounting academics in the UK, where we have resided and socialised for the most part of our post-graduate academic life. Our reflections not only contribute to addressing silences in accounting research vis-à-vis translation, but also demonstrate how the researcher’s identity is shaped by cross-culture/language research in accounting, which helps define our

insights “regarding who [we] are and the nature of [our] work” (Malsch *et al.*, 2011, p.221).

#### **4.1 Breaking the silence and re-telling translation processes**

My research into gender and the accounting profession in the Arab world was motivated by both literature gaps and my own position as a Muslim, Arab academic living in the West. My first gender project revolved around conducting 22 interviews in Damascus/Syria in 2008. The rich data sets I collected culminated in two publications related to the experiences of Muslim women accountants in Syria, rooted in gender, feminist and postcolonial perspectives on accounting (Kamla, 2012; 2014). I will be reflecting on my translation practices in these two specific publications. As I built on reflexive methodology in gender accounting research (Haynes, 2008a; 2008b), I reflected on my insider-outsider role in the research. It was with regard to the process of translating my interviewees’ narratives from Arabic to English that my reflexivity was conspicuously absent and my silence was most “deafening”. Therefore, it is at this stage that I concede it is most important to “own up” and question my decisions. This reflexive exercise therefore, purports as my opportunity to reveal previously concealed ambiguities and untidiness in the translation process and reflect upon the conscious and unconscious decisions taken by me as a bilingual researcher.

My papers reveal a significant lacuna vis-à-vis the translation process and its challenges, including explaining at what stage the interviews were transcribed and translated, and for who my translations were intended. I remained silent about the messy, non-linear and complex nature of these interviews and their translation processes. While I reflected on how the interviewees might have perceived me, I spent very little time thinking about my own personal judgment, even as I examined my life, the research as well as the decisions I made. I remained oblivious about presenting myself differently (in English and Arabic), or to giving a thought to the manner in which my interviewees present themselves differently in Arabic. It was not that I was unaware of the inherent conflicts in translating stories and lives from Arabic to English. For instance, I found that my process of translation mirrored that of Spivak’s (1993) viewpoint that in order to be faithful to the source text, there is a need for “total surrender” by providing “a first translation at top speed” (Simon, 1996, p. 144). This



was in congruence with my own experience as I opted to translate the text quickly as and when I was hearing the recording. I also mirrored the recommended process by Regmi *et al.* (2010) to translate the entire data set before conducting the analysis, as this adds rigor to the research process.<sup>8</sup> I was also aware that the process of converting a field text into a research text is “a theory laden process” where the decisions I make “enact the theories influencing the analysis and interpretation” (Halai, 2007, p. 345).

My main concern, when disclosing the translation process, was to assure my target readers about the sincerity and rigor of the process and my conscious effort not to lose meanings in translation. I did not explain, in any detail, about the translation procedures that had been used or implemented or the challenges I faced while translating words that had no direct meaning in English. For instance, I did not offer a detailed explanation about how I often engaged in “inexact equivalence”, whereby I had to explain certain words in more than a sentence in order to convey the cultural meaning of those words. Nor did I explain how these decisions were improvised and based on my intuition as a native speaker, entailing plenty of ad-hoc decision-making. This was, for instance, the case when explaining what the word “honour” meant in a Syrian context and its broader implication of the experiences and practices of Syrian professional women. Often, the translation was mainly an interpretation of what I perceived as a more accurate meaning. Here, I was concerned with conveying the intended meaning of my interviewees’ narratives (as I interpreted it) and realised that my efforts to remain loyal to the source version might not be easily comprehensible to my audience without further explanation which, in turn, could distort the underlying theme arising from these interviews. In hindsight, I realise that it would have been prudent on my part to keep a record of decisions about translation/inexact equivalence to ensure transparency (Santos *et al.*, 2014).

As a Muslim living in the West and someone who constantly engages in debates with my colleagues and friends about the issue of “women in Islam”, I was definitely aware of my role as a “cultural broker” and the importance of my research in dispelling certain stereotypes about Muslim women. However, I did not reflect on or act upon this role in relation to the process of translation. Very rarely did I borrow words from Arabic or retain the stylistic feature of original utterances with a view to preserve cultural difference. Here, it seemed that I was more concerned with “domesticating” the

narratives for the benefits of the target audience, instead of ‘foreignising’ the text to remain faithful to my participants and the source language. Therefore, concepts and cultural codes that were commonly understood by the participants and myself were mainly translated to make them understandable for the target audience, that was primarily Western but could also belong to any part of the world. For instance, in my translation and interpretations of the interviewees’ narratives pertaining to class, I used terms that I knew were familiar to Western audiences like “middle-class” and “lower class”. These terms were not used in entirety by all interviewees, who instead chose to use words that might be better translated as “the poor” and “wealthy” or mention those individuals who have “*wasta*” (connections) through their connection to political elites and those who did not. Upon reflection, as opposed to conforming to what was familiar in the target language (English) in relating to class, I could have deviated from certain preconceived notions by basing these expressions on “the sources language in (their) social and cultural context and explicating (their) genealogy” creating more awareness about the “polyvalency of meaning” (Muller, 2007, p. 211). I am also surprised that I retained the Arabic terms uttered by interviewees on very few instances. Such terms were limited to instances when I thought their meanings were already known to my Western audience, for example, “*hijab*” and “*harem*”. Another example, related to the way I discussed the *hijab*, was how I seemed to unproblematically switch between terms like the “veil” and “*hijab*”. In preparing for this current paper, I went back to my original Arabic transcripts and translations and was reminded how women in my study used various terms for the practice of veiling (or not veiling); implicit in these terms were references to socio-economic codes known particularly to Syrians.<sup>9</sup> I missed this in my translation, as I was mainly concerned with addressing the target audience’s perceived prejudice towards the practice more generally. It is difficult to anticipate the consequences of my translation decisions on the findings of the research and how they might have been differently received had I made alternative decisions. I now realise, however, that my endeavour to both domesticate and make the text accessible to the target audience may have deprived my readers of more enriching insights into the functionality and dynamics of class and privileges in different societies. Detailed insights into the interrelationship between dress and class in Syria might have contributed to more novel understandings in the profession’s literature vis-à-vis subtle forms of inclusion and exclusion. I am also concerned that instead of challenging my mainly Western readers and de-familiarising the familiar for them, I opted to

domesticate the difference and simplify it. My translation strategy was guided by clarity and understandability. The danger of this strategy is that the most familiar language turns out to be the most prejudiced against the narratives of my participants, even if unconsciously (Venuti, 1998).

