REFLECTIONS ON THE INTERDISCIPLINARY PERSPECTIVES ON ACCOUNTING PROJECT*

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The purpose of the interdisciplinary perspectives on accounting (IPA) project is to have an impact on the theory and practice of accounting as well as the surrounding social processes. The following discussion outlines the birth and maturation of the contemporary IPA project and concludes that the undertaking is divided along methodological, philosophical, and ideological lines. In addressing these issues, we propose to clarify and differentiate the nature and purpose of the contemporary IPA and critical accounting projects. The interdisciplinary work is directed generally toward a more complete understanding of accounting theory and practice and of the broader social institution of accountancy. The purpose of interdisciplinary studies is to heighten the awareness of those parties who are implicated in its enactment. The critical accounting project is viewed 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. Whatever labels are employed, it must be recognized that though participants in the interdisciplinary project might disagree as to its source, intensity, and influence, the totalizing influence of hegemonic power is present in society and the world. This is so whether one classifies that world as modern or postmodern, or whether we see change as possible on a global level or only within some local sphere; issues of human rights, human dignity, and the human condition must be of central concern. Regardless of the interdisciplinary origin or grounding, we must continually affirm a commitment to a more socially responsible institution of accountancy. In our view, the critical accounting project provides a focus for those who wish to devise an approach to accounting studies that consciously privileges the realization of the philosophy of praxis. Those who choose the critical accounting project must recognize, however, that without an ever expanding interdisciplinary horizon, the critical project is likely to degenerate either into tyranny or quietism.

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Introduction

The relationship between the critical accounting project and the interdisciplinary perspectives on accounting (IPA) project is not well understood, either by most of those who do not work within them, or by many who do. As a consequence, the terms critical accounting and IPA tend to be used interchangeably. For example, Lodh and Gaffikin (1997) point out the diversity in what they label as “critical accounting studies”, identifying ten alternative theoretical approaches ranging from symbolic interactionism to Marxist political economy as well as poststructuralism/postmodernism. All are interdisciplinary; few are critical. In our view this is to the serious detriment of those who have made a commitment to the critical accounting project as an attempt to fashion a critical theory for accounting, one that readily embraces the necessity for active political engagement in the pursuit of beneficial change. It might be argued that those who are committed to the critical accounting project have much to gain from not being recognized as espousing a political agenda. Research funding, for example, may be easier to secure from stakeholders less acquainted with the detailed topography of interdisciplinary accounting research. Any such gains, however, must be set against the consequent loss of integrity attendant upon cynically exploiting the ambiguity that continues to surround these interlocking projects. The purpose of the following discussion is, therefore, twofold. The first is to provide an intellectual history of the contemporary IPA project in its broad generality. In the light of this history, and in particular the growing diversity on display, we seek to identify (and to privilege) what is commonly referred to as the critical accounting project. The second is to reclaim the critical accounting project, and to explore further the meaning and potential of an enabling accounting.

From one perspective it can be argued that all accounting research is at its core interdisciplinary in that it draws its theory and methodology from other disciplines. Since its inception as an academic discipline, economics has provided the theoretical base for accounting research. Consideration of the non-economic, or non-technical, aspects of accounting was always an exclusive and well controlled domain. Although regarded by many as rather inconsequential, the non-economic aspects of accounting in turn remained largely closed to those who might wish to see such endeavours extended into more controversial and socially engaged areas. As the demand for the analytical rigour of the physical sciences began to encroach upon economics, and therefore accounting, interdisciplinary undertakings that did not possess the requisite level of analytical or experimental rigour became relegated to a non-legitimate status, and thereby excluded from the major research publications. To the extent that the sterility of financial economics has become more apparent, if not actually acknowledged by those who profess it, the pressure for excluding interdisciplinary work intensifies. Thus from the outset, research perspectives beyond that of neo-classical economics have been, and continue to be, viewed unfavourably by those who constitute the gatekeepers of accounting knowledge.

