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Barbara Czarniawska (1948–2024): reflections in memory of her work and life

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Abstract

Purpose – This paper presents a reflection in memory and tribute to the work and life of Professor Barbara Czarniawska (1948–2024).

Design/methodology/approach – We invited those colleagues whom we knew to be close to Barbara to submit reflections about her contributions to academia alongside their memories of her as a person. We present these

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reflections in the order we received them, and they have only been edited for minor grammatical and punctuation issues to preserve the voice of the contributing authors.

Findings – The reflections in this paper represent different translations of Barbara's academic and theoretical contributions. However, she also contributed to people. While we can count the number of papers, books and book chapters she published, we must also count the number of co-authors, Ph.D. supervisions, visiting professorships and conference plenaries she touched. This (ac)counting tells the story of Barbara reaching out to work and interact with people, especially students and early career researchers. She touched their lives, and the publications are an artefact of a human being, not an academic stuck in an ivory tower.

Originality/value – A paper in Barbara Czarniawska's honour where some of her closest colleagues can leave translations of her work through a narrative reflection, seems to be a fitting tribute.

Keywords Translation, Narratives, Action nets, Barbara Czarniawska, Reflections

Paper type Research paper

Introduction

Lana Sabelfeld, University of Gothenburg, Sweden and John Dumay, Macquarie University.

This article presents reflections in memory of Barbara Czarniawska, a distinguished scholar and beloved colleague, by those who had the privilege of knowing her well. She left a legacy of profound intellectual contributions and academic networks connecting many social science, accounting, management, organization and technology researchers.

Barbara is an excellent example of being a truly interdisciplinary scholar, combining her expertise in social and industrial psychology, economic sciences, and organizational studies. She held the position of Professor of Management Studies at the Gothenburg Research Institute, School of Business, Economics and Law, at the University of Gothenburg, beginning in 1996. Prior to this, she served as the Chair of Management at Lund University from 1990 to 1996. Earlier in her career, she was affiliated with the Stockholm School of Economics from 1984 to 1988. She earned an MA in Social and Industrial Psychology from Warsaw University and a PhD in Economic Sciences from the Warsaw School of Economics. Her research applied a constructivist perspective on organizing, focusing on action nets, and her methodological interests included fieldwork techniques and a narrative approach to social science studies [1].

Barbara was renowned for her innovative view of the organization, bridging the fields of humanities, society and technology, and developing the theory of translation based on case studies of different types of organizations, revealing the negotiation and interpretation to be central in organizational change processes. A significant part of her scholarly legacy is her pioneering research on organizational narratives, where she demonstrated how accounts and narratives perform in the process of translation and organizational change.

Her ideas and contributions have been recognized worldwide through memberships of the Royal Swedish Academy of Engineering Sciences, the Royal Swedish Academy of Sciences, the Royal Society of Arts and Sciences, the Societas Scientiarum Finnica, and the British Academy. Moreover, she contributed profoundly to many international conferences and was often found at accounting conferences such as the Interdisciplinary Perspectives on Accounting and the Asia Pacific Interdisciplinary Research in Accounting conference. She was a plenary speaker at these conferences in 2006 and 2010, respectively. In addition to her impressive list of publications and awards, Barbara also received six honorary doctorates from various universities, supervised forty PhD students and mentored countless emerging scholars around the world. Furthermore, she has contributed to developing leading academic journals as an editor or member of the editorial board, including the *Accounting, Auditing and Accountability Journal (AAAJ)* [2].

The reflections presented are personal interpretations of Barbara's work from different periods and different perspectives. These perspectives illustrate how her closest colleagues translate Barbara's ideas differently into their work, and we appreciate the multifaceted heritage Barbara generously left to her community of interdisciplinary scholars.

Reflections on Barbara

Sten Jönsson, University of Gothenburg.

When I got to know Barbara, she was a research assistant for a project focusing on Spolem, the dominating food chain in Poland. She was a student of economic psychology and had a prominent economist (Beksiak) as her thesis advisor. She got a Fulbright scholarship to go to the USA, where she studied an American food chain, and when it was time to return, marshal law had been declared in Poland (remember the Lech Walesa "troubles"!), and she did not want to go back to work there. After a short stay in Berlin, she came to Sweden and seemed to settle nicely in Stockholm, where she studied a third food chain.

We must remember that Barbara grew up in a turbulent environment with a communist/soviet-controlled government. Re-designing society from a feudal tradition to a worker's council system is a complex task for anyone. When I visited Polish universities in connection with a research project on large organizations that we started in the late 1970s together with a number of Polish colleagues, I more than once bumped into review meetings where the head of the department – together with a "politruk" appointed by the Party – reviewed the performance of individual employees of the department. Just like in the Red Army, departments had to have politically appointed oversight persons as part of the organization. Nobody seemed to take it very seriously, though – there was trust between colleagues – but "the system" made itself known. In such a context, you need to be alert. What the colleagues "saw" in their field studies in terms of inefficiencies of the planned economy could not be published in any official journal, even if managers of the actual organizations were eager to find out.

The first manuscript by Barbara that I read was about a food chain study comparing Polish, American and Swedish stores. She was a master of using contrasts to direct our attention to essential observations! She would describe how the consumer in Warsaw would rush off to the other side of town upon hearing through the "grape vine" that a shipment of champagne glasses had arrived there. Not that champagne was a notable consumption item, but those glasses were available! Go! In Sweden (and the US), on the other hand, there was plenty. She was able to visualize the problem of overconsumption – why on earth do Swedes need 29 kinds of toothpaste? – and what effects this had on the management of food-chains.

She made several ethnographic studies of city administrations in change and reflected on time and space. When she asks respondents about the history or beginning of some reform, she "discovers" that time is not chronological in the accounts. It is kairotic in the sense that it is determined by the story line of the account given rather than the "real" passage of time. Significant events in an organizational process "happen" or are remembered "just-in-time" when they "fit" into the accounts given by the individuals being studied. One should remember here that when "accounts" were introduced as topics of study in sociology (Scott and Lyman, 1968), they were defined as "repairs of problematic situations".

In organization studies, one of the embodiments of space is the "centre of calculation" (Latour and Woolgar, 1979). In her studies of city administrations, it was obvious that everybody was doing calculations, possibly with varying intensity. When a budget cut was announced, everybody had to "calculate" the consequences "here" in my part of the organization and make the required adjustments – changing the character of the organization in the process. This gave rise to her recommendation to adopt an understanding of Weick's "organizing" as constituted by "action nets" (rather than exclusively in terms of "actor networks") and to recommend a more "mobile" kind of organizational ethnography (Czarniawska, 2002, 2004c).

Her insistence that we should study social phenomena by way of the acts of individuals (single or collectively) is in line with Max Weber (2019). Weber went as far as claiming that concepts (and therefore conceptions) are given meaning by their use in dealing with the real world rather than by definitions based on the universal principles established by philosophers. Barbara cannot be said to have gone that far, but she made us aware of the problem of "application" by contrasting practice against theory – practice coming first. She uses the "split vision" between practices and theory to help us make "surprising observations".

The very fact that an observation is “surprising” makes us realise that our expectations have been falsified – the observation is a fact, while our expectations are mental phenomena in need of “repair”. This choice to start an inquiry from an observed fact – from the observation C in need of an explanation A - was the centre piece of pragmatism as it arrived in Cambridge in the early 1900s (Misak, 2016, p. 41):

The surprising fact, C, is observed.

But, if A were true, C would be a matter of course.

Hence, there is reason to believe that A is true.

