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Citation: Haynes, Kathryn (2023) Reflexivity and academic identity in accounting: intersubjective reflexive identity work as a feminist academic. Accounting, Auditing and Accountability Journal, 36 (5). pp. 1379-1395. ISSN 0951-3574

Published by: Emerald

URL: https://doi.org/10.1108/aaaj-10-2022-6099 <https://doi.org/10.1108/aaaj-10-2022-6099>

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Reflexivity and academic identity in accounting: intersubjective reflexive identity work as a feminist academic

Journal:	*Accounting, Auditing & Accountability Journal*
Manuscript ID	AAAJ-10-2022-6099.R1
Manuscript Type:	Research Article
Keywords:	Reflexivity, emotion, academia, identity work, intersubjectivity, feminism

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Reflexivity and academic identity in accounting: intersubjective reflexive identity work as a feminist academic

Abstract

Purpose

I provide an exploration and critique of reflexive research practice, which explores the nature of reflexivity, its relevance to and influence on accounting academic identity formation.

Design/methodology/approach

The paper gives detailed explanations of three different approaches to reflexivity dependent on perspectives on reality and exemplifies the chosen approach – intersubjective reflexivity. It draws from three personal experiences to illustrate intersubjective reflexive practice in action and its impact on academic identity, including my own identity as a feminist accounting academic. The examples involve the process of reflexively 'being struck' regarding voice and representation; addressing power, privilege, and decolonisation in knowledge production; and negotiating insider/outsider academic identities.

Findings

I reconceptualise and illustrate reflexivity as academic identity formation that enables transformative experience and more reflexive academic praxis within a turbulent academic context. Reflexive academic identity formation will resonate with accounting academics who are reflecting on the role and purpose of the accounting academy and their identity within it.

Originality

The paper provides a significant contribution into understanding intersubjective reflexivity, by reconceptualising it beyond research and applying it to the identity formation of accounting academics. I identify the process of reflexive identity transformation through active engagement in identity work and emotion work, which transforms academic praxis. I argue for a broader more nuanced and power laden perspective on reflexivity and academic praxis, which moves us to consider the responsibility of our academic identity and actions as accounting academics.

Keywords

Reflexivity, identity, emotion, academia, identity work, intersubjectivity, feminism, gender, decolonisation

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Reflexivity and academic identity in accounting: intersubjective reflexive identity work as a feminist academic

Introduction

Calls for the understanding and application of reflexivity in accounting research have been made since qualitative accounting began to proliferate, arguably from the 1990s (Covaleski & Dirsmith, 1990). Qualitative methodologies and methods in accounting research act as a major contributor to the accounting field as researchers recognise the contributions they offer to understanding accounting phenomena, contexts, experiences and everyday accounting practice (Covaleski, Haynes, Hoque, & Parker, 2017; L. D. Parker, 2012). Reflexivity as a concept is highly relevant to contemporary, qualitative accounting research since it is central to debates about the nature of knowledge and its production (Haynes, 2017). Yet, accounts of accounting research practice and process, which explicitly address the meaning and application of reflexivity, remain relatively exceptional (see, for example, Dambrin & Lambert, 2012; Haynes, 2017; Letiche, De Loo, Lowe, & Yates, 2022).

In this paper, I provide an exploration and critique of reflexive research practice, which explores the nature of reflexivity, its relevance to and influence on accounting academic identity formation. I draw from Cunliffe's (2003, 2011, 2016) work on reflexivity in organisation studies which addresses the potential for reflexivity in education and research practice. However, I extend this beyond education and research practices to an account of reflexive learning and academic identity formation, which show how perspectives, foci and intent can shift over time, in finding meaning in academic identity. The paper includes some personal reflections on the development of my own academic identity and purpose, as a feminist scholar with interests in addressing inequalities in the accounting profession and academia. However, I hope that my account and the application of reflexivity to academic identity will resonate with other scholars grappling with their role and purpose as accounting academics.

Debates about academic identity are suffused with the challenges of contemporary society and academic life. Most notably is the challenge to the purpose of universities in contributing to society and the common good (Connell, 2019), when faced, in many parts of the world, with increasing neo-liberal marketisation (Lynch, 2006; Peters, Smith, & Thomas, 2018), competition for rankings and students (Malsch & Tessier, 2015), and competitive performance measures (Gebreiter, 2021; Kallio, Kallio, Grossi, & Engblom, 2021) that can undermine such a purpose. Times of crisis, such as the Covid pandemic, also intensify the challenges to universities (Carnegie, Guthrie, & Martin-Sardesai, 2022) and their academic employees (Boncori, 2020). While the contribution of critical accounting research to engagement, evaluation and change has long been identified (Laughlin, 1999), recent debates in the discipline stress the need for new ways of envisioning the role of accounting academics, both outside and within the discipline (Alawattage et al., 2021). It is therefore worth interrogating our identities, purpose, and intent as accounting academics.

