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Purposeful publishing: concern as methodological responsibility in accounting research

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Abstract

Purpose – This article addresses how purposeful research can be sustained in academic systems where what matters is increasingly defined through citation counts and journal rankings. It proposes the recovery of purpose through concern. A study's concern is the normative orientation of its contribution. The article shows how authors, reviewers, editors and academic leaders can use concern to examine the purpose of what they publish, evaluate and curate, treating it as a form of methodological responsibility.

Design/methodology/approach – The argument proceeds through conceptual analysis. Drawing on the work of Adorno, Honneth and Weber, it develops a framework that contrasts three orientations of concern: transformative, emancipatory and disciplinary. Each orientation names a distinct intellectual ambition and a corresponding kind of work a study can perform upon its field. Our concern framework is illustrated through accounting studies that exemplify these orientations in practice.

Findings – Read through the three orientations, accounting studies can be composed to (1) open new constellations of meaning, (2) widen recognition through emancipatory engagement or (3) contribute to cumulative inquiry by addressing the questions the field treats as worth pursuing or by strengthening the methodologies through which it pursues them. Because social science participates in shaping the realities it studies rather than merely explaining them, what a study is composed to do matters. Its composition allows it to carry a normative orientation into the field. Some studies manage to combine more than one orientation. Studies composed instrumentally, by contrast, satisfy the formal criteria of publication without carrying any clear concern.

Originality/value – This article offers a methodological response to the rise of instrumentalism in accounting research. Rather than treating instrumentalism only as a consequence of universities' performance management systems, it identifies resources within scholarly practice itself, three orientations of concern, through which researchers can compose work that has direction beyond its publication. The concern framework is available to any accounting scholar regardless of methodological paradigm.

Keywords Concern, Methodological responsibility, Research purpose, Academic instrumentalism, Publication metrics, Accounting research

Paper type Conceptual paper

1. Introduction

Accounting research has been largely unresponsive to the interdependent crises in whose grip the world is finding itself (Andrew *et al.*, 2020; Gray, 2010; Gray and Milne, 2015; Hopper, 2019; Hopwood, 2009). Instead, it has become increasingly shaped by performance regimes that prioritise publications and conformity to narrow ideas of academic contribution (Becker and Lukka, 2023; Gendron, 2015; Hopwood, 2008; Parker, 2011). The institutional

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governance of academia through managerialism and corporatisation (Parker, 2011; Tuchman, 2009) has been seen as the main reason for an inward-looking, instrumentalist orientation in which scholarly purpose has no place (Alvesson *et al.*, 2017; Hopwood, 2008). Framing the loss of purpose as a problem of institutional governance has had the unwelcome effect of absolving academics of responsibility for the direction of their work. If universities incentivise researchers to prioritise the requirements of peer review over the questions that give their inquiry direction, then how can we expect them to develop meaningful agendas for their studies?

We take issue with the hold that managerialism has come to exert over academics' self-image. Managerialism has had transformative effects and reconstituted key academic practices (Gendron, 2008; Malsch and Tessier, 2015; Pelger and Grottke, 2015). But its encounter with academic traditions of truth-seeking has not displaced the deeper teleologies of those traditions. Academia has for centuries faced interference from religious and state authorities without giving up the search for truth (Weber, 1958). The ideals academia carries as an institution exceed what current academic practice delivers. This normative surplus is itself a resource for critique (Hartmann and Honneth, 2006; Ahrens and Pfister, 2027), a basis on which an institution can be held to account for its own maldevelopments. Rather than dismiss social responsibility as an elitist ploy (Adorno, 2004; Horkheimer, 1972), we hold that this normative surplus should inspire purposeful research.

Critiques of academic instrumentalism have approached the problem from two directions. Some have focused on universities' performance management systems and the incentives they create (Parker, 2011, 2012; Parker *et al.*, 2024; Tuchman, 2009); others have engaged scholarly practice itself, examining the mindsets, identities, research conduct and career choices through which instrumentalism is reproduced or countered (Alvesson *et al.*, 2017; Becker and Lukka, 2023; Bedford *et al.*, 2023; Gendron, 2008, 2015; Gray *et al*., 2002; Humphrey and Gendron, 2015; Lukka and Lassila, 2026). These critiques matter, but they leave largely unaddressed the methodological choices through which research is composed and evaluated. That is where the present study intervenes. Following Silverman (1993), we understand methodology as the overall approach to research, the working sense of what reality is and how the researcher can make contact with it. Methodology is about shared territory: it shapes how research is composed, recognised and curated across the academic community. These commitments are rarely explicit. They are part of the knowhow of research traditions and the everyday research practices they underpin (Lamont, 2009). If purpose is being lost from research, it is being lost in researchers' everyday choices, and that is also where it can be recovered.

The question we address is how research can retain substantive purpose within academic systems increasingly organised around publication metrics and procedural compliance. We propose the recovery of purpose through concern: a study's concern is the normative orientation of its contribution. Concern sits alongside problematisation, motivation and contribution as a paper-level feature. But where those terms describe how a paper positions itself within a literature, concern is the direction in which it seeks to affect that literature. Concern informs the whole composition of a study through what is chosen for study, how it is theorised, which methods are used, how the argument is framed and what the publication is composed to carry into the field. Because social science does not merely describe its objects but participates in shaping them (Ferraro *et al*., 2005; Hines, 1988; MacKenzie, 2006), what a study is composed to do matters. The scholar exercises responsibility in choosing the orientation a study carries, even though what the paper goes on to do once in the field is no longer the scholar's to control.

To give concern analytical shape, we draw on Adorno (1977), Honneth (1995, 2014) and Weber (1958) to distinguish three normative orientations: transformative, emancipatory and disciplinary. Each names a distinct register through which a study acts upon its field. Transformative concern, taken from Adorno, gives the field a new way of thinking by reordering the categories through which it makes objects intelligible. Emancipatory concern, taken from Honneth, widens the field's recognitional structure by giving voice to what it has previously not heard. Disciplinary concern, taken from Weber, sustains the questions and methodological practices through which cumulative inquiry proceeds. The three orientations are distinct but compatible: a single study often combines more than one.