The inquiry into a possible explanation (A) to the observed fact (C) is driven by doubt. Analytical philosophers like Bertrand Russel and (early) Ludwig Wittgenstein would have none of it. The essence of science is a logical deduction from given premises. But Russel admitted that the surprising observation (C) indicates that expectations have been falsified. And Frank Ramsey, who was working on the translation of Wittgenstein’s Tractatus (1922) at the time claimed that there is no such thing as a clear concept that can enter the mind directly ready for analysis. – the “words get in the way”. It took some time, but in the early 1950s, Wittgenstein (1953) admitted he was wrong and thanked Ramsey for insisting and introduced the ideas of “forms of life” and “language games”. Thereby, he set the stage for the “linguistic turn” in social sciences. Barbara played a significant role in that turn. We can see it from the “actions” in her remarkable publication list. The action nets that emerge from her studies of the practices of real managers and accountants with their narratives, justifications and free will are worth our best efforts to understand.

In large parts of organizations those “action nets” are manifested in communication, which, in turn, have organizing effects. Barbara stimulated us to seek direct contact with these “communications” to better understand organizing processes.

Barbara Czarniawska: exploring new places and opening wild trails

Hervé Corvellec, Lund University.

Barbara Czarniawska was the supervisor for my PhD when she was at Lund University and took me to the GRI (Göteborg Research Institute) when she moved to the University of Gothenburg. Since then, we have had regular collaboration. She has edited several of my chapters, I edited one of hers, and we have co-authored yet another. We were working on a special issue on Bruno Latour as a source of inspiration for fieldwork when she died (Czarniawska *et al*., 2024). I have even co-written a chapter about her many academic contributions (Corvellec and Eriksson-Zetterquist, 2020). She has always been there for me, and I am only slowly realizing that I can no longer call on her to answer my questions.

One of the hallmarks of Barbara’s intellectual approach was her curiosity about places that no one, or at least few before her, had visited. And she combined that curiosity with an ability to turn them into common places, in the etymological sense of places visited by the common people, whether physical, theoretical, methodological, or imaginary.

Paradoxes, institutions, narratives, translations and action nets are some of the theoretical places she has helped to make common. She once confided in me that after five years of working on a notion, she had had enough and preferred to move on to something else. She preferred to work on things she didn’t know – things she therefore discovering – rather than rehashing things she had come to know.

Barbara had an infinite intellectual curiosity, and she was determined to follow her ideas through to the end. Thus, her work on budgets in public organizations (1992, under the name of Czarniawska-Joerges) led her to investigate how managers in the Swedish health insurance administration coped with the paradoxes that punctuated their daily lives (1992). The omnipresence of paradoxes in management led her to investigate how the production of narratives enables organizations to combine contradictions and rationality (1997a, b). She then examined how narrative can be used to explore organizations (1998) and how the financial crisis of 2007–2010 was plotted (2012a). The series of concepts that caught her attention may seem disjointed, but they added to a highly coherent theoretical intellectual approach. To put it simply, action nets rest partly on translations, which are constituent elements of the production and consumption of narratives, themselves constituent elements of institutions that are also hotbeds of the paradoxes she identified early on as omnipresent in organizing. Everything fits together in organizing, and the gerund of organizing is essential. Following in the footsteps of Carl Weick (1979), Barbara saw organizations as processes. More interested in verbs than in nouns, she was looking for theoretical ways of accounting for impermanence, change, and the temporality of the links that comprise the organizational – the social as her friend Bruno Latour (2005) might have put it. How can all this be held together – especially given that Albert Hirschman (1970), another of her lifelong sources of inspiration, demonstrated that intentions rarely come to fruition? The resilience of the social was one of her central concerns (2020a).

The physical locations that Barbara studied included urban infrastructures (2002), robots (2020, with Bernward Joerges) and press agencies (2011a, b, c). Barbara went to these places and conducted the fieldwork herself. She not only loved fieldwork; she considered it to be the starting point for all theoretical work. Going out into the field and spending time there to get a feel for it, to be in a position to give an account of the details that count, the tensions that underlie the field, and the specific features that make each field unique, was part of the scientific discipline that she imposed on herself: from field to desk (Czarniawska, 2014b). In this sense, Barbara was also very close to Bruno Latour, a great fieldman.

Barbara's interest in fieldwork led her to invest in several methodological areas. The methodologies associated with her name include translation (1996, with Guje Sevón), narrative analysis (2004a), organizational ethnography (2008b) and shadowing (2007). One of the constants in her approach to the field was to find ways of staying as close as possible to the people she was working with. She was particularly wary of interviews, which tend to reconstitute the past in terms of the present, or even the future, even though she stressed the fact that interviews can generate many interesting narratives. But she noted that practitioners, especially those in elevated positions, are often quite lonely in their thoughts, and a research interview offer them an opportunity of trying out their thoughts without practical consequences (2004). Instead of embellishing the past retrospectively, she preferred to follow the gradual constitution of the present. She once stood over the shoulder of a news agency journalist to ask why and how he selected the specific information to produce a press release. For her, proximity to the field was a way of grasping the links, in all their diversity that make up the field. For example, she suggested collecting data even during convivial occasions as someone might quote a poem to better express her feelings or relate during a coffee break a whole theory she read the day before (2004a). There is a seamless continuity between her theoretical and methodological approaches: identifying the construction of social links. Following translations was perhaps her favorite way of following links. For example, she demonstrated that management follows a logic of translation of ideas, in which ideas jump from one environment to another according to ad hoc processes of transformation and adaptation to local contingencies of the more general issues they convey (1996, with Guje Sevón). This is how Barbara showed the links between planning for a tramway in Warsaw and an administrative reform of water management in Rome, highlighting the extent to which (city) management is a matter of fashion, mimicry resulting from practices that are, all in all, the translations of ideas from one context to another (2002).

Barbara was always exploring imaginary places. She was an avid reader of crime novels (1999) and science fiction (2008, with Eva Gustavsson), and films were essential to her throughout her life (2006a), both as entertainment and intellectual stimulation. Detective novels were not merely a source of entertainment either. She believed that the detective, much like the researcher, must untangle the social tissue to arrive at an explanation (1999). As she explained to her doctoral students, research could be presented either in the manner of Sherlock Holmes, in which the reader followed the investigator in his gradual discovery of the truth, or in the manner of Columbo, who revealed the culprit to readers at the outset and allowed them to follow his gradual reconstruction of the temporality and causality of the events leading back to the story's starting point. For Barbara, being a researcher and an investigator were quite similar, in that she saw research as a search for answers to the questions of who did it, when, where, how, and why – narrative enquiry again. More generally, literature served her as a reservoir of characters, places, and plots, as well as metaphors and other figures of thought (1994, with Pierre Guillet de Monthoux; 2003 with Pasquale Gagliardi).

One of Barbara Czarniawska's strengths was her ability to demonstrate the relevance of exploring little-visited places to renew the agenda of scientific research in the social sciences (Czarniawska, 2016). She served as a guide, by leading the way through the high mountains and the unknown and potentially hostile regions. Her theoretical and methodical examples opened and marked new trails where others following in her footsteps could progress more easily. With Barbara as a guide, everyone could feel safe: sure of reaching a fascinating place and above all sure of her support along the way, whatever the circumstances and difficulties. She often said that one can't lead specialists; yet that's what she did throughout her career: setting an example of the importance of being in the field, of reading outside the body of the field, of rigorous reasoning, of the importance of the choice of words, and of the care taken in writing texts.

In one of my favourite photos of Barbara, she is sitting at the end of a seminar table at the GRI, listening to two colleagues debating (Plate 1). The photo depicts her ability to lead by listening with respect, in contrast to the humiliating stance that often serves as a standard organizational by-product (2008a). "Supervising is editing", she would often say. Refusing to compromise, she was always ready to suggest a methodological innovation or to replace an obscure or ambiguous formulation with a precise and evocative one. I'm going to miss those arguments about the meaning of a word in the original language or translation.