My argument is that reflexivity can go beyond application to research processes to inform our academic identities and academic praxis. I begin by illustrating the nature of assumptions regarding knowledge production and how approaches to reflexivity may differ from three different perspectives on reality: objectivist, subjectivist and intersubjectivist. I then expand on forms of self and critical reflexivity and their application, with some examples from accounting research. Subsequently, I discuss the possibilities of reflexivity informing academic identity, illustrating these with three examples and challenges from my own

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academic practice as well as literature from within the accounting field. The first example illustrates the occurrence of 'being struck' within an intersubjective reflexive process; a term which captures a moment of reflexive insight that has an emergent and lasting effect on understanding. In my case, as I will explain later, this was on my academic identity as a feminist scholar of gender and accounting. The second considers our power, privilege and positionality as academics, and the third addresses the conflicting nature of insider/outside academic identities, which was particularly prominent for me when I moved into an academic management role. Finally, I problematise the use of reflexivity as a tool or technique and instead illustrate it as a function of identity work which incorporates academic praxis and academic identity. From this perspective, intersubjective reflexive dialogue is an essential part of a learning process which enables us to consider our responsibility for our identity and actions as accounting academics.

The contributions of the paper are threefold: first, to explain various approaches to reflexivity and exemplify the chosen approach of intersubjective reflexivity. Second, to conceptualise and apply reflexivity beyond research into academic identity formation, relating the concept to accounting academics and their professional identities. Third, to identify the process of reflexive identity formation through active engagement in identity work and emotion work, which transforms academic praxis. In doing so, the paper provides new methodological insights on reflexivity in the accounting discipline and contributes to an enhanced understanding of academic identity.

The nature of reflexivity and its relation to 'reality'

Debates about reflexivity in the social sciences stem from issues of representation, truth, and the nature of reality and hence a simple definition is difficult to procure as it depends on the various philosophical assumptions underpinning our position on these matters, as I will go on to elaborate. What is clear, however, is that reflexivity is not the same as reflection. A process of reflecting on the conduct or outcomes of research, perhaps examining what could have been done differently or what contextual factors may have influenced the outcomes, is reflection rather than reflexivity. A useful distinction between the two is provided by Hibbert, Coupland and MacIntosh (2010, p. 48) who argue that when we experience reflection, we engage in an examination of 'our ways of doing' and become 'observers of our own practice', like looking at a mirror image. When we are reflexive, we question our ways of doing and our interpretations, thereby bringing about a change to our reflections, in a deeper, recursive process (Hibbert et al., 2010).

The nature of knowledge (epistemology) is influenced by our values and assumptions, or who we are in the world (ontology), which in turn affects our underlying philosophy and choices of research design, process and methods (methodology). The degree to which we conceive of ontology, epistemology, and methodology to be separate concepts, or alternatively varyingly inter-connected, depends on the degree to which we conceive of reality as objective, subjective or intersubjective, which in turn affects our positioning on reflexivity.

In simplistic terms, reflexivity has been termed as an awareness of the researcher's role in the practice of research and the way this is influenced by the 'object' of the research (or the phenomenon under study), enabling the researcher to acknowledge the way in which they affect the research process and outcomes (Haynes, 2012b). This type of definition of reflexivity emanates from an objectivist view of reality which assumes that a form of pre-existing reality can exist independently from the researcher's description of it. It assumes a realist ontology and an *objectivist* epistemology where the self (researcher) and the other (researched) are considered as independent entities (Haynes, 2017). From this perspective, reality and the object of research are perceived to exist independently from the researcher's

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interaction with them. Such objects and phenomena have durability in that they exist through time and can be studied out of context to build generalized knowledge about systems, mechanisms, processes and patterns of behaviour (Cunliffe, 2011). This approach to research is common in accounting, stemming from its often positivist origins (Baker, 2011; Christenson, 1983). Thus, the reflexive emphasis is on monitoring the role and impact of the researcher in the research, for example using diaries, fieldwork confessions, and commentaries which address the researcher's values, experiences or motives on research processes and outcomes. Such tools and techniques are helpful for reflexive awareness in positioning the researcher in any type of research. However, when they are suggested to enable recognition and mitigation of 'bias' in qualitative research, there is a pre-supposition that this is achievable as well as desirable.

For example, in a recent PhD panel that I observed, the student was advised that they should use a research diary to evaluate reflexively how they avoided 'bias and being too close to the research'. The student's motivation for the study was grounded in their upbringing and the project related to their active engagement with a particular phenomenon, hence it was inevitable that they were 'close to the research'. The use of a research diary might enable some reflection on how this impacted on their research methods and outcomes, but it would not eradicate their prior experiences and insider knowledge. Instead of this closeness being considered a problem to be avoided, their experience could have been used as an asset to draw upon in the research, which gives access to, and insights from, particular communities or marginalised voices.

This *objectivist* view of research, and its related approaches to reflexivity, considers only the method and not the ontological and epistemological assumptions which underlie it (Haynes, 2012b). It presupposes that the 'subject' and 'object' of the research can be meaningfully separated, whereas it can be argued that "there is no such thing as the 'real object of research'; the 'object' is always entwined in a machinery of representation, production and experimentation" (Letiche et al., 2022, p. 4). In other words, it is impossible to separate any predetermined object of research from a relationship with the researcher.

