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Beyond the pages of the 'how-to' textbook: A study of the lived experiences of the accounting ethnographer

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ABSTRACT

The future of the interdisciplinary accounting research movement relies on the well-being of both the research and the researcher. In this article, we focus on the latter. We use the metaphor of the Myth of Sisyphus alongside Albert Camus' re-conceptualization of him as the Absurd hero to make sense of the lived experiences of the accounting ethnographer. Drawing on interview data with experienced ethnographic scholars, we push beyond the pages of the 'how-to' textbook, describing and discussing the emotional challenges of engaging in accounting ethnography. As with Sisyphus' task, there is an impossibility to the accounting ethnographer's mission. The researcher will never ascertain a total understanding of the accounting phenomenon of interest. Either the boulder is too heavy, or the hill is too steep, or both. However, we show how the researcher *revolts* – in Camus' sense of the word – against these challenges, ultimately finding professional and personal meaning from the work. We discuss the implications of our findings, providing some recommendations for the well-being of the interdisciplinary accounting project and the interdisciplinary accounting researcher.

1. Introduction

> '*Sisyphus teaches the higher fidelity that negates the gods and raises rocks. He too concludes that all is well. This universe henceforth without a master seems to him neither sterile nor futile. Each atom of that stone, each mineral flake of that night-filled mountain, in itself forms a world. The struggle itself toward the heights is enough to fill a man's heart. One must imagine Sisyphus happy*.' (Albert Camus, *Le Mythe de Sisyphe*, [1942] 2018, p. 78)

A call to reflect on the future of interdisciplinary accounting research is pertinent in that it allows the interpretive and critical accounting community to pause for reflection, to celebrate strengths and advances, but also to discuss weaknesses and ways forward. Importantly, this discussion should not just consider the well-being of the research itself, but also the well-being of the researcher. Thus, a call, such as this one, provides much-needed intellectual space to stop – at least for a moment – to study the lived experiences of the researcher and the *doings* of our research. This is a crucial issue. It is important to listen to our colleagues, and learn from them. To this end, we acknowledge that research is taxing academic work; indeed, lots has been written about this. Here, we stress that research is also emotional work; and this has attracted substantially less attention (Dickson-Swift, James, Kippen, & Liamputtong, 2007). Specifically, we address the following research aims: First, we aim to better understand the emotional challenges of engaging in interdisciplinary accounting research, and second, to explore how the researcher manages these challenges, and finds meaning from

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their work.

We focus on one sub-group of interdisciplinary accounting researchers, namely accounting ethnographers. We choose this group deliberately. First, there are growing institutional pressures which risk incentivizing accounting scholars away from ethnographic approaches. We are concerned about the managerialist trend among research-intensive institutions toward a publish-or-perish agenda (e.g., De Rond & Miller, 2005; Gebreiter, 2021; Miller, Taylor, & Bedeian, 2011; Tian, Su, & Ru, 2016) which raises issues about individual well-being and potential crisis (Malsch & Tessier, 2015). These issues would likely have spill-over effects on the undertaking of the work itself. Specifically, we speculate that the aforementioned challenges might be experienced relatively strongly by ethnographers because their work is (usually) highly time and resource intensive (e.g., Van Maanen, 2011; Hammersley & Atkinson, 2007), and the traditional output (e.g., book-length monograph) is less desirable in almost every academic research output performance measurement system[1]. This is problematic in an institutional setting which favors high levels of academic journal publications (quantity and quality) (e.g., Clarke & Knights, 2015; Knights & Clarke, 2013). Thus, among others (e.g., Gendron & Rodrigue, 2021), we fear for the future of ethnography in accounting research. If it disappears, there will certainly be deleterious consequences for the accounting discipline.

Second, there are issues at the individual level. Ethnographers face emotional challenges due to the nature of the work, which is participant-observer oriented (e.g., Brewer, 2000; Hammersley & Atkinson, 2007; Gobo, 2008; Van Maanen, 2011; Harrison, 2018). Often, ethnography involves being away from the office for large periods of time, and also away from home. Field-work success typically relies on forming strong field relations, then working alongside these would-be friends and colleagues, and finally having to detach oneself from that setting. This is made more complex because the ethnographer's role in the organizational setting is temporary and artificial. We addend a third issue which relates to ethnography but also qualitative interdisciplinary scholarship as a whole. A scholarly challenge stems from our philosophical beliefs about the world around us, namely that the goal of understanding a sociological phenomenon of interest is ultimately an impossible task. There will always be more questions than answers. Thus, every research project will finish before the end is reached.

To aid our sense-making process, we draw on the Myth of Sisyphus alongside Albert Camus' ([1942] 2018) reconceptualization of that story in *Le Mythe de Sisyphe* (hereafter, MS). Camus begins MS with the claim that there is 'but one truly serious philosophical problem, and that is suicide. Judging whether life is or is not worth living amounts to answering the fundamental question of philosophy' (1)[2]. We extrapolate this challenge, and pose the question: What is the alternative for the researcher who knows that ethnography is the best option but will likely find the work to be highly challenging and conclude without a corresponding sense of completeness? It is *Absurd* (Camus, [1942] 2018), but is the solution to draw a line in the sand and simply stop? In the spirit of Camus and his reconceptualization of Sisyphus as the Absurd hero, we fervently argue 'no'. Camus believes that Sisyphus is able to find 'happiness' (78) through a sort of transcendence. To do this, Camus adopts a modern phenomenological approach that rejects the 'inside-outside' epistemological paradigm (e.g., Sherman, 2009; Foley, 2014). In other words, instead of Sisyphus – or anyone else – trying to 'reason to the absurd', Camus urges that he must find reason 'from it' (Sherman, 2009). Thus, Sisyphus engages in revolt, finding meaning from the task.

To address our research aims, we interviewed 26 accounting ethnographers. These are all individuals who have published self-declared ethnographic articles in highly ranked accounting journals during the last 20 years. During our interviews, we were told that ethnography is taxing academic and emotional work. Yet, our ethnographic accounting colleagues elaborate pathways to meaning. They find ways to professionally and personally transcend the challenges of the task. Specifically, they said that the research endeavor provided a sense of fulfilment, and they found meaning in the deep and rich access to accounting knowledge, which improved their teaching, and expanded their networks. Our claim here is not that ethnographers are special in this regard. Indeed, it is possible (likely) that the vast majority of our academic friends engage with their everyday work-life research experiences similarly; although, with the obvious caveat that our data do not allow us to extrapolate in this way. First, we only spoke to accounting ethnographers. Second, we only spoke to those who had published in highly-ranked academic journals. Third, if it is the case that we are all individually facing these academic and emotional challenges that jeopardize our health and well-being, then something is most certainly 'rotten in the state of Denmark', and this warrants urgent attention and change. Thus, while we cannot go this far, we recommend others do.

Alongside our empirical contributions, we highlight the applicability of Camus' ideas, as well as the potential of the notion of the Absurd. However, for all the potential, we also demonstrate some of the complexities of using modern metaphors and classical myths in a contemporary setting. First, there are substantive challenges translating and transforming 1940s European theory to today. Second, we apply the metaphor of the punishment of Sisyphus somewhat loosely. Given this, we also try to show where it does not 'fit'[3], why it

[1] For example, see ref.ac.uk for guidance on the performance measurement system employed in the UK. Although it is not stated explicitly, the Research Exercise Framework (REF) relies to a large degree on the Association of Business Schools Academic Journal Guide (ABS Guide). The ABS Guide provides a ranking system for measuring the *quality* of journals. This ranking is subsequently translated into a scoring system, and used to evaluate the output of individual researchers. While the quality rankings are kept under review by trustworthy academic experts and allies, and the system has been advanced to take account of other factors such as the broader societal impact of academic research, it is still difficult for a researcher to prosper in this system without publishing work in top-tier academic journals and a *reasonable* (whatever reasonable might mean) quantity of it.

[2] Of course, (Camus, 1942; Camus, 2018) documents two forms of suicide: physical and philosophical. For the purposes of this article, this distinction has not been developed.

[3] We thank an anonymous reviewer for showing us that there are opportunities of exploring and explaining where the metaphor does not fit.

does not fit, and what that might mean. To this end, we agree with (Morgan, 1980) who argues that "the creative potential of metaphor depends upon there being a degree of difference between the subjects involved in the metaphorical process" (p. 611). While the metaphor of "boxer and saucepan" are too far apart, "boxer and man" have too much overlap. Whereas the metaphor of the boxer as "a tiger in the ring" is "the most powerful use of metaphor" because it allows "certain features [to be] emphasized and other suppressed in a selective comparison" (Morgan, 1980).