Barbara Czarniawska – an appreciation

Bino Catasús, Stockholm Business School, Stockholm University.

I have the immense honor of writing a few words about Barbara Czarniawska's scholarship. To start off, I want to humbly admit that I have not read everything Barbara has written. Fully appreciating what Barbara has contributed to the research field could be the subject of a PhD thesis or two. Barbara Czarniawska has not only contributed to accounting through her work outside the accounting realm, but she has also published papers in the field of accounting.

She has explored organizational control under crises (Czarniawska-Joerges, 1988), investigated the plots of the financial crisis of 2007–2010 (Czarniawska, 2012a), empirically studied public sector budgeting both as rituals and as texts (Czarniawska-Joerges and Jacobsson, 1989; Czarniawska, 1992), discussed how humiliation is a residual from any form of control (2008a), expressed concerns about fashion and trends in university governance

Source(s): Photo by Robin Lundin, 2022

Plate 1. Research discussions at Gothenburg Research Institute (GRI)

(Czarniawska, 2020b) and made efforts to unfold the network of city management (Czarniawska, 2010a). In fact, Barbara was the principal investigator of a large research project on "Managing big cities" which involved several scholars from different disciplines and countries. Drawing on her language skill – she was fluent in Italian, Swedish and Polish - the cities under scrutiny were Rome, Stockholm, and Warsaw. Language was important for Barbara.

Although all papers are well-written and, as often with Barbara's texts, they get your head spinning, I believe that two papers beg extra attention. One is a short paper about success in academia (Czarniawska, 2011b), and one is co-written with Jan Mouritsen (2009), which discusses the object of management. The latter piece is a text drawing on actor-network theory, suggesting that we may understand management as the continuous move between simplification (which is carried out somewhere, sometime else) and management as the ways in which actors intervene on these simplifications:

> Inscriptions help to simplify complex objects such as people, technologies, and organizations. Simplicity is gained by separating traits of the object and making them visible as separate entities [. . .] Separation allows control because it simplifies [. . .]. Intervention occurs when something can be increased or decreased, when something can be added or subtracted, when something can be equipped with new properties, or when something can be inserted into new relationships. Czarniawska and Mouritsen (2009, p. 172).

This is an important lesson for all students of accounting and management because it pushes us to think that it is in the oscillation between simplification and intervention where the political, ideological, social, and aesthetic actions occur. It also illustrates the attractiveness of accounting as a technology that, truly temporarily, freezes time and makes both simplifications and interventions seem reasonable.

I believe that the paper about academic success (Czarniawska, 2011b) is important because it offers a point of reference for both young and senior scholars. Barbara suggests that there are four different forms of academic success. The first is success in the eyes of the research community (a success that Barbara undeniably achieved). The second form of success is described as successful research by practitioners. A third alternative is to approach successful research as research that aligns with ideas from grant-givers, as well as being theoretically and empirically topical or even fashionable. The last form of success (4) is "judged as successful by the researcher and some of the researcher's kindred spirits. The topic is chosen because it seems fascinating and relevant" (Czarniawska, 2011b, p. 54). For me, it is obvious that Barbara followed her own advice, starting with reason four and aiming for reason one. I believe this is food for thought.

Barbara's contribution to accounting is diverse and exciting. She also has one specific characteristic: she enters into the text with explicit reflections about the issues discussed. She is concerned that top management's application of tight coupling will limit their ability to develop resilience (1988). She is irritated that budgeting is described as something rational when it is a ritual, even a sad ritual, without much suspense. She is frustrated that she cannot unfold the action net in city planning and concludes that there is an opacity to transparency, suggesting that the myriad of accounts "makes actual processes more opaque rather than more transparent" (2009, p. 420). Additionally, she is apprehensive that humiliation, which is an effect of power, will always be present and urges us to take this into account. That is, Barbara is very present in her studies, and we learn not only from her empirical work and broad theorizing but also from the opportunity to react to her reflections.

For me, Barbara was truly an intellectual. I want to share two of the lessons that I learned from her. The first one is apparent in the short literature review above. For Barbara, research was not a job; it was a way of living. That is, anything could be studied, and there are always new things to find. In the paper on city planning, there is a picture of a bulletin board that is covered with graffiti but is meant to describe the rules of proper behavior on the track (2009, p.22). Any literature can be used, any empirical site is possible as long as we keep to our ambitions as qualitative researchers: to produce texts that give insights into the world we live in. Thus, it is not that anything goes, but that anything can inspire you. Research is worth the detour.

A second lesson comes from this personal anecdote. My friend and PhD student colleague, Lena, and I had adjoining rooms. Although Lena and I were studying different things, with different methods, she quoted one of my first papers where we suggested that there was something that could be understood as prefix-management. That is, any word can be attached to management to become the object of management. Barbara, who was Lena's co-supervisor, knocked on my door one evening while I was sitting in my room at Stockholm University, struggling with my thesis. She wanted to congratulate me on this idea. I nearly fell off my chair: "Barbara Czarniawska had noticed me!"

This story matters to me because Barbara showed me the possibility of being generous with praise, even in academia. This is especially true for senior scholars in their relationships with younger scholars. To conclude this appreciation, I want to emphasize Barbara's generosity. It is probably one of the greatest traits a scholar can have - or, for that matter, one of the greatest traits any human being can possess.

A beginning

Rolf Solli, Ulla Eriksson-Zetterquist and Elena Raviola, University of Gothenburg.

It is entirely impossible to create an accurate picture of Barbara Czarniawska's work and its consequences. When you combine a brilliant intellect with an immense work effort, very much gets done. We believe that everything she has produced has been read by someone, but no one has read everything. The depth and breadth of her reasoning have, to a large extent, created a beginning that deserves a continuation; there is no real end in sight. Here, we have highlighted examples that illustrate several, but not all, aspects of Czarniawska's thinking and writing.

It began when Barbara shadowed a manager in the municipal administration in Warsaw. The work became a natural part of what eventually became the Managing the Big Cities project (e.g. Czarniawska, 2002, 2004b, 2014a). After fourteen days of shadowing, the director being shadowed demanded that Barbara should be able to say something fruitful to him based on what she had seen and heard. For Barbara, it became a difficult situation; she saw her role as a researcher as someone who studied how people act, i.e. studying practice and transforming it into theory. Barbara never liked uncomfortable, meaning unfamiliar, situations. She delivered a suggestion on how the organization could change its image from being portrayed as traditionally Eastern European to something more Western-like. For various reasons, her efforts as a consultant did not go particularly well. One explanation was that she was expected to deliver scientific facts, presumably supporting the director's perception of what he was doing. But it was also that Barbara's message could easily be perceived as if the management simply had not done enough in their endeavours. This raises the question: Is it possible to be a constructivist consultant? She discussed this, among other things, in *Ledmotiv* (Czarniawska, 1999a, b), which at the time was a kind of advanced magazine for practitioners in Sweden.

To develop her argument, she started with Bourdieu (1990). Bourdieu worried about what happened to knowledge when researchers try to turn practice into theory. After some deliberation, Barbara concluded that reality is handled within the framework of three different logics: the logic of practice, the logic of representation, and the logic of theory. These three logics are loosely connected but still connected. The logic of practice is often concrete, discursively incomplete, frequently uses stories (narratives), and presents more chronologically than causally, aiming to show that something works. The logic of theory is abstract, follows its rhetorical presentations, insists on the use of formal logic, and employs methodological truth criteria. The logic of representation is based on how we narrate so that what we do seems reasonable. This logic builds on rhetorical refinement, uses repertoires of plots and heroes, and borrows rationality from the other two logics. The relationships between the mentioned logics become interesting. Their lack of complete synchronization is no news;

Brunsson calls it necessary organizational hypocrisy (Brunsson, 1989). Finally, Barbara ties the argument together by asserting that what all three logics have in common is that they deal with legitimization. The logic of representation is, to some extent, an imitation of the logic of theory but justifies itself through its origin in practice. Representation, therefore, involves presenting something so that the surrounding environment believes it understands what the practice is about.

