



ELSEVIER

Contents lists available at [ScienceDirect](#)

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa



Critical accounting research and neoliberalism

, Prof. Eve Chiapello

EHESS Paris, PSL University, Institut Marcel Mauss (UMR 8178 CNRS/EHESS), 190 avenue de France, 75013 Paris, France

ARTICLE INFO

Article history:

Received 8 October 2015
Received in revised form 21 July 2016
Accepted 30 September 2016
Available online xxx

Keywords:

Accounting research
Neoliberalism
Literature review
Public sector
Critical

ABSTRACT

This article reflects on the way critical accounting research has addressed the question of liberalism. I show that the rise of this theme has been accompanied by a broadening of the issues addressed, but fairly little enlargement of the geographical spaces concerned. Three different approaches to neoliberalism are identified (as a phase of capitalism, as a discourse and as governmentality): while dialogue may exist between them, they are still disjointed and built on different inquiries. I seek to outline the contributions and limitations of each one. A second section studies the various roles critical authors have attributed to accounting and its actors in the neoliberal phenomenon and the way accounting is seen in their research (as an instrument, a project or an object). This mapping leads to proposal of an analysis framework that can be used for a broader conception of accounting's role in economic and social changes, based on a study of the conventions embedded in accounting devices and the distributive effects of the tests or trials they equip. Avenues for research are opened up throughout the article, with a view to enriching work on neoliberalism and delineating the specific contribution made by accounting researchers to its criticism.

© 2016 Elsevier Ltd. All rights reserved.

1. Introduction

Reference to neoliberalism has become obligatory in critical thinking. From the 1930s to the 1960s the term was used by certain think tanks to describe their stream of thought and their efforts to renew liberal thinking (Audier, 2012), but it now has almost entirely negative connotations. The word “neoliberalism” has become part of the critical vocabulary. Like capitalism when the concept was first forged (Chiapello, 2006, 2007), neoliberalism is primarily known, understood and analyzed by people who are critical of it. It has become harder for people to claim they are neoliberal, unless they intend to provoke an audience reaction. It is thus quite natural to find this concept used by critical accounting research. This article aims to better understand the uses of the concept and its history in this academic space, and to sketch out several avenues for research. As in other disciplines, notably geography where it has been particularly popular, reference is made to neoliberalism to describe a range of phenomena that are the subject of criticism, such that the introductory comment made by Ferguson (2009) to his own community provides us with an entry point:

In thinking about the rapidly expanding literature on neoliberalism, I am struck by how much of the critical scholarship on topic arrives in the end at the very same conclusion—a conclusion that might be expressed in its simplest form as: “neoliberalism is bad for poor and working people, therefore we must oppose it.” It is not that I disagree with this conclusion. On the contrary. But I sometimes wonder why I should bother to read one after another extended scholarly analysis only to reach, again and again, such an unsurprising conclusion. (Ferguson, 2009, p. 166)

E-mail address: eve.chiapello@ehess.fr (E. Chiapello).

<http://dx.doi.org/10.1016/j.cpa.2016.09.002>

1045-2354/© 2016 Elsevier Ltd. All rights reserved.

It seemed to me that to answer this question, we had to try and understand what accounting research is doing with this concept. I have thus attempted to organise the literature in order to show its main themes. The wide variety in both uses and analyses conducted under the neoliberalism label can certainly be used to suggest that such a vague, all-encompassing term is ultimately useless. But it can also help to determine what the term contributes, particularly the possibility of moving between its multiple meanings and illustrations, and to show links and relationships between the phenomena studied. The first type of analysis (part 1) concerns the use made of reference to neoliberalism: what do accounting researchers say about it, how is it understood, what phenomena are associated with it, which theoretical references are used? In the end, the variety of appeals to neoliberalism that this study will bring out is fairly similar to what we observe in other fields of the social sciences (Ferguson, 2009; Pestre, 2014). Since the aim is to understand what the critical accounting literature is doing with the concept of neoliberalism, I shall not seek to give a definition in advance, for example to position it in relation to liberalism or capitalism. As we shall see, the answers to these questions depend on the approaches taken. The second type of analysis (part 2) sets out to grasp the role authors attribute to accounting, its practices and its actors in the development of neoliberalism. Which aspects and dimensions of accounting have accounting researchers chosen to look at? How do they conceive the relationships between these elements and neoliberalism?

