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A case study of critique: Critical perspectives on critical accounting

Jesse Dillard^{a,b,*}, Eija Vinnari^c

^a School of Accounting and Commercial Law, Victoria University of Wellington, Wellington, New Zealand

^b Dixon School of Accounting, University of Central Florida Orlando, FL, United States

^c School of Management, University of Tampere, Tampere, Finland

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ABSTRACT

As accounting academics, we have a responsibility to act in the public interest as conscience, critic and counselor of society regarding economic, social and environmental justice. In fulfilling this responsibility, we are concerned with how accounting, accountants, and accountability regimes can facilitate democracy by serving the needs of pluralistic communities, giving particular attention to the various underserved constituencies. Informed by Flyvbjerg's (2001) notion of phronetic social science research that matters, we reviewed 353 articles published in *Critical Perspectives on Accounting* from 1990 to 2014 identifying the focal constituency(s), the injustice(s) addressed, the groups or institutions responsible for the injustice as well as the proposals for social and political praxis outlined in the studies. Our review indicates that generally the studies identify a somewhat focused, though salient and appropriate, set of economic, social and/or environmental injustices experienced by various constituencies, and to some extent, the studies consider the context and conditions that perpetuate the inequality and injustices. However, as the field matures, there is a need for more robust development of the social and political implications of critical accounting research and for articulating the ideas and implications as action programs. Further, our review suggests that several relevant constituencies such as non-human animals, children, future generations, developing nations, and gender and sexual minorities have received little or no attention in the current literature.

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1. Introduction

As academics, we have a responsibility to act as conscience, critic and counselor of society. In fulfilling this public interest responsibility as accounting academics, we are primarily concerned with how accounting, accountants and accountability regimes facilitate more democratic institutions and processes that serve to enhance economic, social and environmental justice. As critical accounting academics, we are committed to serving the needs of pluralistic communities, giving particular

* Corresponding author at: Dixon School of Accounting, University of Central Florida Orlando, FL, United States.

E-mail addresses: jdillard@pdx.edu (J. Dillard), eija.vinnari@uta.fi (E. Vinnari).

attention to the various underserved constituencies.¹ Critical perspectives on accounting² represents a unique lens through which to view accounting, humans and other living beings, organizations and society. It is a lens with roots in social critique and praxis and initially arose from groundings in historical materialism and political economy, or at least these origins appear to have provided the initial energy. It follows then that the purpose of critical accounting research is to enhance economic, social and environmental justice through more democratic³ institutions and processes. In fulfilling this purpose, critical accounting research heightens the awareness of various constituencies as well as society more generally to the need for, and the possibility of, programs for effective political action.

There are many permutations on this theme (e.g., enlightenment, empowerment, emancipation; educate, organize and agitate; critical theorems, processes of enlightenment, selection of strategies), much variation on how it should be understood and applied, and extensive debate as to its efficacy (see Broadbent and Laughlin, 2013; Roslender and Dillard, 2003). However, we propose that raising awareness of the current less than satisfactory state of affairs and investigating the causes and conditions thereof enhance the possibilities for recognizing impediments to freedom. Enlightenment should be the basis for developing strategies and means for moving beyond the current state, enhancing the possibilities for attaining a higher degree of individual and group autonomy exercised within a more democratically governed society.⁴

Our purpose is to consider the efficacy of critical accounting research as represented in *Critical Perspectives on Accounting* (CPA) from its inception in 1990 regarding its contribution to facilitating democracy by serving the needs of pluralistic communities. In other words, have we, as a community, carried out research that matters? This leads to the question of what are the appropriate criteria for making such an evaluation.⁵ Is a more democratic society indicated by: the number of laws introduced, passed, changed; the extent to which the status quo is challenged and disturbed; the achievement (or not) of a more equitable (re)allocation of resources; the facilitation of progressive social programs; contributions to less unsustainable corporate behavior regarding the ecosystems and social systems; reduction in the exploitation of various constituencies; disassembling of Western capitalist hegemony; and/or facilitating democratically governed societies? Upon reflection, using macro factors associated with facilitating democracy to access the efficacy of critical accounting research appears to be a fool's errand. Objective measures of such nebulous social phenomena are difficult, if not impossible, to identify and/or construct. Even if we could construct valid measures, establishing causal relationships might be even more problematic.