On reflection, I now ask myself as to *why*, despite my awareness of the importance of self-reflexivity to qualitative and interdisciplinary research, did I omit pertinent explanations about the improvised, chaotic and messy translation processes? Why was I more concerned with domesticating the text and ironing out the differences rather than allowing my country-specific contextual relevance to take root and imbue its own meaning? I think that my silence reflects my concern, and that of many other researchers, that this might open-up a “can of worms” (Rubinstein-Avilla, 2013, p.1043) when submitting the study for publication in leading English-speaking accounting journals. I was concerned that if I disclosed the “chaos” I encountered when carrying out the interviews in the participants’ homes or engaging in a messy, ad-hoc translation process, I would inadvertently challenge the “sanitised” and “squeaky clean” description of dominant methodological processes in the literature (Rubinstein-Avilla, 2013). It also reflects my concern for addressing the requirements of many journals by adhering to the word limit and therefore limiting how much I would include, explain or clarify for the readers. In hindsight, I also realise that my efforts to domesticate increased after the first round of reviews, when I was asked to remove from the title an Arabic term that was central to my study. On nearly all other occasions, the reviews basically focused on comparing my insights on Syrian women’s experiences with the experiences of Western women reflected in the literature. As one reviewer asked me: *‘what new dimensions are gained from Muslim women’s stories that we do not know in the west already?’*.<sup>10</sup> Here, I learned that any knowledge about the experiences of female Syrian accountants is only relevant in the process of publication, when it is contrasted with and understood from the vantage point of Western women’s experiences and the related theorisation. As a result, I needed to domesticate and translate my participants’ narratives in the source language to the target language, acquiescing to “the sanitizing hegemony of the target language” (Muller, 2007, p. 211) and cultural dominance in nearly all social science disciplines. Additionally, I learned early on that, especially in the parlance of non-Anglo-American-based research, the chances of publication are slim and depend significantly on the editor’s interest, a

sympathetic attitude towards publication contributed from outside of the Anglo-Saxon context, and often, “luck” (Moizer, 2009) in terms of the reviewers’ position on the relevance of such research. The focus of my work on “Women in Islam” already invites prejudice and implicit hostility that makes it challenging to publish sentiments that significantly depart from Western established stereotypes about patriarchy and “Women in Islam”.<sup>11</sup> My socialisation and familiarisation in UK academia, therefore, might have convinced me that getting published required me to “follow the demands formulated by the reviewers and the editor” (Moizer, 2009, p. 291). This explained my proclivity to domesticate the text and avoid opening a “can of worms” vis-à-vis the translation process, particularly because I was not prompted by the reviewing process to do so. On reflection, my deepest regret is that this process of domestication might have resulted in putting at a disadvantage, as opposed to empowering, my participants by cutting the link between their culture and identity. The “awakening” process while writing this paper alerted me to the fact that mine and others’ silence on power and politics embedded in the translation process not only influenced the findings of our research, but also made us implicit in re-enforcing the hegemony of the English language, culture and thought: these are exactly the issues that my critical and postcolonial theoretical perspectives set out to address.

#### **4.2. Researcher as a Culture Broker: Making sense of the translation process and visualising the translation gap**

To date, one of my research identities is that of a translator of knowledge derived from Japanese management and accounting into the international academic arena. This identity has been shaped and reinforced since I embarked upon my research to explore the relationship between Japanese women and accounting, starting with my first interview in 1998. My initial focus was based on understanding the experiences of female Japanese accounting professionals, by applying the perspectives discussed about gender research in accounting within the Anglo-Saxon context. However, as the interview-orientated fieldwork unfolded, I soon realised that the scale and scope of “gaps” between the narratives of the interviewees in Japan and the “language” of gender-in-accounting research were too large to be “spotted” and “domesticated” in the “box” (Alvesson and Sandberg, 2014) “in today’s research environment” (Humphrey and Gendron, 2015, p.55). While helping me resist the domestication of indigenous

knowledge of Japan, these “language gaps” have created challenges against my identity and career in research as a non-Anglo-Saxon scholar in UK academia, reminding me that “critical scholars cannot escape from the ascendancy of contradictions” (Annisette *et al.*, 2015, p.3) that “are sustained and reproduced through institutionalised structures” (ibid., p.4).

One of the biggest challenges I have consistently faced is the contextual differences in which women and accounting are juxtaposed in Japan as well as the West. Different socio-cultural contexts could undermine conceptual equivalence, and a word or phrase could have an entirely different meaning in another language (Temple and Koterba, 2009). When I started my interviews with female accounting professionals in Japan, there was no equivalent concept or word for “gender”. This concept has been implanted in Japan since 1995, when the Tokyo Women’s Foundation introduced the concept from American academics. Similarly the concept of “independent auditing” developed in Japanese society after being imported from the West to enlighten Japanese people (see Komori, 2016).<sup>12</sup> In the absence of shared understanding with the interviewees, the significance of my research (choosing gender as my research subject) was, and still remains, very unorthodox for Japanese accounting academia, which prompted some colleagues to call me “Miss Gender.” This was reflective of a Japanese “Anglo-expression” referring to someone who seems to be overly receptive of Western culture and disrespectful of Japanese culture. Encountering such experiences in everyday life made me more aware about the imbalance of language and my position as an “outsider” in Japanese society. In this context, my research identity has been shaped as a “cultural broker”; to play the role of a go-between at the border-crossing, to bridge different value systems in each society, and to facilitate communication by translating the language, social values, and traditions while mediating the differences between them (Jezewski, 1995, p.18). Here, my role was to learn and translate their voices, through which, Japanese women and female accounting professionals “have grown up and been female or feminist” (Spivak, 1993, p.172).

The interview process is socially constructed: it is an interactive process wherein the interviewer and an interviewee jointly craft knowledge, meanings and narratives. An interview is “a site of, and occasion for producing knowledge itself” (Holstein and Gubrium, 2003, p.4). During this process, the symbiotic relationship between the

interviewer and interviewee is conceptualised as an asymmetric power relationship (Kvale, 2006). Power is generally assumed to be associated with the interviewer who upholds the monopoly of interpretation (Haynes, 2008a), controlling over “what is said and how it is said, and the subsequent circulation of the interview knowledge” (Kvale, 2006, p.483). However, this did not necessarily fit into my experiences; my interview process made me particularly aware that my representation as an “outsider” meant that power remained with the interviewee by shaping the construction of the interview process. While “outsider” status may be a “stimulator” (Twine, 2000), the lack of shared interests and background, demonstrated by my choice of life and career, will make it difficult for me to share a comfortable equilibrium with interviewees and for them to disclose their personal experiences, which they would prefer to keep private (see Haynes, 2008a). Many people had turned down my request for an interview on the grounds that they believed that they had nothing to contribute to my research. This was all the more shocking; as a gendered minority in a male dominated workplace, I expected these particular interviewees to sympathise with my research the most among all the interviewees. I tried to emphasise my affinity with their educational, socio-cultural background; however, I soon realized that the “insider” status could also lead to expectations of shared assumptions, which might lead to challenges when asking in-depth questions. In Japanese societies, unspoken communication plays a large part in social life and business practices (Kondo, 1990). My interviewees often commented: “If you are a Japanese woman, you should understand what I am saying”. This put me in a compelling dilemma: if I put the onus on my role as a researcher and asked them too many detailed questions, I would jeopardise the shared assumption that I managed to establish in order to win their trust and build a friendly rapport. However, this also meant that I could not gather sufficient evidence needed for my research. Faced with this unexpected challenge, I critically reflected on my position as an “outsider”, and how this would help me “enrol” them in the research process. This meant two things: to “dis-embed” the meaning of gender research in accounting from the Anglo-Saxon context where it originates, and “re-embed” this in a Japanese socio-cultural context (Czarniawska and Joerges, 1996).