Our usage of concern differs from Latour (2004), whose matters of concern designate the contested assemblages that gather around public controversies. In our usage, a study's concern is the normative orientation of its contribution, how it seeks to move or direct its field. A concern is therefore not a feature of the issues it studies. It is also not itself a methodology. Critical, positivist and interpretive traditions (Horkheimer, 1972; Mach, 1976; Gadamer, 1989) each tend towards distinctive orientations of concern, but these traditions are means. They are not themselves normative orientations. Concern is exercised through methodology. The concern framework we develop is therefore available to any accounting scholar who asks what the work is for, regardless of methodological paradigm. A study without a clear orientation of concern, by contrast, will tend merely towards the procedural compliance of assembling components that satisfy reviewers (Alvesson *et al.*, 2017; Alvesson and Sandberg, 2013; Becker and Lukka, 2023; Humphrey and Gendron, 2015; Parker, 2012). It is work without a sense of broader scholarly responsibility.

The contribution we develop has implications that extend across the academic community. It bears on the choices made by authors who compose research, reviewers who evaluate it, editors who curate the field and academic leaders whose institutional decisions shape the conditions within which concern can be expressed or suppressed. Section 2 develops the theoretical foundations of concern, beginning from Latour's distinction between matters of fact and matters of concern and elaborating the three orientations through the work of Adorno, Honneth and Weber. Section 3 illustrates these orientations through accounting studies. Section 4 considers what concern means for authors, peer reviewers, editors and academic leaders. Section 5 concludes.

2. Theoretical foundations: reclaiming concern within the epistemic architecture of research

2.1 Matters of concern and the limits of description

Latour (2004) addressed concern head-on, distinguishing matters of fact from matters of concern in response to a crisis in the politics of critique that bears directly on our own argument about purpose. Writing at a moment when academic deconstruction seemed to undermine every claim to knowledge, Latour asked: Has critique run out of steam? He noted with discomfort how the tools of critical theory, once used to challenge power and deconstruct hegemonic discourses, had become co-opted by climate change deniers and political cynics. Reasoned critique had flattened into reflexes of suspicion and conspiracy theories, now directed at a supposedly biased climate science.

In response, Latour proposed a shift from "matters of fact" to "matters of concern." The former refer to supposedly objective truths, stabilised through scientific method and detached from the world of values. The latter, by contrast, acknowledge that facts always emerge from situated, fragile, contested assemblages. They are not less real for being contested. Latour said they are more real because they demand care. Concern, Latour proposed, is thus a way to reassemble the social, not through "objective" distance but by attending much more carefully to, and perhaps even participating in, the world's ongoing composition. The critical researcher, on this view, attends to her object as a fragile achievement in need of tending.

A study, in this light, is not a neutral representation of facts but a composed intervention, an artefact that helps something hold together. It acts by assembling heterogeneous materials and ideas. It is descriptive rather than normative, participating in the realities it portrays. This is the first insight we take from Latour: research as composition, not mere representation.

Concern in this sense already does important work for accounting research, where debates often divide between empiricist detachment and values-based critique. Latour's notion of concern implies a third possibility: a mode of inquiry whose constructive character shows itself in the ways in which arguments and data are carefully put together as expression of scholars' longer term commitments.

Commitments to what, however? Latour's examples of the realities of climate change and the 9/11 attacks suggest that he is asking for commitment to reality as such, to what actually happened. That is not an easy claim for him to make, because his oeuvre insists that facts are never "just out there" but always effortfully constructed. If they are constructed, why should the concerned researcher's claim count for more than the climate change or the 9/11 denier's? A move from objective science to caring concern threatens to open the gates to every motive, however irrational.

Latour's answer is that the sheer detail of facts uncovered in his field studies of scientific laboratories (Latour and Woolgar, 1979), public transport systems (Latour, 1996), or administrative jurisprudence (Latour, 2010) itself demonstrates the careful concern required to assemble them. He names this position "empirical" rather than "empiricist" (Latour, 2010, p. x): the researcher follows actors on their own plane and refuses generalisations that would explain facts "from up high". Any generalisations distilled from a study must be discarded before the researcher moves to the next research site (Latour, 1988, p. 163). Concern, in this version, accumulates through ever more description. Networks of research practices stabilise facts into "black boxes" that no one bothers to reopen (Latour, 1987).

The difficulty, for our purposes, is that the method itself prevents the accumulation of normative orientation that disciplinary work requires. Latour asked researchers to follow, describe and then move on to the next project, but without any particular normative orientation or membership of any methodological tradition that informs how the field addresses its questions. Latour had little to say about how networks of research practice operate or what to do when they fail. To overcome conspiracy theory, he offered exhortation: look harder for facts, follow the actors more closely. The position lacks a theory of how facts are organised conceptually and normatively, which leaves his version of matters of concern methodologically vague and, in the end, dependent on description without the methodological commitments through which concern is expressed.

Latour's anti-explanatory position has nonetheless inspired a substantial stream of actor-network theory research in accounting (Justesen and Mouritsen, 2011; Lukka *et al.*, 2022), where it has produced careful descriptive studies of accounting in operation. The generalisations such studies offer tend to be cast at the level of ANT itself: accounting functions as a "centre of calculation" producing "control at a distance" (Robson, 1992), or as a source of classifications whose overflows occasion reclassification and novel uses (Skaerbaek, 1998). These are important contributions, and they have opened up empirical terrain that other traditions had left undescribed. They are also instructive for our purposes. They offer rich descriptions, but the methodological commitment to following actors on a single plane always keeps the inquiry at one remove from more enduring concerns through which accounting research might take responsibility for what it studies. This uptake of Latour has not privileged concern over facts in the way Latour (2004) himself proposed.

Latour's reflections are a useful starting point for our argument that studies are composed interventions through which concerns enter their fields. He emphasised attention to care and composition, yet left open how concern acquires orientation and how it might guide inquiry beyond description. We therefore propose a different notion of concern. It should not be a feature of the gathering around an issue but the normative orientation through which a study addresses its object, i.e. the methodological commitment that gives a study purpose and direction. The next section turns to how concern develops into a methodological force capable of shaping how studies can act upon the world, and how concern can be a source of responsibility in research.

2.2 Three orientations of concern: Adorno, Honneth, Weber

Three thinkers help us move concern from a question of attentive description to reflection on how knowledge can be purposefully developed: Theodor Adorno (1977), Axel Honneth (1995, 2014) and Max Weber (1958). Each illuminates a distinct way in which studies can be made to do work in the world. Adorno locates this work in the re-ordering of facts to produce transformative illumination. For Honneth, it is the pursuit of recognition that drives emancipatory engagement. Weber grounds it in the joining of value relevance (*Wertbeziehung*) and methodological practice, through which disciplinary contribution becomes possible. Table 1 presents the analytical framework developed in this article.

