# Article information:

Methodological Insights Accounting talk: developing conversation analysis in accounting research | Emerald Insight  
<https://www.emerald.com/insight/content/doi/10.1108/AAAJ-09-2020-4943/full/html>

# Article summary:

1. The paper proposes using conversation analysis (CA) to study talk about accounting concepts, systems, and numbers in situ as a way to understand the role accounting plays in framing relationships between individuals and the associated emotional content of these exchanges.

2. The authors introduce a specific approach to CA called positioning theory, which captures the linguistic and emotional subtleties embedded within interpersonal interactions and how accounting impacts and mediates these relations through measuring, assessment, and control.

3. Dissecting conversations as they unfold offers a more nuanced and multifaceted understanding of accounting as central to the social fabric of organizational life compared to interviews that often suffer from retrospective rationality.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

The article "Methodological Insights Accounting talk: developing conversation analysis in accounting research" by Baker, Andrew, and Roberts proposes a research method for analysing talk about accounting concepts, systems, and numbers. The authors argue that studying accounting talk in situ is a fruitful way to understand the role accounting plays in framing relationships between individuals and the associated emotional content of these exchanges. They suggest that conversation analysis (CA) is a useful complement to interviews in qualitative research.

The authors introduce a specific approach to CA called positioning theory, which captures the linguistic and emotional subtleties embedded within interpersonal interactions and how accounting impacts and mediates these relations through measuring, assessment, and control. They draw on one particularly animated conversation about accounting in a manufacturing company where talk about accounting was imbued with metaphors, violence, sex, and humor.

While participants in conversations may appear to draw on similar forms of language and expression, CA allows researchers to see that the meaning of these shared expressions changes based on who is saying them, whom they are saying them to, and how they are saying them. Dissecting conversations as they unfold offers a more nuanced understanding of accounting as central to the social fabric of organizational life.

The article's strengths lie in its innovative approach to studying accounting talk using CA's positioning theory. However, it has some limitations. The authors do not provide enough evidence or examples from other studies that have used this approach successfully. Additionally, there is no discussion of potential biases or limitations of using this method.

Furthermore, the article does not explore counterarguments or alternative approaches to studying accounting talk. It also lacks information on possible risks associated with using this method or ethical considerations when analyzing sensitive topics such as violence or sex.

Overall, while the article provides valuable insights into developing conversation analysis in accounting research using positioning theory, it could benefit from more comprehensive evidence-based support for its claims and consideration of potential biases or limitations associated with this approach.

# Topics for further research:

* Limitations of conversation analysis in accounting research
* Ethical considerations in analyzing sensitive topics in conversation analysis
* Alternative approaches to studying accounting talk
* Biases in conversation analysis and how to mitigate them
* Examples of successful studies using positioning theory in conversation analysis
* Risks associated with using conversation analysis to study accounting talk

# Report location:

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