
Guest editorial: Special issue on accounting for tacit coordination . . . and beyond

Guest editorial

253

The purpose of this special issue is to stimulate the scholarly debate around accounting theorising. We are particularly concerned with the social structures that keep accounting practices active and connected with one another and various other social practices. The trigger for this debate is Hendrik Vollmer's (2019) article "Accounting for tacit coordination: the passing of accounts and the broader case for accounting theory". The origin for this special issue lies with our surprise upon reading the article. Its essay form is unusual for accounting scholarship. Its breadth transcends the order of individual accounting literature streams. Its pursuit of the sociologically motivated problem of tacit coordination creates new connections between disparate aspect of accounting research. It makes sense but challenges its readers on the strength of its unconventional "stature" and deeply sociological involvement with everyday accounting. The paper does not purport to present a ready-made framework that can be instrumentally applied. Instead, it dares the reader to engage with considerations anchored in micro-sociology to craft their own analytical tools.

Discussing Vollmer's piece led us to consider the role of accounting journals more broadly. We publish original research that presents novel and unique arguments adding to specific bodies of knowledge. Developing such arguments always entails an engagement with prior work – confirming, challenging and refining it. Previous research forms the backdrop against which new research demonstrates its originality. What if we contribute to the scholarly debate by reversing this order? What can we learn if we make prior work the foreground and consider it before various backgrounds? In other words, how can existing ideas (from one domain) be used to not only explain but also challenge and problematize phenomena from various domains.

While Vollmer's piece uses ideas from micro-sociologists like Garfinkel and Goffman to help us reflect on accounting practices, the contributors to this special issue picked different backgrounds, against which to think about [Vollmer \(2019\)](#). They include the potential of ethnography for the study of the social, various social pressures for explication of the tacit, methodological obstacles to studying the tacit and some of the ways in which the tacit might be made traceable in accounting fieldwork.

As a collection of reflections, this special issue seeks to complement existing forms of scholarly debate beyond original research papers. It is more specific than the sweeping literature review, yet broader than the much more focused "commentaries on" and "responses to" specific papers, sometimes written by previously anonymous reviewers whose reject recommendation of a manuscript went unheeded. We feel that a journal dedicated specifically to qualitative accounting research is a good venue for such a venture because part of working qualitatively is to attend to the multifaceted nature of accounting practices. It seeks to convey evocative accounts of such practices, ones that often remain partially articulated in research articles and that can potentially be expanded and amplified in further debate.

In this spirit, we invite the QRAM readership to join the debate around tacit coordination and the many other debates that spread through the journal's publications.



Qualitative Research in
Accounting & Management
Vol. 21 No. 3, 2024
pp. 253-254
© Emerald Publishing Limited
1176-6093
DOI 10.1108/QRAM-04-2024-224

GRAM
21,3

We are open to suggestions for other debates around published papers or groups of such papers with special resonance for our community. We are also open to suggestions for new kinds of scholarly conversations that might be established in the pages of our journal.

254

Thomas Ahrens

United Arab Emirates University, Al Ain, United Arab Emirates, and

Lukas Goretzki

Department of Accounting, Stockholm School of Economics, Stockholm, Sweden

Reference

Vollmer, H. (2019), "Accounting for tacit coordination: the passing of accounts and the broader case for accounting theory", *Accounting, Organizations and Society*, Vol. 73, pp. 15-34.