During my first contact with interviewees, I described my own experiences regarding how I ended up researching gender and accounting in a UK-based university and explaining the development of IAR and the emergence of gender research in

accounting. Opening up regarding my personal dilemmas as a Japanese female cross-culture/language researcher in the UK and introducing different and “unfamiliar” accounting knowledge helped me to enhance their curiosity and empathy, and create *interessement* (Latour, 1987). The “differences” in our experiences gave them comfortable space to articulate their thoughts in their own “mother tongue” (Spivak, 1993), which in-turn helped them convey their own, often taken-for-granted, views without distorting them through translation. However, in formulating interview questions, I took particular care not to use the word “gender” or limit the questions to the “public” workplace. Using non-indigenous language could distance the interviewees from their own lives within a local context in which “public” and “private” are constructed differently from the West (Komori, 2007). Instead, interview questions were formulated to ask their subjective emotional experiences during their everyday lives both at work and home. Questions like “when do you feel most satisfied at work?”, “what makes you feel like leaving your audit firm?” helped them to construct and rationalise their experiences in their own mother tongue. In order to “re-embed” their experience in the Japanese context, historical knowledge mattered (Gomes *et al.*, 2011): by contextualising their life experiences by locating them within social history, women’s history, the historical development of the accounting profession in Japan, the collected interview narratives started to tell their own stories - insider’s views regarding their relationship with accounting shaped within its own cultural settings. My diverse “identity representations” (Gendron, 2008) also led to diverse reactions to my interview questions. Depending on their background, region, age group, workplace, and the relationship with their husbands and their jobs, every woman had completely different stories and languages to explain their experiences with their work and life, which eventually came to challenge the relevance of uni-directional application of the Western notion of “gender”, which generally presumes that masculine-gendered accounting creates and sustains gender inequality in a Japanese socio-cultural context. Every interview invited further questions. As a result, I required more than a year to conclude that I “attained a feeling of saturation” (Dai *et al.*, 2017, p.12) and understood “the influence of micro-macro factors on shaping [their] subjectivity and lives” as accounting professionals (Hammond and Sikka, 1996, p.90). Eventually, I ended up interviewing 66 female accounting professionals, accounting for 9% of all women in the accounting profession at that time. It became apparent that the epistemological assumption of studying Japanese female accounting professionals needed a

transformation in order to “re-imagine” (Lehman, 2012) different relationships between gender and accounting. In a Japanese context, positioning them as “victims” of a male-dominated profession would be erroneous; their role would have to be suitably positioned as “social entrepreneurs”, who were attracted by accounting’s enabling potential to promote feminine values (Broadbent, 1998; Komori, 2012; 2013) and found the capacity in newly introduced independent audit practices to reconstruct “democratic” society in the aftermath of the dissolution of Japanese military dictatorship.

Translation is bidirectional in the ways in which two cultures encounter and negotiate with each other to find equivalence in the meaning between different contexts. As a cultural broker, a researcher creates and reshapes the “language” in a different historical, socio-cultural context of “another community” by sharing their lives and emotional empathy, evaluating different social value systems and mediating them (Spivak, 1993, p.179). During this process their identity and epistemological assumptions are constantly challenged. Ironically, however, such a hybrid product of translation is published within English-written international accounting academic journals only when it complies with equivalent epistemological assumptions, language and concepts prevailing in Western-led accounting practice, knowledge and value systems (Komori, 2015). The diversity of language among Japanese people that tends to undermine their “solidarity”, the significance of different values and qualities in auditing work, and “what it means to be an accounting professional” (Humphrey, 2008, p.195) within a local historical, socio-cultural setting in Japan- all of which produces a “translation gap”- remain silent and ignored. Without shared language in “international” accounting academia, a bilingual researcher is deprived of “many devices to express, indicate, exchange messages and information and represent” his/her own cultural knowledge (Said, 2003 p.21). The “independent” identity and career of a bilingual researcher is constantly “under threat” (Gendron, 2015), owing to the constant pressure to “translationese” (Spivak, 1993) the cultural knowledge of indigenous local people.

## **5. Neutralising and Standardising: practices of translating cross-culture/language interviews in IAR**



Our personal reflections have illuminated the political nature of the decision-making process in translation and the hidden negotiations between local participants and the researcher to “enrol” them as “allies” in their English-language-led research (Latour, 1987). In this process, the life of the researcher and those of the participants intersect in the field, leading to the amalgamation of two distinct narratives. As a cultural broker, the researcher applies concepts developed in “international” literature into the local context, while communicating their own subjectivities and those of the participants, co-creating new language and meaning appropriate to their own cultural context (Gadamer, 2004). This process highlights the mismatches between the “universally” accepted epistemological “language” often dominant in the literature, and the diverse meanings that emerge from its own local history, norms and socio-cultural values. However, operating within the English speaking accounting research community, cross-culture/language researchers are pressured to comply and “fit in” with “universal” language and practices. They consequently attempt to “sanitise” the messy translation processes and “domesticate” the subtle differences in narratives to suit the target audience. Here, much could be lost when “language” travels to an English-speaking academic community. When language and culture are too incommensurable to be shared with English-speaking contexts, meaning sometimes cannot be “mobilised” at all, as illustrated in the Japanese experience. Local traditions and subtle expression of socio-cultural identity remain untranslated or not fully understood, resulting in lost opportunities to discover and rediscover the mode in which accounting operates in society (Hopwood, 1983). As we highlight such challenges embedded in the translation process in our reflections, it would be of interest to examine how the “politics of translation” manifest in the wider cross-culture/language qualitative research. Our experiences and literature review highlighted three qualities that are arguably equally important for addressing the translation gap: sensitivity to differences in socio-cultural context; reflexivity about their cultural brokerage role; awareness of the political nature of translation. The content analysis in this section critically examines IAR wider practices in relation to these cross-culture/language translation agendas.

