



# Standing on the (skeletal) shoulders of a (middle-range) giant: Acknowledging intellectual debt

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## 1. Introduction

*"... there are many ways [to find situations which we can understand]. One of them is to present ideas and worldviews historically, i.e. to tell how they arose and why people accepted them and acted accordingly. This is by no means a simple matter for the way we see history is influenced by the patterns that have been hypnotising us." (Feyerabend, 2011, p. 13)*  
*"... worldviews should not be understood to be distortions of reality; they are the only means of approaching reality." (Laughlin and Puxty, 1983, p. 459)*

It seems unlikely that the whole force of ideas or the influence of a School of thought can be captured in matters as trite as citations and impact factors. This must especially be the case when those ideas and those Schools of thought were not only (unimaginably) pre-Google Scholar and pre-pdf but are now so embedded into the complex fabric of (what we might be persuaded to think of as) current reality that their spore is barely visible to the neophyte and their untrained eye. The current international academic accounting firmament with all its diversity, complexity and (occasionally) its vision and vibrancy owes a quite astonishing intellectual and physical debt to a surprisingly few remarkable individuals. These few took on the (then) establishment and through commitment, dedicated scholarship and sheer intellectual determination, re-imagined what accounting and accounting academe was and could be. Key amongst that merry band is Richard Laughlin.

Stumbling, wide-eyed and bewildered into UK accounting academe in the late 1970s was perhaps a less dramatic transition than now as, with few exceptions, accounting academics were professionally qualified refugees from practice looking for alternative ways to ply their craft and, incidentally, perhaps make some sense of it. The world of academe was very much simpler: there were many fewer individuals in academe, most with professional qualification and experience and few with masters degrees, let alone doctorates. The sense of an innate collegiality was strong – particularly in the UK – and a shared instinct of praxis so engrained that it went almost unnoticed.

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The community of accounting academics was then, much as now, relatively inept in the matter of theory: professional accounting training and degrees in accounting giving little, if any, grounding in that slightly arcane matter of theorising. Consequently, the emerging discipline was generally more parochial than now and, crucially, was dominated by variants of economic theory: that being the only area of theorising to which most in the community had any exposure. And whilst management accounting was beginning to experiment with insights from psychology, even here forms of (economic) rationality were dominant. For financial accounting and reporting, “decision usefulness” was the ubiquitous but entirely unsatisfactory dominant theory.

Against this hegemony were the first stirrings of what would become, *inter alia*, the Interdisciplinary Perspectives on Accounting Conference, *Accounting Organizations and Society* and the whole panoply of vibrant intellectual developments that we would come to know variously as critical or alternative accountings. Key to these developments was the “Sheffield School” – an exceptional grouping of (mostly) young academics with a dedication to rigorous scholarship and learning, a recognition of the crucial importance of theory and the ability and will to bring theoretical and critical thought – primarily drawing from social theory – to the accounting community.<sup>1</sup> Richard was a central member of this group.

My first direct<sup>2</sup> contact with Richard (and with Tony Puxty)<sup>3</sup> came a little later when, as joint editor of (what is now) *British Accounting Review*, I received a submission to the journal of a much needed critique of decision usefulness (Laughlin and Puxty, 1981). I was over-joyed to work on this with them and privileged to publish it. This was an early paper of what would be a growing edifice of constructive and innovative theoretical challenge to the mainstream of accounting “thought” that would change forever how accounting academe saw itself and went about its trade (Laughlin and Puxty, 1983).

## 2. Asking the basic questions about accounting

If one was ever going to re-energise accounting as a discipline, then it made complete sense to start with what accounting actually was, actually was not and perhaps could be. Richard and colleagues set about establishing some fluid articulations of the accounting craft that took us away from the (then current) didactic and thoroughly under-specified assertions of what accounting was from the American Accounting Association (AAA, 1966, 1977). This task found its most straightforward expression in a series of introductory textbooks (under the general editorship of R.M.S. Wilson) that would seek to offer a more nuanced and dynamic understanding of what accounting and finance were and could be. I was both flattered and intimidated to be invited to collaborate on Richard’s *Financial Accounting: method and meaning* (Laughlin and Gray, 1988) which allowed us to synthesise two disparate approaches to systems thinking and thereby articulate and then build upon two (what have become) seminal insights into this thing called accounting. The first was the simple, but astonishingly liberating appreciation that the standard definitions of accounting could apply equally to financial journalism – i.e. no more or less than just another information system. As a definition of conventional accounting it was under-specified and it became apparent that conventional accounting implicitly constrained itself to four additional characteristics: those of accounting entities; economic events, financial description and a limited set of privileged “users”. Now we had a definition from which accounting practice could be derived *and*, incidentally, the leaping-off point for social accounting as an accounting not constrained by any of these artificial self-disciplining restrictions. Simple, clarifying, liberating – the characteristics that were to become associated with Richard’s project.

But that was not all. At the heart of *Financial Accounting: method and meaning* lay an insight – initially derived I believe from Tony Lowe’s fascination with systems thinking – of a basic *flow* model of the organisation. That is, an accountant’s view of organisation might be conceptualised as an entity subject to flows of: information; financial resources; and physical resources: which flow both into and out of the organisation. This essentially simple model proved magnificently robust and acted as a superb pedagogic means of both mapping a logical approach to basic bookkeeping and providing a really firm base from which to theorise both organisations and accounting. 30 years later I have not lost any of my sense of the aesthetic neatness of this model or my awe at its robust simplicity.

However, lest we find ourselves tempted to canonise Richard and hold him up as some flawless paragon, the man has clay feet like the rest of us. The experience of working with him on the book became, at times, a lumbering gavotte for four enormous feet of clay as we wrestled to communicate and articulate ideas and wrestle with each other’s eccentric relationship with the English language. This was my first, but not the last, applied tutorial on the essential practical weaknesses of Habermas’ ideal speech situation.

Nevertheless, the text was completed and went into three editions as a moderate success. The friendship, collegiality and ideas forged in this frustrating furnace of mis-communication had a crucial impact on (what is sometimes thought of as) the social accounting project. *Corporate Social Reporting: Accounting and accountability* (Gray et al., 1987) was being written at the same time as the first edition of Richard’s financial accounting textbook. *Corporate Social Reporting* was primarily (at last

<sup>1</sup> The “Sheffield School” was led by Tony Lowe and comprised, amongst others, Tony Tinker, Tony Puxty, David Cooper, Trevor Hooper, Wai Fong Chua and Dick Wilson. The influence of Anthony Hopwood in this emergence can, equally, not be overstated and there were many very close ties between Anthony and the members of the Sheffield School.

<sup>2</sup> Previous contact had comprised my bewildered membership of audiences at conferences and seminars at which they spoke – caught like a rabbit in the lights of their theoretical pyrotechnics.

<sup>3</sup> Few would argue that Tony Puxty could be thought of as John Lennon to Richard’s Paul McCartney – a comparison that continues up to and including Tony’s appallingly early death.

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