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Quantitative research and the critical accounting project[☆]



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ABSTRACT

The critical accounting project has largely shunned quantitative methods. While this is partly justified on philosophical grounds, the potential for quantitative methods to contribute to the critical accounting project is significant. This paper reviews the position of quantitative methods within critical theory and attempts to reclaim quantitative methods as a legitimate form of critical accounting research. The paper then identifies some aspects of the untapped potential of quantitative methods for the critical accounting project including exploring the vast unexplained variance in market models, developing alternative dependent variables for analysis, providing descriptive baselines for the assessment of social transformations, and the potential for mixed methods studies.

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The critical accounting project is relatively amorphous drawing on a host of theoretical perspectives ranging from Marxism and the critical rationalism of Jurgen Habermas to literary theory and deconstruction (Laughlin, 1999; Lodh & Gaffkin, 1997). A common trait of the critical accounting literature, however, is its focus on qualitative methods and eschewing conventional, i.e. commercial, data sources. Some have in fact claimed that qualitative methods define the critical accounting project.¹ For example, Laughlin (1995: 80) describes empirical work associated with critical accounting theories as “invariably qualitative.” Similarly, Lodh and Gaffkin (1997: 435) suggest that the critical accounting project has “the primary objective of challenging ‘positivist’ epistemology” and Gaffkin (2006: 5) describes “alternative” research in accounting as employing “qualitative rather than quantitative research methodologies and this is sometimes taken as a defining characteristic”.

This essay makes three arguments seriatim: first, that the critical accounting project, and *Critical Perspectives on Accounting* (CPA) in particular, has emphasized qualitative methods to the point of making the rejection of quantitative methods an article of faith; second, that this methodological preference is not an inherent aspect of critical theory more broadly which is aligned with pragmatism in its willingness to use any method that advances the principles of critical theory; and, finally, that there is significant potential to advance the critical accounting project using quantitative methods. The methodological bias of the

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¹ To the extent that the critical accounting project is based on ontological rather than epistemological claims, it has been suggested that critical accounting should **not** be defined as this would require an essence that would violate the underlying assumptions of the project. From this view, a definition could *construct* the critical accounting project in a particular instance but never *define* it as an objective entity (Laughlin, 1999). My concern is with the practice of critical accounting researchers, not the definition of the critical accounting project.

critical accounting project has opened the door for “critical” topics to be addressed in the “mainstream” literature using quantitative methods but the approach to framing questions and the interpretation of these results may not meet the objectives of the critical accounting project or the basic postulates of critical theory (Ciancanelli, 1998). It may be time for critical accounting researchers to reconsider the use of quantitative methods or at least to adopt mixed methods, i.e. combining qualitative and quantitative methods, to sustain and expand the critical accounting project.

1. Defining critical accounting research

The concept of “critical accounting” emerged from the interdisciplinary approach to accounting research in the 1970s that attempted to incorporate non-economic theories and non-positivist methods into the exploration of “the behavioural, organizational and social aspects of accounting” (Hopwood, 1976: 4). The interdisciplinary approach is closely associated with the Interdisciplinary Perspectives on Accounting Conference and the journal *Accounting, Organizations and Society*. The critical accounting project emerged in this same time period drawing on Marxist social theory as a basis for critiquing accounting practice and the modes of research that dominated North American academic accounting journals (Lowe & Tinker, 1975; Lowe, Puxty, & Laughlin, 1983). A commonality of the interdisciplinary and critical accounting projects is a relative openness to a wide range of theories and methods. This openness makes both the interdisciplinary and critical accounting projects difficult to define or to put boundaries around (Lodh & Gaffikin, 1997) but Roslender and Dillard (2003: 325) suggest that critical accounting can be seen as:

“a subset of the interdisciplinary project and provides a focus for those who wish to devise an approach that consciously privileges the linkage of knowledge to the pursuit of a radical political process”.

The idea of a “radical political process²” reflects the intent of early “critical theory” and it is less common to see this aspect in more recent critical scholarship particularly in accounting (Moore, 1991). The original meaning of “critical theory” derives from the “Frankfurt School” of social studies and philosophy (notably the work of Horkheimer, Adorno, Marcuse and Habermas) and refers to studies that seek human emancipation in the face of systematic oppression or domination. The revised use of the term “critical theory” refers to a broad group of studies that focus on identity-based oppression/domination associated with race, religion, gender etc. Unlike the original version of critical theory that had a normative agenda focusing on the achievement of pluralism, democracy and communicative rationality, the broader critical literature focuses on exposing the contradictions and interests inherent in social institutions without explicitly tying these observations to a process of social change or a normative model of society.³

In spite of the variations in the definition of “critical theory,” and differences between generations of scholarship, certain basic principles of critical theory may be identified. Critical theory assumes that society is a human construction that can be consciously (reflexively) changed to achieve certain normative ends: knowledge of what currently exists in society says nothing about what might be. Critical theory privileges the perspective of the actor in the construction of knowledge; i.e. it is concerned with the meaning of events, not just their material characteristics, and it emphasizes the practices that reproduce society and the individual’s experience within it. Critical theory asserts that knowledge is context and value contingent (Kincheloe & McLaren, 1994; Ngwenyama, 1991).

The creation of *Critical Perspectives on Accounting* in 1990 reflects these themes with several references to the importance of practice, morality and emancipation in its inaugural editorial. But what also comes through is a distinct concern with method. The editorial, for example, highlights the “fetish for COMPUSTAT and statistical intricacy” in the mainstream literature, the “disingenuous pretensions of positivism” as a replacement for normative thought, and the “fog of statistics” that makes academic work inaccessible. The editors suggest that:

“...the mainstream now pursues an impoverished and value-laden notion of science that elevates empiricism and technique as “objective,” and denigrates ethical and social concerns as “normatively biased.” A currency of arcane and incomprehensible trivia has driven out of the academy many thoughtful and reflective students and researchers. The relentless objective testing and a neurotic parrot learning of rules have frequently made “judgement,” “reason,” “common-sense” and “morality” anachronisms in university and professional education”. . . . “Most of all, we reject methodological secularism and academic obscurantism, and support new forms of dialogue and tolerance that encourages catholic, eclectic [sic] and interdisciplinary approaches. The only methodological endorsement we will make is that “anything and everything” should be open for “Critique.”

Given this framing of the critical accounting project, it is not surprising that CPA should show little interest in papers using quantitative methods (or perhaps more accurately, there is a self-selection of papers based on quantitative methods to other journals).

² I use the term “critical accounting project” but this literature has also been referred to as the “critical accounting movement” which perhaps better reflects its connection to an agenda of social change.

³ This was a key aspect of the rancorous debate between Habermas and Derrida but at the turn of the century they reconciled and engaged in some joint work that bridged this divide (Habermas & Derrida, 2003); at least with respect to certain specific social issues.

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