From the perspective of a *subjectivist* view of reality, knowledge is socially constructed and the researcher's interpretation and representation of reality through their research therefore actively creates reality (Haynes, 2012b). Subjectivism interprets people's experiences as historically, socially, or linguistically situated, relative to context, time and place, and as truths rather than a single truth (Cunliffe, 2011). Within a subjectivist approach, the researcher's position, and therefore their approach to reflexivity, will further depend on the degree to which they embrace subjectivism. For example, post-modernists embrace ontological subjectivism and epistemological subjectivism, thereby reflexively questioning layers of meaning associated with processes of writing and interpreting text (Johnson & Duberley, 2003). Whereas, in a more fluid boundary between subjectivism and objectivism, incorporating ontological subjectivism with a degree of epistemological objectivism, researchers from an ethnomethodological perspective may perceive some degree of commonly understood objectified rules and interactions, which are subjectively experienced by individuals, thereby reflexively interpreting how their prior-knowledge, experience and new knowledge interact (Haynes, 2017). In each case, however, reflexivity recognises the researcher's positioning and the fact that there are multiple possible interpretations of research processes and outcomes.

Regarding the research student identified above, they could argue that they are able to identify some apparently generally understood principles inherent in the phenomenon under study, while maintaining reflexive awareness that these are subjectively experienced. For

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example, phenomena as diverse as climate change and accounting regulations may arguably be underpinned by commonly determined or objectified principles, but are highly subjectively interpreted, experienced, and understood. Taking a reflexive approach by acknowledging the researcher's experience and positioning is integral to subjectivist perspectives on reality.

However, taking this a step further, meanings are not solely made by a researcher, whether reflexive or not, but in relations with others, shaping meanings between us that may result in different insights for each. This is termed an *intersubjective* perspective, where researchers are always situated in relation to research participants who are seen to be implicitly knowledgeable, and therefore a research account may offer multiple narratives from participants, or even a collaborative research narrative, that jointly shape intersubjectivist meanings about what is happening (Cunliffe & Karunanayake, 2013). An intersubjective ontology is a way of being in the world, based on the belief that individuals are always in relation with others, embedded in cultures, language, history and community (Cunliffe, 2016). As ontology, "intersubjectivity is the dialectical process of continually (re)constructing subjectivity in the presence of, and in relation to, an other" (Duncan & Elias, 2021, p. 663), which enables exploring differences and constructing shared meanings. The production of knowledge, and the nature of that knowledge, cannot be isolated from the ontology of the participants and the appropriate methodology for the research, as these are all interconnected and mutually intertwined. Hence, examples of intersubjective research could include dialogic accounts (J. Brown, Dillard, & Hopper, 2015), oral histories (Haynes, 2010), or collaborative autoethnography (Reedy & Haynes, 2021). From this perspective, reflexivity goes far beyond the use of tools and techniques in research to make explicit the researcher's positioning or values and to engage in a questioning of assumptions and knowledge in an engaged process with others.

In the case of the research student, the chosen methodology was participatory action research which inherently places the researcher in collaboration with others to produce mutually constructed knowledge, outcomes, and meanings. Here the researcher's ontological positioning and background knowledge can support a process of mutual learning. Working with others in dialogue produces meanings which are not fixed but are shaped through exchange, action, and interaction with others who are also acknowledged as implicitly knowledgeable. Rather than applying knowledge *to* practice, the researcher's participatory action research allows meanings to be created in everyday intersubjective interaction so that 'knowing lies within action, and action also lies within knowing' (Cunliffe, 2008, p. 132). Intersubjective research is based on ontological assumptions that social reality is relative to interactions between people in moments of space and time, with an embedded and embodied researcher, that allows for pragmatic knowing, feeling and experience (Cunliffe, 2011).

Self and critical reflexivity

According to Cunliffe (2016, p. 741), reflexivity works at two levels: self-reflexivity, which addresses 'our own beliefs, values' and 'the nature of our relationships with others', and critical reflexivity, which is focussed on 'organizational practices, policies, social structures and knowledge bases'. Hence, self-reflexivity is focussed on the ontological elements underpinning our research, our beliefs about the nature of reality within the social world. Critical reflexivity questions the assumptions underpinning knowledge claims and how they influence research design, research practice, theory generation and writing research accounts (Cunliffe, 2011). Critical reflexivity relates to epistemological questions about the nature of knowledge we generate, how it is arrived at through methodological choices, and any theorisation resulting or applied.

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For example, in the context of accounting, Siti-Nabiha (2009, p. 89) gives an example of self-reflexivity, addressing her 'bias and values… regarding the centrality and role of accounting in organisations' which problematises the interpretation and theorisation of her data. Her self-reflexivity led her to a greater understanding of other roles within organisations and to a nuanced appreciation of how to locate herself in her research, as a researcher or as an organisational member, with a consciousness of the perceptions of others in the organisation and her relationships with them. In a self-reflexive account of the tensions inherent in producing research on experiences in the accounting profession (Haynes, 2011), I address how exposure to vulnerability and emotion in presenting research on sensitive topics can ultimately be an empowering experience and led to a greater determination to expose the gendering practices of the accounting profession. In both these papers, explicit self-reflexivity enables the researchers to address critique of our qualitative research practices.