The remainder of this article is organized as follows. In Section 2, we provide a background to our study. In Section 3 we elaborate on the Sisyphean metaphor briefly introduced above, and translate it to our context in Section 4. In Section 5 we discuss our research approach, including details of data collection and analysis. In Section 6, we present the emotional challenges described by our interviewees and in Section 7 we discuss how accounting ethnographers transcend the Absurdity of doing ethnographies, finding reason from the work through foregrounding their professional and personal development. Finally, in Section 8 we discuss our findings, provide some recommendations, and reflect on the implications of our work for the well-being of the interdisciplinary accounting project and the interdisciplinary accounting researcher.

2. Background

Studies of the emotional challenges of academic research are surprisingly rare. A notable exception is (Dickson-Swift et al., 2007). In their study; Dickson-Swift et al. interviewed a group of qualitative researchers who conduct work in areas that would be classified as sensitive (e.g., mental health). Among this group they found a pervasive sense of 'exhaustion' and 'vulnerability' (p. 327). Theoretically, where an individual (or group) feels they are operating at the margins of a community, these emotional responses are likely to be exacerbated (e.g., Goffman, 1963). In accounting, there seems to be a well-understood concept of 'mainstream' accounting research (Willmott, 2008; Dillard, 2008), as well as an appreciation of what exists at the margins, an example of which is ethnography (Michelon, 2021; Gendron & Rodrigue, 2021; Dey, 2002; Dey et al., 2017).

Interdisciplinary accounting research commonly relies on qualitative research methodologies. In this article, we focus on accounting scholars who have adopted an ethnographic approach to their work; whereby ethnography can be defined as an immersive, participant-observer led form of qualitative research (Van Maanen, 2011). This choice is deliberate. Despite being one of the four pillars of Interpretive Accounting Research (Miller 2006), ethnography holds a niche status in the accounting discipline (Dey, 2002; Dey et al., 2017), and ethnographers operate at the boundary, margins (Gendron & Rodrigue, 2021) or frontiers (Michelon, 2021) of the academic accounting project. To demonstrate, less than 1% of published articles in accounting journals rely on an ethnographic approach (Kalyta & Malsch, 2018). There is an argument that ethnographers operate as 'professional strangers' and the 'very marginality of the [ethnographic] craft – being on the edge of (at least) two worlds' (Van Maanen, 2011) – provides desirable conditions to make significant contributions to knowledge. Yet, pushing ethnography and ethnographers *to* – and worst-case scenario, *beyond* – the margins of the accounting academic community is highly problematic. There is a 'vital need for studies of how things work in organizations and management' (Watson, 2011; Chua, 1986). Moreover, a lack of engagement with accounting *in the wild* 'risk[s]… ignoring fundamental aspects of practice that are crucial for further theoretical development and research implications' (Gendron & Rodrigue, 2021).

Bloomfield, Nelson, and Soltes (2016) explain that the relative under-representation of self-declared ethnographic work in accounting is because: while 'accounting researchers typically don't embed themselves in organizations… they still may follow the spirit of ethnographic work to guide their research' (p. 371). Here, the insinuation is that 'casual ethnography' – an expression coined by (Westney & Van Maanen, 2011) to describe a weak-form ethnographic data collection and analysis approach – is reasonably commonplace in the accounting discipline. Yet, this so-called casual ethnographic approach has been criticized because it lacks appropriate academic and methodological rigor. A possible consequence of a casual acceptance of *casual ethnography* is that those who adopt a more rigorous conventional ethnographic approach are pushed even further to the margins. Ahrens and Chapman (2006) suggest that 'accounting is not a discipline known for widespread use of ethnography' (828). They propose that this might be because many accounting academics have professional backgrounds which, in turn, have provided exposure to the focal phenomenon of interest in their field of research expertise, and therefore do not require the researcher to spend months or years on-site getting to grips with the institutional logics.

These arguments aside, it is hard to ignore another explanation for the lack of ethnography in accounting, namely the managerialist trend adopted by research-intensive universities toward research productivity. Even though ethnography has been marked-out as a methodology well-suited to advance interdisciplinary accounting research (Chua, 1986), under the current regime we can hardly be surprised that ethnographic approaches to research are relatively less common. Many of us inhabit an academic world increasingly governed by suffocating performance measurement systems (e.g., Humphrey & Gendron, 2015; Gendron, 2008) that promote a core mission of 'publish-or-perish' (e.g., De Rond & Miller, 2005; Miller et al., 2011; Tian et al., 2016), amidst a career structure that valorizes research over other academic tasks (Bamber, Allen-Collinson, & McCormack, 2017), and where academic success is measured according to *more* and *better* publications (e.g., Clarke & Knights, 2015; Knights & Clarke, 2013). While not all higher education institutions place such emphasis on research metrics, and some institutions offer tenured positions which de-amplify these concerns, for most accounting academics it is hard to find shelter from the burning glare of this particular sun. Therefore, while some research(-ers) thrive in this environment, inevitably many others will wilt.

Beyond the institutional logics of academia, we also stress that the undertaking of ethnography can also be a source of emotional challenge. For example, the ethnographer strives to be(come) one of the 'group' under study, gaining as much access and having as many conversations as possible, yet for methodological and academic reasons she must simultaneously remain distanced from them (e.g., Hammersley & Atkinson, 2007; Gobo, 2008; Harrison, 2018). She must not 'go native' (e.g., Van Maanen, 2011). The closeness of

the field relations might expose the ethnographer to sensitive, confidential, and personal matters which in turn can create an internal conflict between the researcher as research instrument (Forsythe, 1999) and the researcher as an individual (e.g., Atkinson, 2015). Almost every ethnographer will tell you that gaining access to the site is the first and highest barrier to overcome (e.g., Atkinson, 2015; Van Maanen, 2011; Hammersley & Atkinson, 2007). However, there is also the problem of when and how to leave (e.g., Hammersley & Atkinson, 2007). During the field-work phase of an ethnographic endeavor, the researcher will expend huge emotional energy worrying about the growing list of incomplete tasks and duties from their routine academic job. Moreover, many ethnographic projects take place in distant locations and require temporary relocation (e.g., Gobo, 2008; Harrison, 2018). During the head-work phase, the researcher will aim to make sense of the field-work materials. That is a non-trivial exercise (e.g., Van Maanen, 2011; Atkinson, 2015). This leads us to our contestation that ethnographic work creates various emotional challenges, and in extreme cases, existential crisis. While the researcher's *tale of the field* (Van Maanen, 2011) will hopefully be written and interpreted as authentic and plausible, the ethnographer is likely to see that the studied phenomenon is too complex to be fully understandable.[4]

3. Theory: The Myth of Sisyphus and Camus' interpretation

Like Camus, we focus on the Punishment of Sisyphus as opposed to the Myth as a whole. After all, this is the most certain, least embellished, and well-known part of the tale. Nonetheless, the story goes that Sisyphus was an important man, the founder and first king of Corinth. He married the Pleiad Merope, one of the seven Pleiades, and the only sister to marry a mortal man. For this, she suffered great shame and is often portrayed as an outcast (Fig. 1). In one version of the Myth, she chose to go to Hades with her husband. However, in what are sometimes seen as more 'romantic' re-tellings, she and her siblings were transformed into a star cluster by Zeus (the Pleiades, part of the constellation Taurus) so that the infatuated Orion could chase the seven sisters for eternity.

Sisyphus is described by Homer in the *Iliad* (Fagles, 1999, 6:153) as 'the most cunning of men'. It is said that he held the gods in contempt and cheated death twice. This is how he earned his eternal punishment. The first time Sisyphus cheated death, he managed to capture Thanatos, the personification of Death. Thus, imprisoning him effectively meant an end to death on earth, as no-one was accompanying the dead to the Underworld. This action was not well received among the gods, to say the least. Ares, who felt particularly affronted, being the god of War, was forced to intervene and Thanatos was freed. However, not before Sisyphus had made his escape. After dying for the second time, Sisyphus again proved his cunning. He arranged that his wife, Merope, not undertake the usual offerings and sacrifices that would accompany his passing ceremony. Sisyphus then begged the kind-hearted Persephone, wife of Hades, that he be released from the Underworld so that his funeral rites could be attended to. Permission was granted. Yet, despite Sisyphus promising to return to the Underworld immediately after his funeral rites, unsurprisingly he made no efforts in that direction. Thus, he cheated death a second time, and lived a long life thereafter. When time and the gods finally caught up with Sisyphus, his punishment was always likely to be ghastly.