### **5.1 The process of translation and sensitivity to the socio-cultural context**

Our reviews reveal a significant lack of emphasis on considering translation issues in the reviewed papers. Indeed, only 11 of the 63 papers addressed the language that was

used and discussed the issue of translation (see Tables 1 and 2). Often translation procedures were mentioned very briefly, primarily explaining that interviews conducted in a specific language were transcribed and translated by the bilingual researcher(s) or professional translators. Even the more detailed examples merely included a brief explanation of the manner in which interviews were conducted and transcribed, the language that was used, and the mechanism of dividing translation tasks among bilingual researchers (see Mihret *et al.*, 2017 in Table 2).

The language of these interviews was often not stated explicitly either. At times, we had to infer and make presumptions about language from the native language of the respondents, while assuming that the researcher possessed sufficient knowledge of the native language in which the translation process was carried out. There was also no description or reflection on the possibility of ambiguity in the translation process (see Table 1).

The overall lack of disclosing translation processes and procedures in the literature we reviewed could be seen as part and parcel of the overarching tendency to overlook the importance of contextual relevance of the particular country in the analysis. It was particularly surprising to note that many studies published in IAR journals failed to observe the importance of the country-specific socio-economic, cultural context of the examined phenomenon. This was particularly evident in European-based studies. In many such studies, the national context appeared to have been displaced or ambiguous, while the analysis, findings and theoretical contributions often seemed insulated from the importance of the specific context. Many of these European studies did not make their national context evident either in their title or in their abstract, not to mention the language of the interviews. The national context, if mentioned at all, was discussed rather briefly under “the field” section, leaving a lot of scope for guess work on the reader’s part in establishing the study’s country-specific context. For some papers the national context (e.g. Sweden, Finland, Germany), of the study was scarcely mentioned, or not mentioned at all.

Such silence signifies their assumption that contextual differences do not attach any meaning to the research findings. This is partly in contrast with non-western/non-European-based studies, which paid a more attention to the importance of context (e.g.

Ashraf and Uddin, 2016). For example, Wang and Hooper (2017) gave significant space and attention to the country context (China) and the implication of Confucianism for the understanding of the findings. Some studies also paid attention to the nuances of translation processes (e.g. Shafer *et al.*, 2016, see Table 2).

It must be highlighted here, that while a number of these studies are silent on the cultural context, they have elaborated on the institutional context. This implies that the overall tendency in IAR is generally accompanied by its preposition to detach cultural context from the knowledge production process. In European-based studies, particularly, the appropriateness of the research design/methodology within the local context seemed taken-for-granted. Significant tendency to overlook the specificity of socio-cultural context and to standardise it, might reflect researchers' desire to portray few ties to cultural contexts to better allow their research to "travel" to other contexts. This approach will enable them to focus on theoretical development which has increasingly been seen as a significant indicator for academic contribution for publishing in accounting journals. Such detachment from cultural contexts, however, inhibits innovation; it creates knowledge that is only loosely coupled to local settings and therefore unable to be infused in the functioning of practice (Hopwood, 2007, p. 1368).

## **5.2 Reflexivity related to the role of the researcher as a cultural broker**

For cross cultural/language communication, it is a primary prerequisite for bilingual researchers to reflect on their dual roles across cultural boundaries and approach the ambiguity of various linguistic, cultural contexts. This requires intense methodological sensitivities for attaining ethically and methodologically sound research outcomes, which depends on the researcher's self-value judgment.

Surprisingly, our research showed that very little attention was paid to self-reflexive analysis, including, for example, the researcher's relationship to interviewees and their perspective/predisposition. While the majority of the studies included a methodology section which explained the sampling and interview process, reflexivity within the translation process was rarely discussed. The areas where reflexivity was observed, did not encompass the examination of participants or researchers' lives, nor their linguistic repertoire: important considerations for articulating different meanings generated in the

research as well as articulating epistemological and methodological decisions in the translation process. The silence was evident on the issues related to: personal agency and judgement within the interview; translation process; ethical considerations pertaining to the decisions about identifying and interpreting differences; and solutions to “ethical concerns that are relevant to cultural and contextual meanings” (Shklarov, 2007, 537). There was little acknowledgement of the subjectivity in the translation process.

Importantly, even when the interview process was explained, the primary concern of these researchers was to portray rigour through assurances on making sincere attempts for objectivity, rather than reflexivity or subjectivity (see Table 1). In many cases, the reflection was aimed at reassuring the target audience about the accuracy of these interpretations/translations and the efforts made to diminish “the risk of misunderstandings” in the translation process.

Some studies did elaborate on the insider status of the researcher (e.g. Wang and Hooper, 2017), or signified their awareness about the importance of translation (e.g. Célérier and Cuenca Botey, 2015). However, the tendency in all cases in the studies we reviewed “including our own”, was often to reassure the readers/publishers about rigour rather than providing details of how translation processes entail complexity and messiness that could lead to the creation of new understandings.

### **5.3 Attention to political nature of translation**

Reflecting the nature of globally implemented accounting practice, the terminology used for accounting purposes is often universal and standardised. The importance of foreignisation in the translation process, to bring to life the fascinating and revisionary encounter with “difference”, is often overlooked. In most of the studies examined, direct quotes were translated to English in their entirety with no attempt for foreignisation (even when issues of translation were of central importance). The overall tendency in the papers we reviewed was the lack of “foreignised” concepts; terms were often used unproblematically in English. For example, in the context of budget(ing), terms such as “efficiency”, “effectiveness”, “control”, “transparency”, “risk”, “uncertainty” and “balanced scorecard” were all used in translated direct quotations

from interviewees, without any discussion of their presence (or otherwise) in the source language. Overall, efforts were rarely made to alienate the target language readership by retaining source language expressions as symbols of difference between the language cultures.

However, a few exceptions were noted, especially in non-European studies, where the researcher(s) borrowed words from the source language, which could be seen as an attempt to preserve the underlying culture. Wang and Hooper (2017, see also above), for example, retained the Chinese term “*guanxi*”, which “arise by accommodation creating a sense of mutual obligation which may undermine overt internal controls” (Wang and Hooper, 2017, p.19). The concept was referred to throughout the study as a key notion to help understand certain aspects of fraud in China:

These cases involve, in common, a culture of obedience which reflects the Confucian tradition of collective harmony. It is a harmony built on respect for authority and a need for juniors to accommodate to the wishes of their seniors. Of course, similar scandals appear in Western countries but where similar situations apply they lack the same cultural reinforcement. (p.19)

Similarly, in their study on management control and culture in the Indonesian context, Wihantoro *et al.* (2015) foreignised certain components of the terminology that was used in the study (e.g. ‘keluarga’ or family) in order to emphasize the Indonesian culture and its context to the issue under discussion. While the study did not discuss language and translation, it offered insights on the Indonesian-specific cultural influence on management control and reform. Caramanis *et al.* (2015) is one of the few European-based studies that employed foreignisation to some extent, including footnotes to indicate the Greek names of professional bodies and the manner in which they were translated into English.