In contrast, de Loo and Lowes' (2017) critique of the nature and practice of interpretive accounting research (IAR) does not explicitly address reflexivity in any detail. However, in their analysis of recent IAR debates, they argue against what they see as a reductionist view of IAR that neglects 'the complex interrelationships between method and methodology (and ontology and epistemology)' and 'the position of the researcher in the research act' (de Loo & Lowe, 2017), an argument which places the need for a more critical reflexivity at the centre of research practices.

However, self and critical reflexivity are not necessarily mutually exclusive. For example, Dambrin and Lambert (2012) give an explicitly reflexive account of the position of women in accounting research and in the accounting profession. Their examination of the literature on women in the highest echelons of accountancy profession demonstrates critical reflexivity on the process of research design and interpretation of findings in much research on gender and accounting. Their analysis of their positioning and behaviours as part of a research community are examples of self-reflexivity which questions their own ontology, choices, and values. Putting these perspectives of self and critical reflexivity together enables a stance that challenges gendered structures of domination while being aware of their own place in this critique (Dambrin & Lambert, 2012).

When reflexivity is also combined with an intersubjective view of reality, it focuses on the nature of our relationships with others. Where individuals are embedded in society and culture in relation with others, the ontology of the researcher and participants are mutually intertwined with the knowledge being produced; hence, ontology, epistemology and methodology are all interconnected. This tends to mean that self-reflexivity and critical reflexivity are practiced together.

Reflexivity, from this perspective, as Cunliffe (2016, p. 745) puts it, "is about having 'a heart', it is not a technique but a way of being with others that brings with it moral and ethical considerations. It requires us to be solicitous and respectful of differences…highlights the need to engage in critical questioning and deeper debate around taken-for-granted issues". I find this a powerful notion that resonates with my view of reflexivity as a way of thinking and being that constantly causes us to question critically our place, position, ethics, role, and actions in the world, which takes account of our privilege or subordination in relation to others. In this sense, it raises questions of values, power, choices, and relations not only in research activities and knowledge production, but in the thoughts, feelings, and actions of our everyday lives, particularly in our role and identity as academics.

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Reflexivity and academic identity

A fundamental part of being an academic is supporting and encouraging each other to learn and develop, through our teaching, engagement, and research. Yet, at the same time, we continue to learn and develop ourselves as academics. Being an academic is not a straightforward, fixed hours job, but a role that is, for many, an academic identity. Hence, as we develop as academics, we develop as human beings, as academic and personal identity are inter-related.

Being reflexive, from an intersubjective perspective, suggests that "we are never wholly separate, that we are who we are because of our living and lived relationships with others" (Cunliffe, 2016, p. 742). Reflexivity goes beyond research processes, 'thinking about thinking', to being embedded in a lived experience of academic praxis, which incorporates not only research, and teaching, but service and identity as an academic. It becomes integrated with facets of our personal identity, our view of reality. Hence, reflexivity becomes a part of day-to-day interactions and ways of being as human beings.

To illustrate this, I next offer some brief accounts of how forms of reflexivity can influence academic identity and academic practice.

Being struck

In 2012, I participated in the United Nations Conference on Sustainable Development, also known as RIO + 20 or Earth Summit 2012, in Rio de Janeiro, Brazil. I was representing a civil society organisation in 'side events' to promote gender equality and sustainability – the Women Leaders' Forum, run by UN Women; the UN Principles of Responsible Management Education summit; and the UN Global Compact's Corporate Sustainability Forum, all of which aimed to produce their own case and input to the global agreement of nations. This was a deeply political and power-laden event. Structural inequalities are inherent in such political negotiations, including inequalities among participating states and the unequal capacity of parties to participate effectively in negotiations[1]*. I witnessed the irony and injustice of indigenous women from the Brazilian rainforest protesting at the heavily guarded gates regarding their under-representation and being prevented from attending the very summit where the talks that could have ostensibly protected their land and future generations were taking place. The powerful voices of the multi-national corporations of the Global North were clearly evident in the lobbying and discursive processes of the summit, contrasting with the protests of indigenous women from the Global South who felt under-represented. I joined protest within the summit, as women delegates forcefully affirmed their commitment to 'sexual and reproductive rights and health' (United Nations, 2012), although ultimately these were seen to be weakened at Rio+20 with an emphasis on health rather than rights. The ability to participate actively in the process afforded me a visceral, embodied understanding of the power relations inherent in the political process and the struggle for representation. My own position as a privileged White individual from the Global North staying in a high-quality hotel on the beachfront provoked severe discomfort when contrasted with the grass-roots lobbying groups I met, who, lacking financial resources, were having to camp in tents under the shelter of the concrete Sambodromo in Rio de Janeiro. The power of having a voice, and trying to use it forcefully to address inequalities, despite being marginalised, othered and excluded, was evident in the passion, commitment, and protest of the grass-roots delegates and indigenous women. The experience of interaction and dialogue provoked mixed emotions of anger and joy in me and made a lasting impression.*

[1] See Banerjee (2012)