Of course, the final part of the Myth – the Punishment of Sisyphus – is all very horrid and dramatic. Essentially this relates the story of a man condemned by the gods to perpetually roll a large and heavy boulder up a hill. He is too exhausted to reach the summit, hence he drops the stone, which inevitably rolls back down the slope under its own weight. He must return to the base of the hill and restart his mission, *ad infinitum* (Fig. 2). To make matters worse, Sisyphus is (sometimes depicted as) being attacked from behind by a winged demon as he struggles to push the boulder ever higher (Fig. 3)[5]. This is the darkest of metaphors, but it needs to be taken as an imagination stimulator (Morgan, 1980). It is important to stress that we are not for one moment trying to persuade anyone that the accounting ethnographer *is* Sisyphus. Rather, we employ this Classical myth in the spirit in which it was almost certainly intended, namely as a metaphor designed to stimulate the imagination of the audience (e.g., Cocking, 2005; Gordon, 2016).

The Myth of Sisyphus has been interpreted a number of ways, taking on different cautionary meanings over time. Camus ([1942] 2018), focuses on the Punishment of Sisyphus. For Camus, it was the notion of a potentially meaningless existence that comprised futile and hopeless labor which drew his attention. In response to this most desperate situation, Camus argues that when we become conscious of the challenges of our existence, this is the moment that we should begin to engage in existential revolt. To this end, even Sisyphus can find meaning and happiness.

While the philosophy of the Absurd has become unfashionable in modern philosophy, Camus' ideas provide a bridge to understanding how we cope in, and with, our everyday working life experiences. To this end, it is not surprising that Sisyphus' fate has been used to make sense of the plight of the modern worker (e.g., Yeoman, 2014). For example, there is something Sisyphean in the labors of teachers (e.g., Gordon, 2016), social workers (e.g., Roose, Roets, & Bouverne-De Bie, 2012), creatives (e.g., Gruber, 1989), health care professionals (e.g., Zweifel, Steinmann, & Eugster, 2005), and public administration academics (Stivers, 2008). Laboring under a temporary contract has been described as a Sisyphean punishment (McAllister, 1998) while simply being in business has been re-imagined as a Sisyphean mission (van Rooij, 2015). We stress that none of these groups face a truly Sisyphean punishment. Rather, there is a continuum of application and reflection. While it is surprising that the Myth has not been exploited more in accounting, the one area of obvious omission concerns issues of modern slavery, whereby the modern slave is often required to perform oppressive,

[4] We thank a reviewer for alerting us to this argument.

[5] In some retellings of the myth, Sisyphus is condemned to push a stone up a hill (See Fig. 2). This is the version of the Myth which Camus relates. However, other re-tellings leave Sisyphus faced with not only the challenge of pushing the stone up an incline, but also being attacked from behind by a winged demon. This is an important addition, because without the presence of the winged demon, Sisyphus' imperative to push the boulder is less pronounced. By example, this scene is depicted on a c.540 BCE sandstone metope from the Heraion of Foce del Sele near Paestum, Campania, Italy. This is on display in the Museo Archeologico di Paestum (See Fig. 1).

Fig. 1. Artist: Randolph Rogers. Title: The Lost Pleiade. Date: c.1874–1875. Merope, the youngest sister of the Pleaides, married Sisyphus and hid herself in shame because he was mortal. The sculpture depicts the outcast Merope as she seeks her celestial family. This sculpture can be found in the Arts of the Americas Section, Gallery 161 at The Art Institute of Chicago. There is further information available on the object page (https://www.artic.edu/artworks/153/the-lost-pleiade). The image has been made available under Creative Commons Zero (CC0).

Fig. 2. The Myth of Sisyphus, from the Heraion of Foce del Sele near Paestum. Permission to re-use this photograph was kindly granted by the Museo Archeologico di Paestum.

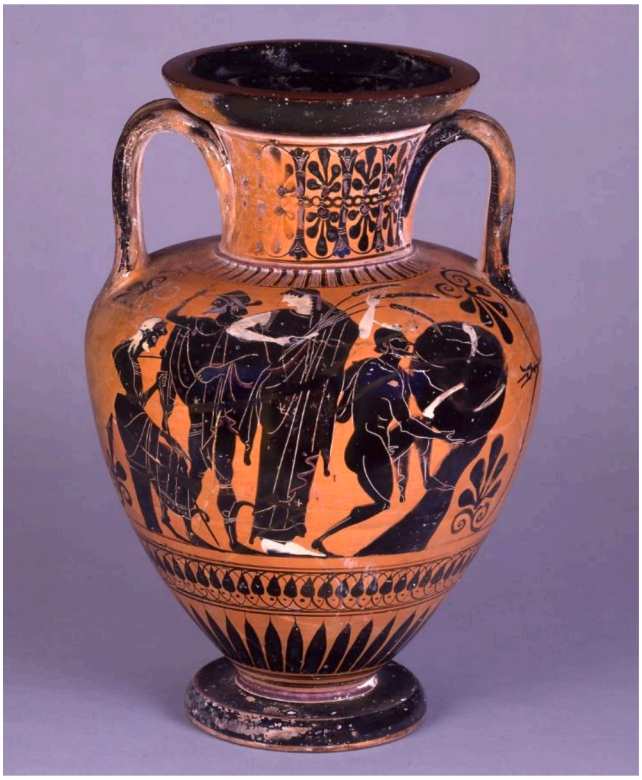

Fig. 3. Front of a black-figured neck-amphora produced c.500-510BCE (jar): Persephone leaving the Underworld (back: Apollo with nymphs). Located in the British Museum (Museum number: 1848,0619.3). The vase depicts the Return of Persephone from Hades, whose locality is indicated by Sisyphus who is shown rolling the boulder up a hill. The artist portrays the steepness of the incline by showing Sisyphus holding the boulder with both hands, and raising his left knee to assist its progress. Reproduced under a Creative Commons, Attribution-NonCommercial-ShareAlike 4.0 International licence © The Trustees of the British Museum.

repetitive, and painful tasks (Christ, Burritt, & Schaltegger, 2020).

In MS, Camus conceptualized the Absurd as both an experience and a concept (e.g., Sherman, 2009; Carroll, 2007). It is the 'problem of groundlessness, contingence, and ultimately, meaninglessness with respect to those fundamental aspects of *the human condition* that seem as if they should be open to rational justification' (Sherman, 2009; emphasis in original). Camus believes that the human condition rests upon a fundamental desire to bring order and meaning to an otherwise chaotic world. Importantly, Camus is unwilling to follow thinkers such as René Descartes, refusing God as a means to resolve his epistemological problems. Instead, Camus opens from a Nietzschean skeptical position (Nietzsche, 1974)[6] as he searches for a non-skeptical answer. Camus suggests that Sisyphus can concentrate on nothing else while in the process of pushing the boulder up the hill due to the extreme physical exertion (as captured in Fig. 2, which shows Sisyphus pushing with all his might, using his knee to gain leverage). However, when he has gone as far as he can, but still not far enough, he lets go of the boulder. He is acutely aware of his choices, his punishment, and his fate. Camus tells us that there is a:

> *'… subtle moment when man glances backward over his life, Sisyphus returning toward his rock, in that slight pivoting he contemplates that series of unrelated actions which becomes his fate, created by him, combined under his memory's eye and soon sealed by his death. Thus, convinced of the wholly human origin of all that is human, a blind man eager to see who knows that the night has no end, he is still on the go. The rock is still rolling.'* (Camus [1924], 2018, p. 78)

Yet, strikingly, it is precisely at this moment of existential crisis that Camus imagines Sisyphus in revolt. He claims that Sisyphus finds meaning – even happiness – in his ability to be able to choose how he responds to his fate. In this 'subtle moment', Sisyphus is able to take (back) control of his destiny. In many ways, this is the response which Camus aims at the heart of Nietzschean nihilism. He writes:

[6] Nietzsche in The Gay Science (1974) states: 'After Buddha was dead, his shadow was still shown for centuries in a cave – a tremendous gruesome shadow. God is dead; but given the way of men, there may still be caves for thousands of years in which his shadow will be shown. And we – we still have to vanquish his shadow, too' (p. 167).

> *'There is no sun without shadow, and it is essential to know the night. The absurd man says yes and his effort will henceforth be unceasing. If there is a personal fate, there is no higher destiny, or at least there is but one which he concludes is inevitable and despicable. For the rest, he knows himself to be the master of his days.'* (*ibid.*)

We pick up the metaphor here because according to Camus ([1942] 2018), it is a danger that 'at any streetcorner the feeling of absurdity can strike any man in the face' (p. 9). When this happens, the individual must strive to find meaning amidst the chaos and meaninglessness. Put simply, despite MS' somewhat maligned status (e.g., Carroll, 2007; Foley, 2014), Camus' essay is a key piece of Western philosophy because it teaches us how to approach the puzzle of finding meaning and joy in challenging circumstances.

