



Editorial

Praxis, Doxa and research methods: Reconsidering critical accounting



A B S T R A C T

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This essay examines the critical accounting field's current reliance on qualitative methods, asking whether these methods are necessarily better than quantitative methods. The notion of *praxis* and the purpose of critical research are discussed and the pros and cons of quantitative methods in relation to this notion and purpose are considered. The taxonomy of critical accounting and its ontological and epistemological assumptions are reviewed in order to problematize the field's *doxa*, or taken-for-granted understanding of how critical research ought to be conducted. Examples are provided of two theoretical perspectives that rely on quantitative and mixed methods (critical realism and Bourdieu's praxeology), and a number of research questions that are conducive to the use of quantitative and mixed methods are identified.

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Critical Perspectives on Accounting has long believed that accounting researchers always bring a set of values to their research, and that is why the journal embraces rather than obscures its normative commitments. The journal also acknowledges that accounting practices and accountants participate in existing relations of power, and that is why it also believes, rather optimistically, that accounting can help change the world for the better. To put this in critical-theoretical terms, the journal recognizes the importance of *praxis* and presumes that accounting can be used in emancipatory ways. As the very first editorial stated:

We reject market or economic forms of determinism and accept that accounting invariably intervenes in human and social conduct, and that the primary choice, therefore, is how to make that intervention progressive and enhancing. (Editors, 1990, p. 2)

One author in that inaugural issue sums up the journal's ethos and vision: "as Marx noted long ago, the role of philosophy is not to describe the world but to change it. And the aspirations of critical accountants should be no less" (Neimark, 1990, p. 110).

The journal and its community of scholars have accomplished a great deal in the first twenty-five years of its existence. We now have a much better understanding of how accounting participates in and helps maintain unequal social relations, and a host of examples of how accounting can facilitate positive social change have been carefully documented. These examples provide a starting point for *praxis* – that is, critical reflection and understanding regarding the emancipatory potential and limitations of accounting, which in turn enables accounting activists and other social agents to promote social change. Yet, despite these gains, the journal, like any other, always remains susceptible to *doxa*, that inevitable consequence of a 'pre-reflexive, naïve, and native form of collective misrecognition' (Bourdieu, 1990, p. 68). Putting this more simply, journals can and do develop blind-spots. In considering what the journal's current blind-spots might be, it occurred to us that perhaps there is an unwarranted belief that qualitative methods are the only appropriate methods for conducting critical research.

Looking back over the first twenty-five years of the journal's existence, it is clear that the majority of the studies appearing in the journal rely heavily on qualitative research techniques – case studies, participant observation, ethnography, and other

similar ‘instruments of discovery’ (Bourdieu, 2004, p. 66). In part, this is the result of conscious efforts on the part of the journal to create a space for non-traditional work, whether that work is built around alternative methods, analytic domains, or philosophical points of view. As the introductory editorial states, “the journal seeks perspectives from other human and social sciences to illuminate and transform accounting practices. It is only a journal *for* accounting insofar as it seeks to enhance social and organizational life by exploring a full variety of accounting possibilities” (Editors, 1990, p. 1). This initial editorial also speaks out against research that is pretentious and non-practical: “*Critical Perspectives on Accounting* will be critical without assuming the disingenuous pretensions of positivism, without courting a revanchist retreat back to the idealism of normative theorizing, and without disappearing into a fog of statistics or philosophical scholasticism” (Editors, 1990, p. 2). However, while the editors are critical of the arcane and disingenuous use of quantitative methods, they are also careful to note that the aim of the journal is to promote praxis-oriented research. For this reason, the editors critique the fog of ‘scholastic philosophizing’ and “support new forms of dialogue and tolerance that encourage catholic, eclectic and interdisciplinary approaches” (Editors, 1990, p. 2). Most importantly, they also explicitly “reject methodological secularism and academic obscurantism . . . the only methodological endorsement we will make is that ‘anything and everything’ should be open for ‘Critique’” (Editors, 1990, p. 2).