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This particular experience is an example of a process of learning as an 'embodied, reflexive dialogical process', termed as 'being struck' (Cunliffe, 2002, p. 42). This involves a spontaneous emotional, physiological, cognitive response to events and relationships, that anticipates a new lasting understanding which makes new connections between tacit knowing and explicit knowledge (Cunliffe, 2002), or, in other words, everyday implicit experiential sensemaking and more formalised knowledge or theory. 'Being struck' can involve a moment of insight, recognition or realisation; however, 'striking' moments are not necessarily over in that one moment but provoke a lasting reaction that continues to influence our thinking. Over time, they enter our consciousness through further reflection and reflexive interrogation of the self. They enable sensitivity to ways of talking, acting and being that emerge through critical self-reflexivity in the subsequent process of recall of the moment (Corlett, 2013). Hence, being struck allows for change and development in our understanding through a process of questioning our ways of doing and being.

In my case, my interests and research were in gender and professional services based on personal experience in the UK. I began to question my previous research on gender and accounting (see, for example, Haynes, 2008b; Haynes, 2008c, 2012a) as being limited through its association with the corporate and Westernised capitalist agenda of professional services firms. I recognised an uncomfortable tension that by addressing gender challenges within the internal professional context of accounting, even when from an explicitly feminist perspective (Haynes, 2008a), I might be complicit in failing to address the wider impact of accounting and corporate activity on (un)sustainability and gender (in)equality. Applying critical self-reflexivity reframes my reaction as an embodied learning process, arising from critical, intersubjective, reflexive dialogue that enables a reconsideration myself as researcher and individual.

Witnessing the struggle for voice and representation in others, seeing the strength of that voice, and yet understanding to some degree its frailty in being heard, supported a clearer appreciation of my own voice, which led me to more critical research and academic praxis. Speaking up and speaking out became a greater part of my feminist academic identity. As Lehman (2012, p. 268) asserts: 'Re-imagining gender compels knowledge of the self, of the feminist within, and requires vigilance to continually maintain gender space and move it forward'.

The second illustration of an intersubjective reflexive experience is more recent:

Power and privilege
I am invited to be a keynote speaker at a conference in South America, the first time this particular event has been held outside of Europe. The country is beautiful. The hosts are exceptionally kind, solicitous and generous in their reception and hospitality. It is a privilege to be invited. Yet I am embarrassed by my inept ability to speak barely any of the local language, despite local delegates' far superior linguistic abilities in speaking English. My place as first speaker on the programme makes me inevitably conscious of being a white English woman, giving a presentation in English, to a largely South American audience, when there are colleagues present from the region who could claim far more nuanced, localised and globalised knowledge.

Critical self-reflexivity involves a critique and acknowledgement of power and privilege within the academic community and how this may shape academic knowledge. This includes acknowledging my own privilege as a white academic and individual, from the Global North, with an awareness of how coloniality and whiteness continue to shape knowledge production

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(Faria & Mollett, 2016). Academic theories tend to favour Western sources which may not provide the best resources for insight into structural oppression or marginalisation, where more contextually specific knowledge may be needed. Hence, Gómez-Villegas and Larrinaga (2022, p. 10) assert that new knowledge in the critique of accounting and the exploration of emancipatory ideas for Latin America needs to recognize "diversity and multiplicity of knowing, cognition, and understanding, beyond what is labeled and signaled as credible and worthy of attention by Anglo-Euro-Centric scientific knowledge". Challenges are not the same as the Western context, as knowledge needs to be decolonised and specific to the context (Sauerbronn, Ayres, da Silva, & Lourenço, 2021).

Reflexivity supports theorisations of the social world that incorporate alternative ways of knowing, especially when working intersubjectively and collaboratively, learning for others. Acknowledging what we do not know and yet need to learn (Allen, 2017) and careful listening to others about their experiences (Swan, 2017) are ways of reflexively avoiding asymmetries of power relations and extending political decolonisation. Hence, at the conference, I actively tried to create a listening space that enabled an exchange of ideas, experiences and knowing. For me, this formed new questions about gender struggles in Latin America and openness to multiple voices that imagined decolonial feminist knowing, encouraging new academic working relationships and friendships with colleagues.

Nonetheless, as Kamla and Komori (2018) point out in their critical self-reflexive account of the process as non-Western female researchers publishing in English-language accounting journals, cross-cultural/language research can have hidden political, complex and "messy" translation processes associated with knowledge creation. They therefore guard against "consciously or unconsciously empowering or marginalising one culture or the other" (Kamla & Komori, 2018, p. 1875), a point worthy of reflexive methodological and epistemological consideration in intersubjective collaborative research.

Insider/outsider academic identities

I have argued that reflexivity causes us to question our place, position, ethics, role, and actions in the world, which not only translates into our research processes and activities but also into our roles and identity as academics. Where we are positioned in our respective careers, through geography, hierarchy, race, gender, religion or class, for example, affects our positionality in research, the academy and the wider world, since organisations and institutions, as well as societies, are imbued with forms of categorisation, power and difference. Frequently, it is personal characteristics, that are associated with notions of belonging or exclusion, since unfortunately organisations and societies remain permeated with sexism, racism, and/or other inequalities.