Financial economics dominates mainstream accounting research in the US. Few, if any, alternatives are recognized as legitimate. Financial economics based
research is seen as more rigorous and scientific, thus deserving privileged treatment. All is assumed to be captured within production functions, utility curves, and efficient markets. Market determinism has carried the field. Questioning the status quo is an anathema to the current gatekeepers of accounting knowledge. Consequently as the contemporary, more sociologically based, IPA project takes a less traditional and in some instances more radical turn, opposition becomes more intransigent. Viewing accounting as both a consequence of, and an active agent within, a dynamic and contested social world coupled with a proclivity for change is seen as at best unscientific and at worse subversive.

At its base, the contemporary IPA project was a reaction to the positivist and functionalist orientations, and their attendant motivations, identified within the more mature social sciences as underpinning mainstream research and scholarship. The critical accounting project was a particular reaction motivated by emancipatory objectives. We identify the origins of the critical accounting project in the 1970s with Tony Lowe and a related group of scholars associated with the University of Sheffield. We follow the development of the critical accounting project and its apparent merger into the interdisciplinary accounting project, and discuss the implications thereof. As part of the discussion, we also consider the larger social context within which these events were taking place, the project’s links with both critical sociology and Critical Theory, and the various ways that the critical accounting project differs from parallel sub-projects. We conclude that it is important to differentiate between the interdisciplinary and critical accounting projects, the latter being a subset of the former. It is our opinion that the passion and energy of the critical accounting project is directly related to the associated political programme, or lack thereof, and we are therefore troubled by the motivations of those who wish to be identified as critical accountants but who have no inclination to be associated with the political dimension of the project.

**Interdisciplinary Perspectives on Accounting**

**Interdisciplinary defined**

At its simplest, the IPA project entails viewing accounting through the lens of another discipline. This said, to draw a distinction between accounting research and interdisciplinary, in a general sense, accounting research has no meaning. Interdisciplinarity has been a hallmark of academic accounting research in that theories and methodologies are “borrowed” from other disciplines. Since its inception, economics, and primarily neo-classical economics, has been the source of concepts such as value or wealth, providing the foundations of contemporary accounting technique and thus the basis for discussing and evaluating alternatives (Hendriksen & Van Breda, 1992). A more useful categorization is between economics based research and everything else, where the “everything” else is designated as *interdisciplinary*. Within the category of interdisciplinary based research it is possible to differentiate between the genre of studies that embrace a broadly objectivist/positivist, or “functionalist” perspective of enquiry, i.e. history,
philosophy, political science, social psychology, organizational behaviour, contingency theory, functionalist sociology, and those that eschew this formerly dominant ontological perspective in favour of some variant of “postfunctionalist” enquiry, i.e. social constructionism, interactionism, political economy, radical humanism, Critical Theory\(^3\). It is this latter designation with which we are concerned, and that we understand to constitute the contemporary, in the sense of developments that date back to the mid-1970s, IPA project. It is as a subset of these developments that we designate the critical perspectives on accounting (CPA) project.

Precontemporary interdisciplinary accounting research

Traditionally, the non-technical means, or lens, for viewing accounting was principally historical, philosophical, or political. For many years senior accounting academics have pursued research of this sort for the purpose of publication in learned journals and as texts. In these activities they were sometimes joined by their counterparts from the accountancy profession, to form a small but influential minority of accounting scholars. As a result a literature on the history of accounting (e.g. Littleton, 1933; Garner, 1954), the philosophy of accounting (Paton, 1922; Mautz & Sharaf, 1961), and the politics of accounting (Scott, 1933) was in place long before the advent of the contemporary interdisciplinary project a quarter of a century ago. The levels of scholarship that characterized these endeavours, and the quality of the insights on offer, have been and remain exemplary. Nevertheless, they embody a relatively unsophisticated model of interdisciplinary work. Their single (other) disciplinary foundation results in them being one dimensional in emphasis. At the same time, a seeming disassociation from accounting practice resulted in much of this work becoming viewed as contributing supplementary rather than complementary knowledges.