It is this emphasis on *reflexive praxis*³ that motivates this special issue and this essay. Specifically, we consider whether the current reliance on qualitative methods is undermining the emancipatory potential of critical accounting. Are qualitative techniques necessarily more compatible with critical research than quantitative techniques? Is there a sound theoretical reason why quantitative methods (or mixed methods) should not be used to examine critical topics? Alternatively, is it possible that the current reliance on qualitative methods is simply the product of a pre-reflexive and taken-for-granted understanding of what critical accounting scholarship should be? The remainder of this essay examines these questions.

1. Accomplishing praxis

Praxis is an accomplishment. It involves theoretical reflection and action on the part of the researcher that potentially results in social change. *Praxis*-oriented research also foments, or acts as a trigger for, other activities that instigate change. For example, the act of interviewing and talking with research participants might change the consciousness of those involved in the research, thereby resulting in local-level changes that have broader consequences (Reason & Bradbury, 2008). However, not only might the research subjects change their ways of thinking, speaking and doing, the researchers themselves might also exhibit changes in their teaching and research practices. It is also possible that the resulting research product or report will provide a useful tool to effect social change. In this regard, the production and placement of the research artifact in the public domain not only allows the researcher to speak as an expert (or ‘specific intellectual’), it also allows other social actors to use the newly-produced social fact to intervene in social struggles and agitate for change. The work of Prem Sikka,⁴ Hugh Willmott, Christine Cooper, Tony Lowe, Anthony Puxty, and others (cf., Cooper, 2002; Sikka & Willmott, 1995a, 1995b; Sikka & Willmott, 1997a, 1997b; Sikka, Willmott, & Lowe, 1989; Mitchell & Sikka, 1993) provide notable examples of the often-indirect and complex ways that the production of critical accounting facts makes positive social consequences possible.

The work of such authors draws attention to the importance of producing ‘useful’ research artifacts. Useful in this context refers to the characteristics of the artifact and how these characteristics make possible effective interventions. As the introductory editorial suggests, useful artifacts should be devoid of obscurantist and pretentious jargon and theorizing. They should also provide a depth and breadth of understanding regarding how things work in individual settings and across settings. Finally, useful artifacts should be rhetorically powerful, meaning they can be effectively used in settings that, by definition, are contested (Neu, Cooper, & Everett, 2001).

These observations provide the starting point for thinking about the type of artifacts that are produced using qualitative and quantitative methods. On the one hand, quantitative methods are deficient in that they do not come close to providing the type of detail required to enable an adequate grasp of a social actor’s lived experiences (or, depending on the theoretical framework employed, her or his aspirations, ideologies, world-views, framings, meanings, interpretive schemes, desires, mental models, intentions, sense-making, representations, dispositions, or justifications), which are important because these things are the very basis of action in the world. Neither are quantitative methods particularly appropriate for the micro-study of symbolic interactions and the process by which objects become imbued with meaning. Moreover, quantitative methods cannot be expected to fully enable an understanding of how ‘domination accomplishes itself through acts of cognition and misrecognition,’ or how social actors ‘collaborate in their own exclusion and subordination’ (Bourdieu & Wacquant, 1992, pp. 24, 171–172).

However, on the other hand, quantitative methods and data can be useful in fomenting social change. First, it is not sufficient to consider only the meanings and lived experiences that motivate social action, as there are a variety of obstacles, resource-constraints, and structures that organize action. Some of these are symbolic (e.g., having the wrong credentials or lacking the necessary linguistic skills, knowledge, or style) while others are material (e.g., lacking money or energy, or

³ We realize that praxis implies reflection. We qualify the term only to highlight its potential to become an “empty signifier, a term which has no intrinsic meaning, and hence can mean anything” (Webb, Schirato, & Danaher, 2002, p. 9).

⁴ For a detailed discussion of Prem Sikka’s work and its orientation toward praxis, see Lawrence, Low, and Sharma (2010).

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