The argument has several avenues of further development. One such avenue is Barbara's interest, and delight, for narratives. It is often through narratives that both researchers and practitioners learn. Her discussions about narratives are exciting and numerous (e.g. Czarniawska, 1997b, 2004a; Czarniawska and Gagliardi, 2003). This includes fashion and how it spreads. Barbara uses the work of Bruno Latour, Michel Callon, and, not least, Gabriel Tarde to open up a new understanding of organizing (with an obvious connection to Karl Weick's social psychology of organizing). Another nearby avenue is the reading and watching of a wide range of cultural artefacts that deal with interesting aspects of organizing in other genres than academic writing. It is no coincidence that Barbara developed ways to use both fiction and feature films as research material. A close relative to the argument about field material is the demand for precision. Barbara's tireless persistence with field material shines through in many areas until very recently (see Czarniawska, Pallas and Raviola, forth. 2025 on the pandemic). Narratives, action nets, fiction, films, and other field materials lead to the wisdom that organizational research does not handle cases, rather it is about places where things happen.

From quantitative to qualitative

As many know, Barbara received her doctorate in economic psychology and wrote a dissertation on motivation. The results from the dissertation showed that despite extensive research in the field of motivation, it was very much stuck in two different assumptions. Either there are carrots or sticks for self-centered (lazy) employees ("Theory X"), or it is assumed that employees are motivated to do things for social reasons, and when employees' goals align with the organization's goals, they become more motivated to work ("Theory Y") (McGregor, 1957, 1966). Those who wonder about this conclusion can compare the research of the 1960s with the later one and quickly find that although there are new concepts, the content is the same. Even if wages continuously rise, there comes a point when the employee does not work more. An alternative Barbara proposed was based on the work by the sociologist Wright Mills (1940), who instead highlighted "motives," that is, the explanation a person would give to why they choose to work in a certain manner, or to do things, that is how they justify actions in their context. Employees can for instance perform boring tasks if the motive is something superior (in the face of unemployment, other societal crises, etc.).

Her studies in economics were mainly quantitative. In the book *Social science research: From field to desk* (Czarniawska, 2014b), Barbara gave some reasons for her methodological choices by explaining how the concept of "qualitative methods" was introduced against those who claimed that statistical procedures were "the only truly scientific method." She briefly described the split between the two methodological approaches and noted that numbers do not speak for themselves; one must both investigate their origin and interpret what they mean.

The turn to qualitative studies came from an angle that in Gothenburg could be considered surprising. The then professorship in organization and administration was held by Walter Goldberg, a person with a Central European background who was perceived by many as harsh, demanding, and stern. He was often considered the reason why the first woman to receive a doctorate in organization at the Business Administration Department in Gothenburg, Gill Lidström-Widell (1995), did so a number of years after he retired. Barbara had a different experience. Among her workbooks is a well-thumbed copy of Glaser and Strauss's (1967) *The Discovery of Grounded Theory: Strategies for Qualitative Research.* Barbara's copy appears to be the sixth edition from 1974. On the first page of the book is a pasted card with the School of Business, Economics, and Law's emblem and contact information. The card's text reads:

> With kind regards from the Department of Business Administration at the University of Gothenburg. From Professor Walter Goldberg to Mrs. Barbara Czarniawska-Ramus.

According to Barbara, Goldberg did not add anything else but apparently, he thought she should read the book. For her part, the book was crucial in transitioning to being inspired by grounded theory, a reading which led to the (re-)introduction of several different new research methods and techniques to the field of management studies. Among these are for instance shadowing and a great interest in stories, to be understand within the narrative approach. To set this in context, we will expand on her approach to grounded theory.

Those of us who learned from her, were carefully taught that no one can do grounded theory according to the book, but we can be inspired by it. She also had an explanation for Goldberg's perceived misogyny. It was not that he had difficulty with women, but rather, it was based on a misunderstanding rooted in a cultural clash. He behaved in an Eastern European manner with a directness that Swedes came to perceive as disapproval from his side. According to Barbara, he was actually very concerned about most people around him but had difficulty expressing it in a way that suited Swedes.

How then does one work inspired by grounded theory? We get two very specific starting points from Barbara. "Natural" has been thoroughly problematized and should rather be described as "spontaneously occurring actions and events" (Czarniawska, 2014c, p. 46), that is, things that the researcher has not brought about. "Data," she points out, is Latin for "that which is given." "If they are anything, they are 'taken' since the researcher can receive certain field material but must make the final decision on what to consider and not consider" (Czarniawska, 2014c, p. 46). She argued that data should ideally be replaced with "capta," Latin for "taken."

The goal of using grounded theory is to build new theories based on field studies. The reason researchers should strive for new theories is that social reality constantly changes, and it is, therefore, more important to find reality-adapted theories than to verify already existing ones (Glaser and Strauss, 1967; Czarniawska, 2014b, c). There are no mechanical routines to rely on – and to do this, the researcher needs to repeatedly go between the field and the desk. Barbara describes both a process based on Glaser and Strauss's eight steps, providing examples from her own study of news agencies and how they handled the overload of information with good suggestions for anyone planning their field studies and those in the midst of them. As mentioned, it is about continuously going between the desk and the field.

Even the criticism of grounded theory is addressed. For example, anthropologists have said it merely describes common sense in fieldwork, but Barbara argued that it was the common sense and its practice that made grounded theory popular. Another challenge with common sense is that research funds and reviewers of research applications often want to know which steps the researcher will take and what results it will yield. Barbara's solution to this is to view application writing as its own genre, "a test of rhetorical skill best classified under the heading of science fiction" (Czarniawska, 2014c, p. 45). Furthermore, it is "pure nonsense" to assume a tabula rasa state (a blank slate) among researchers who use grounded theory. Instead, one should try to keep an open mind and be thorough in describing the characteristics of the field material that has been collected or produced. After that, one can come up with theoretical explanations of a more general nature.

Always curious, and some quick takeaways on the go for us all

Barbara's immense legacy has shaped and inspired so many researchers in so many disciplines and countries that it would be difficult to make justice in one text. We have here told a short story of the long journey Barbara took us on and emphasized some of the methodological practices grounding her work. In remembering her pragmatic and boundless care as a colleague and a friend, we would like to end with a few quick takeaways that Barbara often reminded us of.

From Barbara:

(1) You should cite your friends: Both you and they will become famous.
(2) Organizational research has no empirical data. It has field material.
(3) Organizational research deals with actions in places – not cases.
(4) Try to be understood, even by those other than your fellow researchers.
(5) You should not reject others – help them to improve.
(6) Write research proposals as science fiction.
(7) Research studies are continuously designed throughout the entire study.
(8) Motives say more than motivation.
(9) Investigate the origin of numbers and interpret what they mean.
(10) Central Europeans show care in ways that can surprise Swedes.

Meeting Barbara, reading Czarniawska: a tale of an encounter to remember a friend, and pay a tribute to a scholar

Paolo Quattrone, Alliance Manchester Business School, UK and Stockholm School of Economics, Sweden.

