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Critical Perspectives on Accounting

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



You too can have a critical perspective! 25 years of Critical Perspectives on Accounting

Jérémy Morales^{a,*}, Samuel Sponem^b

^a Royal Holloway, University of London Egham, Surrey TW20 0EX, United Kingdom

^b HEC Montréal, 3000 Chemin de la Côte-Sainte-Catherine Montréal, QC H3T 2A7, Canada

ARTICLE INFO

Article history:

Received 7 May 2015

Received in revised form 19 September 2016

Accepted 30 September 2016

Available online xxx

Keywords:

Critical

Public interest

Science studies

Emancipation

ABSTRACT

This paper provides an overview of the emergence of *Critical Perspectives on Accounting* and of some of its achievements. The journal was originally created to provide a forum to question some of the notions that were systematically taken for granted in accounting practice and research, to explore the ideological underpinnings of the discipline, and reveal its role in processes of domination and social reproduction. The aim was also to encourage community-building around other important issues such as critical accounting interventions and their potential, or ways to bring out more emancipatory perspectives on accounting. We review three streams with a critical approach to accounting that were developed in the journal over 25 years: promoting a radical reflexivity to challenge mainstream views on accounting, questioning the normative claims of the profession to reveal its role in social reproduction, and highlighting the role of accounting in major socio-political trends.

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1. Introduction

“You too can have a critical perspective.” This slogan appeared on badges handed out at conferences by Tony Tinker and David Cooper to promote their journal. As young researchers, we asked ourselves: “This red badge, with a picture of a super-hero, is it serious? And, what is a critical perspective on accounting?”

Accounting literature offers various definitions of critique. Most are focused on explaining accounting and its consequences through the dialectic study of contradictions between different socio-political projects. As Broadbent (2002; p. 436) posits, “critical accounting must be questioning of the particular power of any group to define what is appropriate.” Others consider that critical accounting research consists in developing theoretical models with which to determine the conditions that would make accounting an emancipatory practice, and to derive from this the reforms to propose and the dysfunctions to expose (Arrington & Puxty, 1991; Rambaud & Richard, 2015). For Cooper (2014), critical research on accounting must convey the social, political and human complexities of accounting institutions and thus reintroduce the political interests of agents in the analysis.

Critical accounting research arguably refers to a network, a field, and a community. In this article, we try to “take into account both its intellectual and social history, moving from the social characteristics of the leader[s] and initial circle, to

* Corresponding author.

E-mail addresses: jeremy.morales@rhul.ac.uk (J. Morales), samuel.sponem@hec.ca (S. Sponem).

collective properties of the group, such as its social attraction and its capacity to recruit students” (Bourdieu, 2004; p. 68–69). We consider accounting research to be critical when it is commonly “labelled” as such (Becker, 1998), and follow its materialization in and around the *Critical Perspectives on Accounting* (CPA) journal, which was created 25 years ago. More specifically, this article provides an overview of the emergence of this journal by comparing its initial intention and some of its tangible achievements.

The first part of this paper tackles the emergence of a journal project, namely the intellectual intentions and institutional connections which were initially mobilized. We explore the different dispositions of the agents and the structure of the field (Bourdieu, 2004) in order to understand how this scientific project emerged. This section is based notably on eight interviews conducted with scholars who participated in the emergence of this project, including one of the founders.¹ The second part examines how this project is embodied in the journal’s publications. The goal here is not to perform an exhaustive literature review of all CPA publications, but to outline, based on selected publications, the definition of a critical form of research on accounting. The final section presents some achievements of the journal and the remaining issues.

2. The project of a critical accounting journal

Definitions of critical accounting research vary widely, the majority of them depict critical accounting as a blend of “normative” and “positive” approaches, which only covers part of what “critical” actually means within the scope of accounting research. To understand the “critical” label applied to accounting research, we examine both the process of accounting research in the making, and the results of this research in materialized publications. This is to avoid the risk of focusing on formalized publicly available data, which gives only a partial understanding of social stratification within accounting academia (Gendron & Baker, 2005).

Critical accounting research is not just about a group of researchers who are influenced by similar theories, follow comparable methodologies, study common research themes or are interested in the same fields.² It is also about researchers who rallied around a project that was academic, scientific and political at the same time (Roslender & Dillard, 2003). The CPA journal is the outcome of this project that began 25 years ago. The section that follows shows how the intellectual project developed in parallel with an entrepreneurial project and explores the networks and strategies used.³

2.1. An intellectual project and editorial opportunity

During the second half of the 1980s, Tony Tinker, David Knights and Hugh Willmott tried to create a journal to publish articles presented at the Labour Process Conference being held in Manchester (Interviewee A). However, publishers (including Academic Press) seemed more interested in the idea of a journal focused on accounting. Tony Tinker and David Cooper, who had been friends and colleagues for over 15 years, felt this opportunity was consistent with their own intellectual project (Interviewee B). Indeed, David Cooper and Trevor Hopper had launched the Interdisciplinary Perspectives in Accounting (IPA) conferences in 1985 (Gendron & Baker, 2005),⁴ and Tony Tinker had held a critical accounting conference in 1988, yet they felt existing journals were not entirely receptive to the kind of research they were trying to publish. Most of the members of these networks were British accounting scholars,⁵ although ties were created with U.S. and Australian scholars and with scholars working in critical organization and labour process studies (Interviewee C; Interviewee A; Interviewee H).

David Cooper and Tony Tinker were perceived as “cause driven” (Interviewee F). More generally, the people who became involved in the project had the feeling that the journal had a “progressive and important role to play” (Interviewee C). The stated aim of the journal was to offer a dissident and divergent voice on public interest topics (Interviewee D; Interviewee H), like the figure of the intellectual seeking to “speak truth to power” (Interviewee C). The project was therefore based on an original definition of relevance that rejects the view that accounting research must contribute to improving accounting practice and helping practitioners to enhance the efficiency of their tools. Instead, the scholars involved in the project thought that the relevance of their works stemmed from their ability to promote social justice, equality and emancipation (Interviewee B). They wanted to examine the role of accounting in processes of domination, exploitation and injustice

¹ The interviews ranging from 30 to 90 min took place between October 2014 and May 2015. They addressed the interviewees’ respective contributions to the project along with their perception of the Journal’s aim and role. One of the founders was contacted but refused to answer our questions.

² In fact, critical accounting is a contested terrain marked more by splits and disagreements than by consensus and harmony. Often, fragmentation was avoided only because people felt they had a ‘common enemy’ – yet not everyone would agree on who or what this ‘other’ was. Although we try to acknowledge the diversity of views on what critical accounting can be, this paper tends to focus on the most visible streams and traditions within a much more diverse field.

³ The goal, here, is not to recount the CPA Journal’s entire story, but rather to focus on understanding the project at its origins and the conditions which prevailed at the time of its emergence. We also acknowledge a positive bias, focusing on what we see as the most interesting aspects of CPA, rather than trying to give a balanced view of its merits and limitations.

⁴ Initially, the name of the conference was “Critical Perspectives on Accounting” but the Social Science Research Council only agreed to provide financial support if the name of the conference was changed (Roslender & Dillard, 2003).

⁵ Because of the lack of students with doctoral degrees in accounting in the UK, students with sociological, historical or philosophical backgrounds were invited to become lecturers in accounting (Gendron & Baker, 2001). This probably played a role in the emergence of critical streams of research in accounting.

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