It is important to acknowledge that – as with all social theory – Camus' work requires translation and transformation to make sense when applied to our context (Malsch, Gendron, & Grazzini, 2011). Indeed, Camus started work on MS in Paris in 1940 – i.e., at the time of the so-called *Fall of France* – amidst the horrors and barbarism of the Nazi push through Europe. He completed the text in 1942. Although Camus never refers to the situation in the essay itself, it is unsurprising that he sought to find hope and meaning from the absurdity of the moment. In contrast, while some modern 'leaders' such as Donald Trump and Alexander (Boris) Johnson might be repulsive figures to some, the contemporary theorist needs to reflect on what absurdity means in their time and place, and what it means when applied to their context. In other words, ours is a much safer and more comfortable world, and especially for Western academics who are among the most privileged in society. In this spirit, in the same way that Sisyphus' punishment is not the literal equivalent of the accounting ethnographer's, we are conscious not to betray the philosophical roots or overplay the sense of meaninglessness which haunted Camus and this period in time, especially in terms of the urgency and criticality of revolt (Camus [1924], 2018). Nonetheless, we find the core thesis uniquely alluring as a sense-making framework.

4. Translating and transforming the punishment of Sisyphus: Sisyphus, the Boulder, the Hill, and the Demon

Here, we describe how we mobilize the language of the Sisyphean metaphor to explain the challenges of ethnography as emotional work. As (Morgan, 1980) argues, differences between two phenomena in a metaphor can be useful. This is where we introduce our Absurd hero. In the Myth it is Sisyphus, whereas for us it is the ethnographer. There are two obvious gaps between the Classical metaphor and our re-imagination. First, while the field-work phase is typically undertaken by one person – and hence there is some consistency in the vision of an isolated individual undertaking a task – it would be a just criticism of our application of the metaphor to say that it is common for the ethnographer to draw in help during the head-work and text-work phases. For example, in the accounting ethnographies that we reviewed the ethnographer is often a student, who will almost certainly be receiving backstage advice from their supervisor from the outset. Having made this point, we are keen to stress that while Sisyphus suffers his fate alone, we hope that the ethnographer is surrounded by a team of colleagues and academic friends offering guidance along the way. Thus, as the researcher makes progress with the boulder and moves it further up the hill, she might receive assistance. Inevitably, this lessens the burden. Having made this point, however, lessening does not mean eliminating. Indeed, often the ethnographic field-worker will be principal investigator, and take the lion's share of the boulder-pushing burden regardless of where she is on the hill.

Second, in the Myth, Sisyphus is punished for heinous acts committed against the gods, whereas the same cannot be said for the accounting ethnographer. Instead, the researcher has *chosen* this boulder and this hill. We want to stress that the conventional notion of choice might be misleading and fall short of faithfully representing the unfolding of events. For instance, graduate students might be led towards a specific hill and have their boulder selected for them. Regardless, once an ethnographic approach is chosen in earnest, there is a constructive obligation to attempt the assigned task, i.e., to understand the accounting phenomenon of interest as practiced.

The boulder represents the accounting phenomenon that the ethnographer(s) seeks to understand. The hill represents the path to understanding it, meaning the ethnographic methodology. Should the ethnographer ever get the boulder to the top of the hill, we would suggest that she has understood it. However, the boulder is heavy, and the hill is steep. Instead, it is more likely that the researcher will push the boulder to the furthest point she can reach, and then let go. The physical manifestation of this metaphorical point of exhaustion and letting go in our accounting academic context is typically marked by publication[7], whether that be monograph, journal article, ethno-drama, ethno-soundscape, or something else. Paraphrasing Aristotle and using the Sisyphean metaphor, we claim that during her mission the ethnographer comes to appreciate that 'the more she knows, the more she realizes she doesn't know', and there is more still that she is never likely to know. This is the crux of the Absurdity.

The pressure to push the boulder, and then to return to the base of the hill to start the mission again, comes from the winged demon. In our translation of the Myth, it is possible to imagine multiple demons at the ethnographers' back. One re-imagination of the demon is the managerialist trend which manifests in the form of the 'publish or perish' agenda (e.g., Clarke & Knights, 2015; De Rond & Miller, 2005; Gendron, 2008; Knights & Clarke, 2013; Miller et al., 2011; Tian et al., 2016). Other demons stem from various organizational, social, and political pressures. For example, she might feel an obligation to make the world a better place through her research. Additionally, she might feel there are expectations from institutional others – e.g., colleagues, friends, field-work allies and informants – to make sense of the accounting phenomenon of interest, and provide a coherent, complete, and useful account.

[7] We use the term publication to proxy for a general idea that denotes the end of a typical academic project. We acknowledge that (i) not every academic is interested in publishing, and some of our colleagues do research for other purposes, and/or have other means to disseminate their work outside of the standard journal article system, and (ii) many articles do not get published, despite the authors best efforts.

5. Research approach

5.1. Approach

Given the surrounding lack of knowledge concerning our core research aims, we adopted an interview-based approach that would allow us to explore the subject, identify key themes, and develop new avenues for future research without being burdened with hypotheses. This means that building an interview schedule was a non-trivial task. The starting point was to read as many ethnography-related texts as were accessible through our university libraries (one hates to admit how many there are). To provide a flavor of the authors backstage influences and discussions, we developed key themes from ethnographic 'how to'-type textbooks (e.g., Brewer, 2000; Hammersley & Atkinson, 2007; Gobo, 2008; Van Maanen, 2011; Harrison, 2018), alternative ethnographic methodological approach texts (e.g., Copland & Creese, 2015) [linguistic ethnography]; (Underberg & Zorn, 2013) [digital and new media]; (Kozinets, 2010) [netnography]) and 'why-this-approach'-type ethnography texts (e.g., Atkinson, 2015). These were intermixed with reflections from context-specific 'what-we-did', 'where-we-did-it' and 'what-we-learned'-type ethnographic texts (e.g., Srinivas, 1976 [India, village life]; Moeran, 2007 [Japan, advertising agency]; Bridges, 2011 [US, pregnancy and birth]; Thornham, 2011 [Digital, video games and new media]; Hall, 2012 [UK, urban life]; Ewart, 2013 [Brazil, indigenous people]).

During this interview schedule development phase, we incorporated ideas and reflections from the 'through-the-eyes-of-the-researcher' articles, such as (Dickson-Swift et al., 2007; Gendron, 2015), and (Gendron & Bédard, 2001). We were also informed by the small number of articles that focus on accounting ethnography and ethnographers (Ahrens & Dent, 1998; Bamber & Tekathen, 2019; (Baxter & Chua, 1998, 2008, Baxter & Chua, 2009; Malsch & Salterio, 2016; Dey, 2002; Dey et al., 2017; Jönsson & Macintosh, 1997; Kalyta & Malsch, 2018). Of course, we also carefully read the accounting ethnographies whose authors we invited to be part of this study.

Once we arrived at a draft interview schedule, we ran a number of pilot interviews with accounting colleagues for 'friendly' testing and peer review purposes. The interview data from this pilot phase are excluded from the study. This pilot exercise allowed us to spot gaps in our questioning and identify areas for improvement. We made some modifications to the pilot interview schedule and arrived at a set of questions which were centered around four themes: (i) motivation for adopting an ethnographic approach, (ii) perceived advantages and disadvantages of adopting an ethnographic approach; (iii) operationalization issues, and (iv) future challenges and opportunities for accounting ethnography and ethnographers.

5.2. Sample selection & data collection

To address our research questions, we were quite calculative about our sample of possible interview subjects. Using the advanced search function in *Google Scholar*, we reviewed 20 years (1997–2017) of the top-tier accounting journals for research which employed an ethnographic data collection and analysis approach. For these purposes, we define top-tier as a journal ranked as: a Financial Times 50 publication, 3-star or above per the Association of Business Schools journal ranking system, and/or A or A* in the Australian Business Deans Council (ABDC) Journal Quality List. The journal Qualitative Research in Accounting and Management was added given its obvious relevance for our research question.[8] To make the project more manageable, we shortened the list to management accounting studies. We note that many management accounting ethnographers publish across the accounting discipline, and therefore have experience to comment more widely than the immediate theme of the study which their name belongs to.

