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Critical reflections on Laughlin's middle range research approach: Language not mysterious?☆

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ABSTRACT

Professor Richard Laughlin is renowned for applying critical insights from the German philosopher, Jurgen Habermas. His middle range research approach has explored many accounting problems such as public–private partnerships, health care reforms and how accounting impacts cultural issues. Laughlin's work re-conceptualises accountability in terms of cultural analysis, language and systems theory. Users of his work may encounter issues associated with: (1) understanding how to judge assertoric statements concerning various truth claims; (2) exploring the dichotomy between the secular and sacred; and (3) examining whether language simply designates meaning or opens us to interpretive new pathways.

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Today this problem takes the form of a structural overloading of the democratically-constituted nation state. A solution can be expected only from a constellation in which the institutionalized principles of an egalitarian universalism could acquire sufficient impetus. The motivational force of social movements would have to combine, in a favourable historical moment, with the intelligence of systems capable of developing through learning. After Hegel even philosophical reason, now become fallible, has no better answer. The rose in the cross of the present may have grown pale, but it is not yet completely faded. (Habermas, 1999, p. 153)

☆ The title is derived from a theme in Herder J.G. On the origin of language. In: Barnard FM, editors. J.G. Herder on social and political culture. Cambridge: Cambridge University Press; 1969.

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1. Introduction

Richard Laughlin is renowned for his work which applies Jurgen Habermas's critical theory to accounting.¹ He has written on topics including green accounting, health care reforms, public–private partnerships and the impact of accounting on cultural variables. This article focuses on issues researchers may confront when utilising Laughlin's critical theory, also known as a middle range research approach.

Laughlin's work on critical accounting explores accounting in its environmental and social contexts. He uses Habermas's critical and linguistic theories which can be examined in the light of more expansive language approaches (Taylor, 1991, 2011c). The article analyses Laughlin's critical and middle range research approach by drawing on debates about the role of language. This debate provides a means to benchmark the extent to which a middle range research approach can address the colonising and alienating impacts of accounting.

The article then considers Laughlin's adaptations to Habermas's model to explore connections between accounting and the public spaces in society.² It is argued that Habermas's accountability and democratic model is constrained in the way it defines the role language can perform in communities. It is therefore useful to consider different approaches to language and any associations with the middle range research approach (Laughlin, 1995, 2004).³ The argument in this article explores limitations in Habermas's work which involve his predilection for procedure. The procedural problems with Habermas's approach can extend and infect any associated critical, social and environmental accounting reforms.⁴ It is therefore useful to explore these issues, while recognising that Habermas's theory of language is part of more abstract debates in the sociological literature. In reflecting on Laughlin's Habermasian base we are provided with opportunities to examine whether it can create improved social outcomes. (Habermas, 1970, 1995, 2002; Herder, 1969; Humboldt, 1988 and Laughlin, 1991, 2005, 2010, 2011; Laughlin and Broadbent, 1991).

Laughlin's contribution is examined in three principal sections. Immediately following this Introduction is a second section which analyses Laughlin's work on accountability and judgement, the section develops the base on which he builds his accountability model. The third principal section follows and examines Laughlin's work on the dichotomy between the secular and the sacred in an accountability context. The fourth section is entitled: The Force of the Example: Does Language Designate or Disclose New Worlds. The final concluding section provides some final comments on Laughlin's work concerning the public sector, public–private partnerships, regulation and the sacred-secular relationship in modern communities. The issue to keep in mind is that Laughlin's accounting work is all about applying critical, discursive and regulatory analysis using critical reasoning, rationality and social/environmental auditing.

2. Laughlin, accountability and judgement

Research informed by Laughlin's accounting system involves tracing complex connections between the current language of accounting and how these ideas are integrated in current social systems. The question for accounting researchers is not only the explanatory power of the model, but whether this framework has the potential to create change (Gray, 2002; Lehman, 2006, 2010a, 2010b).

From the preceding, it is then important to examine the nexus between language theory and accountability research. This has the potential to create further problems when examining connections between accounting and other interpretations of language (i.e. Gadamer, 1990; Dreyfus, 1994; Taylor, 1991, 2002, 2007). Thus, this examination and analysis concern accounting connections between accounting, language and moral theory. These considerations reflect the supposition that to focus on language as a rule procedure, as opposed to appreciating common goods exist, is a major problem for accounting. This focus on the regulative role of accounting tends to obscure, rather than reveal, the common values of significance which confront the world. On this view the mysteries of the origin of language present themselves and can be revealed through hermeneutic analysis (see Francis, 1990, 1994; Roberts, 1991; Schweiker, 1993; Shapiro, 1997, 1998; Shearer, 2002; Townley et al., 2003).

The theme of accountability change involves whether moral accounting contexts can be solved using a procedural model (Ideal Speech Situation see Habermas, 1984, 1987). Furthermore, the extent to which Habermas offered a middle range research approach is problematic. One may ask how to determine the truth of assertoric truth claims? It is, therefore, important to remember that Habermas associated his work on decision, judgement and morality with Kant's principles of justice. Nevertheless, Laughlin's Habermasian analysis of the political-economy of accounting shuttles between a skeletal ontology and empirical observation. The aim is to imagine what accounting ought to be and here Laughlin turned to Merton's framework to enrich the skeletal ontology with empirical contextualisation. From critical quarters, the question concerns

¹ See in particular Habermas (1968, 1984, 1987, 1996, 2011a, 2011b), Aboulafia et al. (2002), Arrington and Puxty (1991), Barnard (1969), Broadbent et al. (2001), Broadbent and Laughlin (1997, 2001, 2002).

² See also Broadbent et al. (2010a,b, 2004, 2003a, 2003b) and Laughlin (2007, 2008).

³ See Humphrey and Owen (2000), Gray (2002), Owen et al. (2001), Townley et al. (2003), Habermas connects social validity claims with speech-acts in his development of the work of Austin, Chomsky, Searle and Wittgenstein. According to Habermas (1990, p. 66) 'only those norms can claim to be valid that meet (or could meet) with the approval of all those affected in their capacity as *participants in a practical discourse*'.

⁴ See Gray (2002) who has argued that the corporation is an inappropriate vehicle to enact social change and has recently attempted to fuse a dialectical analysis with social accounting praxis (see Tinker and Gray, 2003).

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