Behavioural accounting as the first interdisciplinary programme for accounting

The seeming disassociation does not hold in the case of a further precontemporary development from the mid-1950s with the application of psychology within the accounting domain. From the outset (Argyris, 1952), the attempt to view accounting through the lens of psychology, primarily social and organizational psychology, evidenced a new phase in interdisciplinary accounting research. Rather than seeking to fashion a psychology of accounting, the aim was to enroll psychology in order to enhance accounting practice, especially in the context of the business enterprise or large scale organization. Psychology for accounting was employed in an effort to create a “better” accounting practice, initially being most evident in the evolution of the management accounting subdiscipline of management control. For example, while it is possible to understand budgetary control, divisional performance measurements, or managerial reward systems in a technical accounting way, it is their behavioural aspects that are more intriguing and important. By the late 1960s, behavioural accounting was not only becoming a well regarded area of accounting scholarship; it was also seen as necessary to teach accounting students about these non-technical aspects of “real life” organizational practices in order to better
equip them for their ensuing careers. By the early 1970s, behavioural accounting research held sway as the dominant interdisciplinary perspective, and was primarily centred in the US.

Enter sociology

While behavioural accounting unquestionably broke new ground, its psychology foundations ensured that all it ultimately provided was a further (alleged) objectivist, value neutral perspective on accounting. The promise of fashioning a genuine alternative was held out by the discipline of sociology. During the 1960s sociology had been the site for a momentous debate about the appropriate methodology for social scientific enquiry, as well being increasingly informed by the social and political turmoil that characterized that decade. When a small group of interdisciplinarily and politically oriented accounting scholars turned to sociology in the mid-1970s, they encountered a rejuvenated discipline. While professional sociology continued to advance in the US, the discipline’s leading edge had now returned to Europe. There was significant interest in developing what might be referred to in generic terms as a critical sociology, closely associated with Marxist theory and the related Critical Theory tradition of the Frankfurt School, which itself is distinguished by its multidisciplinary, metatheoretical perspective on society. There was also a resurgence of interest among European sociologists in Marxist political economy, a tradition in which a multidisciplinary perspective is equally fundamental. Despite the persistence of major divisions with regard to the practical politics of any critical sociology, its metadisciplinary status was now restored. In this way, the sociological perspective embraced elements of history, philosophy, and politics, and had a place for psychology, and more besides including economics, systems thinking, linguistics, etc. Bringing this to bear on accounting (and more widely among the management disciplines) promised to move the IPA project on to a new plane.

Enrolling Sociology

Sociology’s metadisciplinary perspective was probably what initially attracted the interest of those who first sought to include it in the set of other ways of viewing accounting, particularly the group of scholars based at the University of Sheffield in the UK. In retrospect they were clearly not interested in constructing a sociology of accounting as a complement to its history, philosophy, and politics. There are grounds for concluding that some in the vanguard, including Tony Lowe and Tony Tinker, found their way to sociology via an interest in management control and its organizational psychology underpinnings. By the time the management control sub-discipline had begun to take shape within accounting, the study of organizations had itself become more widely informed by a combination of systems thinking and sociological insights. Contingency theory as one powerful manifestation of this new approach to organizational analysis was very prominent in the late 1960s (Lawrence & Lorsch, 1967; Pugh & Hickson, 1976; Pugh & Hinings, 1976). In time it was to have
a major impact on management control research, giving rise to the organizational perspective as a complement to the founding psychological emphasis of the sub-discipline. The establishment, in 1976, of the journal *Accounting, Organizations and Society (AOS)* contributed to the rapid advance of the emergent contingency paradigm, one that is still largely unchanged and widely subscribed to, particularly in the US. As with organizational psychology a decade earlier, a contingency approach to management accounting held out the promise of being able to furnish a better understanding of the problems associated with real-life accounting practice. That it did not claim to provide a stock of solutions, being based on the axiom that there are no such solutions available “off the shelf”, only served to heighten the appeal of continuing this particular interdisciplinary excursion.