For example, Glass and Cook (2020) reveal how gender and race are embedded in the hidden rules of the game in the highest ranks of organisations, requiring conscious social and cultural labour by outsiders such as 'women and people of colour' to negotiate inclusion. Universities are also considered gendered and raced institutions (Mihăilă, 2018; Salmon, 2021), which individuals experience through gendered advantage and disadvantage (Pullen, Rhodes, & Thanem, 2017). Organised around a masculine 'ideal' academic with no caring responsibilities (Benschop & Brouns, 2003; Martinovic & Verkuyten, 2013; Mauthner & Edwards, 2010), careers in universities remain problematic for women (Ashencaen Crabtree & Shiel, 2019; Davies, Brighton, Reedy, & Bajwah, 2022; Reedy & Haynes, 2021) or those classed as 'other' to the idealised norms (Bleijenbergh, Van, & Vinkenburg, 2012). Such positioning influences our subjectivity, ontology and hence our self-reflexivity.

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In the academic context, it is possible to be, feel, and be seen as, both an insider and outsider in our academic identities, which requires a degree of reflexivity to unpack how personal characteristics affect research approaches and identities. In Abdellatif's (2021) account of her experiences within two contexts of the East and West, she argues that her intersectional identities do not stem from a fixed acontextual ontology. Rather, she moves beyond the traditional categories of race, class, gender, religion, and sexuality to include employment precarity as a pivotal social category in her positioning as a student immigrant and racialized minority, which amplifies the intensity of her oppression and marginalization as an academic researcher.

In a reflexive account of research processes, Komori addresses her dual identity as 'a non-Anglo-Saxon scholar in UK academia' (p. 1887), which positions her as an 'outsider in Japanese society' (p. 1888), yet with "'insider' status [that] could also lead to expectations of shared assumptions, which might lead to challenges when asking in-depth questions" (Kamla & Komori, 2018, p. 1888). Her resultant role as a 'cultural broker' supports her in bidirectional translation where two cultures negotiate with each other to find meaning between different contexts. In the same article, Kamla explicitly addresses her insider-outsider role in her research on Syrian professional women, in which she retrospectively and reflexively realises she has 'domesticated' her narratives and 'silenced' the 'power and politics embedded in the translation process' which 'makes us implicit in reinforcing the hegemony of the English language, culture and thought' (Kamla & Komori, 2018, p. 1887). Such openness and reflexive practice regarding the messy and chaotic research processes encountered, insider-outsider identities, and the 'awakening' process of writing the paper, is resonant of 'being struck' (Cunliffe, 2002, p. 42).

However, academic identities are not solely about research; they invariably include teaching or executive education in which educators, students and practitioners can engage in reflexive practice (Day, Kaidonis, & Perrin, 2003; Hibbert & Cunliffe, 2013). Academic identities also include management or leadership roles in universities, although these may be contested and problematic as academics find themselves moving away from education and research production to performance management (M. Parker, 2004). In contemporary universities, the current state of marketisation and dominant 'neoliberal processes, such as profit maximization, aggressive competitiveness, individualism or self-interest' (Zawadzki & Jensen, 2020, p. 398), result in 'corporate cultures and senior leadership teams disconnected from both staff and students, and intolerant of dissenting views' (McCann, Granter, Hyde, & Aroles, 2020, p. 431).

I illustrate the experiences of outsider/insider identities within academic management with insights from my experience of senior academic leadership and being a member of a university's executive board. It is possible to exist in spaces of both advantage and disadvantage simultaneously: advantage as a permanently employed, middle-class, white, established academic, and disadvantage, as a female, in a (still) male-dominated context, where in the face of turbulence in the education sector, challenging roles given to women may be glass cliffs (Broadbent & Kirkham, 2008; Ryan & Haslam, 2005) from which it is all too easy to fall or fail.

I volunteer to lead one of the institution's strategic transformation projects, being managed by the University's Executive Board. It is a pan-university project to reform academic career pathways, which intends to promote parity of esteem between research and education, given that research often takes priority in promotion and progression decisions. The project resonates with my research interests in women's careers as I hope it will value more transparently non-research related academic tasks which are often routinely assigned to

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women[2]*. I feel it is an opportunity to put my commitment to equality into practice by overcoming and resetting some cultural assumptions about academic careers. We set up focus groups, working groups and consultations, working hard to garner support and buy-in from academic staff, including the campus trade unions. It is an exhausting round of presentations, listening, dialogue and negotiation, on top of the day job. After several months, the career frameworks are agreed and passed through the relevant committees, the project is implemented, and academics begin to transition to the different pathways.*

Ostensibly the project is a success. However, I am conscious of the tensions and contradictions inherent both within its outcomes and within my own identity as an academic that it provokes, which deserve some reflexive interrogation.