It was in the late nineties when I, still a doctoral student, had a transformative encounter with Barbara. I had collaborated to establish the junior chapter of the Italian Academy of Management (AIDEA Giovani), and, with some other junior colleagues, we had the idea of organizing our first International Conference in Lugano, at the Università della Svizzera Italiana. Our intention was to show the Italian academia the need to open our minds to international debates and contributions for mutual enrichment. I think it was my colleague and friend, Fabrizio Panozzo, from the University of Venice, who introduced us. Barbara accepted the invitation with no hesitation. Her enthusiasm in accepting it was typical of her character in many respects: her willingness to help younger colleagues, her attitude towards innovation and disruption, and her tireless joy for the passion of work, of which her countless publications are just one of many testimonies. But another reason that surely made her make this decision so quickly and enthusiastically: her love for all that was Italian. She spoke Italian fluently and read Italian authors, and despite having met her in an English-speaking context, we have always communicated in Italian, which she spoke faultlessly. This was the first of a series of encounters, which led to shared friendships and long debates and speculations, including various discussions on the future of the university with a common partner in crime, Carmelo Mazza.

Meeting Barbara in Lugano prompted my encounter with Czarniawska, the author. I have learned from her work in many ways and for different purposes. In preparing these few lines, I went through all my publications chronologically and was not surprised to see that I cited her work in almost every work of mine. At the beginning of my career, I was interested, as I am now, in methodological issues, and this is how I first approached her work. Issues of reflexivity, rhetorical strategies to gain legitimacy when writing, and creating a false distinction between science and narrative were the matters that I found most interesting at the beginning of this encounter with Czarniawska, the author. With her acumen, she could link the very mundane, such as the use of footnotes and citations in building credibility and legitimacy of certain arguments to make them look “scientific”, to the role that our methodological choices have in constructing our own identities as researchers and human beings

(Czarniawska, 1998, 1999a, b). It takes a little, and a lot at the same time, to understand that "science is not separated from literature by an abyss" (Czarniawska, 1998, p. 7).

This realization has accompanied me throughout my entire career and in various ways, as I am sure it has accompanied the intellectual development of many others. Barbara is among those of the caliber of Giorgio Agamben, Mary Carruthers, Peter Galison, Lisa Jardine, Anthony Grafton, Deirdre McCloskey, and a few others who have all understood the relevance of the humanities in shaping the way in which we think and act. Her attention to narratives (e.g. Czarniawska, 2004a) and rhetoric opened a new vista for me on a world made of translations of humanities into science rather than as a separation of one from the other. If I have explored the links between religion and accounting, and now also those with magic, it is possibly because of this epiphany that the reading of her works also prompted.

This attention to reflexivity is also what made me interested in issues of translation, of spacing and timing, which we both shared with Bruno Latour and led to the series of events on Spacing and Timing that I co-organized in Palermo and elsewhere, also thanks to her support back in 2001 (Czarniawska, 2022c). Her piece on action-nets in Organization (Czarniawska, 2004c) resulted from these meetings, debates, and ontological conversations on what it "is", what "becomes", and also "what is not". A move from positivism to "negativism" that I explored thanks to her prompts in a chapter that she kindly invited me to write for the edited collection on the future of management and organization studies that she curated (Czarniawska, 2014d). Hers, Callon's, Latour's, Fabbri's, and various others' attention to inscriptions and translations stimulated my interest in what happens "in-between," on those liminal spaces that are moments of transitions from one state to another (Czarniawska and Mazza, 2003). Rather than being interested in the result of this translation and the crystallization of the inscribing power of signs, this attention prompted my curiosity for lacks, gaps, absences, and the force of signs to multiply, augment, and innovate rather than crystallize, reduce, and control.

Along with Deleuze and Guattari, Tarde, of whom she was a great fan along with Latour (Czarniawska, 2004b), her work signals the need to understand that global ideas become global not only because they homogenize and diffuse but diffuse because they are nurtured by difference and make of this difference their apparent homogenizing force (Czarniawska and Sevón, 2005). If certain things become organizing practices and are practiced, be these accounting books or organizing rituals, if they persist, it is surely because they translate, they multiply, they augment. Thanks to these processes, they exist as "heteromogenous" entities, i.e. appearing homogeneous by nurturing themselves with diversity and religion, being the most powerful of these persistent institutions, within institutionalized worlds, like the Church, or lay spaces, like the market.

This attention to voids, lack, transitions, and lacunae merged with methodology concerns when trying to understand how to justify going out to the field as a constructivist, once the world is not out there to be narrated but becomes part of the narration. This is when I learned that, when approaching the field, the plot "must be put there" by researchers (Czarniawska, 1998, p. 2). It is not in front of our eyes, but our eyes contribute to making it. The plot becomes our signature, our way of acknowledging the observer's integration into the observed and making a political statement about the place that we want to occupy in the (academic) world. An integration, I admit, that is difficult for some of the positivist scholars to digest!

This narrative attention to the plot of a story is also what makes her think of management intrinsically as a historical discipline. Once again, a humanist understanding of our craft. The plot, "the basic means by which specific events, otherwise represented as lists or chronicles, are brought into a meaningful whole" (Czarniawska 1997a, b, p. 18), is made of stories, memories, anecdotes, and evidence that are always past and re-made in the present. Management is intrinsically an art of memory, where the recollection of the past is always a remade in the present, as Mary Carruthers' The Craft of Thought reminds us. Once again, the humanities, literature, and narrative are what we should all aspire to in our organization and management studies. As she wittingly and sarcastically was used to say: "the social science will very likely disappear, phagocytized by various forms of data technologies, while the humanities will survive the technological revolution. They are like pandas: they are kept alive because they are beautiful" (ad vocem, with adaptations). The data revolution will force us, more than ever, to find plots to make sense of data and to understand how algorithms put their own plot into the ocean of data they collect. Humanities and rhetoric, not as a form of persuasion but as a spatial form of organizing our thoughts and actions, are more important now than in the Middle Ages.

But this attention to narratives also leads us to recall that when we approach the field, "there is more to it than 'just talking'. . . . texts are actions (strictly speaking, material traces of such, but they result from action and provoke further action), and actions are texts in the sense that they must be legible to qualify as action" (Czarniawska, 1998, p. 11). Texts, words, images, figures, and numbers are linked by a multimodal and multivocal plot, which creates specific narrative genres. Plotting will possibly become a literary genre in relation to data technologies and to determining how these data are defined, classified, rearranged, and communicated. For us, the only way of coping with the excess of information (Czarniawska and Löfgren, 2013) is to search for a meaningful plot among the incredible rise of spurious correlations that calculative abilities will generate.

As the reader will appreciate from reading these few words, I have been kindly asked to write in memory of a friend; Barbara was a truly interdisciplinary scholar, able to link science and literature, narratives, and organization studies. It was, therefore, not by chance that the European Institute of Advanced Studies in Management (EIASM) conferred her the first Interdisciplinary Thought Leader Award in 2017. The reader, as I did in writing this piece, will also appreciate that her work is not only to be read but also re-read, as the more one knows about the various encounters that Czarniawska made with the authors inspiring her work, the more one can understand the greatness of her corpus of writings.

She will be missed not only for her writings but also for her great eloquence in public speaking and her ability to connect people. She was a networker, and the list of colleagues that I met through her is possibly too long to be made here. All these introductions were curated and meaningful and, in my case, often aimed at encouraging me to write a book on the Jesuits that I have not written yet. Sorry for this, Barbara, but I will. Eventually.

In the footsteps of Barbara

Lana Sabelfeld, University of Gothenburg.