Our content analysis demonstrates the general lack of critical reflection by IAR researchers on cross-culture/language narratives. In other words, IAR studies based on cross-language/culture research tend to assume that diversity in language and socio-cultural context remain distinct from their “broader, more generalized vocabularies and

ways of structuring” (Alvesson and Kärreman, 2000, p. 1129) accounting phenomena and practices. In the wake of such assumptions, prevalent among IAR scholars, there is a need to question whether issues surrounding translation is simply a matter of methodology. Or do they have a greater implications for the political viewpoint of the researcher?

## **6. Closing the “translation gap” in IAR: Discussion and conclusion**

IAR emphasizes reflexive and subjective perspectives as key methodological issues. These epistemological and methodological perspectives are indispensable for cross-cultural accounting research where issues of language and translation assume significance in the context of globalisation. Against this background, the silence (with some exceptions) on methodological and political issues in translation is striking. It demonstrates a taken-for granted notion that accounting knowledge detached from translation issues and processes. By mobilising debates on the politics of translation and exploring the experience of the researcher/translator as a cultural broker, we have elaborated on the urgency for considering and reflecting upon translation processes and decisions. The content analysis combined with our reflections on our own thoughts and experiences, were aimed at opening the translation “black box” in cross-language/cultural accounting research, thus showing that translation gaps are “in the making” as opposed to being “ready made” (Latour, 1987).

Our self-reflections have highlighted the hidden nature of the politics of translation and the way they are intertwined with the political and institutional settings of academia. Our experiences could be linked to Foucault’s (1977) classic argument of disciplinary power. In a context where scholar’s career performance is measured mainly in terms of publications in “international” academic journals prescribed by journal rankings, research related to the translation of local cultural knowledge is inevitably shaped by the researchers’ internalising (and therefore normalising) English-speaking accounting academia practices and thought.

In cross-culture/language research, meanings are constructed by the researcher’s cultural brokerage work. While the translation process requires them to engage in subtle negotiation and mediation of meanings between cultures, the bilingual researchers’ double-bounded role and position means that their decision-making and the final

outcomes of translation cannot be isolated from “the way the accounting research community works” (Lukka and Kasanen, 1996, p.757). The content analysis has demonstrated the overall tendency in the community to minimise the differences and to avoid engaging with the politics emerging in the translation process. IAR’s overall lack of contextual awareness of language and socio-cultural elements, along with its silence regarding its reflection on the translation process, demonstrate its inclination to neutralise and homogenize the difference. All in all, it shows that “global knowledges are often not very tolerant of local ones” (Hopwood, 2007, p.1368). With a limited shared “language” for the international academic community to express local cultural differences and knowledge, the researcher’s role as a cultural broker becomes dysfunctional, leading to the re-production of translation gaps.

Up to now, IAR scholars have problematised Anglo-American dominance in leading theoretical and methodological perspectives in accounting research. However, the institutional academia setting is West-centric, and especially Anglo-American in nature, often promulgating the unproblematic “Englishisation” of accounting thought (see Guthrie *et al.*, 2015). Not all languages have equal social status (Blommaert, 2001) and “epistemological truths are socially constructed” (Macintosh, 2009). When English is assumed to be the yardstick for academic writing, IAR is no longer immune to this trend. Language and geographical location are interrelated (Carnegie *et al.*, 2003, p.191; see also Guthrie *et al.*, 2015). Our content analysis reveals that, out of 63 papers reviewed, none were authored by an individual or a team fully based in non-Western institutions. Only nine papers included one co-author based in a non-Western institution (see Table 1). In this context, bilingual researchers/translators confront the dilemma of “academic risks” (Gendron, 2015). When it comes to issues surrounding the “translation gap”, researchers are now paying less attention to the politics of translation, and more to the politics of getting published. With the growing influence of performance measurement schemes, there are fewer incentives for researchers to disclose the “messy” translation process, which impels them to focus on prioritizing “rigor” over “significance” (Alvesson and Kärreman, 2000, p.1145). Meanwhile, while there are exceptions, editors may feel under pressure to preserve journal rankings, which may make them cautious of taking risks by publishing “atypical” papers. In these circumstances, scholars engaging in cross-culture/language research who want to publish in English, seek to self-discipline themselves to comply with the norms and

values held in the English-speaking “international” research community (Foucault, 1977).

At a recent critical accounting conference, this pressure for normalisation was communicated to one of the authors by a number of junior non-Western researchers, who confessed that they needed to “play the game” and adhere to the epistemological and methodological “similarity” with existing (English-speaking) studies, as advised by their UK-based senior IAR scholars. They perceived this as the “rational” way for their research to “pay-off” (Gendron, 2015) through publications and academic appointments. Such challenges facing publications from non-Western contexts not only reflect on the low number of non-Western publications but also on the unequal publication processes.

IAR researchers’ silence on translation implicitly indicates that in the current academic setting, English-speaking accounting research risks serving as an “inscription” (Latour, 1987), which enables Western countries to maintain long-distance control of knowledge creation in non-Western countries. IAR’s practices camouflage the messy and complicated translation process, thus, not only neutralising socio-cultural diversity, but also paradoxically legitimising the role of the accounting researcher as a “neutral observer” and “performer” (Gendron, 2008). Meanwhile, IAR researchers, by displacing translation processes, mask their political role as a translator who actively engages in cultural negotiation with a view to construct the knowledge of accounting in diverse contexts by “adopting approaches that were novel and contentious” (Hopwood, 2007, p.1367). Additionally, by not making these translation exercises visible, IAR risks losing the inherent richness of meanings constructed within diverse socio-historic traditions and falling into the trap of “comfort familiarity” that it ironically seeks to dismantle (see Parker and Guthrie, 2014, p.1221). By accepting the domestication of narratives, IAR undermines the possibility for innovation and creating new dimensions of understanding and instead contributes to the reproduction of translation gaps.