The first orientation of concern is taken from Theodor Adorno (1977), who saw the value of research in its ability to inform critique and transformation. This adds an orientation that was missing from Latour's notion of concern. Like Latour, he values closeness to the empirical, yet he departs from any suggestion that description alone can yield understanding. Latour emphasised the descriptive, Adorno the critical: he rejects positivism's claim that facts can speak for themselves, insisting that they acquire meaning only through dialectical interpretation. Whereas Latour urges us to follow the actors and carefully trace how facts assemble, Adorno asks which facts matter and how they can be arranged to disclose new constellations of meaning. Rejecting both deductive system-building and mere empiricism, he emphasises the compositional nature of observation, the need to contextualise observed facts in order to make sense. Recontextualisation can yield novel illumination, transforming knowledge by reconfiguring what may already be known. For Adorno, imagination is integral to research and inseparable from attention to empirical reality. He captures this in his notion of "exact fantasy" (Adorno, 1977, p. 131): theory should serve as a key that, when fitted to a particular lock, opens a constellation, a patterned configuration of tensions and contradictions. "It is incumbent on interpretative philosophy to construct keys before which reality springs open" (p. 130).

Crucially, this demands a form of attention attuned to historical suffering and dissonance because these are indicative of the limits of existing categories (Adorno, 2004, p. 18). For Adorno, theory is not a framework imposed on reality but a fragile construct that gains explanatory force only when it resonates with the object's own resistance to classification. He holds that history cannot be interpreted from the outside but explains itself when approached in the right way. The task of thought is to perceive its latent meanings as they surface through contradiction. Adorno's orientation is transformative because it confronts what is obscured or forgotten and seeks renewed insights through the illumination of contradiction.

In methodological terms, Adorno's key metaphor clarifies how concern shapes the relation between theory and data. When a researcher senses that something is amiss, that an object resists existing categories, a new key may be needed. A study composed in this orientation does transformative work by exposing the tensions that limit understanding and, through flashes of illumination, rearranges what can be known. Adorno's insistence on a dialectical stance that remains aware of the limits of scholarly categories motivates abductive inquiry.

Table 1. Analytical framework: three normative orientations of concern

Orientation of concern	How the study affects the field	Diagnostic question	Philosophical resource
Transformative	Unsettles the categories through which a field thinks and opens new horizons of inquiry	Does the study give the field a new way of thinking?	Adorno (1977)
Emancipatory	Widens whose voices, standpoints and modes of knowing the field is prepared to acknowledge	Does the study widen what the field acknowledges?	Honneth (1995, 2014)
Disciplinary	Answers questions that the field has come to treat as worth pursuing and refines the methodological practices through which it pursues them	Does the study advance the field's substantive questions or strengthen its methodological practice?	Weber (1958)

Source(s): Authors' synthesis

By sensitising the researcher to epistemic friction, it invites creative reconfiguration. Concern becomes explanatory by governing the theoretical attunement through which a study unlocks the intelligibility of its object and reconfigures the relationship between knowledge and world.

The second orientation of concern is developed by Axel Honneth, whose theory of recognition (1995) and its institutional development in his account of social freedom (2014) addressed the emancipatory dimension of inquiry. He grounded this dimension in the demand that knowledge claims be heard within socially shared structures of recognition. Honneth's sociology of normativity postulated relations of mutual recognition within collaborative contexts as the bedrock for the pursuit of social freedom. His theory helps us see why emancipatory studies are not merely making claims but participating in negotiations over what counts as legitimate knowledge and who counts as a legitimate producer of knowledge. Like Adorno, Honneth distances himself from positivist ideas of unmediated access to the essentiality of facts. Facts exist, but all knowledge of them is mediated by selected instruments and concepts. Therefore, no knowledge can be value-free. Honneth's notion of recognition presupposes that inquiry is socially embedded and cannot be reduced to detached observation.

For Honneth (2014), freedom, the key Western value, is essentially social (Ahrens and Pfister, 2027). For the conduct of research, this means that a study's legitimacy and reach depend not only on what it argues but on whether what it argues can be heard within the recognitional structures of its field. Given that any literature recognises only some claims, voices and modes of knowing, the task for scholars writing in an emancipatory orientation is to conduct studies that widen those recognitional structures: to make audible what the field has not heard, make legitimate what it has not legitimised and extend the boundaries of who counts as a legitimate producer of knowledge and what counts as evidence.

Recognition is, for Honneth (1995), achieved through struggle. Inquiry, accordingly, takes place against the resistance of established framings within a field that render some orientations unintelligible or illegitimate. Emancipatory work seeks to expose forms of epistemic injustice, the silencing of certain topics, voices, or modes of knowing within the space of legitimate research. Against such injustice, studies in this register seek to widen what the field can hear.

A third orientation of concern can be seen in the work of Max Weber, who reflected extensively on the nature and functioning of academic disciplines. In his 1917 lecture *Science as a Vocation*, Weber (1958) portrayed scholarship as a disciplined vocation. He argued that all academic work rests on presuppositions, some technical, others normative. Among the latter, he identified two types: methodological presuppositions about acceptable means of inquiry (e.g. quantification, abstraction, logic) and value relevance regarding the selection of research topics deemed important by researchers and their community. Crucially, Weber insisted that value relevance does not violate objectivity because it alone enables academic research to determine questions worth asking. The composition of a study takes its direction from the specific value relevance and methodological commitments of the discipline within which it is composed.

The choice of research topics is therefore not a matter of personal whim but historically and institutionally situated. Research topics express the relation between what the field treats as worth pursuing and the academic institutional structures within which those concerns become thinkable and addressable through scholarship. Weber's distinction can be seen as an effort to preserve normativity by helping avoid two normative dead ends: positivism's insistence on expanding knowledge production as an end in itself, and relativist arbitrariness (cf., Adorno, 2004). Value relevance also guides the interpretation of facts encountered during research. Even when considering a seemingly simple act of one concrete social exchange, an exhaustive description of its components, let alone its causal structure, is beyond the capabilities of a researcher (Weber, 1949b). To address this problem, Weber proposed a procedure for creating a sociological "ideal-type" (Weber, 1949a, p. 90). It is a scheme of a carefully deployed, disciplined imagination by means of which researchers may postulate "objective possibilities" (Weber, 1949b, p. 180), such as different cultures of capitalism, on the basis of collected facts and their situated meanings (Weber, 1992). Facts are never just brute facts but always carefully constructed ones that are created out of myriad observations, guided by an imagination that feeds on broad scholarship.