**Critical sociology**

Burrell and Morgan (1979) describe contingency theory as an example of functionalist sociology. This was precisely the genre of sociological thinking that many younger 1960s sociologists had sought to rebut. They were committed to the idea of developing a more radical approach to their discipline, commensurate with the idea of critical sociology. In the context of organizational analysis, or what Burrell and Morgan refer to as radical organization theory, the intention was to develop insights about the way in which the organization was simultaneously structured by and contributed to the reproduction of the prevailing social arrangements. The prevailing social arrangements were represented as being both unsatisfactory and unsustainable in the long term, fully deserving the “critique” that a critical sociology provided. Lowe and Tinker’s mid-1970s explorations in progressive systems theory can be understood in this light. There is evidence of an interest in management control systems (Lowe & Tinker, 1977a), and in the possible purchase of sociological contingency theory (Tinker & Lowe, 1978). However, in Lowe and Tinker (1977b), it is the methodology of accounting itself that is subjected to critical scrutiny. They describe the aims of their paper as

> “myth exploding” or ideological demystification… question[ing] whether accountants do not require to consider whether they have a recognisable ideological position, and if so, its influence upon the direction of the development of the subject (Lowe & Tinker, 1977b, p. 264).

At the same time, in association with Hoogvelt, Tinker was engaging directly with Marxist theory (Hoogvelt & Tinker, 1977a,b, 1978). Recently Tinker has identified these latter papers as contributing to the emergence in the UK of “Marxist oriented critical accounting research” (Tinker, 2000). His subsequent advocacy of a political economy of accounting perspective confirms that, in Tinker’s view at least, it was necessary to enroll a distinctly radical, Marxist theory based sociological perspective (Tinker, 1980; see also Cooper, 1980; Tinker et al., 1982; Cooper & Sherer, 1984), although a concurrent contribution with Lowe is noticeably more guarded (Tinker & Lowe, 1980). Related but following a bit later, Hopper and Armstrong with other colleagues were advocating and employing labour process theory in understanding how accounting, especially managerial accounting, was implicated in the capitalist labour process.
Interdisciplinary perspectives on accounting project

Interpretive sociology

It was never the case that in the 1960s and early 1970s every sociologist became a convert to critical sociology. The initial challenge to the hegemony of functionalist sociology in general, and Parson's social systems theory in particular, came from sociologists who were persuaded of the value of developing sociology as a genuinely social science rather than one that sought to fashion itself on the natural scientific model. In Weber's interpretive sociology, they had a long established alternative to the nomothetic excesses of three generations of US sociologists. There had always been a sizable minority interested in understanding society from a bottom-up perspective, or more ideographically. By the early 1960s there was growing support for the symbolic interactionist variant of interpretive sociology (Becker, 1963; Goffman, 1969). Schutz's phenomenological excursions in the methodology of sociology were to find effect in Berger and Luckmann's (1967) advocacy of a social constructionist perspective, while the symbolic interactionists Glaser and Strauss (1967) advocated the adoption of a grounded theory approach to sociological theorization. In the UK, Silverman's action frame of reference perspective on organizations became increasingly influential (Silverman, 1970), as organizational analysis was progressively colonized by sociological thinking (Burrell & Morgan, 1979; Clegg & Dunkerley, 1980).

It was to this interpretive paradigm of organizational analysis, rather than critical sociology, that a second group of interdisciplinarily oriented accounting researchers turned in their efforts to understand accounting in its organizational context. The lack of any detailed corpus of knowledge on how accounting actually functions in organizations, or how accounting systems function in action (Hopwood, 1978), was identified by Burchell et al. (1980) as one of the most serious shortcomings of contemporary accounting research. The authors called for an extensive programme of detailed case studies based in large part on a sociological perspective:

Scholars of the behavioural in accounting, for instance, would have to be prepared to move beyond the social psychological perspectives which have dominated their inquiries to date. In searching for the organizational and social significance rather than the human use of their craft they would have to be willing to confront those uncertainties which still characterize our knowledge of organizational behaviour and social action. Consideration would have to be given to the roles which information and accounting play in the political processes which characterize organizational and social life, to those forces which have constituted the organization as we know it and to the ways in which the social and the organization in accounting intertwine with each other (Burchell et al., 1980, p. 23).

The case for such inquiries, and for a further sociologization of accounting research, was reinforced in Tomkins et al. (1980), and by Colville's stunning 1981 critique of the behavioural accounting tradition, followed in turn by the appeal by Tomkins and Groves (1983) for interpretive research. The insights on offer in sociology infused case studies soon confirmed the prescience of these researchers (e.g. Rosenberg et al., 1982; Covaleski & Dirsmith, 1983).