Instead, we have chosen to focus on serving the needs of pluralistic communities. Employing Flyvbjerg's (2001) proposed phronetic⁶ social science as a facilitating lens, we review a sample of 353 articles that comprise those appearing in every third volume of CPA beginning with Volume 1 published in 1990. Our intention is not to undertake a comprehensive review but to recognize the content and direction of critical accounting research appearing in CPA since its inception. We evaluate the work in terms of the constituencies addressed (given voice), the injustice(s) considered, the entity or institution criticized as being responsible for the injustice as well as the social and political praxis outlined. We classify the articles using five categories or themes: betraying the public trust – accounting, accountants and the public interest; deceptive advertising – hegemonic ideologies; looking within – a critique of the accounting academy; explicit injustice – underrepresented, oppressed and exploited groups; and making injustice visible – corporate responsibility.

We are concerned with the past in that it can provide some guidance for the future, not to criticize or to second guess the issues studied or the principal constituent group addressed. From our analysis, it appears that most critical studies have focused on critique, that is, identifying problems with little or no discussion of the social and political implications of their findings. Also, there is a need for more research addressing underrepresented communities such as, for example: non-human animals; children, future generations; developing nations; and gender and sex/uality minorities (GSM).^{7,8}

The discussion is organized as follows. Section 2 proposes Flyvbjerg's (2001) conceptualization of a phronetic social science with its emphasis on power, conflict and praxis as a useful context for considering critical accounting research. The third section provides a summary of our review of the work published in CPA. Section 4 discusses phronetic critical accounting in light of our review and considers its implementation. Section 5 provides a brief summary and reflections.

¹ See Cooper (this volume) for an enlightened and detailed discussion of the responsibilities of an academic.

² Critical perspectives on accounting is somewhat of a contested term, especially as it relates to interdisciplinary perspectives on accounting (See Broadbent and Laughlin, 2013; esp. Chapter 1; Roslender and Dillard, 2003) and an issue beyond the scope of this discussion. Suffice it to say that we see critical perspectives on accounting as an explicitly radical, politically engaged program that involves change directed at facilitating more democratically governed societies – radical in intent (moving beyond the status quo) and political in sensibilities (recognizing power as central in any social system).

³ Democracy can take many forms (e.g., see Held, 2006), an issue beyond the scope of this discussion. We use the term in a generic sense to refer to participatory governing processes and institutions.

⁴ See Dillard, 1991 for a discussion of the possibilities and limitations of such a view.

⁵ As pointed out by Steve Sutton, in light of the objectives set by the editors in the inaugural issue of the journal (see pages 1–3), the journal has met them. However, one might surmise that these objectives associated with providing an outlet for alternative, critical perspectives are intended as means toward ultimately enhancing economic, social and environmental justice.

⁶ Following Flyvbjerg (2001, e.g., pages 56–57), phronetic is derived from *phronesis*, one the Aristotle's three intellectual virtues, the others being *episteme* (analytical rationality) and *techne* (practical instrumental rationality). *Phronesis* is claimed to be the most important in that it provides the value-rationality necessary to balance the instrumentality of the other two. Also, see Lehman (2014) for a discussion of *phronemos* in another context.

⁷ We intend for this to be an inclusive term including lesbian, gay, bisexual, transgender, queer, intersexuality, etc. (E.g., see <http://itspronouncedmetrosexual.com/2013/01/a-comprehensive-list-of-lgbtq-term-definitions>)

⁸ This listing does not imply that these communities are conceptualized as homogenous groups.

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