As noted above, we limited our sample to ethnographers who published articles in top-tier accounting journals. This ensured a level of manageability. Furthermore, applying this approach to defining a cut-off point is reasonably common practice in reflexive academic studies, especially when the research is themed around academia, academics, and academic output. However, this means that we almost certainly omitted a number of accounting ethnographic scholars who chose to either: publish monographs, pursue publication in those accounting publications judged to be lower-tier, publish in journals outside the accounting discipline, and those who chose not to publish their work. One risk of our approach to sample selection is that it reduces variation in the data. For instance, it is possible that two related themes are exaggerated, namely: the pressures felt by the ethnographers towards publish-or-perish, and the association between meaning and sharing knowledge (specifically in the form of top-tier journal publications). Following up with those who pursued alternative (non-)publication pathways would be a valuable endeavor for future research.

From the 35 reviewed journals over 20 years, we identified 98 potential respondents. We manually recorded contact details, using university webpages to assist the search. Initially we approached potential respondents via mail, and then followed up a few weeks later with an email containing the same information. Many of the original sample of 98 stated that they were not directly involved in the ethnographic work, meaning that a co-author undertook the ethnographic fieldwork, and therefore they preferred not to be interviewed on this subject matter. Of the remainder, 26 agreed to be interviewed (Table 1). These all took place via digital telecommunication. In full adherence to research ethics protocol and, after consent permissions were sought and granted, each interview was recorded and subsequently professionally transcribed.

In many ways, we echo the words of (Tucker & Tilt, 2019) who recently sought to interview experienced senior academics on the theme of 'research culture'. They also advocated a small and highly focused sampling approach because of the depth and richness of

[8] Note also that the journal has recently been ranked 'A' in the ABDC 2019 journal ranking exercise. Of course, the danger of inclusion/exclusion sample selection choices such as ours, is that they risk perpetuating a ranking mentality. For reflections on this theme, we would like to draw attention to the editorial by (Andrew, Cooper, & Gendron, 2020).

Table 1
Respondents basic descriptive details.

Country		Gender		Position		Average Length of Time in Academia since PhD
Australasia	4	Female	6	Assistant Professor	4	19 years
		Male	20	Associate Professor	3	
Europe				Professor	13	
Austria	1			Professor Emeritus	4	
Denmark	2			Other	2	
Finland	1					
France	1					
Ireland	1					
Italy	1					
Norway	1					
Portugal	1					
Sweden	2					
United Kingdom	5					
North America						
Canada	2					
United States	1					
Other	3					

the underlying reflections on the sociological phenomenon of interest (Fossey, Harvey, Mcdermott, & Davidson, 2002). As with (Tucker & Tilt, 2019), we followed an approach 'that can best inform the focus of [our] inquiries and provide the in-depth information relevant to the study's research question[s]' (Parker & Northcott, 2016. 1116). Regardless, our interviews continued far beyond the point of saturation (e.g., Glaser & Strauss, 1967). This is commonly thought to be somewhere between 15 and 30 interviews (e.g., Malsch & Salterio, 2016) and the number of interviews we conducted falls within the normal range for studies in accounting (Dai, Free, & Gendron, 2019).

5.3. Data analysis

The first stage of analysis was to carefully read and re-read the interview transcripts, and listen back through interview recordings. We were cognizant throughout the research exercise that we were talking to academics about academic matters, and our respondents would be aware that their words would be used toward the production of articles such as this. Therefore, we adopted a necessarily interpretive and critical approach to the analysis of the data. The authors discussed the data, and their interpretations of it, as it emerged, thus engaging in an ongoing sense-making exercise (Huberman & Miles, 1998). Throughout the data analysis process, we shifted back and forth between data, literature, and theory. Thus, we adopted an abductive reasoning approach (Lukka, 2014; Dubois & Gadde, 2002; Peirce, 1960). After the authors had discussed and decided on the commonalities in the data, and agreed upon an outline coding scheme based upon some basic organizing themes, we uploaded the interview data to Nvivo 12, a qualitative data analysis software package, and used this to assist with coding.

We engaged in a series of discussions concerning how we were to make sense of the data. The notion of Sisyphus' punishment emerged quite early on in our conversations. However, Camus' notion of the Absurd and his re-telling of the Myth of Sisyphus came much later; indeed, our core thesis only emerged in earnest when we reflected on how we could reframe the Sisyphean mission as one of deep meaningfulness in the face of individual and occupational challenges. When this coding system was agreed, we were able to sub-divide our organizing themes into two principal categories according to our research aims: (i) Accounting ethnography as emotional work; and (ii) The pathways for the Absurd hero to finding meaning from the task.

6. Accounting ethnography as emotional work

Throughout the interview data, a number of themes regarding ethnography as emotional work recur and repeat. First, despite the necessarily interactive and social nature of field work, the ethnographer feels a compulsion not to get too attached to informants in case her sense-making exercise is dulled by taking on the opinions of those she is closest to. Indeed, the question of whether one is getting too close to informants is a classic methodological complexity for ethnographers (e.g., Hammersley & Atkinson, 2007; Van Maanen, 2011). While on the one hand 'ethnographic research links you to people', on the other hand there is a risk that 'sometimes someone would say that this could be a problem because you become too attached to them' (Interviewee 5).

> *'There is a certain risk that in the ethnographic approach you become very, very much tied to certain ideas that you are exposed to… if you're doing a study on an entire organization and you have a lot of exposure to one particular person, then you might get a bit of a bias in your views on what is happening' (Interviewee 12).*

This intersubjective bonding, and the possibility of blurring the lines between academic-outsider and native-insider, risks derailing the task. The boulder – i.e., understanding the accounting phenomenon as practiced – would become heavier, and the hill – i.e., rigorous application of the ethnographic approach – would become steeper. The end result is that the boulder would need to be let go

earlier, and the ultimate desire to get to the top of the hill – i.e., understand an accounting phenomenon of interest, which was already an impossible task – moves further out of reach.

Beyond the academic concerns of close relationships with informants, what these 'how to' texts do not teach the aspiring ethnographer is that emotional attachment issues and subsequent detachment ones can also be difficult to manage for the researcher on a personal level. For example:

> *One spends a lot of time in a context and inevitably develops feelings of empathy, liking or even, sort of friendship. So that can cut across the research process… That can be quite difficult, both emotionally but also in terms of the politics of producing research. (Interviewee 2)*

This sense of emotional (over-)attachment appears to be felt especially when working with sensitive data (*cf.* Dickson-Swift et al., 2007) or on sites during sensitive times. For instance, a number of participants informed us how their project took a very different path when something (occasionally extreme) happened on-site during the course of the fieldwork. Respondents discussed and described how these changed(-ing) circumstances increase the intensity of the ethnographer's emotional work. When something happens during the field-work stage then this might cause the boulder to mysteriously change shape, or the route to the top of the hill might become obscured. The demon screams: 'you may as well let go now'. Indeed, during field-work it is common to start forming ideas about the manuscript you might draft, whereas unexpected occurrences will cast those provisional possible directions into doubt. In a publish-or-perish world (De Rond & Miller, 2005; Miller et al., 2011; Tian et al., 2016), such happenings can be hugely disruptive and disheartening, in turn increasing any emotional turmoil.

Relatedly, analysis of the data suggests that many ethnographers begin from an emotional concern. Sites and research questions are chosen carefully, normally as a response to a personal situation, event, challenge, or opportunity in theirs and/or a family member's life. Here, we must protect the anonymity of our respondents by not sharing personal stories which would make them identifiable. However, to illustrate the emotional complexity of the ethnographic endeavor, we were told 'I think you've got to be there for a purpose to some degree' (Interviewee 3). For the ethnographer, this means sharing something of yourself with others, so that the researcher can build relationships and trust. This is a 'challenge that you have when you do this type of research' (Interviewee 9). On the one hand, this internal desire to discover, learn, and improve a process, policy or practice which the researcher cares about from a personal viewpoint will motivate the researcher with the task. On the other hand, there is a tipping point where the motivation becomes an unpleasant compulsion; a winged demon at the ethnographer's back.

To this end, it is important for the researcher to allow the organizational actors insights into the nature and purpose of the project. This facilitates 'access' while also ensuring 'that people really understand what it means'. This interviewee continued: 'That means they need to trust you, they need to understand what your goals are, who you are, what you will do with it, and everything.' In other words, ethnographic work is far more than an investment of time and resource, the researcher must also give so much of her self to the project.

The notions of intra-personal trust and openness as a pre-requisite for *good* fieldwork (Ahrens & Dent, 1998; Baxter & Chua, 1998; Malsch & Salterio, 2016) was a recurring theme throughout the interviews. This takes an emotional toll on the ethnographer because it is 'a problem building relationships with people in the field… Because you're not only tapping into their work, you're also tapping into their private lives' (Interviewee 19). Moreover, a failure to build and maintain relationships in the field makes the hill steeper, putting the crest further out of reach.