Like Latour, Weber is dependent on and animated by facts, but he is no positivist. Whereas Latour prioritised description, Weber focused on disciplined research and the active process of shaping the disciplinary field in which facts are made intelligible. To put it in Latour's terms, the imagination of how to construct and interpret facts is directed by concern. But Weber would add disciplinary qualifiers: value relevance shapes the horizon of inquiry, and methodological practice must be appropriate to the concern at hand. A study composed within this orientation can do disciplinary work in two ways: by advancing the field's value relevance, addressing questions the field treats as worth pursuing within shared standards of rigour, or by strengthening the methodological practice through which the field connects empirical material to its interpretation. Both are legitimate forms of disciplinary contribution. Weber's thought offers a schematics of the normativity of research through the ways in which observed facts connect with disciplinary values. This relation anchors his methodological position of *verstehende Wissenschaft* ("interpretative science" or "interpretative sociology").

Our notion of concern can be traced through the normative orientation of a study's contribution across the works of these three thinkers. Transformative, emancipatory and disciplinary orientations are distinct but compatible. Single studies can combine them. Section 3 illustrates this through accounting studies, showing how normative orientations become visible in specific compositions of inquiry.

3. Normative orientations of concern in accounting research

3.1 Overview

This section illustrates the three orientations of concern through accounting studies. The aim is not to offer a comprehensive review but to show how each orientation takes form in scholarly practice and how published studies seek to affect their fields. The illustrative studies reflect the methodological diversity through which concern manifests in accounting research. Spanning more than five decades, they include early positivist, behavioural, interpretive and critical works as well as recent contributions on digitalisation, sustainability and prosociality.

The diagnostic questions of the analytical framework in Table 1 organise the discussion. Each can be applied to any study, regardless of methodology. Asking whether a study gives the field a new way of thinking, whether it widens what the field acknowledges, or whether it advances the field's substantive questions and methodological practice, brings into view the orientation a study's contribution carries. Each methodology has a register in which it does its best work. Positivist and quantitative research is well equipped for disciplinary work because its commitment to method and measurement strengthens the field's practices. Interpretive research is well equipped for transformative work because its attention to context and meaning opens new conceptual horizons. Critical research is well equipped for emancipatory work because its attention to power and voice widens recognition. These are only tendencies, however. The concern framework's claim is not that every methodology can do every kind of work equally well, but that each has a way of carrying scholarly responsibility. The pathology to avoid is composing a study with no concern at all.

3.2 Transformative concern: renewing what can be known

Transformative concern reflects Adorno's (1977) understanding of critique as a reordering of perception. It appears when research rearranges the relations through which a field thinks by attending to empirical detail to arrange facts into new patterns and altering the conditions for explanation. Studies that exhibit a transformative orientation break with habitual ways of seeing and create new forms of intelligibility.

We say exhibit rather than enact deliberately. Adorno's "exact fantasy" describes a particular kind of dialectical labour rooted in critical theory, and not every study that reorders a field's categories shares his philosophical commitments. The studies in Table 2 exhibit transformative orientations insofar as they posit that research objects no longer fit prevailing categories and that facts should be arranged into new patterns. Some studies do this from within the field's existing assumptions, others contest those assumptions directly. The transformative orientation accommodates both because it describes the normative orientation of a contribution, not an allegiance to a particular philosophical school. Table 2 lists eight accounting studies published over more than five decades in this vein.

Hopwood (1972) studied budgetary evaluation in a steel plant. He showed that managerial styles of accounting use, such as budget-constrained or profit-conscious, produce different social and psychological outcomes for the people subject to them. The methodology was survey-based and behavioural in tradition; the empirical claim was specific, but the contribution was conceptual. It gave the field a new object of inquiry by showing that the consequences of accounting systems depend on the organisational and political contexts in which accounting is used. Following on from occasional earlier work on various practical questions of budgeting (Argyris, 1953; Becker and Green, 1962; Ridgway, 1956), Hopwood's study did something different. Before it, accounting was studied as a technical system or as financial reporting. After it, accounting could be studied as an organisational and behavioural object, and a new research programme became possible, anticipating the broader social turn of accounting research in subsequent decades. The work was transformative insofar as it gave the field the category of accounting as organisationally and politically mediated.

Hines (1988) argued that accounting does not simply report a pre-existing financial reality but actively participates in constructing it. Drawing on a tradition that runs from Wittgenstein through the sociology of knowledge, she showed that the categories accounting uses to represent organisational activity are themselves productive of what counts as that activity. The argument was simple yet conceptually radical, challenging the assumption that good accounting recorded reality faithfully. Whereas Hopwood added a category, Hines unsettled a key premise of accounting.

Table 2. Accounting studies illustrating a transformative orientation of concern

Study	Transformative concern	How the study acts upon the field of accounting
Burchell *et al.* (1980)	Revealing accounting's institutional entanglement	Treats accounting as shaping organisational problems and social constellations rather than responding to pre-given ones
Chua (1986)	Opening methodological space beyond positivism	Establishes that interpretive and critical approaches rest on coherent foundations, widening what counts as legitimate methodology
Hines (1988)	Reframing representation as construction	Shows that accounting actively constructs rather than reflects reality, unsettling the field's assumptions about representation
Hopwood (1972)	Establishing accounting as an organisational and behavioural object	Reveals managerial control as socially embedded and accessible to behavioural and organisational field studies of accounting in management
Kornberger *et al.* (2017)	Making digital infrastructures visible as sites of ordering	Reveals how platform architectures embed accounting logics that organise value, accountability and participation
Miller and O'Leary (1987)	Reading accounting's history as subject formation	Shows how calculative practices historically produced manageable subjects, linking accounting to broader histories of discipline
Millo and MacKenzie (2009)	Demonstrating performativity of financial models	Shows that financial models shape the markets they describe, blurring the boundary between representation and action
Pfister *et al.* (2024)	Reframing economic performance through prosociality	Introduces a new economic paradigm that treats relational conditions for cooperation as the foundation of performance

Source(s): Authors' own work

Miller and O'Leary (1987) examined the historical conditions under which standard costing and budgeting emerged as techniques of governance. They argued that calculative practices were historically instrumental in producing the manageable, efficient worker as a recognisable organisational and social subject. Drawing explicitly on Foucault, they read the history of accounting not as a story of methodological improvement but as a history of subject-formation. The work was transformative in a genealogical register. It dissolved the categories that had let accounting's history be told as a story of methodological progress, and replaced them with a relation between accounting's technical refinement and the political project of making conduct manageable.