The aim of this two-level reflexive review of the uses accounting research has made of the neoliberalism concept is of course not solely taxonomic, but also programmatic, because it should identify research perspectives that will be brought out throughout the following discussions.

2. Critical accounting research and neoliberalism

To delimit the intellectual area this examination will cover, I have chosen to concentrate on publications in the three central journals of social-based accounting research (as opposed to economics-based accounting research): *Accounting, Organizations and Society* (AOS, founded in 1976), *Accounting, Auditing, Accountability Journal* (AAAJ, created in 1988) and finally *Critical Perspectives on Accounting* (CPA, created in 1990).¹ In early March 2015 I collected all the articles published or put online by these journals since their foundation that contained the words “neoliberalism”, “neo-liberalism”, “neo-liberal”, or “neoliberal” in their title, key words or abstract (i.e. in the key descriptive fields). This procedure was used to identify the articles that made central use of the concept. The resulting corpus comprises 51 articles (see Appendix A²). If I had collected all articles using one of these words at least once in their text, the corpus would of course have been much larger. And as I did not want my corpus to be based on a presumed meaning of the word “neoliberalism” (since one of the objectives of this review is to bring out the role authors assign to this concept in their writings), I did not include articles that concern phenomena often associated with neoliberalism, such as New Public Management and privatisations, but do not actually use the concept. After a general presentation of the corpus and what it teaches us about the history and pervasiveness of the concept in accounting research (1.1), we shall identify the different meanings of the concept of neoliberalism encountered (1.2) and the principal theoretical frameworks used (1.3).

2.1. The rise of neoliberalism in accounting research

Unsurprisingly given the word’s critical dimension, reference to neoliberalism is more frequent in CPA (34 articles) than the other journals, with 8 articles in AOS and 9 articles in AAAJ. The first article that considers the concept important enough to place it in the key descriptive fields is *Nikolas Rose’s 1991 article in AOS, but AOS subsequently published no more articles of this type until 2009 by which time the concept was widespread. AAAJ published its first such article in 1993 (*Humphrey, Miller, Scapens, 1993), and this should be related to the Foucault-inspired research in sociology being undertaken at the same period by Miller and Rose (Miller & Rose, 1990; Rose & Miller, 1992). So a very small circle of authors inaugurated the concept of neoliberalism in these two journals, but the framing of their work by this concept was not taken up by accounting research, although as we know, it subsequently became a nerve centre of the Foucauldian approach (Chiapello & Baker, 2011; Gendron & Baker, 2005). Twelve years passed before AAAJ published a second article referring to neoliberalism (2005). The profile for CPA is different: the concept of neoliberalism made its entrance in 1996 with *Cooper, Puxty, Robson, Willmott (1996) and remained less remote (3 articles in 1999; 2 in 2003, then regularly from 2006).

Another striking factor that is clearly visible in Fig. 1 concerns the temporality of the reference to neoliberalism: this was sporadic until the mid-2000s, but took off from 2005. It reached a plateau in 2009–2010 with 5 articles in the three journals, and has remained more or less at that level since then, with a peak of 9 articles in 2013. The mid-2000s is thus clearly a point when a shared understanding of the world encapsulated in this reference became established. It is difficult to account for these collective phenomena which suddenly catapult a word only previously used by a few people into widespread use. In the English-speaking world, an important factor was the publication in 2005 of Harvey’s book *A Brief History of Neoliberalism*,

¹ I also undertook a quick search of the histories of other accounting journals that also occasionally publish social-based accounting research (such as *European Accounting Review*, *Management Accounting Research*, and *Abacus*) but found no occurrences. The only exception is *Accounting Forum*, but only 4 articles published in that journal up to March 2015 use a derivative of neoliberalism in the key descriptive fields.

² In this article, the articles belonging to the corpus are quoted preceded by a * (eg. *Rose (1991)). In that case, the complete reference should be found in the Appendix A, not in the References list.

Download English Version:

<https://daneshyari.com/en/article/5106922>

Download Persian Version:

<https://daneshyari.com/article/5106922>

[Daneshyari.com](https://daneshyari.com)