In many 'how to' textbooks, we learn that the researcher is often required to engage in field-based impression management strategies (e.g., Hammersley & Atkinson, 2007; Atkinson, 2015). It is beneficial for informants to see the ethnographer as one of their own (Van Maanen, 2011). Yet, one problem is that impression management techniques only 'work' as a short-term strategy, and are impossible to maintain for an extended period of time (Goffman, 1959). In other words, for those ethnographers who are putting on a 'face', the metaphorical hill gets steeper as the project progresses. For example, 'It's very hard on your daily life to maintain that, um, it's not I but certainly, that kind of, the expectation, it's hard to maintain that' (Interviewee 3). It appears that in some situations this stops being facework (Goffman, 1959), and instead the informant-ethnographer relationship becomes a *real* emotional connection. While this development sounds beneficial, a close relationship with informants can create other challenges. For example:

> *Then sometimes, I think that people were so honest in the interview – which was really amazing and you know, I spent hours with some people – and then, when they saw me in another setting a few weeks later, perhaps at a management meeting, they might have gone a bit, you know, a bit of like: 'Oh my God, she knows what I really think, and there she is now, on the management side of the table'… and I wanted to reassure them [it was ok] but I couldn't' (Interviewee 10)*

Moreover, our data indicate that where the ethnography is undertaken in more sensitive contexts – e.g., healthcare – the problems of getting emotionally attached to informants seemed to be especially strong and demanding. For example:

> 'It was very challenging for me to follow the daily service… it's a very emotional context and… we thought our emotions are prepared to stay but [they] don't' (Interviewee 17).

To further complicate matters, this on-site emotional work does not happen in a vacuum. Rather, the researcher also has their 'own' personal life, off-site friendships and relationships to maintain, commitments at home as well as institutional and academic ones tied to their place of work. The emotional challenges associated with ethnography can take a large emotional toll on the ethnographer, particularly when something is not going well off-site. For example, another interviewee described how problems at home affected their perspective of what was going on in the field: 'And so during the ethnography… that wasn't the best moment in my life. That wasn't really nice'. On top of this, the ethnographer faces the unrelenting pressures of their academic life, such as publish-or-perish (De Rond & Miller, 2005). Likely, everything must be put on hold while the field-work is ongoing. During the course of this research project, we are left with the uncomfortable feeling that we have dear friends and colleagues *out there*, trying to cope with existential

crises, as they are emotionally over-whelmed by their situation. One suspects – and worries – that the Covid pandemic and work-from-home arrangements have exacerbated these problems. For example:

> *Ethnographic work… the time it takes. I mean, it's six months off. Six months during which I wasn't working on anything! … then I would say I, I'm not really good, talking about the existential crisis I had while doing the ethnography.*

This particular ethnographer was glad to leave the site and get back to the office. Beyond this – and maybe it was a slip of the tongue or maybe this is an over-interpretation – but it is troubling to hear the view that they thought they had not been 'working on anything' while in the field. Relatedly, this highlights the pressure on the modern business school academic towards research output. It seems that the pressure of publication drives this 'deliverable items' rhetoric. After all, ethnography relies on weeks, months, and sometimes years of on-site fieldwork. If institutional logic tells the ethnographer that field-work is equivalent to doing nothing, the end of ethnography appears nigh.

While the aforementioned interviewee was happy to end their field-work, the same cannot be said for all. Indeed, another recurring theme throughout the interviews was around emotional detachment, i.e., deciding when and how to exit. This can leave a 'void' in the researcher's personal and professional life. For example:

> *It feels very odd when you come out of an ethnography. So, if you're going and spending a lot of time with a group… and all of a sudden, you're not seeing them… and there's a sort of void generally. (Interviewee 2)*

Finally, there is emotional work required of the ethnographer to resolve issues of self-doubt. We were told how the researcher often faces questions – from themselves and others – concerning the validity of their interpretations of the data. Due to the closeness to the primary data and the vast array of information available to the ethnographer, it might be supposed that the ethnographic hill is the gentlest and the boulder gets lighter the higher it goes. However, this interpretation is misplaced. While ethnography provides rich data, ironically it seems that a key 'difficulty is richness, in a way' (Interviewee 19). After all, most ethnographers would probably locate themselves philosophically with a belief system that discovering more about something entails finding out how little one knows about it. To this end, rather than getting easier to push up the hill, as the ethnographer learns more about the accounting phenomenon of interest, she is likely to become increasingly unsettled by the unfamiliarity and weight of the boulder. At some point, one concedes defeat and allows it to fall. She starts to doubt herself, asking whether she is 'making up' things about the phenomenon, or developing arguments that are not 'real'. This uncertainty – something akin to imposter syndrome – can be emotionally draining. For example:

> *There's the first part of being so sure of your data, you know, then you really go through the revision process and people are questioning [your analysis]. Of course, prior to, I always wondered… 'God, uh, you know, am I making this up? Is this argument real? (Interviewee 10)*

Given all of the emotional challenges, it is time to turn to our second issue, namely: how do we envisage the ethnographer happy?

7. Finding meaning: professional and personal transcendence

Here, we outline how the interviewed accounting ethnographer transcends the apparent Absurdity of engaging in this highly charged emotional work, and how she derives professional and personal meaning from it. We sub-divide our analysis into two forms of revolt: professional and personal transcendence.

7.1. Professional transcendence

In terms of professional transcendence, interviewees pointed to several key themes which allow us to 'imagine her happy' (Camus, [1942] 2018, p. 78): (i) through her ethnographic work, she has discovered new avenues for accounting research which she can recommend for further exploration, (ii) her methodological choice to engage in an ethnographic approach meant she had a steep hill, but compared to other hills, hers offered more and better academic and emotional reward, and (iii) she regards ethnography as a way to allow for meaningful researcher-practitioner[9] interaction and mutual learning.

First, several interviewees energetically described accounting as an evolving and largely undiscovered field, with 'many opportunities [for] ethnographic research' (Interviewee 7). Indeed, specific to accounting we were told: 'I think there are many, many, many opportunities. Accounting is everywhere!' (Interviewee 14). Reinforcing this statement, another respondent claimed that the accounting ethnographer's 'opportunities are countless. There are so many fields in accounting which are virtually virgin… and the sad thing is so many people are stuck… producing the type of research that is already there in some of the so-called leading journals' (Interviewee 18). Thereby, the ethnographer willingly acknowledges that the boulder was too heavy and the hill was too steep, but the labor itself means something. This could be interpreted as an expression of the humility of the academic. Here, she acknowledges her ignorance and simultaneously celebrates the (in)completion of the task because this is recognition of new opportunities. The researcher finds happiness in being able to draw attention to either the boulder she failed to get to the top of the hill, or indeed another one which she has been able to spot nearby from this hilltop vantage point. While this pursuit might be Absurd, it is not meaningless. Indeed, it could be argued that this is the academic way. Arguably, this willingness to constantly push towards discovery with the knowledge that the mission will remain incomplete, is the overarching characteristic that connects the academic with the field and

[9] By practitioner, we refer to any person that is observed during an ethnography and not solely to persons in power. We use this term inspired from practice theories, where practitioners are the ones that do things (i.e., carry out a practice).

their students.

Second, our interviewees frequently favorably contrasted the ethnographic approach with other methodologies used across the accounting discipline. Although the discipline of accounting has a 'predominance of traditional positivistic research', ethnography allows a way to 'engage in deeper qualitative-based work [that] sort of juxtaposes constructions of positivism' (Interviewee 3). We were told that 'the main thing… with ethnography is that you get authentic material' (Interviewee 8), that ethnographic research 'allows for a very authentic type of empirical research' (Interviewee 12), and that ethnographers 'really get much closer to practice' (Interviewee 13). One might suggest that these statements represent the rumblings of the accounting academic paradigm war. Interestingly, however, every interviewee who commented in this direction, articulated the view that they were not interested in this 'war'. Therefore, a toned-down version of this argument is that we have a self-selecting group of accounting ethnographic scholars who are aware that their words might be published and read by colleagues from across the paradigms, and are simply portraying their territory in the most favorable way.

