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Accounting activism and Bourdieu's 'collective intellectual' – Reflections on the ICL Case

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ABSTRACT

The aim of this paper is to reflect upon the practice of accounting academics as 'collective intellectuals' – inspired by the actions and conception of Pierre Bourdieu. While accounting researchers have drawn upon Bourdieu's theoretical contributions on habitus, field and capital, little attention has been paid to his later, more critical ideas and practice of intervention post 1995. As a result, accounting research has yet to discover Bourdieu's work on the 'collective intellectual' and, thus, consider its contribution to our understanding of how accounting academics can participate in a form of activism against neoliberalism that would not be in contradiction with professional norms of rigorous research. Rather, activism could enhance academic research.

Central to this paper is a reflection on a case of intervention involving a diverse collection of academics and activists who came together to launch a coordinated response to a large-scale industrial disaster in Scotland in 2004. The collective in question took various interventionary steps to campaign for a Public Inquiry into the disaster and seek justice and accountability for workers past and present. These steps are analysed with respect to the methods adopted and the work and practice of Bourdieu's collective intellectual.

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1. Introduction

In his book *Firing Back: Against the Tyranny of the Market 2*, Pierre Bourdieu (2003) sets out the case that the “neoliberal vulgate” appears to be beyond discussion and contestation. The strength of neoliberalism is, in part, the result of the extensive, unremitting work by its massive intellectual workforce. In light of this, Bourdieu argues that against “such power, based on the concentration and mobilisation of cultural capital, the only efficacious response is a critical force of contestation backed by similar mobilisation but directed towards entirely other ends” (Bourdieu, 2003, p. 12). In other words, Bourdieu recognised that resistance to neoliberalism requires an immense intellectual counter-force. While the work of building an intellectual counter-force is not limited to academics, Bourdieu saw the untapped potential of the academe. He stated that

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there is a critical energy which hitherto remains within the walls of the “scientific city” where academics find it more profitable to “reserve the products of their labours for scientific publications read only by their peers” (Bourdieu, 2003, p. 13). In effect Bourdieu issued a rallying cry to stimulate academic researchers to intervene in the world of politics. However, this call to arms was not simply an appeal for academics to attempt to publish their work beyond the academy. Rather that academics should engage in social interventions with other academics *and activists* – a conception that Bourdieu termed “collective intellectuals”. Bourdieu states that it “is clear that no compilation made by an archivist, no matter how detailed and exhaustive; no discussion within parties, associations, or trade unions; no synthesis by a theorist can substitute for the product of a confrontation between all those researchers oriented towards action and all the thoughtful and experienced activists of all the European countries” (Bourdieu, 2003, p. 16). Neither the most sophisticated political debates nor the best researched exposés of corruption or political failure will bring about change. Social movements, in their various forms, are required to do that.

Reflecting upon Bourdieu we argue, intervention as collective intellectuals enables new opportunities to promote ends beyond the neoliberal vision and furthers opportunities to create “utopian possibilities” and progressive social change (Bourdieu, 2008b). Central to this paper is the recognition that accounting researchers can participate in a form of activism against neoliberalism that would not be in contradiction with professional norms of rigorous research.

A number accounting research papers have drawn on Bourdieu to argue that accounting academics can intervene in the public space in a way that draws on their specific knowledge and methodological defence for interventions to be effective (Cooper et al., 2005; Everett, 2003; Neu et al., 2001; Shenkin and Coulson, 2007). Our interest is distinct from prior accounting research in that we focus on accounting academics acting as collective intellectuals. The paper presents and reflects upon our activities when we formed a collective with academics from other disciplines and activists in the aftermath of the ICL (Glasgow, Scotland) factory explosion, in 2004, in which nine people were killed and thirty-three injured. Each of the academics brought subject specific knowledge and research skills which were relevant to the case, while the activists had an expertise derived from previous health and safety campaigns. Initially, the collective was concerned that the public body responsible for workplace safety, the Health and Safety Executive (HSE), due to its lack of independence and inadequate funding, may have been implicated in the disaster. And yet, it had been given a role in searching for the causes of the explosion. We were therefore animated to provide a counter-weight and to support calls for accountability of both ICL and the HSE.

The first section of the paper highlights the use of Bourdieu’s theoretical work in accounting research which reveals how accounting is implicated in domination and the reproduction of power. There are relatively few studies which concern his influence on the promotion of progressive social change and only passing reference has been made to Bourdieu’s collective intellectual (Cooper, 2005; Hamilton and Ó hÓgartaigh, 2009; Shenkin and Coulson, 2007). In the following section, we clarify Bourdieu’s position on social movements and his conception of the collective intellectual with a particular focus on his work post 1995 and membership of the political group *Raisons d’Agir*. This section ends by exploring the role of academics as collective intellectuals and is followed in the next section by a brief explanation of the key features of the ICL case. We then focus on the practice of accounting academics intervening in the public realm as collective intellectuals. The collective’s formation and interventions are analysed with respect to the methods we adopted and our notion of accounting. The work and practice of Bourdieu is taken as a retrospective guide to frame the nature and effectiveness of our interventions. The paper ends with our reflections on our activities as collective intellectuals. We now turn to extant accounting research which, in the main, draws upon aspects of Bourdieu’s writings to explain how accounting is implicated in the replication of the status quo.

2. Contribution and limitations of Bourdieusian accounting research

Bourdieu’s work on the related concepts of doxa, field and habitus as well as his writing on social, cultural, symbolic and economic capital have arguably been highly influential on the understanding of accounting. However, in spite of Boyer’s correct observation that, in many respects, Bourdieu’s entire analytical work tends towards identifying the factors governing institutional change and transformation (Boyer, 2003, p. 70), much accounting research draws upon his work as a theory of cultural reproduction used to explain accounting’s role in the maintenance of power (Nash, 1990). For example Alawattage (2011) adopts a Bourdieusian lens to unearth the way in which accounting calculative practices serve to reinforce the rigid hierarchical structures in gem mining in Sri Lanka. Again looking at Sri Lanka, Jayasinghe and Wickramasinghe (2011) set out to expose how so-called “development accounting” serves to perpetuate rural poverty and maintain the status quo. Hamilton and Ó hÓgartaigh (2009), while concerned with a very different field of study, argue that by dominating the declaration of “true and fair view,” the auditor effectively reinforces the *status quo* and the constitution of hierarchy and inequity that exists in the accounting field. In the field of education, McPhail et al. (2010), draw upon Bourdieu to demonstrate how class divisions are reproduced in the field of education and the implications this has for new entrants to the accounting profession. Also in the field of higher education Everett (2008), sets out a Bourdieusian theoretical explanation of the practices which ensure that proximity to the editor of a top accounting journal significantly increases one’s chances of publishing in that journal. Neu (2006) draws on the theoretical insights of Bourdieu to examine the relationship between accounting and public space in the context of educational reforms in Alberta, Canada.

The project of unearthing the systems of domination, we would argue, is an invaluable one for academics in the sense that understanding how social systems operate is an essential step in the process of bringing about progressive social change.

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