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## Critical Perspectives on Accounting

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# Critical realist accounting research: In search of its emancipatory potential

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### ABSTRACT

Over the past decade, a growing body of accounting research explicitly informed by critical realism has started to emerge and be deployed to diverse research tasks. Although the majority of this research lacks a clearly articulated emancipatory intent, several commentators have recently singled out critical realism as a promising way forward for critical accounting research. This paper seeks to advance this debate by addressing the questions of how the emancipatory potential of critical realism can be realised and how it may contribute to critical accounting research. In doing so, I draw on recent developments in critical realist thought which attempt to reconcile its ontological foundations with those of other social theorists, such as Giddens, Bourdieu and Foucault. This leads to an ontological synthesis pivoting on the interplay between exogenous structures, which reflect the objective life conditions of individual human beings, and endogenous structures, which condition their subjective capacity for reflexivity. I elaborate on how this interplay gives rise to a highly contingent conception of the possibilities of emancipation and examine the extent to which such a view is evident in critical realist accounting research and cognate bodies of critical accounting scholarship. I also examine the epistemological and methodological implications of adopting such a view and how critical research interventions in accounting, centred on the critical realist notion of explanatory critique, can be matched with the contingent possibilities of emancipation. I argue that such critiques can make a valuable contribution to critical accounting research as they compel researchers to go considerably beyond what is immediately observable and probe into the deeper structural conditions that constrain as well as enable emancipation. This may enable accounting scholars to envisage a broader range of alternative, but previously unrecognised, paths towards emancipation. It also provides a counterweight to empiricist modes of explanation, primarily based on observed regularities in social phenomena, which arguably tend to dominate contemporary policy debates.

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## 1. Introduction

Since its emergence in the late 1970s, critical accounting research has evolved into a vibrant area of scholarship that has benefited substantially from the incorporation of a plurality of philosophical and theoretical approaches. From time to time, this has generated heated debates about the suitability and efficacy of particular approaches for the furthering of critical scholarship (e.g. Armstrong, 1994; Hoskin, 1994; Neimark, 1990, 1994; Tinker, 1999, 2005). However, there also seems to be some emerging consensus that, as a whole, the field has been enriched by the flourishing of diverse strands of critical thought (Arrington & Watkins, 2002; Cooper & Hopper, 2007; Merino, 1998; Roslender & Dillard, 2003). Critical accounting research also continues to evolve and accommodate novel strands of research drawing on hitherto unexplored or under-utilised intellectual resources. One of the more recent research genres to emerge and generate a growing body of conceptual, methodological and empirical work is that informed by critical realism. Tracing its origins to the pioneering works of Bhaskar (1975, 1979), critical realism has exercised increasing influence on cognate areas of scholarship such as organisation and management studies (e.g. Fleetwood & Ackroyd, 2004; Reed, 2009; Tsoukas, 1989). Yet its influence on the accounting literature was long rather cursory (e.g. Armstrong, 2004, 2006; Manicas, 1993; Whitley, 1988). It is only over the past decade that accounting scholars have made more explicit and extensive use of it to debate paradigmatic and methodological issues (Ashraf & Uddin, 2015a; Brown & Brignall, 2007; Llewellyn, 2007; Modell, 2009, 2013, 2015a, 2015b), examine processes of accounting change (Ashraf & Uddin, 2013, 2015b, 2016; Mutiganda, 2013; Stergiou, Ashraf, & Uddin, 2013) and advance critical commentaries on emerging accounting policies and practices (Burrowes, Kastantin, & Novicevic, 2004; Smyth, 2012). A number of recent literature reviews and commentaries have also singled out critical realism as a promising way forward for critical accounting research, but do not elaborate in any greater detail on how this may materialise (Everett, Neu, Rahaman, & Maharaj, 2015; Kilfoyle & Richardson, 2011; Roslender, 2013).

Parallel to this growing interest in critical realism among accounting scholars, significant efforts have been made to reconcile it with social theorists, such as Giddens (see Stones, 2001, 2005), Bourdieu (see Elder-Vass, 2007, 2010) and Foucault (see Al-Amoudi, 2007; Joseph, 2004), with more long-standing influence on critical accounting scholarship. This opens up the issues of how critical realism overlaps with and/or complements cognate bodies of critical accounting research and what might be its distinct contributions in taking such research forward. The relevance of exploring these issues is underscored by the repeated criticisms of critical realism for sacrificing its critical, or emancipatory, zeal in its efforts to establish itself as an explanatory philosophy of science (e.g. Brown, Slater, & Spencer, 2002; Gunn, 1989; Roberts, 1999, 2002; Willmott, 2005). It is also underlined by the divisions within critical realism between scholars who view it as imbued with a more or less inherent emancipatory impulse (e.g. Archer, 2012; Bhaskar, 1986) and those who remain more sceptical about its achievements as a basis for politically engaged scholarship (e.g. Hammersley, 2002; Sayer, 1997; Vandenberghe, 2014). Similar divisions are discernible in critical realist accounting research. The majority of this research lacks a clearly articulated emancipatory intent. Moreover, most advances using critical realism as a basis for social critique have been divorced from deeper empirical research (Burrowes et al., 2004; Modell, 2015a; Smyth, 2012). It is only very recently that a more clearly discernible emancipatory intent has started to feature in empirical inquiries into accounting change processes (Ashraf & Uddin, 2015b, 2016).

The discussion above raises the questions of how the emancipatory potential of critical realism can be realised and how an empirical research programme following its philosophical underpinnings can contribute to critical accounting research. Drawing on recent advances in critical realist thought, such as those alluded to above, I address these questions and develop a framework outlining the ontological, epistemological and methodological foundations of such research. I argue that the recent attempts to reconcile critical realism with other social theories have helped in advancing an ontological perspective that provides a refined understanding of the interplay between the social structures which condition<sup>1</sup> the possibilities of emancipation. The possibilities for individual human beings to escape or initiate change in oppressive accounting practices are seen as constrained as well as enabled by the objective (or exogenous) structures in which they are embedded and the subjective (or endogenous) structures which govern their more innate dispositions to act in particular ways. Understanding the highly contingent interplay between these two types of structures, which is more or less unique to particular social contexts, is vital in order to envisage which possibilities of change and emancipation may be at hand in such contexts. To make epistemological and methodological sense of this interplay and how it may be translated into critical research interventions I elaborate on the critical realist notion of explanatory critique. Such critiques rely on the ability of researchers to go considerably beyond what is immediately observable through empirical inquiries to probe into the deeper structural conditions that might and actually do affect the possibilities of emancipation. This may enable accounting scholars to envisage a broader range of alternative, but previously unrecognised, paths towards emancipation. I describe how research interventions centred on explanatory critiques can be brought about and make a distinct contribution to critical accounting research.

The remainder of the paper proceeds as follows. I start by outlining the ontological foundations of critical realism and how they have been extended through its recent rapprochement with other social theories. I then discuss the

<sup>1</sup> Throughout this paper I use the verb “condition” to denote the non-deterministic influence of social structures on human agency and social development. This signifies a view of structures as always present and influencing the capacity for agency, but never negating the ability of human beings to deviate from particular patterns of thought and action.

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