This sociologization process should be viewed in the light of the changes taking place both in society and in the accounting academy. The new perspectives now being so enthusiastically explored by sections of the accounting academy reflected
the upheavals of the 1960s when many of the traditional institutions were being challenged and in some cases overturned\(^9\). By the later 1970s, however, much of this momentum had dissipated, as the failures of radical programmes were becoming apparent (Harman, 1988). Political disillusionment and economic chaos brought about by stagflation and an energy crisis in the West were preparing the way for a major conservative backlash in both the US and the UK, and the reaffirmation of capitalist hegemony legitimated by neo-classical economic libertarian ideology. The governments of the two countries soon advocated programmes of elimination or privatization (corporatization) of many of the state’s responsibilities. Good public sector management subsequently became defined in terms of good private sector management. The academy was particularly affected both budgetarily and managerially. Within the US accounting academy, the ground was being laid for the impending dominance of financial economics as the basis for mainstream accounting research\(^10\).

To summarize, the contemporary IPA project emerged in the mid-1970s as a further phase in the long established tradition of exploring the non-technical aspects of accounting, employing the lens of another discipline. A predominantly UK development, its defining feature was a growing reliance on the metadisciplinary perspective afforded by sociology, including, but not exclusively that of, critical sociology. Consequently, the contemporary perspective was very different from its immediate predecessor, behavioural accounting, and the emergent mainstream financial economics paradigm, both of which had their origins in the US. While some within behavioural accounting were comfortable to gravitate to the more sociologically informed interdisciplinary project, the majority worked to reformulate the former development in the image of social psychology or financial economics.

In the following section we consider the continued development, and further diversification of the contemporary IPA project in the 1980s.

Up Where We Belong

Between 1981 and 1984 the pages of AOS, now confirmed as the principal vehicle worldwide for scholarship on the behavioural, organizational, and social aspects of accounting, were peppered with many seminal contributions to a rapidly ascendant IPA project. The UK was confirmed as the home of the project, with the Sheffield school continuing to play a major role in its development and wider diffusion\(^11\). It was now apposite to stage a major international conference that would bring the main figures in the project together for the first time, at least since the 1979 UCLA conference organized in association with AOS by the recently relocated Tinker. Many of the UK participants, including several sociologists, were by now reasonably well acquainted with each other through earlier labour process conferences, and the Management Accounting Research Group, an on-going seminar sponsored by the (then) Institute of Cost and Management Accountants and the Institute of Chartered Accountants in England and Wales. The organizers of the conference, not surprisingly, were two relatively young members of faculty, both with Sheffield school links, both strong supporters of sociological contributions in accounting.
research, with equally strong critical accounting convictions, David Cooper and Trevor Hopper.

These were interesting times in the UK for many social scientists, including like-minded accounting scholars. Having secured a second term of office on the back of victory in the Falklands conflict of 1982, the Conservative party had been successful in defeating the mineworkers’ union in 1984 following an ugly dispute that saw the industry literally decimated by the end of the decade. Cooper and Hopper, together with Lowe, had themselves become embroiled in this dispute (Berry et al., 1985a,b; Hopper et al., 1986; Berry et al., 1986; Cooper & Hopper, 1988). Within the academy the discipline of sociology was under severe attack from reactionary elements (Marks, 1983; Marsland, 1984, 1985), with the radical political Left becoming increasingly vilified, and subsequently marginalized. What to call the conference suddenly assumed great significance. Cooper and Hopper applied for funding for the proposed conference from the (then) Social Science Research Council naming it “Critical Perspectives on Accounting”. The Council in turn only agreed to provide financial support if the name of the conference was changed to either “New” or “Interdisciplinary Perspectives on Accounting”. After a period of agonizing about whether to accept the funding, it was decided to adopt the IPA title12, which has been retained for the five subsequent conferences13.