Chua (1986) affected how the field understands its own methods. She subjected the basic assumptions of mainstream accounting research to systematic philosophical scrutiny, arguing that interpretive and critical approaches rest on coherent intellectual foundations rather than representing ad hoc departures from scientific rigour. Whereas the other studies in this section reordered substantive categories about accounting itself, what it is, what it does, how it represents, Chua's contribution reordered how the field understands its own methods. After her study, interpretive and critical accounting research could be identified as legitimate methodological choices rather than deviations from a single recognised standard. The work was transformative insofar as it unsettled the field's account of what counts as a legitimate method. We return to Chua in Section 3.5 to discuss the emancipatory dimension of her argument.

The transformative orientation pervades accounting research in diverse ways. Burchell *et al.* (1980), through their typology of accounting as answer, learning, ammunition and rationalisation machines, argued that the roles of accounting are heterogeneous and often contingent upon organisational context. Millo and MacKenzie (2009) showed that financial models actively shape the markets they describe, revealing performativity as a shaping force. Kornberger *et al*. (2017) made digital infrastructures visible as organisational arrangements through which new modes of value creation and governance take shape. Pfister *et al.* (2024) drew on recent work on prosociality to introduce a new economic paradigm for how performance is theorised. It treats the relational conditions for cooperation as the foundation of performance for a sustainable future.

These studies show that transformative work takes different forms. Some act on what the field takes accounting to be, others on how it represents, others still on how the field understands its own methods. What unites them is that each reorders the relations through which the field can think, opening settled categories to fresh inspection.

3.3 Emancipatory concern: widening recognition

Emancipatory concern reflects Honneth's (2014) insight that freedom is essentially social and depends on relations of mutual recognition. It appears when research widens what or who a field is prepared to hear, giving recognition to voices, experiences, sites, or modes of knowing that established practice had excluded. Studies that exhibit an emancipatory orientation alter the recognitional structure within which categories operate. They make audible what the field has not heard and recognise what it had not previously acknowledged.

What distinguishes emancipatory from transformative concern is the object on which the study acts. Transformative concern works on the conceptual relations through which the field thinks. Emancipatory concern works on the field's structure of recognition: whose standpoint counts, whose experience can register as evidence, which forms of life are recognised through accountability. The two orientations are compatible, and some studies exhibit both, but they are not the same. A study that widens recognition does not necessarily compose a new conceptual constellation, and a study that composes a new constellation does not necessarily widen recognition.

Table 3 brings together accounting studies that come from different traditions and address different questions, yet each changes who or what the field is prepared to recognise.

Table 3. Accounting studies illustrating an emancipatory orientation of concern

Study	Emancipatory concern	How the study acts upon the field of accounting
Cho *et al.* (2015)	Restoring sincerity to accountability claims	Reveals the gap between symbolic disclosure and substantive behaviour, treating truthfulness as a condition for accountability
Dillard and Vinnari (2019)	Institutionalising recognition through dialogue	Develops accountability as deliberation, building mutual recognition into organisational procedure
Gallhofer and Haslam (2011)	Expanding moral and spiritual imagination	Opens space for emancipatory and spiritual registers of accounting that the field had historically sidelined
Haynes (2008)	Recentring embodiment and care in professional identity	Restores visibility to embodied and gendered experiences that professional norms had rendered invisible
Hopper (2019)	Widening the geographical reach of accountability	Challenges the metropolitan focus of accounting research, giving recognition to communities and contexts that mainstream work overlooks
Lehman (1999)	Connecting accounting to social and environmental justice	Widens accountability to those who bear the consequences of organisational action, treating ecological and social subjects as legitimate addressees
Roberts (1991)	Reframing accountability as mutual responsiveness	Reconstructs accountability as a relation of recognition, restoring the relational dimension that hierarchical measurement had silenced
Unerman and O'Dwyer (2006)	Widening participation through advocacy	Shows how NGO engagement creates spaces in which marginalised communities gain voice within accountability processes

Source(s): Authors' own work

Roberts (1991) argued that accountability is not a neutral mechanism but a relation through which people respond to one another and to the consequences of what they do. Drawing on a tradition that reads social life through the lens of recognition, he showed that when accountability is reduced to surveillance and individualised performance measurement, the relational ground on which responsibility rests is eroded. The study contrasted hierarchical accountability, in which the individual is held answerable through asymmetric measurement, with socialising accountability, in which mutual responsiveness sustains the conditions under which agency acquires meaning. The work was emancipatory at its most fundamental level. Roberts widened the recognitional structure of accounting research to include the relational dimension of accountability that the dominant framing had silenced. After his study, accountability could no longer be treated as a purely calculative device without ignoring the dimension he had brought into view.

Lehman (1999) extended emancipatory concern outward, from the organisation to the larger collectives whose lives are shaped by what organisations do. He argued that accounting's ethical reach cannot be confined to those internal to the firm, because the consequences of organisational action fall on communities and nature, neither of which are heard in the procedures through which firms account for themselves. The study connected accounting to social and environmental justice, asking what accountability could mean if those who bear the consequences of organisational action were recognised within it. The work is emancipatory in its reach because it extends beyond the immediate participants of accounting practice towards those whom accounting has historically not been required to hear. Lehman widened the recognitional structure of the field by treating ecological and social subjects as legitimate addressees of accountability claims.

Haynes (2008) restored visibility to the embodied and gendered experiences of women working as professional accountants. Drawing on autoethnographic and qualitative methods, she showed how professional identity is shaped not only by formal training and institutional norms but also by bodily realities like motherhood, fatigue and emotional labour that the profession's self-image had rendered invisible. The work is emancipatory in a specific register. Haynes recognised a form of evidence the field had previously dismissed as irrelevant to professional life. After her study, the embodied and gendered dimensions of professional practice could be treated as legitimate objects of inquiry rather than private background to the work of accounting itself.

Dillard and Vinnari (2019) proposed accountability as deliberation. Participants articulate concerns, respond to one another and negotiate shared understanding rather than report against pre-given criteria. Building on a tradition of dialogic accounting research, they show how recognition can be built into the procedures through which accountability is organised, so that the distribution of voice is not a residual outcome of who already counts in the conversation but an institutional feature the procedure itself produces. The work is emancipatory in an institutional register. Dillard and Vinnari built the recognitional move into accountability practice. After their study, dialogic accountability could be treated as a design problem with its own conditions of legitimacy rather than as an aspirational alternative to the dominant model.