Under the current institutional pressures that impact the publishing landscape, the translation gap will most likely create further marginalisation of cultural knowledge in non-Western contexts. With the institutionalisation of journal rankings, theoretical



contributions are increasingly a condition for publication, and IAR's development is often based on the application of social theories emerging from the West. This landscape could not only serve to reproduce the translation gap, but also lead to the emergence of another group of elites in IAR (Lukka and Kasanen, 1996; Edwards *et al.*, 2013), who have the upper-hand in "manufacturing" their theoretical contributions by applying them to non-Western contexts as they employ their "international team". Theoretical engagement is certainly important for academic rigor (O'Dwyer and Unerman, 2016); however, this rigor should not displace the significance of "differences". It remains to be questioned whether the theoretical engagement is emphasised because it is seen as the most "useful" form of academic contribution (Gendron, 2013). There is always a possibility that striving for theoretical engagement could serve "global knowledges", meanwhile legitimately masking their "difficulty [to embed] themselves into the detail of local institutional contexts" (Hopwood, 2007, p.1368). In IAR, the audit expectation gap is perceived to help sustain the position of elites in the auditing profession, therefore it will not go away (Humphrey *et al.* 1992). It could be argued that the translation gap is less likely to be eliminated since it is consciously or unconsciously sustaining the English language-led Western intellectual elites' hegemony over IAR. Questions should be asked as to whether the current institutionally-led academia is continuously reproducing "elites" who join the parade to sustain "academic capital" (Bourdieu, 1988) at the expense of their own socio-historical tradition and cultural practices.

To address this, as IAR scholars, we argue that we can consider inventive ways to avoid "[becoming] party to [our] own subordination" (Gendron, 2008, p.119). One insight is offered by Edward Said (2003) who, in his influential post-colonial studies, stressed the importance of avoiding the 'dogma of orientalism'. He questions: how can we critique local institutions, politics and practices, while, in the meantime, avoid feeding into and supporting Western stereotypes about the "Other" that legitimise its theoretical and epistemological elite status? The IAR community could explicitly argue the issue of language and translation and help raise awareness that knowledge production processes are closely tied to the creation of hegemony and imperialism. More transparency should be stressed in regards to: who are the interviewer(s) in the team? How were the interview narratives produced, including the process of translation? And how were they theorised? Awareness of these questions will enable IAR to promote

hybridity of meanings and practices while addressing the unconscious (or conscious!) “sanitising hegemony” (Muller, 2007) of English-led academic writing. “Innovation and new understandings” often “emerge from the margins of the subject” (Hopwood, 2007, p.1370). The IAR community can encourage cross-culture/language researchers to delve into the subtle differences discovered in peoples’ languages and attitudes in their everyday lives, instead of smoothing them over to suit the audience, which often results in incremental knowledge as opposed to significant insights (Guthrie *et al.*, 2015). In particular, probing into historical roots to find the difference and developing novel research methodologies would enable us to reconnect with a researcher’s identity to recreate new meanings and values (Walker, 2008; Gomes *et al.*, 2011).

As a final reflection: As cross-language/cultural researchers, we should critically question whether our contributions are *merely* about providing the international academic community in the West “with as much newness as it needs and can cope with” and giving it the illusion that it is the whole and only world there is (Trivedi, 2007, p.7). How can we help those located outside the West, when remaining in their home culture and speaking their own language, to speak? One strategy could be to publish our work in local languages, while contributing to local conferences/forums and communicating with local practice and research communities. Such engagement with “unfamiliar” stakeholders will give us the opportunity, not only to encounter difference, but to broaden our scope to include the internal heterogeneity of local contexts (Abu-Lughod, 2001), and explore “the various ways different linguistic universes can be connected” (Steyaert and Janssens, 2013) to make a difference (Valentine, 2008; Humphrey, 2008; Lehman, 2012). When globalisation and digitalisation inevitably create forces for standardisation and neutralisation, to be aware of the “politics of translation” is to continue reflecting upon the consistent integrity of our role whatever context we research and whatever outlet we choose to publish in.

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<b>Paper</b>	<b>Journal</b>	<b>Authors' affiliation</b>	<b>Topic</b>	<b>Country</b>	<b>Reflexivity relating to language</b>	<b>Language of interviews</b>	<b>Ways in which language/translation was mentioned</b>
1. Agostino and Sidorova	AAAJ 2017	Italy	Social media Accounting and calculation	Italy	No	Not specified	None
2. Arnaboldi et al.	AAAJ 2017	Italy	Performance management Social Media	Italy	No	Italian	None
3. Ashraf and Uddin	CPA 2016	Pakistan; UK	New public management	Pakistan	No	Not specified	None
4. Belal et al.	AAAJ 2017	UK	Big 4 firms	Bangladesh	No	English	(see Table 2)
5. Belal et al.	CPA 2016	UK; Bangladesh	Environmental accounting	Bangladesh	No	Note specified	None
6. Belal and Owen <sup>1</sup>	AAAJ 2015	UK	CSR reporting	Bangladesh	No	Not specified	None
7. Brivot et al.	AAAJ 2017	Canada	Organizational control and social media	Canada	No	Not specified	None
7. Busco et al.	AAAJ 2017	Italy; UK	Accounting and control	Italy	No	Not specified	None
8. Cadez and Guilding	AAAJ 2017	Slovenia; Australia	Cost management Carbon efficiency	Slovenia	No	Slovenian	(see Table 2)
9. Campanale and Cinquini	CPA 2016	Italy	NPM	Italy	No	Not specified	None
10. Caramanis et al.	AOS 2015	Greece	Accounting regulation	Greece	No	Not specified	None
11. C��lerier and Cuenca Botey	AAAJ 2015	France	Accountability and emancipation	Brazil	Brief	Portuguese	(see Table 2)
12. Chatelain-Ponroy & Morin-Delerm	AAAJ 2016	France	Sustainable development reporting by universities	France	No	Not specified	None
13. Contrafatto et al.	CPA 2015	Italy; UK	Sustainability	Peru	No	Spanish and English	(see Table 2)
14. Corvellec et al.	AOS 2016	Sweden	Environmental control	Sweden	No	Not specified	None
15. Englund et al.	CPA 2017	Sweden; UK	Structuration theory	Sweden	No	Not specified	None
16. Eskenazi et al.	AOS 2016	Netherland	Accounting control	Netherland	No	Not specified	None
17. Ezzamel and Xia	AOS 2015	UK; China	Accounting regulation (including translation)	China	No	Mandarin and English	(see Table 2)

<sup>1</sup> Although the paper does not discuss the issue of language, it provides detail description of the local context and interview processes.