The intervening years confirm that the 1985 conference was a major success. Although there were only around 60 participants, the IPA project as this is now conceived of across, and indeed beyond, the accounting academy has scarcely looked backwards when measured by many conventional indicators. As a consequence there is much reason to conclude that the conference was the means whereby contemporary interdisciplinary accounting researchers in particular began to find themselves moving “up where we belong”. For those present at the conference, it was clear that whatever the name on the conference literature, a critical accounting emphasis was currently dominant, and set the IPA project’s agenda. Papers informed by labour process theory, political economy, and Critical Theory, all based in Marxist theory and critical sociology, were prevalent, while the title of a collection of conference papers published several years later was Critical Accounts: Reorienting Accounting Research (Cooper & Hopper, 1990)14.

The turning point?

Despite the dominance of a critical accounting emphasis, all the papers presented at the 1985 conference cannot be regarded as contributions to the promotion of the critical accounting project as it had evolved to that time. The two alternative conference titles available to Cooper and Hopper had relevance to anyone likely to attend this event. There were papers on a range of subjects including inflation accounting (Bryer & Brignall, 1985; Thompson, 1985), occupational registration (Macdonald, 1985), accounting for small business (Ritchie, 1985), performance measurement in workers’ cooperatives (Jefferis & Thomas, 1985), and the emergence of modern finance theory (Whitley, 1985). The most significant contributions beyond the set of critical accounting papers, however, were a number
readily identified as both interdisciplinary and new to the vast majority of accounting researchers. These were the papers informed by the work of Foucault, a French historian whose interdisciplinary writings, dating back to the early 1960s, had increasingly informed many in the social, cultural, and historical sciences in the previous decade. The first Foucauldian paper to be published in AOS, the 1985 study by Burchell, Clubb, and Hopwood of value added statements, appeared soon after the conference. It was this genre of work that was soon to challenge critical accounting for dominance within the contemporary IPA project.

Three of the papers presented at the conference illustrate that, from the outset, the relationship between Foucauldian and critical accounting perspectives as competing, generic approaches to progressing the contemporary IPA project was itself in the process of being socially constructed. It is possible to identify links between them and both the precontemporary and contemporary IPA projects, as these were identified earlier in the paper. In the case of Hoskin and Macve (1985), what we have is a new framework to exploring the history of accounting. In their view, a history informed by Foucault's genealogical and archaeological approaches, together with his focus on power/knowledge, has the capacity to provide more penetrating insights than conventional histories (see also Hoskin & Macve, 1986). While Loft (1985) also focuses on history, that of UK cost accounting between 1914 and 1925, like Burchell et al. (1985) and Miller and O'Leary (1987), she offers the sort of sociological or constructionist history that Burchell et al. (1980) had previously sketched out. The same perspective could equally well be deployed in the case of any accounting system. By contrast, Knights and Collinson (1985) appear much more sympathetic to a critical accounting perspective. Consequently, their attempt to incorporate Foucauldian insights can be seen as an exercise in enhancing the critical accounting perspective as a Marxist perspective. In Foucault they find themes and concepts that provide a means of developing a more provocative critique of the way in which accounting has become incorporated in organizations and society. Foucault is therefore being used to strengthen the critical accounting project as a progressive, ultimately emancipatory intervention in accounting scholarship, and not simply as an alternative, interdisciplinary approach designed to extend the corpus of accounting knowledges.

Returning to the broader social context in which the 1985 conference was staged, it would be unwarranted to assert that there were any signs of an organized witch-hunt against critically minded and/or politically active academics, despite the increasingly anti-social-scientific rhetoric. Nevertheless, intelligent young faculty in accounting had some cause to question the wisdom of becoming too closely identified with a critical accounting project that had all the appearance of being out of step with the prevailing mindset. It was one thing to have growing concerns about the outcome of the UK Conservative administration's “radical” political programme, one that continued for the next dozen years (and arguably to this day). To "confuse" these legitimate worries with one's personal research interests was a quite different issue, for while many parties (not least 1960s critical sociologists) questioned the possibilities of ever being "objective", it remained a powerful rhetorical notion. As a mechanism for coping with the uncertainties of the epoch, adopting a Foucauldian perspective for the pursuit of interdisciplinary accounting research had a great deal
to commend it as a viable career strategy. On the other side of the Atlantic, there were few opportunities for aspiring interdisciplinary accounting scholars. Virtually no Ph.D. programmes offered an interdisciplinary course of study beyond the popular social psychology or behavioural accounting track, and very few accounting faculty were even aware of, much less engaged in, the critical accounting project. Further, unlike their peers in the UK, the Big Eight (subsequently Six, Five, . . . ) accounting (subsequently professional service) firms had much more influence within the accounting academy further dampening critical inclinations.