Other contributions widened recognition along different axes. Unerman and O'Dwyer (2006) examined NGO advocacy in the extractives sector, showing how marginalised communities acquire voice in accountability processes through organised participation. Gallhofer and Haslam (2011) read accounting through emancipatory and spiritual registers, opening recognition to moral and experiential modes of inquiry that the field had historically sidelined. Cho *et al.* (2015) analysed sustainability disclosures and showed how organisations construct narratives that obscure behaviour behind symbolic facades, treating truthfulness as a condition of accountability. Hopper (2019) challenged the metropolitan focus of mainstream accounting research, widening recognition to communities and contexts whose experience the field's geographical concentration had left out of the conversation.

The stance common to these studies is that they treated the field's recognitional boundaries as constructed rather than given, intervening at different points in their construction: the audience to whom accountability is owed, the evidence through which it is rendered, or the procedure through which it is organised. All made recognition itself an object of inquiry rather than a precondition for it.

3.4 Disciplinary concern: sustaining coherence and renewal

Disciplinary concern reflects Weber's (1958) understanding of science as a vocation. Inquiry, on this view, is sustained through the disciplined relation between what researchers regard as significant and the theoretical and methodological resources through which they pursue it. Studies that exhibit a disciplinary orientation work within and for the field's shared standards. They ask the kinds of questions the field has come to recognise as worth pursuing, draw on theories and methods the field has come to trust, and offer findings, refinements, conceptual developments or extensions that other scholars can build on. They make it possible for knowledge to accumulate.

Disciplinary concern operates along two dimensions. One is value relevance, the field's settled sense of what is worth knowing about. Much disciplinary work consists of careful empirical investigation within established research programmes, for example on earnings response, audit quality, disclosure determinants or regulatory change. The other dimension is methodological practice, the procedures through which the field translates its empirical material into intelligible findings. Disciplinary work also includes conceptual development that clarifies an ambiguity in an existing construct or works out the implications of a familiar framework more fully, refinement of measurements and extensions of a framework to a new setting. Such work may be able to found a research programme, consolidate a scattered literature or codify a measurement that the field comes to share. Studies with a disciplinary orientation advance the field's substantive questions or strengthen its methodological practice. The studies in Table 4 illustrate this orientation in accounting research.

Table 4. Accounting studies illustrating a disciplinary orientation of concern

Study	Disciplinary concern	How the study acts upon the field of accounting
Ball and Brown (1968)	Founding capital-markets-based accounting as a methodological tradition	Demonstrates that earnings announcements have information content for markets, providing the empirical foundation that joined accounting to finance
Becker and Endenich (2023)	Adapting control concepts to entrepreneurial ecosystems	Examines control practices in settings marked by uncertainty and fluid forms, showing how foundational concepts adapt
Bedford *et al.* (2025)	Extending the methodological repertoire for digitalised finance	Analyses automation and analytics in finance functions, refining the tools available to researchers in contemporary data environments
Chenhall (2003)	Synthesising and refining contingency-based management control research	Reviews and reorganises decades of contingency findings, equipping the field with a renewed framework for cumulative empirical work
Dechow and Dichev (2002)	Codifying the measurement of accrual quality	Proposes and validates a measurement standard that other researchers can adopt directly, enabling cumulative work on earnings management
Otley (1980)	Consolidating scattered contingency findings into a coherent framework	Integrates a heterogeneous body of management control research into an architecture through which findings can speak to one another
Wouters and Wilderom (2008)	Demonstrating the relevance of development processes for the enabling nature of management controls	Spreads knowledge about enabling management controls and ways of creating and operating them in practice

Source(s): Authors' own work

Ball and Brown (1968) demonstrated that accounting earnings announcements have information content for capital markets. Share prices respond to the release of earnings information, and the response is consistent with the market treating earnings as informative about the underlying economic activity of the firm. The empirical work was careful, the design was novel and the result settled what had been a contested theoretical question. The study founded capital-markets-based accounting research as a methodological tradition. It joined accounting to finance, established empirical methods that have shaped financial accounting research for over 50 years, and provided the foundation on which thousands of subsequent studies have been built.

The scale of this effect can make Ball and Brown look like a transformative study in Adorno's sense, but the framework distinguishes the kind of work a study does from the magnitude of its consequences. Ball and Brown did not propose a new way of thinking about earnings, information or markets. The conceptual relations through which the field thinks about these objects were in place before the study and were not unsettled by it. Rather, Ball and Brown established that the empirical methods of finance can be productively applied to accounting questions with such rigour that the methodological foundation they built supported decades of subsequent work. The work was disciplinary at its most foundational. It advanced both the field's substantive research agenda by joining accounting to questions the financial-economics community treated as central and its methodological practice by establishing the empirical procedures through which those questions could be rigorously pursued.

Otley (1980) exhibited disciplinary orientation by creating a structured framework for a growing stream of research. Management accounting research had accumulated a body of contingency findings showing that the design and use of management control systems vary with organisational and environmental conditions, but the findings were scattered and the relations between them unclear. Otley drew the literature together into a structured framework that organised the contingent variables, located them in relation to one another and showed where the empirical literature stood. The contribution was architectural. He gave researchers working in heterogeneous empirical settings a shared conceptual structure through which their findings could be compared and built upon. His methodological contribution made it possible for an expanding research programme to remain coherent.

Dechow and Dichev (2002) codified the measurement of accrual quality. Earnings management and accrual quality had been studied in many ways, with measures that varied across studies and made cumulative comparison difficult. Dechow and Dichev proposed a measurement approach grounded in the relation between accruals and realised cash flows, validated it against established outcomes and presented it in a form that other researchers could adopt directly. The study has become one of the most-cited measurement studies in financial accounting. The work is disciplinary through methodological practice. Rather than change the questions the field was asking, Dechow and Dichev made it possible for researchers asking those questions to use a common measurement standard, to aid cumulative empirical inquiry.

Disciplinary work of this kind runs through many further contributions. Chenhall (2003) reviewed two decades of contingency-based management control research, synthesising the empirical literature into a renewed framework that equipped the field for cumulative work on the relations between control systems and organisational context. Wouters and Wilderom (2008) advanced the debate around how management controls could be made more enabling by studying in detail the effects of particular control systems development practices. Becker and Endenich (2023) examined control practices in entrepreneurial ecosystems, adapting foundational concepts to settings marked by uncertainty and fluid organisational forms. Bedford *et al.* (2025) analysed automation and analytics in finance functions, refining the methodological repertoire available to researchers working in contemporary data environments.

Read together, these studies work on the conditions of cumulative inquiry rather than on its individual findings. They contribute at different points, the questions the field treats as worth pursuing, the conceptual frameworks through which findings cohere or the measurement standards through which results become comparable. What unites them is that each adds to what the field has to work with, sustaining both its substantive research questions and the methodological practice through which it pursues them.

