



Critical accounting as an epistemic community: Hegemony, resistance and identity

Mary A. Kaidonis

Faculty of Commerce, University of Wollongong, NSW 2522, Australia

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ABSTRACT

In this paper I discuss the School of Accounting and Finance's epistemic community, which has been a result of the vision of Professor Michael Gaffikin. The distinguishing feature of this epistemic community is the critique of accounting which rejects positivist ideologies and its claims to objective knowledge. As a member of this epistemic community, I present a critical reflexive ethnography and question the role of identity of the self and of the epistemic community. I consider the importance of resistance, particularly in the light of national research evaluation 'initiatives'. I conclude that hegemony, or the potential of hegemony, is a necessary condition for the epistemic community to sustain its identity.

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1. Introduction

Have you learned lessons only of those who admired you, and were tender with you, and stood aside for you? Have you not learned great lessons from those who braced themselves against you, and disputed the passage with you? (Walt Whitman, *Leaves of Grass* in Hayward, 1997).

A university is place where great lessons can be learned: a repository of knowledge, the creation of knowledge, the dissemination of knowledge and above all, a university is a place where the critique of knowledge is imperative: where a passage can be disputed with you. For many of us as academics, our intellectual identity is inextricably linked with the epistemic communities which foster sites for the inquiry of knowledge.

Since 1989, the School¹ of Accounting and Finance at the University of Wollongong, has been such a site of inquiry of knowledge. Some 60 visiting professors (see Appendix A) from Australia, Canada, the United Kingdom and the United States of America have participated in the School's annual Doctoral Consortium. Although most of the scholars have been from the discipline of accounting, there have also been scholars from the disciplines of Finance, Law, Sociology and Statistics. The audience has been comprised of young and/or early career academics embarking on a PhD and I was one of them. Over time, the audience included more seasoned academics and I became one of them. These doctoral consortia were the vision of Professor Michael Gaffikin, and helped to form the intellectual environment of the School; a necessary precursor for the emergence of an epistemic community. Gaffikin recognised the importance of critique of accounting and accounting history, so as not to "remain intellectually moribund" (Gaffikin, 1998, p. 268). It has been noted by his colleagues, many of whom had been his PhD students, that

(o)utside North America and Britain, Michael was amongst accounting scholars who were the earliest not only to realise the importance of critical studies to accounting but who were determined to create the circumstances necessary to

E-mail address: mary_kaidonis@uow.edu.au.

¹ Then referred to as the Department of Accounting.

implement their vision for critical accounting in research, teaching and, ultimately, accounting practice (Funnell & Williams, 2005, p. vii).

In this paper I discuss the notion of an epistemic community. This is followed by discussing the distinguishing feature of the School's epistemic community, being the critique of accounting. As a member of this epistemic community, I present a critical reflexive ethnography. Consistent with this methodology, I consider the identity of the self and the epistemic community in the light of national research evaluation 'initiatives'. I conclude that hegemony, or the potential of hegemony, is a necessary condition for the epistemic community to sustain its identity and is the focus for resistance.

2. A critical reflexive ethnography

An ethnography can be considered an interpretive process and many recognise the subjective nature of their work (Boland, 1989; Van Maanen, 1988; Woolgar, 1988). I agree with Van Maanen when he claims that ethnographies are "highly particular and hauntingly personal" (1988, p. ix) and I am reassured that this in "no way undermines their legitimacy" (Hammond & Preston, 1992, p. 805). The recognition of the subjective nature is not an apology but a way of articulating reflexivity. Reflexivity could be viewed as "rampant subjectivity" (Lather, 1991, p. 52), or be an "infinite regress of cognitive dispositions" (Gergen & Gergen, 1991, p. 79), or even range from

self-reference to self-awareness to the constitutive circularity of accounts and texts (Wacquant, 1992, p. 37).

In spite of this possibility, reflexivity also has enormous emancipatory potential as a resource or opportunity (Hamlin, 1992). This emancipatory potential is consistent with rejecting the positivists' quest for objectivity which pretends that the self can be excised from the research process (Lather, 1991).

I have been an academic in the School for over two decades and have been a witness, a participant and now an ethnographer of this epistemic community. This paper is presented as a lived experience, and as an ethnography the intersubjectivity of the actors and their actions are given meaning retrospectively (Chua, 1986). This lived experience will be revisited later when I address identities of the self and of the epistemic community.

3. The epistemic community

A community can be thought of as a physical place, but can also represent something more, since physical place does not necessarily define an epistemic community. There are exceptions to this, for example, the Rochester School is equated with positivist claims to knowledge (Christensen 1983), and the Frankfurt School is equated to the critique of positivism and the 'home' of critical theory (Agger, 1998). An epistemic community can be constituted or determined by prevailing conditions which are intersubjectively shared (Haas, 1992). Such communities are

made up of both producers and consumers of particular kinds of knowledge, of texts, often operating within a particular institutional context (such as the university, the legal system, religious groupings), within particular divisions of cultural labour (such as architecture, painting, theatre, dance), or within particular places (neighbourhoods, nations, etc.) (Harvey, 1989, p. 47).

An epistemic community is more of "a sociological group with a common style of thinking" (Haas, 1992, p. 3) and thus is more than a space within which individuals share their ideas and emotions (such as in group counselling). Thus, an epistemic community

also somewhat resembles Kuhn's broader sociological definition of a paradigm, which is "an entire constellation of beliefs, values, techniques, and so on shared by members of a given community" (Haas, 1992, p. 3).

The epistemic community discussed in this paper, considers accounting as a social science to which critique must be consciously and persistently applied. Accounting is understood as a critical social science and thus is distinguished from positivism and associated claims to objective knowledge. Agger stresses that

(a)bove all, critical social theory rejects positivism on the ground that positivism is no less a form of writing than other texts (1998, p. 188).

Gaffikin (1988) recognised that "contemporary researchers have a debt to the 'golden age'" (p. 16) of accounting theorists of the 1960s, who, despite having "a realist ontology and a foundationalist epistemology" (p. 31), were aware of the importance of research methods. Whilst acknowledging their legacy, Gaffikin (1988) noted that "it is little wonder" (p. 32) that they were on a "fruitless journey" (p. 32) unaware of the value-laden presuppositions they held. The view that observations are theory-infected (Gaffikin, 1984; Gergen & Gergen, 1991; Hunt, 1994; Lather, 1991) has forged a field of knowledge.

In his 1988 paper, Gaffikin also noted accounting researchers such as Tony Lowe, Richard Laughlin, Tony Tinker, Barbara Merino, Marilyn Neimark and Wai Fong Chua, all of whom have been active in the critique of positivist accounting. Therefore,

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