Poststructural/postmodern perspectives also provide their own justification for abandoning the critical accounting project. Foucault, like many of his postmodern contemporaries, departed from Marxian orthodoxy in the late 1960s in order to accomplish much needed social change. In doing so, postmodern philosophy problematized the defining modernist axiom of progress, uncoupling knowledge and change. So while it might be the case that an individual wishes to change society, there should be no illusion that this must be accomplished by a change oriented academic stance. One might be a good academic and a good person without having to link the two; though carried to its logical conclusion ultimately “anything goes”. Obviously, this raises significant doubt of ever being objective, which is now cast as modernist mystification, common to Marxist and non-Marxist philosophy alike. Released of the shackles of modernism, one might now conclude that human beings are finally capable of being “critical”. Unfortunately, it all seems to bog down here in a morass of discursive formations and simulacra. However, for those seeing security in the face of mounting criticism of social scientific research, Foucault probably seemed to be a good bet.

The rest, as they say, is history

Following the highly successful 1985 convocation, the contemporary IPA project began to gather pace, establishing itself as a substantial sub-discipline of accounting a decade later. By that time there were two new journals dedicated to the publication of interdisciplinary work: Advances in Public Interest Accounting and Critical Perspectives on Accounting, together with a third that has demonstrated a commitment to publishing a significant interdisciplinary quota: the Accounting, Auditing and Accountability Journal. Mainstream journals such as the British Accounting Review, the European Accounting Review, and the Pacific Accounting Review have also served as outlets for interdisciplinary work, together with the Accounting Forum, the International Journal of Accounting Information Systems (formerly Advances in Accounting Information Systems), Accounting, Management and Information Technologies, and Management Accounting Research. Interdisciplinary accounting research has also appeared in the volumes of major social science journals including Economy and Society, Organization Studies, the Journal of Management Studies and the Administrative Science Quarterly. Following the success of the triennial IPA conferences, the journal CPA began to sponsor regular meetings in North America in the early 1990s. It was joined in 1995 by an Asian Pacific Interdisciplinary Research in Accounting Conference, forming a prestigious circuit of interdisciplinary events that now regularly attract several
hundred participants. At a more local level, the British Accounting Association agreed to formally support the activities of interdisciplinary scholars in the UK, through the formation of a special interest group that drew many of its members from the IPA workshop established in 1992 by the late Tony Puxty.

The range of perspectives or knowledges that are now used to view accounting has grown since the mid-1980s, enriching the rapidly expanding literature of the field. While of and for variants of interdisciplinary accounting research are still identifiable, and continue to provide penetrating insights, the principal dynamic of the contemporary interdisciplinary project is the conflict that has occurred between those who would seek to identify the interdisciplinary with the critical accounting project and those who wish to promote a project more akin to that described by Burchell et al. (1980)\(^\text{17}\). The dominance of the critical accountants at the 1985 IPA was not evident three years later, and by the time of IPA1991 it was the Foucauldian who were now the more influential\(^\text{18}\). The “discovery” of these writers is clearly evident in the pages of AOS in the later 1980s and early 1990s, alongside contributions from alternative factions within the rapidly maturing interdisciplinary project. Thereafter, the number of critical accounting papers begins to fall away noticeably, with Hopper and Armstrong’s (1991) critique of Johnson and Kaplan (1987) perhaps marking a further turning point in the history of the contemporary IPA project\(^\text{19}\).