18. Georg and Justesen	<b>AAAJ 2017</b>	Denmark	Environmental accounting performativity	Northern Europe	No	Note specified	None
19. Gibassier	<b>CPA 2017</b>	France	Eco-balance	France	Brief	Not specified	None
20. Giuliani and Skoog	<b>CPA 2017</b>	Italy; Finland	Intellectual capital	Italy	Brief	Italian	(see Table 2)
21. Granlund and Lukka	<b>CPA 2016</b>	Finland	Management accounting research	Finland	No	Not specified	None
22. Harun et al. <sup>2</sup>	<b>AAAJ 2015</b>	Australia; New Zealand	Public sector accounting	Indonesia	No	Local language	(see Table 2)
23. Hazgui and Gendron	<b>AAAJ 2015</b>	Canada	Oversight in professional work	France	No	Not specified	None
24. Heald and Hodges	<b>AAAJ 2015</b>	UK	Public sector financial reporting	EU	No	Not specified	None
25. Hellstrom and Lapsley	<b>CPA 2016</b>	UK; Sweden	NPM and humour	Sweden/UK	No	Not specified	None
26. Huikku et al.	<b>AOS 2017</b>	Finland; Denmark	Financial accounting	Finland	No	Not specified	None
27. Järvinen	<b>AAAJ2016</b>	Finland	Management accounting change	Finland	No	Not specified	None
28. Kartalis et al.	<b>AAAJ 2016</b>	Greece; China; UK	Accounting organizational boundary	Greece	Yes	Not specified	None
29. Kastberg, G. and Siverbo	<b>AAAJ 2016</b>	Sweden	Management accounting control	Sweden	No	Not specified	None
30. Kettunen	<b>AOS 2017</b>	Finland	Translating IFRSs	Finland	No	Finnish	None
31. Kokot	<b>CPA 2015</b>	UK	Gender	Germany/UK	No	Not specified	None
32. Kraus et al.	<b>AOS 2016</b>	Sweden	Management control	India	No	Not specified	None
33. Kreander et al.	<b>AAAJ2015</b>	UK; Norway	Charity ethical investment	UK and Norway	No	Not specified	None
34. Laine et al.	<b>AAAJ2017</b>	Finland	Environmental disclosure	Finland	No	Not specified	None

<sup>2</sup> Although the paper does not specify the issues of language, it provides detail description of the interview processes, highlighting the importance of understanding the historical, economic and political contexts.

35. Leotta and Ruggeri	<b>AAAJ2017</b>	Italy	Performance measurement system	Italy	No	Not specified	None
36. Le Theule and Lupu	<b>CPA 2016</b>	France; UK	Management control	France	No	French	(see Table 2)
37. Lorino et al.	<b>AOS 2017</b>	France; Singapore	Performance review	France	No	Not specified	None
38. Lukka and Vinnari	<b>AAAJ2017</b>	Finland	Methodology	Finland	No	Not specified	None
39. Lupu and Empson	<b>AAAJ2015</b>	UK	Working lives at audit firms	France	No	French	None
40. Martinez and Cooper	<b>AOS 2017</b>	Canada; France	Accountability	Guatemala; El Salvador	No	Not specified	None
41. Makrygiannakis and Jack	<b>AAAJ 2016</b>	UK, Greece	Management accounting change	Greece	No	Not specified	None
42. Masquefa et al.	<b>CPA 2017</b>	France; UK	Accounting colonization	France	No	Not specified	None
43. Mihret et al.	<b>CPA 2017</b>	Australia; KSA	Professionalization	Saudi Arabia	No	Arabic	(see Table 2)
44. Nielsen et al.	<b>AAAJ 2017</b>	Norway; Denmark	Intellectual capital statement	Denmark	No	Not specified	None
45. O'Dwyer and Boomsma	<b>AAAJ 2015</b>	Netherland	NGO accountability	Netherland	No	Not specified	None
46. Raudla and Tammel	<b>AAAJ 2015</b>	Estonia	Public Sector Accounting reform	Estonia	No	Not specified	None
47. Sargiacomo	<b>AOS 2015</b>	Italy	Government accounting	Italy	No	Not specified	None
48. Shafer et al.	<b>AAAJ 2016</b>	Hong Kong	Corporate ethics	China	No	Not specified	(see Table 2)
49. Simunovic and Wennergren	<b>CPA 2015</b>	Sweden	Investment property	Sweden	No	Swedish	None
50. Siddiqui and Uddin	<b>AAAJ 2016</b>	UK	Accountability & human rights	Bangladesh	No	Not specified	None
51. Sinkovics et al.	<b>AAAJ 2016</b>	UK	CSR compliance & audit pressure	Bangladesh	No	Not specified	None
52. Suthewasinnon et al.	<b>CPA 2016</b>	Thailand; Australia	Balanced scorecard	Thailand	No	Thai	(see Table 2)
53. Svetlova	<b>CPA 2016</b>	UK	Financial markets' valuation	Germany	No	Not specified	None
54. Ter Bogt and Tillema	<b>CPA 2016</b>	Netherland	Accounting control	Netherland	No	Not specified	None

55. Tremblay et al.	<b>AAAJ 2016</b>	Canada	Gender in the profession	Canada	No	French	(see Table 2)
56. Tucker and Schaltegger	<b>AAAJ 2016</b>	Australia; Germany	Practice-academic Gap	Australia Germany	No	Not specified	None
57. Van der Kolk et al.	<b>AAAJ 2015</b>	Netherland	Management control	Netherland	No	Not specified	None
58. Viale et al.	<b>AAAJ 2017</b>	UK; Canada	Digital measurement	France	No	Not specified	None
59. Wang and Hooper	<b>CPA 2017</b>	New Zealand	Corruption	China	Brief	Not specified	None
60. Wihantoro et al.	<b>CPA 2015</b>	Indonesia; UK	Bureaucracy	Indonesia	No	No specified	None
61. Yang and Modell	<b>AOS 2015</b>	China; Norway	Management control	China	No	Not specified	None
62. Yapa et al.	<b>AAAJ 2016</b>	Australia; Cambodia	Accounting in developing nations	Cambodia	No	Not specified	None
63. Yu et al.	<b>CPA 2017</b>	UK	Intellectual capital reporting	Spain	No	Not specified	None

**Table 1. Content Analysis of cross-language interview-based papers in IAR journals**

<b>Paper</b>	<b>Journal</b>	<b>Extract from article in which translation was mentioned</b>
Belal et al.	<b>AAAJ 2017</b>	“The interviews took place in English, which is the working language of these firms. The transcripts were subsequently analyzed and coded using an inductively generated coding schema (Miles et al., 2013). The guiding heuristic during the generating of this coding schema was the identification of sources of tension or difference between local Bangladeshi firms and their global “parents” (p.153).
Cadez & Guilding	<b>AAAJ 2017</b>	“ Interviews were transcribed and translated into English by a bilingual native Slovenian”(p.1020).
Célérier & Cuenca Botey	<b>AAAJ 2015</b>	“All data were collected in the Portuguese language by one of the authors. We paid careful attention to the sharing – and translation – of these field experiences, critically reflecting on them throughout the writing process. These exchanges were extremely enriching and challenged us to examine more carefully potential themes that may have been omitted and potentially simplistic interpretations of the field data”(p.746).
Contrafatto et al.	<b>CPA 2015</b>	“The interviews, conducted through the medium of Spanish and English languages, were all transcribed and (where necessary) translated into English.” (p. 123).
Ezzamel & Xiao <sup>3</sup>	<b>AOS 2015</b>	“Interviews were conducted by the researchers in English or Mandarin” (p. 63).  Also provided a table detailing the language of each interview (p.80).
Giuliani & Skoog	<b>CPA 2017</b>	“The notes took during the focus groups and the interviews were in Italian. Consequently, the on-site researcher, who is a native speaker, translated them into English in order to make them understandable for the external researcher. The quotes reported in the next section are the outcomes of the described translation process” (p.6).