The project encouraged building relationships with others, engaging in a dialogic process of consensus building to bring about shared outcomes that are suitable for both the institution and individuals within it. It is inherently inter-subjective in drawing from the realities of the multiple actors involved, from the executive board to the newest early career academic. Yet it is impossible not to see its outcome as focussed towards the requirements of the institution, in defining the roles and responsibilities of academics to meet its own needs of performance, ranking and reputation. The degree to which the culture of the institution will actually change to value education and research equally is still contested and unproven, dependent on whether implementation of the project is carried out with the original intent of parity and transparency or is laden with power differentials favouring the institution over the individual. Where there is a neoliberal metric mentality that has been normalized and internalized benefitting the institution's status, managerial control tends to dominate over quality, freedom, and societal benefit (van Houtum & van Uden, 2022).

Hence, applying critical self-reflexivity to my role as lead on the project there is a risk that I might be complicit in any power-laden outcomes. Moving into academic leadership meant that I became more of a manager and less of an academic which means there are difficult choices to make. I can use my position to lead or influence structural initiatives that I hope will support greater equalities, but I also have to be committed to the wider university strategy and uphold its policies. Sometimes I feel part of the problem not the solution. An inter-subjective reflexive analysis surfaces our own situatedness and fallibility in academic identity (Cunliffe, 2003).

Undertaking the project means that I have both insider and outsider academic status. I am marginalised as an outsider based on being perceived as an 'evil Dean'[3], who works to enhance the neo-liberal, managerial institution. I am marginalised in two ways: first by the expectations of higher management and institutional compliance, leading a risky project that has a high risk of failure through lack of staff or trade union agreement, a veritable 'glass cliff' to fall down; and secondly, by being perceived as 'other', 'management', 'them', 'not one-of-us', by academics who are not in managerial roles. Yet, I am also an insider on the executive board, or what Laube (2021) calls an 'outsider within', where a feminist identity, which I identify with, can intersect with opportunities to transform the academy to produce knowledge that improves recognition of, and ability to reduce, structural inequalities, conferring an insider legitimacy and access to a 'seat at the table' trying to contribute to institutional change. Within a contested identity is the ability to appear to be compliant, whilst actually resisting identification with an institution and its values; this may be an

[2] See Angervall and Beach (2020) and Ashencaen Crabtree and Shiel (2019).
[3] A term used by an accounting colleague to describe the role.

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impression from which solidarities with other colleagues may emerge (Reedy & Haynes, 2021).

Reflexivity as identity work

Reflexivity can then be positioned as a form of identity work. Reflexive research methodologies acknowledge the ways in which the researcher's self and subjectivity mutually and continually affect research processes and research outcomes (Haynes, 2011). Identity work occurs when individuals seek to develop or maintain their sense of identification with a particular identity, organisation, or role. Selves are reflexive, and identities are actively worked on, both independently and in social interaction (A. D. Brown, 2022). This can be relatively unselfconscious in stable or routinised situations, but in times of transition or specific encounters, it can require active reflection and agency as individuals form, maintain and revise their sense of self (Gendron & Spira, 2010; Haynes, 2008c; Morales & Lambert, 2013). Therefore, being reflexive can extend beyond application to research projects into our identities as academics, as we apply reflexivity to our academic practices. This enables us to reflect that all our behaviours and choices as academics are situated in cultural, social, political, and ethical positioning, whether we are conscious of this or not. Our ontological position and assumptions influence our understanding of our academic roles, while reflexive practice enables us to confront how our academic identities are formed and developed over time. Reflexivity enables researchers to examine how they construct meaning not only in research processes but in academic identities, unsettling our assumptions, practices and accounts (Cunliffe, 2003).

Reflexive identity work also requires a degree of emotion work, which occurs when emotions become embroiled in the identity formation process, and often comes to the fore in times of transition or difficulty. For example, Munkejord's (2009) awareness of his emotions and feelings of discomfort in being perceived as a passive observer in his research led to a repositioning of his academic identity as an emotionally reflexive researcher. Zou's (2021) account of her challenging fieldwork encounters, and emotional affect in the process of research, supports reflexive engagement with her transformation as a researcher, towards a relational and engaged way of conducting fieldwork, rather than a disengaged and judgemental approach to studying auditors' working lives. Zou (2021) demonstrates how an inclusion of emotion work and reflexive process brings about the knowledge learned in the field. During times of crisis, such as the Covid pandemic, reflexive analysis brings awareness of how emotion work is gendered (Perray-Redslob & Younes, 2022), or generates anger (Haynes, 2020) or grief (Yu, 2021).

The three personal examples I have given in this article reflect the ways in which my academic identity was unsettled and disrupted by engaging in intersubjective, reflexive ways of knowing in relations with others. All the examples required a deal of reflexivity as identity work. I stress that this reflexive identity work did not only occur in the moment of the three examples described. It was an active emergent process of thinking through, practicing and becoming, towards an altered identity, which at times was confusing or unsettling. This process continues because identities are ever fluid rather than fixed. The examples serve an illustrative purpose to demonstrate how particular issues and experiences can cause us to undertake reflexive identity work, which over time causes a shift or redefinition of purpose and self-perception. Reflexivity can enable a re-experience and understanding of a particular experience. Negotiating who we are as academics and what kind of academic identity we embrace is an ongoing process of becoming.