We recorded the use of positive comparisons in the description of ethnography versus other methodological approaches. For example, interviewees used the following descriptive words and phrases: 'deeper', more 'holistic', 'closer to practice', 'very authentic', 'getting wiser', among others. Thus, we note how respondents derive meaning from the Absurd task by comparing their hill to others. To paraphrase: 'Ours might be a steeper or more precarious hill', respondents argued, 'but it has more to offer and is better.' For example:

> *'There are so many bloody desk work-type papers being written… There's so many things happening in our contemporary society. 'Go! Go [get out there] and tell us. And provide us stories about what it is that happens, and how it can take place, so that we get wiser on understanding how the society is, and what the role of accounting is.'' (Interviewee 13)*

A consistent message throughout our study was that ethnography provides a more holistic way to understand accounting practices and processes. For example, Interviewee 6 said that they had a special interest in understanding a certain management accounting tool, and 'how these systems work'. Strikingly, a few sentences later this respondent went far beyond that original stated aim. S/he added:

> *'I have always been interested in understanding how [these] systems impact people's feelings. And so that's very hard. You need to observe that. It's very hard to understand that without that sort of deep engagement. You can't really ask people that kind of thing.'*

In other words, ethnography is able to fill gaps which other methods – even qualitative ones – leave open. For example:

> *'I just want to get very close to what people are actually doing and understand it. And to me, it's just bleeding obvious that you've got to get closely involved with those people' (Interviewee 18)*.

In line with conjectures from elsewhere (e.g., Van Maanen, 2011; Gendron & Rodrigue, 2021; Kalyta & Malsch, 2018; Malsch & Salterio, 2016; Hammersley & Atkinson, 2007), applying an ethnographic approach 'can definitely reveal some overlooked practices, or unseen practices, and unconscious practices, those not necessarily hidden by the practitioners' (Interviewee 14). While none of our interviewees wanted to engage in a pointless lose-lose paradigm war, we were told that:

> *'In order to get a real, a really proper understanding of how something works in practice, and to get a very in-depth understanding of a particular issue, you can really go into detail with this method. So, I think it's extremely important for our discipline.' (Interviewee 4)*

The third way interviewees claimed to find meaning – or happiness – from the Absurd was that it allowed for meaningful researcher-practitioner interaction and mutual learning. Explaining what meaningful researcher-practitioner interaction meant, we were told that ethnography is not simply going on-site, observing and participating, followed by producing research that speaks only to an academic audience. Rather, ethnography is an on-going conversation, before, during, and after the field-work. In a lovely moment of conversation with one of our respondents, they expressed surprise that practitioners were interested in their ethnography after it was published:

> *'Ethnography means we can write stories that speak more to practice…I mean, what I heard was one of my papers, I frequently hear that practitioners, they say when they have read this, that they become a sort of surprised.'*

We were reassured that the 'surprise' was not because of a divergence of views or an interpretive discrepancy, but rather because the study spoke to the reader in a way that was engaging. To illustrate, this respondent continued:

> *… surprised because they, the typical reaction to an academic paper would be, 'When I read a research paper it's very abstract and it's very boring and it's very difficult to understand'. But when he read that paper… many years an experienced consultant. This was a consultant guy in this example. He said, 'Well, I can easily see how this happened.''*

These connections are meaningful to the ethnographer as an individual and make the emotional struggles seem worthwhile. Interviewee 16, for example, stated that 'ethnography enables you to communicate with people outside Academia' and this is a 'demonstrat[-ion] of research impact'. Sometimes this engagement is knowledge creation (Hopwood, 2008) whereas at other times it is about developing relationships between practice and academia alongside important bridge-building. For example:

> *'My experience is that people are delighted to find intelligent people from universities who are actually interested in what they do. Because, their partners and kids aren't interested and most of their co-workers couldn't give a sh*t.'*

Analysis of our data suggests that this sentiment runs both ways. In other words, many academics are delighted when they find practitioners who are interested in what they do; largely for similar reasons.

To a degree, this helps better understand how and why accounting ethnographic scholars can deal with key existential questions, such as 'who am I as a professional academic', 'what brings me meaning in this academic life', 'is there a greater purpose for me and my academic labors'. However, we also learned that accounting ethnographic scholars employ forms of revolt from which they derive

personal transcendence. Let us elaborate.

7.2. Personal transcendence

The how-to ethnography textbooks conveniently overlook the Absurdity of the task. Yet, experienced ethnographers know that every moment is unique, different observers would see different things, and make sense of the same phenomenon in different ways. Life is 'complex' and incomprehensible. As such, it is impossible to completely understand the phenomenon of interest. Yet, there is joy, because the complexity is 'what you're studying' and 'every moment is exciting'. For example,

> *I think the point about it is that, in your own way, you never get through your complexities of daily life, et cetera. And that's what you're studying. So, every moment is interesting. Every moment is difficult. Every moment is challenging. Every moment is exciting. (Interviewee 3)*

The accounting ethnographer will never get the boulder to the top of the hill. In response, she must engage in acts of revolt (Camus, [1942] 2018). In this regard, interviewees described how an ethnographic approach allowed them to: (i) obtain access to otherwise inaccessible in-depth, hands-on accounting knowledge, (ii) improve their pedagogy, (iii) add to their professional and personal network, and (iv) ultimately grant a sense of personal fulfilment even if the boulder was ultimately too heavy and the hill too steep.

First, many interviewees insisted that an ethnographic approach helps to develop a high(er) and (more) sophisticated level of accounting knowledge around a specific theme. For example, 'the key advantage is you can become much more knowledgeable about your discipline… more than what you're able to learn through reading both papers or textbooks. A lot of these things don't go up close on how these things work in practice' (Interviewee 16). Despite the argument that accounting ethnographies require less on-site time because an accounting scholar might be intimately familiar with the phenomenon of interest (Ahrens & Chapman, 2006), a fair proportion of accounting scholars move from undergraduate education, through graduate school, and then take up academic posts. In other words, it seems that there are some ethnographers who engage in extended periods of field-work because this is a way to challenge and overcome any self-constituted notion of imposter syndrome. Ethnography allows the researcher to gain hands-on experience in the subject they (will) profess to be experts in. Thus, in line with the Sisyphean task, the ethnographer finds meaning in the knowledge acquired. In this light, turning to watch the boulder roll back down the hill is not a moment of recognition of failure.

Second and relatedly, analysis of the data suggests that respondents hold the view that the ethnographic endeavor facilitates more informed and more interesting pedagogy. For example, 'in accounting, you can teach all of the basics of debits and credits and accounting standards, but if you're really trying to explain the role of accounting from a management angle, how accounting is used within organizations to manage the business, then it really helps to be able to go into a company and do this type of research' (Interviewee 4). Thus, we were told that a deep and rich understanding of an accounting phenomenon of interest generated through an ethnographic endeavor allows the teacher to move beyond descriptive and didactic classroom education. Given the importance of teaching to the academic career journey, this would be beneficial. This could, of course, be self-aggrandizement, or a justification of time and resource expended in the course of field-work. However, this view was expressed by a large number of our interviewees, and appeared to be heart-felt. We would hesitate to be too cynical around this discussion. The knowledge acquired during the ethnography can be passed on to students, who benefit from the nuanced and detailed insights. For example:

> *"You can appropriate the experience of the people that you are observing in the field and give that experience to the students." (Interviewee 7).*

The question whether these claims that ethnography improves pedagogy are true or false, is of little concern to us. The key finding is that the ethnographer believes them to be true. Likewise, in MS (Camus, [1942] 2018), Sisyphus finds meaning from his work and 'we must imagine [him] happy' (p. 78). We are not asked by Camus to challenge the rationale. That would risk adding a new layer of absurdity.

The third personal moment of transcendence relates to networking opportunities. To some, engaging in ethnography is a chance to build relationships with practitioners. They claimed that this would not have been possible under other circumstances. Several respondents believe that ethnography has provided excellent and productive opportunities to 'meet professionals… I have met several people during my experience and then we started working together on other projects' (Interviewee 19). For other ethnographers, the networking opportunities extend to making friends outside of work. For example,

> *'I've done probably four or five ethnographies in my career and from each of them, there are people that I would see as close friends… which wouldn't have happened if I'd be doing regular research… this has broadened my social life way beyond what it would have been otherwise and that's been very enriching'.*

Beyond this, others claimed to have forged stronger bonds with co-authors during the undertaking of the ethnographic project. For example:

> *'The kind of relationship I managed to develop with my co-authors doing this kind of research, it's such strong links and intense links that it's always fascinating to work with them. Not only publishing, all along the way it's fascinating. For me, it makes the work much more interesting, and funny, and thought-provoking, and enriching' (Interviewee 14).*

Finally, we were told over and again that there was a tremendous sense of personal fulfilment in the ethnographic endeavor. Respondents re-lived joyful experiences of exotic places, among amazing people, experiencing and interpreting new cultures, and how accounting moves and shapes everyday lives in previously unobserved ways. For example,

'it's very fun. It's interesting. It's a big challenge… I think it's just funny and it's really exciting to realize how close you can get to top managers and top politicians… you understand society much better' (Interviewee 7).