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<sup>3</sup> While the paper does not pay special attention to the translation of interview narratives, the paper is very much aware and focuses on the important issue of translating ideas and concepts across cultures.

Harun et al.	<b>AAAJ 2015</b>	“Interviews were recorded and transcribed (in the local language), and translation was carried out by one of the authors. Interviews ran from 65 to 130 minutes each. Several of the transcriptions were reviewed by a second translator to ensure reliability” (p.711).
Le Theule and Lupu	<b>CPA 2016</b>	“The interviews were conducted in French, transcribed and then analyzed” (p.20).
Mihret et al.	<b>CPA 2017</b>	“To facilitate data analysis, the interviews were transcribed from audio recordings in the Arabic language (in which all of the interviews were conducted)... The researcher who conducted the interviews conducted the transcribing, and another researcher translated the transcripts into English. Then, the researcher who conducted the interviews (who is bilingual) checked the accuracy of the translation to ensure data quality. The two researchers also translated relevant sections of the Arabic interview transcripts obtained from secondary sources, and of documentary sources” (p. 34).
Shafer et al.	<b>AAAJ 2016</b>	“To meet the requirements of back-translation, the instrument was first translated from English into Chinese, and then independently back-translated from Chinese into English. The original and back-translated English versions were then compared by the translators, and all discrepancies resolved to their satisfaction” (p.128).
Sutheewasinnon et al.	<b>CPA 2016</b>	“The interviews were conducted in the Thai language and first transcribed in Thai. The data were then translated into English for analysis by the researcher” (p. 29).
Tremblay et al.	<b>AAAJ 2016</b>	“All participants agreed to the taping of their interview. All interviews were conducted in French; all interview excerpts that appear in this paper were translated into English by us, and were reviewed by a professional translator” (p. 174).

**Table 2 The ways in which translation was mentioned (see Table 1)**



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<sup>1</sup> These studies highlighted the inattention to the methodological and political implications of cross-language research in the majority of social science disciplines (barring socio-linguistics). They found that social science research studies are often based on cross-language qualitative data and do not explicitly address issues related to source and target languages. The description of data collection, analysis and findings in this research are often predictable and simplistic, mainly concerned with portraying accuracy and objectivity of translation. In other words, the issues of language and translation in social sciences, even when considered important, are approached from a myopic perspective and mainly concerned with ensuring that translation processes and their accompanying procedures are valid and reliable.

<sup>2</sup> Back translation involves “the translation of a text that has been already translated into another language back to the original language, usually by an independent translator” to achieve “correctness” and “equivalence” (Temple, 2008, p. 358).

<sup>3</sup> The use of social theory has tended to create internal dispute among accounting researchers supporting different social theories, shifting the attention away from the accounting research per se (Humphrey and Scapens, 1996, p.102).

<sup>4</sup> Gayatri Chakravorty Spivak (1942-) is a postcolonial feminist philosopher, who calls herself a “practical Marxist-feminist-deconstructionist”. Translating Jacques Derrida's *Of Grammatology*, her works and studies are shaped by her concern for the lack of communication between women in the East and West and the resulting misunderstanding, which also contributed to the marginalisation of the former by the Western culture (Malpas and Wake, 2006).

<sup>5</sup> The term ‘cultural broker’ appeared in the area of anthropology and health-related studies. In the field of anthropology, it first appeared in the 1990s, and referred to native people who play a role as a cultural intermediary, usually in Western societies (Jezewski, 1995).

<sup>6</sup> According to Dai *et al.* (2017), the number of interview-based publications in major IAR journals has increased significantly, from 140 articles during 2000-2004 to 267 articles during 2010-2014. Of the total 641 interview-based studies published in major IAR journals between 2000 and 2004, the largest number of articles was published in *AAAJ* (158), followed by *Management Accounting Research* (138), *AOS* (131) and *CPA* (131). In terms of the first authorship of these interview-based studies, UK (207), rest of Europe (169), Australia and New Zealand (108) dominate with more than 75% of all articles, leading to a big gap in studies from the US (29) and Asia (10).

<sup>7</sup> We excluded cross-language studies in which, the context of the research is premised in a country that has more than one official language, of which one is English, for example, in Fiji, Kenya, Ghana, Nigeria, Tanzania and Sri Lanka. This was mainly due to the fact that we often found it very difficult to establish which language was used in the research process.

<sup>8</sup> This does not mean that only translating selective sections would not be rigorous or useful.

<sup>9</sup> These included references in their narratives to *Jilbab* (long wide dress, indicating that the woman comes from a village or less-economically-advantaged background), *Manto* (a mid-length wide coat, most commonly worn by economically-advantaged women in Syria, indicating that the person comes from the urban areas especially in big cities like Damascus or Aleppo), *Niqab* (face-cover, mainly practiced by less-economically advantaged women or women that often do not work outside their homes), *mohajaba ala al-moda* (wears the headscarf with western-style clothes including tight jeans and make-up, this is most likely amongst young women and university students) and *spoor* (mainly indicate economically advantaged, fashionable women that do not wear the *hijab*).

<sup>10</sup> Other variations to this question included: “*why it is important to learn about other non-western (women) accounting 'professionals'?*” or “*how do the experiences of these women differ (from western women)? They seem to be very similar? What new can you bring to the debate?*”.

<sup>11</sup> I was often faced with an implicit hostility towards my arguments about Muslim women religion-based agency. In a paper, where I was explaining how Muslim women accountants *strategically* interpret and perceive Islam as supportive to their work and to gender equality (the paper was about these women's perceptions, rather than what Islam actually says about the issue), I was surprised how this intention was completely misunderstood (intentionally or not) by one reviewer. The reviewer ended up rejecting the paper, accusing me of “promoting an Islamists’ apologetic agenda” and argued that: “*particularly intriguing is the total absence of Islamic primary sources that could support your claim (that Islam is supportive to gender equality)... either you change the nature of your claim, or you provide evidence of*

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*it using primary and secondary Islamic sources*". Regrettably, the editor's decision supported that of this particular reviewer, depriving me of a chance to challenge such incorrect understandings.

<sup>12</sup> Similarly, the concept of democracy was imported in the late nineteenth century in Japan. The word 'democracy' was often used inappropriately to caricature people who blindly followed the Western culture.