In the first example, in Rio, it was by the experience of 'being struck' by an embodied understanding of lack of voice and representation, leading to more critical praxis. It was not

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that awareness of global inequalities first presented themselves in this moment. Rather, it was the visceral experience of relating to and participating with others that enhanced an intersubjective consciousness of solidarity with and between different women that caused me to reflect on my identities as accounting academic, woman, and feminist. Emotion work ranged from anger at the injustice and exhilaration at the fight against it. This intersubjective reflexive experience influenced my academic practice in research, education, and institutional service towards a more explicit feminist praxis.

The second example, engaging with colleagues in South America, involved a conscious consideration of embedded power and privilege in culture, language, and epistemological positioning, in my identity as a white Western academic. Identity and emotion work required active listening and openness to different perspectives, reflexive and active engagement with complicity with global power relations and colonisation of knowledge. It involved some potentially uncomfortable interrogation of conscious and unconscious assumptions and their intended and unintended impacts. Nonetheless, critical self-reflexivity, which translates into critical praxis in research, education and service is necessary for white Western scholars, such as myself, to move away from privileging Eurocentric forms of knowledge.

The third example, leading on the academic careers project, related to an attempt to put into practice a commitment to equality from a position within academic management, resulting in tensions and dichotomies within its outcomes and my own identity. Emotion work involved balancing my hopes for the success of the project, in generating a more transparent and equitable framework, with doubts as to its outcomes, and a concern that it was a project doomed to fail, a glass cliff which would result in a downfall. The emotional toll encompassed frustration, exhaustion, and self-doubt. Maintaining equanimity in the face of opposition from some staff, engaging in negotiation and explanation, building trust where possible required extensive identity work in reconciling the conflicting priorities yet retaining some personal integrity. Despite the contradictions inherent in this project and in my identity in leading it, I continue to feel that it was worthwhile engaging in some pan-university leadership, which can enable the basis of a form of feminist academic activism, trying to change from within rather than critiquing from the sidelines (Reedy & Haynes, 2021).

These three examples illustrate the active process of identity formation and transformation mediated through relations with others, which are driven by intersubjective reflexive identity and emotion work.

Conclusion

Reflexivity is a multifaceted concept comprising different processes and approaches dependent on our view of reality. It questions our assumptions about the nature of knowledge, how this is affected by our own values and positioning, and the methodological choices we make. Reflexivity can be addressed at different levels, representing ontological, epistemological, methodological, cultural, social, ethical positioning, for example, which affect the knowledge being produced, taking account of its contextualisation, and the means production. Reflexivity can offer valuable insights into how we construct knowledge and conduct our research practices. Within subjectivist and intersubjectivist perspectives, participants are seen to be implicitly knowledgeable, 'and therefore researchers need to work closely with participants to understand (subjectivist) and jointly shape (intersubjectivist) meanings about what is happening' (Cunliffe & Karunanayake, 2013, p. 377).

However, reflexivity can go further into consideration of who we are as researchers. Simply considering reflexivity from the point of view of research practice ignores that fact that our research is related to other elements of our lives and identities and is not done in isolation.

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Our positioning has a bearing and consequences for all the work that we do. Whether it is research that stems from our interests, values, passions, or experiences; our approach to education and pedagogy; or our attitude to academic leadership, management or service, our positioning has implications for our academic identity. As accounting academics, we engage in work that has wide implications for measurement, reporting, democracy, climate change, sustainability, and inequalities, amongst others. It is pertinent that we reflect on the kind of work that we do, why and how we do it, and its effects. If our view of reality is intersubjective, that is we construct meanings through interaction and relations with others, then our reflexivity has also to bear on those interactions. As Cunliffe (2011, p. 657-8) argues "dialogical interpretations construe intersubjectivity as an ontology – a way of being in the world… Thus we are always selves in relation to others…From this perspective, intersubjectivity does not just emphasise the 'we' but also embedded and embodied interrelated experiences and in situ meanings, which shift as we move through conversations over time and people". What could be perceived as research reflexivity is also bound up with reflexivity in everyday life and our identities as accounting academics.

This paper makes three major contributions: the first contribution is the explanation of three different approaches to reflexivity dependent on perspectives on reality and the exemplification of the chosen approach – intersubjective reflexivity. The second contribution is the reconceptualisation and application of reflexivity beyond research into academic identity formation. Drawing from three personal examples on being struck in the field by lack of voice and representation, on power, privilege and decolonisation, and on insider/outsider academic identities, I apply the concept of reflexive identity formation to accounting academics and their professional identities. While these are personal accounts, they may resonate with other accounting academics who are also reflecting on the role and purpose of the accounting academy and their identity within it. The third contribution is to identify the process of reflexive identity transformation through active engagement in identity work and emotion work, which transforms academic praxis. Reflexive identity work can support learning from challenging situations, emotional or vulnerable experiences, which bring about identity transformation and result in a sense of hope for the future of academic work and praxis

Overall, the paper provides innovative methodological insights on reflexivity in the accounting discipline and contributes to an enhanced understanding of academic identity, in which I argue for a broader more nuanced and power laden perspective on reflexivity. From this perspective, intersubjective reflexive dialogue moves us to consider the responsibility of our academic identity and actions as accounting academics.

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