Yet, modern ethnography is not all about demystifying the exotic (Hammersley & Atkinson, 2007). Rather, many ethnographers reported profound wonderment and appreciation of the nature, role, and purpose of accounting in even the most advanced settings. The ethnographer takes meaning from the taxing emotional work because the academic is a human being who is seeking not just academic success but also personal and intellectual fulfillment. To this end, we were told: 'the chance to engage with the field is an enrichment of 'me as a person', before 'me as a researcher'' (Interviewee 19).

8. Discussion and conclusions

We adopt Albert Camus' interpretation of the metaphor of the Myth of Sisyphus as a lens to make sense of the ethnographer's work, specifically we focus on the emotional aspects. Although the metaphor does not fit perfectly, these differences can be useful for sense-making purposes (Morgan, 1980). Indeed, we argue that the metaphor offers valuable insights into the researcher's academic struggles and pathway(s) to well-being. We find that the field-work exercise is emotionally demanding, not least because it requires the researcher to be away from their other academic tasks, and occasionally their friends and family as well. There are issues getting to know people in the field, as well as finding one's place in an organization when one knows that this place is temporary and artificial. It is not just the time in the field which creates demands, the ethnographer must also decide how and when to leave the site, and to reach a point of acceptance that this is the end of a significant phase of her academic life. These feelings are exacerbated by the knowledge that the mission is almost certainly incomplete, because it is impossible to fully understand all aspects of the accounting phenomenon of interest.

In this article, we find substantial evidence that supports – and emphasizes – Dickson-Swift et al. (2007) conclusions that qualitative research inculcates in the researcher herself a sense of 'vulnerability… mental and physical exhaustion' (p. 344). Yet, we also want to point to the silver lining to this cloud. Pushing the boulder to the top of the hill might be an impossible mission, however – like Camus's ([1942] 2018) Sisyphus – as the ethnographer looks over her shoulder at the rock at the bottom of the slope, we find evidence to indicate that she is happy. To this end, our interviewees outlined a number of ways that they professionally and personally transcend the emotional challenges posed by their Sisyphean mission, and find meaning from their academic labors. For example, she is happy to have chosen this boulder because it has allowed her opportunities to discover new avenues for accounting research. She is happy to have chosen this hill, and feels that engaging in ethnography is comparatively rewarding vis-à-vis other methodological approaches. She also feels that the ethnographic project has made her more expert in her field, improved her teaching, and widened her network. Ultimately, many of our respondents told us that they felt the ethnographic project left them academically and personally fulfilled. At this stage, we want to acknowledge that one limitation of our work is that we have adopted an interview-based approach to the research. As discussed in the body of this article, this introduces the potential for misunderstanding and misinterpretation. As pointed out by an academic friend, it might be useful for future researchers to conduct an ethnography of an ethnographic endeavor.

When considering the future of the interdisciplinary accounting research, we argue that one also needs to envision the future of the researcher. After all, research is (currently, at least) fundamentally a human activity. We have explored ethnographic research through a humane lens, in which we show that the researcher and the researched are interconnected, whereby a sense of meaning for (or in) one is reciprocated by meaningfulness in (or for) the other. While there is something Sisyphean in the accounting ethnographer's mission, and something Absurd in the academic context, nonetheless it is possible that we could simply continue as we are, in this 'state of Denmark'. After all, despite its challenges and pressures, the academic life is a (relatively) privileged and comfortable one, and one which most of us have chosen. Alternatively, in revolt and in response to the crisis (Camus, [1942] 2018), we can call for a drastic change of the academic system. Therefore, before concluding this article, we wish to outline and discuss possible (re)imagined futures that focus on nurturing and supporting the interdisciplinary accounting researcher and the interdisciplinary accounting project. This means looking beyond our work challenges as being solely academic, and instead acknowledging that it is also emotionally taxing.

First, we are concerned that the managerialist trend toward academic performance measurement – especially when taken alongside the publish-or-perish agenda which dominates progress and promotion decisions in research-intensive organizations – poses an existential threat to the existence of accounting ethnography. Our contention, which appears to be shared by others (e.g., Gendron & Rodrigue, 2021), is that *if* the ethnographic boulder becomes too awkward or too heavy to move, this will pose a fundamental challenge not only to the interdisciplinary accounting project, but the academic accounting project as a whole. While quality letters and stars are theoretically beautiful inscriptions as they allow ranking, ordering, aggregation, and much more besides, they also render complex questions surrounding research quality and quantity assessment less answerable. In making this statement, we find ourselves in good company. For example, Latour (1999) argues that any amplification, such as moving from the research project to journal quality ranking, is reductive. Ethnography is notoriously slow. It is time and resource intensive. There are no guaranteed outcomes. Indeed, the conventional output – the monograph – does not fit neatly into the current academic performance management ranking system. Moreover, as academics (are compelled to) become ever more careerist (e.g., Clarke & Knights, 2015), they must make rational choices. Among other things, this imperils scholars' choices to adopt approaches at the margins, like ethnography. Given this, how do we lessen the severity and damage of the winged demon's attacks?

In response, we acknowledge that it is impossible to imagine a (near-)future where research assessment exercises do not exist. Instead, therefore, we call for a measurement system that seeks to measure substantive quality; a system that rewards 'dissemination' so that we can collectively 'flourish'; not publish-or-perish. By substantive quality, we mean that a measurement system should look at output in the round, including trade journals, practice-led engagements, mainstream media content, political interventions, academic conferences, academic journals, and so forth. As a community of scholars, we must find ways to revolt against the Absurd (Camus,

[1942] 2018).

We would rather envisage a future of working together to transcend existential crisis, than force individuals to operate as isolated Absurd heroes. As a brief illustration of where we – as a community of scholars – are going wrong, every time the *Financial Times* seeks to update their journal ranking system (colloquially known as the FT50), business school academics receive a flurry of emails from journal editors asking that we vote to preserve the place the journal they represent in the FT50, or get their journal promoted to the list. Worse still, the FT emails individual academics and asks which of the FT50 journals we would like to demote from the list! It is perplexing why we encourage such self-defeating behavior that plays homage to an externally-endorsed system which simultaneously threatens and undermines the potential meaningfulness of what we do. Furthermore, our collective incongruent response to such exercises risks isolating those at the margins, while correspondingly building thicker and higher walls around those who need them least.

Our second suggestion relates to the relation between the well-being of the interdisciplinary accounting researcher and the interdisciplinary accounting research project. Both require careful nurturing and reflexive self-care to prosper. To this end, we want to highlight that the noun 'discipline' means field of study, but also an orderly or prescribed conduct[10]. We would like to promote a version of inter-disciplinary accounting research which focuses more on the inter- or between fields of study. It is inspiring to see inter-disciplinary research that branches off in-between orderly and prescribed conduct, which is thus not disciplined, or possibly a-disciplined. By its nature, seeing the world as made up of divisible, ordered, structured, and multiple disciplines entails that the disciplines themselves become disciplined. Thus, the interdisciplinary project becomes paradoxically self-referential. Our current trajectory could potentially lead to some kind of normalization of research at the detriment of experimentation, creativity, and innovation. In turn, this threatens work at the margins, frontiers, and/or boundaries. For example, it jeopardizes the kind of work that ethnographers do. As shown by Stoppard's *Rosencrantz and Guildenstern*, there is intellectual and personal enlightenment even *beyond* the margins[11]. This shift towards disciplining the interdisciplinary agenda is problematic for the interdisciplinary accounting movement which originated from the radical developments in accounting thought (Chua, 1986).

To conclude, we show that ethnography requires the researcher to give so much of their professional and personal self. We argue that, as a community of scholars, we should be acting collectively for the well-being of every branch of the interdisciplinary accounting research project and every interdisciplinary accounting researcher. This is despite – or more radically, in spite of – the institutional logics that compel us to think and behave otherwise. We would urge supervisors, mentors, colleagues, family, and friends to be conscious of each other's research-related emotional challenges. For instance, Dickson-Swift et al. (2007) recommended the introduction of a 'professional confidante' (p. 345), and this seems a wholly worthy suggestion. To this end, we would strongly recommend that institutional research support processes were strengthened to consider and improve researcher psychological well-being.

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[10] For completion, there are also other significations of the noun 'discipline', like punishment

[11] For example, during the course of Stoppard's play, Rosencrantz and Guildenstern engage in deep philosophical discourse. Moreover, Rosencrantz invents the sandwich, discovers gravity, and volume displacement.

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