I met Barbara during my doctoral studies at the School of Business, Economics, and Law at the University of Gothenburg from 2009 to 2013. My first encounter with her was in 2010 when she gave a seminar on field study research for PhD students. An important takeaway from this first meeting was her assertion that "we (researchers in business administration) are not surgeons, and we cannot study what is in people's heads." However, it is possible to study what people say or write, and analyze why and how managers, accountants, and organizational actors narrate what they do and communicate to different audiences in specific ways. Soon after this seminar, I started queuing for Barbara's PhD course titled "From Field to Desk" (Czarniawska, 2014e) and had the opportunity to join her group of students in 2012. Later, during my post-doctoral years, I had the privilege to join the Gothenburg Research Institute (GRI), where I regularly talked to Barbara about research and life. Eventually, we started developing and co-writing an article about narratives in Japanese integrated reports (Sabelfeld *et al.*, 2024a).

Barbara could always see things that others did not and gave a voice to the invisible. During the PhD course in 2012, she assigned us an exercise to observe something interesting during the day and make a detailed account of this observation. On the day of the presentation, we (the PhD students) shared different stories, and in each story, Barbara helped us reveal details that we initially could not see. My observation was about my child's birthday morning celebration. The observation was documented in a PowerPoint presentation using both photographs and chronological narratives. Barbara's first comment addressed the title of the presentation "Seventh birthday – a big boy!" She remarked, "A big boy from whose perspective?" From that point, our exploration began. We discussed the details of what was happening and who did what, both before and during the birthday breakfast. Barbara noticed something I missed when looking at the photographs—the movie characters on the birthday present wrapping paper —and she was curious about what it could mean in terms of fashion and symbolic values. She also noticed the facial expression of the younger brother in the photo and suggested switching perspectives to consider the event from his viewpoint.

Barbara has always been curious, sharp, and generous in helping emerging scholars interpret field material, find surprising observations, explain theoretical concepts in a practical way, and show how our texts could be better articulated and understood. She guided us tirelessly through the complicated process of moving back and forth between observations of the mundane and theory, between fieldwork material and academic writing, in a way that emerging scholars could understand. She showed us examples of ethnographies, uncovering how different researchers crafted their own interpretive stories from field observations and how these stories could then be connected to existing theories (Czarniawska, 2014e, 2022a).

As Corvellec and Eriksson-Zetterquist (2020) articulated, Barbara's work, both theoretically and methodologically, contributed to the understanding of institutions (Meyer and Rowan, 1977) and their change (Czarniawska, 1992, 1997a), defining an institution as "a pattern of social action strengthened by a corresponding social norm" (Czarniawska, 1997a, p. 43) that both reproduces itself and changes over time. She introduced perspectives from different disciplines to organization and management scholars, which are helpful for understanding organizations. These include insights from social psychologists Karl Weick, Floyd H. Allport, and Erving Goffman (Czarniawska, 2006b); philosopher and sociologist Bruno Latour (Czarniawska, 2014f); philosopher Richard Rorty (Czarniawska, 2011c, 2022b); economic historian Deirdre McCloskey (McCloskey, 1998); and narratologists Tzvetan Todorov and Roland Barthes (Czarniawska, 1997a, 2000, 2010b).

Amid the myriad of theoretical and methodological contributions that Barbara produced in different disciplines, I would like to focus on the interdisciplinary accounting research perspective and share my reflections on: (1) how I understand Barbara's view of accounting; (2) how to approach accounting professionals in different cultural contexts; (3) the use of Goffman's impression management perspective in accounting research; and (4) the notion of alterity in the process of organizational image construction.

First, from my conversations with Barbara, I could always see her fascination with accounting viewed as a social and institutional practice (Hopwood and Miller, 1994), but also as a mediating space for managing paradoxes and a space for translations performed through narratives and negotiations (Czarniawska, 2005; Czarniawska and Mouritsen, 2009). In Czarniawska (2005, p. 40), she formulated one of the paradoxes of modern accounting:

> Numbers are more credible than words because they are more stable, while numbers are less credible than words because they are more stable. While bookkeepers and auditors are aware of this paradox and used to living with it, novices are always surprised and suspect some manipulation. Nowadays, when the accounting function has been opened up to everyone (Power, 1997), with or without their consent, it is necessary and perhaps inevitable that the public becomes aware of the paradox.

Czarniawska (2005) emphasized the important process of translating numbers into a chain of actions (action nets) in organizations. She exemplified that a mundane translation of budget work in an organization can lead to new relations, such as micro-level dialogues and negotiations between the organization and various other actors and organizations. This illustrates that there are no macro-structures or global actions:

> [. . .] all actions are local, but some of them are repeated in many places at the same time, and in this way, they become translocal. Czarniawska (2005, p. 44)

Second, on a methodological note, Barbara had over 50 years of experience conducting fieldwork in different countries. This experience offers a myriad of practical wisdom related to qualitative methodologies. Interviews are often used in accounting research to explore the practice of accountants and auditors. Czarniawska (2014b) discussed that managers and professionals are often lonely in their thoughts due to potential political or practical repercussions when sharing them with colleagues or other stakeholders. However, research interviews provide a safe space for symmetrical exchange between the researcher and the professional, allowing managers and professionals (including accountants and auditors) to share personal insights and test their ideas without fear of consequences, with researchers offering respectful attention in return (Czarniawska, 2014b). To create this symmetrical exchange, she emphasized the importance of adapting interview guides and other methodological instruments to the *local cultural context*. Even patterns of gaining access to organizations vary significantly across different cultural settings.

Third, I would like to present a reflection on the use of Goffman's concept of *impression management in accounting* research that Barbara shared with me and my co-author John Dumay when we were writing our recent paper (Sabelfeld *et al.*, 2024a).

There is a strand in accounting research examining how narratives in corporate reports are used to manipulate stakeholders' perceptions (Beelitz and Merkl-Davies, 2012; Melloni, 2015; Perkiss *et al.*, 2021). Accounting researchers often rely on Goffman's (1959) theoretical perspective of impression management to explain how companies frame information in corporate reports. They conclude that various communication strategies and tactics (Oliver, 1991) are used in corporate reports to embellish the story and manipulate the reader's perceptions (Beelitz and Merkl-Davies, 2012; Melloni, 2015; Perkiss *et al.*, 2021) or strategically distort and manipulate information to gain legitimacy and competitive advantage (Merkl-Davies and Brennan, 2007; Lyon and Montgomery, 2015; Boiral, 2016; Diouf and Boiral, 2017).

Barbara reminds us that the concept of impression management originates from social psychology and is about how individuals present themselves in everyday life to form impressions in others (Goffman, 1959). This is not necessarily manipulation, such as greenwashing (Lyon and Montgomery, 2015; Diouf and Boiral, 2017), window-dressing (Boiral, 2016), and spin (Merkl-Davies and Brennan, 2007). Barbara received an M.A. degree in social psychology in 1970, and from her perspective, the crucial element of impression management is *the appropriateness of the self-presentation* to its recipients and the occasion in which it is performed. This is an angle that could be meaningful for accounting researchers to explore in the future.

Finally, it is worth revisiting the notion of *alterity* that Barbara articulated in the context of studying identity work and image construction in organizations (Czarniawska, 2008d, e). According to Czarniawska (2008d, p. 52), in the process of constructing an organizational image, there is an interplay between identity (who are we like? and how?) and alterity (how are we different? and from whom?). However, existing research tends to focus mainly on identity construction, as problematized below:

> The dominant conceptualization of 'identity free of alterity' has caused a significant semantic gliding in studies of corporate image construction. At one time merely denoting a relation (identity, like an alterity, is a judgement resulting from a comparison), identity has become an attribute – something that an organization can have or lack. A relational view of the identity/alterity interplay in organizational image construction promises a more nuanced understanding of these complex phenomena. Czarniawska (2008d, p. 52)

In the context of translocal challenges related to climate change and social and environmental sustainability, most organizations in the world need to change business models, accounting practices, and organizational images, adapting them to the agenda for sustainable development guided by the UN SDGs and the European Green Deal. In this context, exploring the dynamics of the interplay between identity and alterity in organizations by analyzing narratives in corporate accounts and reports becomes a relevant avenue for future management and accounting research.