3.5 Combining concerns

The three orientations were separated for analytical exposition. In practice, the work of concern is rarely confined to one orientation. A single study can give the field a new way of thinking and recognise a voice the field had previously ignored. It can consolidate a research programme while unsettling one of its premises. A study may illuminate a contradiction, develop it through careful empirical work and stabilise it within a disciplined frame, or it may begin from a question of recognition and arrive at conceptual clarity.

Three studies already discussed in this section illustrate some combinations. Burchell *et al.* (1980) combined transformative and disciplinary concern. Their typology of accounting as different types of machines is transformative. It treats accounting as shaping organisational problems rather than as a response to them. Their typology is also disciplinary. It gave the field a conceptual vocabulary that subsequent research could use to organise heterogeneous empirical material into a shared frame of analysis. The transformation and the disciplinary architecture are not separable because the conceptual work that opened up a new understanding of accounting also gave the field a workable vocabulary for subsequent research.

Chua (1986) combined transformative and emancipatory concern in a single argument. She subjected the positivist assumptions of mainstream accounting research to philosophical scrutiny whilst showing that interpretive and critical approaches rest on coherent intellectual foundations that the field had ignored. The argument was transformative because it gave the field horizons of inquiry it had foreclosed by treating positivism as the only serious option. It was at the same time emancipatory because it recognised interpretive and critical researchers whose work the field had not been prepared to treat as rigorous. The transformative claim about what counts as legitimate methodology was also the emancipatory claim about who counts as a legitimate scholar.

Roberts (1991) combined emancipatory and disciplinary concern. His distinction between hierarchical and socialising accountability was emancipatory insofar as it recognised a relational dimension of accountability that the dominant framing had silenced. The distinction was also disciplinary because it gave the field a workable conceptual structure that subsequent empirical research has built on. The emancipatory contribution produced widened recognition. The disciplinary contribution was a conceptual apparatus for the field. The latter made possible the former.

These three studies illustrate that orientations of concern can be distinct but compatible, and a single study often combines them. The framework's purpose is not to sort studies into single orientations but to make visible the kinds of work a study can do. Scholars can then write with awareness of what they are doing, and readers can recognise their purposes.

The three orientations developed in this article are grounded in three specific theoretical traditions. As such, they are not exhaustive. Other forms of concern can be developed through other theoretical traditions. We offer our framework as a tool for examining normative orientations, not a closed taxonomy.

4. Discussion

We turn now to what concern adds to the methodological debate in accounting research, specifically, what it asks of authors, reviewers, editors and academic leaders.

Concern is easily confused with three adjacent terms. Problematisation, as developed by Alvesson and Sandberg (2011, 2013), is about challenging the assumptions underlying an existing literature. Motivation is an account of why a paper matters, typically outlined in its introduction. Contribution is what the paper claims to add to a body of research. All three describe how a paper positions itself within a literature. Concern is different. It describes the kind of work a paper seeks to perform upon the literature, whether reordering its categories, widening its recognitional structure, or advancing the field's questions or strengthening its methodological practice. A study can problematise its assumptions, motivate its relevance and claim a contribution without any clear orientation of concern!

This article's framework contributes a methodological vocabulary for examining the purpose of accounting research. Unlike existing discussions of problematisation, motivation and contribution, concern directs our attention to what a study is for. The ways in which concern gives research normative orientation can be traced through the methodological process. Empirical inquiry in accounting research is typically abductive (Ahrens and Chapman, 2006; Dubois and Gadde, 2002, 2014; Lukka and Modell, 2010; Pfister *et al.*, 2023; Sætre and Van de Ven, 2021), working iteratively between theory and data as the researcher combines categories and findings. Our framework provides a vocabulary and three diagnostic questions through which authors, reviewers, editors and academic leaders can examine purpose by examining abductive process and various methodological choices.

For researchers writing and submitting studies, the framework holds a specific set of implications. Scholarly instrumentalism, the tendency to write towards citation scores, expectations of powerful journals and contributions that clear a review threshold (Alvesson and Sandberg, 2013; Humphrey and Gendron, 2015), suppresses concern. The pathology is not work that develops an established programme but work that lacks a clear orientation of concern. Such work gestures towards scholarly purpose without orienting the work towards any clear end. Our framework asks authors to identify their concern and allow the orientation of their inquiry to govern their methodological choices rather than subordinating concern to the requirements of a genre. Asking explicitly what kind of work the study seeks to do, whether transformative, emancipatory, disciplinary or some combination, makes the contribution clearer to readers and helps avoid misreadings that arise when a study is written in one register but read in another.

For early-career researchers and doctoral students, the institutional conditions of academic life create strong incentives towards instrumentalism, particularly the pressure to produce low-risk increments within recognised programmes (Gendron, 2008, 2015). These pressures shape not only what early-career researchers choose to study, but how they write. Cavalheiro (2026) reflects on a doctoral essay he could not finish. He reached for an established theoretical framework before he had worked out what was actually troubling him about the case he wanted to examine. The pressure to make his writing look academically serious entered the draft before the problem had acquired clear shape. Lukka and Lassila (2026) describe a related pattern in the review process, where the publication-driven mindset leads researchers to accommodate reviewer comments mechanically rather than holding on to the research agenda that initiated the work. Both cases show the suppression of concern at the level of the individual researcher's writing decisions. The framework does not dissolve such constraints but offers a different way of understanding them. It locates the work of resisting instrumentalism not in the disposition of the scholar alone, nor in the writing process alone, but in the orientation of the paper.

Peer reviewers are immediately consequential for whether scholarly concern is recognised or suppressed. A reviewer who reads a study solely as a contribution to an existing conversation, asking whether it problematises or extends theory (Alvesson and Sandberg, 2011, 2013), may systematically fail to recognise the orientation that gives the study its deeper significance. The question of what orientation of concern animates a study should also orient the application of review criteria. A study whose concern is transformative, unsettling the categories through which the field thinks, should not be read as if it were a disciplinary study seeking to refine an existing research programme. Reviewers should ask, first, what kind of work the study they are reading is doing, and calibrate their evaluation accordingly. In practical terms, this means recognising that a study widening the field's recognitional structure may not resolve the empirical ambiguities that a reviewer trained in a different tradition would expect it to resolve, and that requiring it to do so is a form of misrecognition (Honneth, 2014). The rigour required of a study that codifies a measurement is not the rigour required of a study that widens recognition. Reviewing with attention to concern helps maintain the field's capacity to remain open to its own intellectual possibilities.

