ON INTERDISCIPLINARY MOVEMENTS: THE TRANSLATION OF FOUCAULTIAN PERSPECTIVES INTO ACCOUNTING RESEARCH

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Abstract:

It is generally assumed in society – and also in various academic circles – that ideas diffuse naturally across scientific communities due to their capacity to shed light on a given phenomenon. This paper seeks to criticize this conception of interdisciplinary movements by examining the spread of Foucaultian ideas within a branch of accounting research, namely, the interpretative-critical paradigm. Drawing on the sociology of translation, the main argument that we develop – and illustrate by examining the opening up of accounting research to Foucault’s writings – is that ideas travel between scientific fields through a translation process, whereby an idea receives increasing attention from a number of academics, spreads within a community and may eventually become institutionalized and taken for granted, or pass out of fashion and be discarded. Also, ideas do not remain immutable during the translation process – an idea developed originally in a given scientific field undergoes a number of transformations as actors in the importing field take it up and adapt the idea to the specificities of their field of inquiry. As such, the paper contributes to a better understanding of the ways in which interdisciplinary movements take place – in addition to further deconstructing the mythical image of science as being a strictly objective and neutral phenomenon.