Barbara Czarniawska has been a fantastic role model for many researchers and colleagues worldwide. She exemplified how to be curious, think independently, write well, see the big in the small and the small in the big, and care for colleagues, texts, flowers, and things. Barbara, you and your work will live on and continue to inspire many, many people in the future!

Memories of Barbara Czarniawska and her influence

John Dumay, Macquarie University.

My first recollection of Barbara Czarniawska was reading her work as a PhD student. Unlike most of the reflections in this paper, I did not have the privilege of living and working near Barbara. Australia is a long way from Sweden. However, our international travels crossed paths at conferences and the University of Gothenburg over the years. The meeting then turned into a research and writing collaboration with her and my good friend and colleague Lana Sabelfeld, which resulted in a paper that *AAAJ* accepted only a few weeks after her passing (Sabelfeld *et al.*, 2024a). Barbara was excited about the paper and put considerable effort into helping us respond to the reviewers and revise the text. It is my only writing collaboration with her, and I am sad that there will not be any more.

As several contributors to this text have outlined, it is impossible to comment fully on her lifetime achievements. In preparation for writing this reflection, I stumbled across her curriculum vitae (CV) on the University of Gothenburg website [3]. Strikingly, the CV has no narrative; rather, it consists of many lists of her achievements, such as honors, professional roles, courses taught, publications and PhD supervisions. However, it tells the story of an eminent scholar who touched the lives of so many people in so many places. I am fortunate to be just one of them.

My first encounter with Barbara's work was during my PhD studies (2005–08). Her book *A Narrative Approach to Organisational Studies* (Czarniawska, 1998) inspired me. Like her, I collected material in the field by observing how the New South Wales Department of Lands implemented a process to measure, manage and report on their intellectual capital. My study examined how the Director-General of the Department communicated the organizational changes necessary to implement and produce a publicly available intellectual capital report. Here, I discovered how the narrative was an important part of the change process and central to the story of intellectual capital in the report. So, while measuring intellectual capital in numbers was challenging, if not almost impossible, narratives helped tell the story of intellectual capital and became an essential element of the report (Dumay, 2008).

While inspired by Barbara's work, I was fortunate to meet her for the first time at the 8th Interdisciplinary Perspectives on Accounting Conference, Cardiff, Wales, 10–12 July 2006, at the conference dinner. Barbara gave her keynote speech before dinner, and I sat at the same table as her, along with Prof Peter Miller and Prof David Cooper. I don't recall much of that conversation, but it centred on French social theory. All three were so ensconced in their conversation that I took the opportunity to capture the moment with my camera (Plate 2). Here I was, a mere PhD student among some of the most renowned scholars, and I didn't realise it as this was my first ever academic conference.

The next time I met Barbara was the 6th Asia-Pacific Interdisciplinary Research on Accounting Conference, 12–13 July 2010, at the University of Sydney, Australia, which I helped organise with Prof James Guthrie. Again, Barbara was a plenary speaker, and later, she told me how much she enjoyed the visit. However, as she disclosed in one of our last meetings, one of her regrets was that she never visited New Zealand, even though she made the long trip from Sweden to Australia a few times.

By 2010, I had finished my PhD and started developing my writing skills. By then, I truly embraced the power of narrative and fieldwork, especially interviews. At the conference, I met Prof Charl de Villiers for the first time, and we embarked on research to understand the

Source(s): Photo by John Dumay, 2006

Plate 2. Academic conversations at the IPA conference dinner in Cardiff, Wales

construction of academic accounting papers published in *Accounting Organizations and Society*, *Critical Perspectives on Accounting* and *AAAJ* (de Villiers and Dumay, 2013, 2014).

While analysing the papers for that study, I remember one that broke all the so-called rules of an academic paper: Barbara's *AAAJ* paper *Translation Impossible? Accounting for a city project* (Czarniawska, 2010a). In the paper, Barbara follows the translations of different accounts about an urban recovery project in Rome designed to improve the amenities of a park called Magliana. However, it does not follow the expected academic paper construction – there is no Introduction, no Literature Review, no Methodology, no Results, no Discussion, and no Conclusion. Instead, the sections read like the titles of chapters in a novel - City management as action net; Plans and dreams: the beginnings; Pian Due Torri as seen from the bicycle- and pedestrian-track in 2008; Other accounts of the project; and Whose account? What translation?

What makes the paper even more interesting is the inclusion of colour photographs (plates) Barbara took of the park during her visits in 2007 and 2008. Including colour photos in an academic article is rare, and most journals will not permit them because they only publish in black and white. She uses these to help tell her account (story) of the park and the project. The first picture is that of a dilapidated sign covered in graffiti and shows the power of the visual alongside the narrative (Czarniawska, 2010a, p. 422):

> The first of them, Plate 1 shows the entrance of the 3 km bicycle-pedestrian track along the river, which was partially built in 1990, on the occasion of the Football World Cup in Rome. I used to walk along this track in 2007 and 2008 – and register the occurring changes. The photo clearly shows why this area was chosen for an urban recovery project.

Even more striking is her use of the first person instead of bland and impersonal academic writing. For example, instead of saying, "The case examines many and disjointed translations . . ." she says, "I present a case in which such translations are many and disjoint . . .". Instead of "The story begins . . ." she says, "I begin the story...". Her use of the first person alongside her photos transports the reader to walk beside her on the very pathways she walked while taking the pictures. You are visiting Rome with her, not reading about bland academic theory. That is the power of narrative and the art of a skillful writer blending the visual with text - something we all can admire and learn from.

I will now fast forward nearly a decade to when I next met Barbara when visiting the University of Gothenburg in 2017. By then, I had started working with Lana Sabelfeld, who was researching integrated reporting in Japan. We were invited to present our research at a Gothenburg Research Institute staff seminar, and I remember being somewhat nervous, hoping she liked our presentation. However, I should not have been nervous. We got positive feedback and great suggestions, which we used to improve the paper and have recently published (Sabelfeld *et al.*, 2024b).

Sometime after that, Lana and I started discussing another paper about Japan focusing on the corporate reporting of the Mitsubishi Corporation, and we started developing that paper during late European Spring - Summer 2018 and then presented the paper for the first time at a workshop at London School of Economics in December 2018. Using feedback from the workshop, we drafted a better version in 2019, and Lana sent it to Barbara for feedback. Shortly after that, Barbara emailed back her comments and a revised version, where she started writing and crafting the story as she saw it. After that, inviting her as our co-author was natural, and Barbara gladly accepted. She liked the idea of introducing the concept of wrapping (Hendry, 1995) (a form of impression management) to accounting research and wanted to continue working on this paper.

We submitted the paper to a leading journal (not *AAAJ*), and it got the most scathing review I have received. So, we went back to the drawing board and another leading journal with Barbara's input. This time, we were better received and got a major revision decision. However, we struggled through several revisions over several years. I visited Gothenburg every year and met with Lana and Barbara until 2020, when the COVID-19 pandemic interrupted my travels to keep working on the paper.

Meeting regularly with Barbara was a great experience for me, as her insights and advice were always constructive and helpful, and we had interesting discussions about some of the reviewer comments when she didn't see eye-to-eye with them. We also discussed writing style and word choice. She was meticulous in what she wanted to say and the words she used. I learned a lot. Unfortunately, the reviewers rejected the paper after several long revisions. However, it was the third time lucky as the *AAAJ* reviewers recommended accepting the paper after several more revisions. Even Barbara shared the same struggles we all face when publishing our research.