Editors are among the most influential agents in the constitution of a discipline. Their decisions about what merits publication are, in our terms, decisions about which orientations of concern the field will acknowledge as legitimate and which it will render invisible (Gendron, 2008; Hopwood, 2008). The framework asks editors to attend not only to the technical and procedural dimensions of submitted work, its methodological soundness, theoretical grounding and formal rigour, but to the orientation of concern that a study carries and the kind of work it seeks to do. A study may be technically adequate while its concern remains unarticulated or unrecognised. Conversely, a study whose concern is clearly emancipatory or transformative may appear methodologically unconventional. Editors who are attentive to concern will be better placed to distinguish the genuinely innovative from the merely eccentric and to recognise that studies operating at the margins of established standards may in fact be acting upon those standards in ways that open much-needed spaces for renewal. Editors might also attend to the balance of orientations across the studies they publish, recognising that a field which fails to make space for transformative and emancipatory work, even within an editorial portfolio legitimately dominated by disciplinary contributions, risks impoverishment.

For academic leaders, the framework implies responsibilities of a different kind. By academic leaders we mean both senior scholars who lead research groups, set doctoral agendas, write reference letters and shape the informal norms of academic communities, and institutional leaders, deans, heads of department, journal editors-in-chief and research council members, whose formal authority shapes the structural conditions within which scholarship is produced.

Senior scholars are an important reservoir of normative surplus (Hartmann and Honneth, 2006; Ahrens and Pfister, 2027), of academic ideals and intellectual commitments that managerialism has not wholly displaced. The framework asks them to be active custodians of this surplus. This means mentoring junior colleagues in ways that affirm the legitimacy of different orientations of concern rather than channelling them towards the paths of least institutional resistance. It implies using positional authority to advocate in hiring, promotion and editorial processes for the recognition of transformative and emancipatory concerns on which the field's long-term vitality depends.

It also suggests that they conduct concerned research themselves, write studies that act upon the field rather than merely extend it and reflect publicly on the orientations of their scholarship. The danger of seniority is that it consolidates rather than unsettles. Senior scholars, having achieved recognition within existing regimes of value relevance, have institutional incentives to reproduce them (Tuchman, 2009). Concern requires of them a willingness to use their position to protect and extend the conditions under which all three orientations remain viable, even where this creates institutional friction.

Institutional leaders carry a different but related responsibility. The performance management regimes criticised in the introduction were designed and implemented by people in positions of institutional authority (Bedford *et al.*, 2023; Parker, 2011; Tuchman, 2009), and they can also be redesigned. Institutional leaders shape the criteria through which research is evaluated, the resources allocated to different kinds of inquiry and the career structures within which scholars work. The framework asks them to design these conditions so that concern, in all three orientations, can be sustained and to ensure that the metrics through which their institutions account for research are themselves expressions of concern.

We have argued for concern through a paper that is itself concerned. The framework developed here contributes disciplinarily by offering accounting research a methodological category through which the field can examine the normative orientation of its own work. It is written with an emancipatory ambition to loosen the hold of scholarly instrumentalism by recovering the possibility of research organised around concern rather than narrow performance measures alone. It wants to help transform scholars' understanding of what research can act upon and how accounting studies can participate in shaping the worlds they investigate. Whether the paper succeeds in these ambitions is for readers to judge through their engagements with its ideas and suggestions, long after it has left its authors' desks.

Strengthening concern as a methodological principle is not a matter for any single role within the academic community. It requires something from authors who choose what to pursue, reviewers who adjudicate what the field acknowledges, editors who shape what the field recognises, senior scholars who protect the space within which concerned work can be done, institutional leaders who shape the structural conditions in which that work is produced, and junior faculty and doctoral students who are, at this moment, forming the orientations through which the field's future work will be shaped.

5. Conclusion

This article has addressed the erosion of meaning and responsibility in academic research. Earlier critiques have shown how performative publication systems and evaluation regimes encourage a payoff mentality in which inquiry is shaped by expectations of publishability rather than by the questions that give research its purpose (Alvesson *et al.*, 2017; Becker and Lukka, 2023; Gendron, 2008, 2015; Hopwood, 2008). These critiques illuminate how such pressures influence what researchers do, yet they say little about how scholarly practice itself might be the site at which purpose can be recovered. Our study responds by proposing concern as a methodological principle that realigns theory, method and responsibility with the orientation that gives research its purpose.

We developed this idea by revisiting Latour's (2004) distinction between matters of fact and matters of concern and elaborating our own use of the term through Adorno, Honneth and Weber. From Adorno (1977) we derived transformative concern, which gives the field a new way of thinking by unsettling the categories through which it has been thinking. From Honneth (1995, 2014) we derived emancipatory concern, which widens the recognitional structure within which knowledge can be heard. From Weber (1958) we derived disciplinary concern, which sustains the coherence through which explanation accumulates and remains communicable. Through these orientations we showed that studies act in the field through what they are written to do, stabilising, extending or transforming the conditions of explanation and that a single study often carries more than one orientation. The analysis of accounting studies demonstrated that concern is a key property of scholarly work, visible in the normative orientation a study's contribution carries into the field.

The article offers accounting research a methodological vocabulary for examining the purpose of its own work. Concern names what a study's contribution is for, the direction in which it acts upon its field. The three orientations, transformative, emancipatory and disciplinary, give that direction analytical shape and our framework suggests three diagnostic questions. Does the study give the field a new way of thinking? Does it widen what the field acknowledges? Does it advance the field's substantive questions or strengthen its methodological practice? By developing concern as a paper-level property rather than a disposition of the scholar or a feature of institutional design, the framework locates the recovery of purpose where methodological choices are actually made.

The framework is available to any accounting scholar, regardless of methodological paradigm. It does not require allegiance to a particular tradition of inquiry. It asks instead that scholars take seriously the kind of work their studies are doing and the responsibilities that work entails. At its simplest, the framework asks one question of any study: what do you want it to do? To ask what a study is for is to treat research as participation in a wider concerned endeavour, one in which questions of method are inseparable from questions of purpose. Concern, in this sense, is the normative orientation a scholar chooses to give the work, exercised in individual studies and accumulated, over a career, in the orientations of a body of work. In a field shaped by performance metrics and procedural norms, recovering concern as a methodological principle offers one way of reconnecting rigour with responsibility, and one way of restoring to accounting research the conviction that what scholars write matters because of what it does in the world.

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