Several of Barbara's academic and theoretical contributions by the authors of this tribute paper reflect her academic and theoretical contributions. However, in my reflection, I want to emphasise her contribution to people. When you look at her CV, you can count the number of papers, books, and book chapters. However, you must also count the number of co-authors, PhD supervisions, visiting professorships, and conference plenaries. This (ac)counting tells the story of Barbara reaching out to work and interact with people, especially students and early career researchers. She touched their lives, and the publications are an artefact of a human being, not an academic stuck in an ivory tower. I was fortunate to have been inspired by her work and to work with her, and her influence lives on with us all.

Barbara Czarniawska's legacy in AAAJ

James Guthrie, Macquarie University.

The previous contributions offer reflections in memory of Barbara Czarniawska, a distinguished scholar and cherished colleague, by those who had the honour of knowing her well. She leaves a legacy of significant intellectual contributions and academic networks connecting numerous researchers in social science, accounting, accountability, business, organization, and technology. I recall attending a research seminar she presented in 1996 when I was a visiting professor at the School of Business, Stockholm University. She was notably generous with her time, particularly with emerging scholars.

This piece will focus on Barbara Czarniawska’s contributions to the Accounting, Auditing and Accountability Journal (AAAJ), where she not only published her own work but also reviewed other authors’ papers, generously helping them to improve their research. I’ll briefly summarize her four papers published in AAAJ and note that over 150 papers have cited Barbara’s work. In her 2010 AAAJ paper, Barbara aimed to uncover the complexities of accounting for urban projects, using an example from Rome (Czarniawska, 2010a). Methodologically, the study utilized various project accounts, including a photo reportage by Czarniawska herself. The research reveals that the abundance of accounts paradoxically complicates tracing the progression from political decisions to actual city events. This complexity arises partly from the manipulation of accounts by politicians and the opaque nature of technical documents, such as accounting records.

In her second AAAJ paper, Czarniawska (2012a) analyzed common employment interpretations of the financial crisis of 2007–2010. The paper presents a text analysis and finds that the same “strong plots” are commonly used to explain financial crises to the general public. The paper provides innovative insights into interpretations of financial crises.

In her third AAAJ paper, Czarniawska (2012b) sought to investigate the evolution of accounting practices over time and across different contexts through the lens of novels. Employing the method of distant readings, the paper uncovers both unique characteristics and shared practices in the work of Certified Public Accountants from 70 years ago compared to today. The originality and value of the study are left for readers to determine.

In her fourth paper, recently published in AAAJ by Sabelfeld *et al.* (2024a), the findings hold significant relevance for researchers, report creators, policymakers, and the International Financial Reporting Standards (IFRS), especially in light of the recent introduction of IFRS Sustainability Disclosure Standards aimed at standardizing corporate reporting. The study, which explores the development of Mitsubishi Corporations public reporting from a Japanese cultural, political and business perspective, sheds light on the motivations and processes behind their adoption of integrated reporting, merging it with other frameworks to create a cohesive narrative that aligns with the profile of a global, but still quintessentially a Japanese corporation.

The four outlined contributions exemplify a remarkable diversity of perspectives, showcasing the rich tapestry of ideas that Barbara has offered to accounting research. Each piece, while unique and relevant, offers innovative theoretical and methodological approaches that continue to resonate, even if some were written 12–14 years ago. This enduring relevance emphasizes the timeless nature of Barbarás thoughts, inviting accounting researchers to further explorations. These articles reflect the depth of Czarniawska’s influence on accounting studies, emphasizing the importance of interdisciplinary perspectives in advancing our understanding of complexities of accounting practices.

Conclusion

In conclusion, the ten authors featured in this article have all commented on Barbara Czarniawska’s personal qualities as a scholar and her substantial contributions to academic research. Barbara Czarniawska’s work has significantly shaped the field of organization and accounting studies by offering a rich variety of theoretical perspectives and methods. Czarniawska’s intellectual journey reflects a unique interdisciplinary breadth and depth. She has introduced a constructivist approach to understanding organizational practices, emphasizing the importance of narratives in shaping and understanding organizational realities and accounting practices. Particularly, her following contributions are significant: narrative approach to organization and accounting studies; the concept of action nets, and the translation model of organizational change, which is a central contribution to the institutional theory, also coined as the version known as “Scandinavian institutionalism”. As Scandinavian Consortium for Organizational Research (SCANCOR) articulated it:

> Together with Guje Sevón, her work was very important to shape what Guje and Barbara called Scandinavian institutionalism, that developed in a vibrant community with a strong centre at SCANCOR. For Scandinavian Institutionalism, Barbara's work with translating insights from Actor-Network Theory to organization studies, and institutional theory in particular, was crucial to develop her own theory of organizing [4].

Czarniawska's emphasis on the narrative as a methodological approach has altered how organizational scholars approach the study of organizations. She contended that organizations are not merely mechanical entities, but dynamic constructs made coherent through the stories people tell about them. Thus, her narrative approach generates new understandings of organizations that are constantly being shaped and reshaped through language and narratives.

Her introduction of the concept of "action nets" further enriches this perspective. In Czarniawska's view, organizations are held together by interconnected actions, rather than by abstract structures. These actions, while local, often gain broader significance when repeated and enacted across different contexts, thus creating translocal organizational patterns. This focus on actions and networks rather than static structures provided a dynamic perspective on how organizing evolves and how practices are maintained over time.

Finally, Barbara Czarniawska's notion of translation, deeply rooted in her application of actor-network theory, goes beyond the traditional view of organizations as merely collections of people or hierarchical structures. Her work on translation highlights how ideas, practices, and technologies move across different contexts and are reshaped in the process, adapting to local contingencies. This concept emphasizes that actors, both human and non-human—such as technologies, accounting systems, and even organizational policies—are central to shaping the process of organizing.

By viewing organizations as complex entities composed of networks of actions and interactions, her translation perspective reveals how seemingly mundane processes like budgeting, decision-making, and city planning are continuously negotiated, transformed, and reinterpreted. This approach demonstrates how organizations are fluid and dynamic, shaped by a multitude of influences that extend beyond the visible actions of human actors alone, and emphasizes the significance of both material and symbolic elements in the process of organizing.

Barbara Czarniawska's passing marks a significant loss in the field of organization- and accounting studies, but her legacy continues to inspire and shape the discipline. Her trail-blazing work has an impact on how we understand and study organizing and accounting practices. Czarniawska's innovative approaches not only advanced academic thought, but also empowered researchers to see beyond static structures and delve into the dynamic and evolving nature of organizing. Her commitment to fieldwork and ethnographic inquiry, her deep curiosity, and her willingness to explore unconventional places and methodologies have expanded the horizons of social science research. All her theoretical and methodological contributions will continue to influence scholars for generations to come, and her work remains a vital foundation for understanding the complexities of organizing and accounting processes.

As a mentor, colleague, and thinker, Barbara Czarniawska's deep insights and generosity will be dearly missed, but her ideas will live on, guiding future explorations into the heart of what it means to organize and to be organized. She leaves behind not only a remarkable body of work but a community of scholars who will carry her legacy forward, building upon the rich intellectual paths she created.

Notes

1. Barbara Czarniawska's University Profile and CV: https://www.gu.se/en/about/find-staff/barbaraczarniawska, accessed 2024–06–20.
2. Links to Barbara Czarniawska's CV for download and Google Scholar Profile: https://www.gu.se/en/about/find-staff/barbaraczarniawska; https://scholar.google.com/citations?user=-czmBZcAAAAJ&hl=en&oi=ao, accessed 2024–06–20.

3. https://www.gu.se/en/about/find-staff/barbaraczarniawska accessed 24 June 2024.
4. https://scancor.org/news/in-memoriam-barbara-czarniawska/, accessed 2024–10–16.

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