Back in the "old" critical camp\(^\text{20}\), 1990 saw the launch of Critical Perspectives on Accounting (CPA), edited by David Cooper and Tony Tinker, by now established as two of the leading critical scholars. Motivated by the realization that AOS could, or would, no longer adequately support the critical accounting project, the journal has become the principal outlet for such work. Although CPA continues to publish contributions from across the interdisciplinary spectrum, little of a Foucauldian genre is evident particularly after the 1994 issue entitled “Beyond Praxis: Marx After Foucault”. Within the critical accounting project itself, some have deemed it possible, even necessary, to integrate elements of postmodern and poststructuralist thought into the underlying Marxist critical theoretic (Roslender, 1996a,b; Broadbent et al., 1997; Gallhofer and Haslam, 1997; see also Alvesson and Willmott, 1996). Equally, some longstanding advocates of the critical accounting project have been comfortable to produce work that appears less threatening than in early years, albeit without ever seeking to become associated with the now arguably dominant Foucauldian standpoint. All things considered, however, given the progress achieved by the contemporary IPA project since the mid-1970s, it would seem reasonable to conclude that, having experienced a significant high in their fortunes in the early years of this process, critical accountants are now less visible than might be expected. One simple explanation might be that in the same way that the critical accounting project was at its height when society was being ravaged by the radical right, now that we have Blair and Clinton (well we did for most of the time we spent developing the paper), and a return to social justice and inclusion, critical accountants do not need to be so angry. Alternatively, since we now accept that it is a case of each for her/himself, let’s all play safe and “go with Foucault”.

Before considering how we might begin to reclaim and refurbish the critical accounting project, there are two illustrative matters of recent history that need to
be commented upon. The first is the event that initially provoked the writing of this paper, namely the debate held at IPA1997 on the motion “Critical accounting has lost its way”. Supporting the motion were three colleagues who have made significant contributions to the critical accounting project since the early 1980s: Armstrong, Tinker, and Willmott. Against, and presumably of the view that the critical accounting project has not lost its way, and is alive and well, were Cooper, Hoskin, and Loft. While Cooper, like Willmott, has been positive about the possible contribution of Foucauldian work to the critical accounting project, and beyond, there are few if any grounds on which it is possible to identify either Loft or Hoskin as anything other than Foucauldians. Both were in the vanguard of the Foucauldian intervention in the mid-1980s, and both have remained there subsequently. Irrespective of their personal politics, it seems extremely unlikely that they, and colleagues like them, can be comfortable with Neimark’s (1990, 1994) representation of the critical accounting project. This does not, however, seem to be a deterrent to attaching the label of critical accounting to such endeavours. By so doing, the 1984 conference naming dilemma of Cooper and Hopper is turned on its head, with the term “critical accounting” being employed to identify a collection of interdisciplinary ways of seeing that are far removed from the critical accounting project. There may be two motives for this. First, it may simply be an instance of postmodern irony. Second, and more worrisome, however, is the observation that, despite its somewhat suspect former connotations, in the longer term the critical accounting brand, for that is what it is, has a great deal of kudos associated with it, and like any brand is worth appropriating if possible.

Finally, we return to the earlier observation of the existence of a powerful link between Foucauldian accounting scholarship and the direction for the contemporary IPA project as envisaged in Burchell et al. (1980). Previously the latter was identified as the study of “accounting in action”, which in turn was argued to have a strong affinity with an interpretivist approach to sociological enquiry, and to be relatively uncritical in emphasis. Burchell et al also commend the pursuit of more historical studies of accounting as a desirable complement to the former investigations. Twenty years later historical scholarship in accounting is both well established, and heavily influenced by Foucauldian thinking. Interpretive sociological studies of accounting are now much less evident than they were in the 1980s, having been superceded by Foucauldian equivalents that over time have become ever less distinct from interpretive sociology (Preston et al., 1992; Miller & O’Leary, 1994; Chua, 1995). Roslender (1990, 1992) drew attention to similarities between the early Foucauldian contributions and those of a more interpretive nature. A strong case can be made for concluding that they now have much more in common than differentiates them. One explanation of this convergence is the reduced attention paid to methodological self-awareness after the mid-1980s (itself a consequence of the postmodern turn). The increasing interest in the 1990s in adopting an institutionalist perspective in accounting research would seem to affirm the dominance of a Foucauldian perspective within the contemporary IPA project. The same elements are present: a good measure of sociological insight, an emphasis on deriving more partial or localized insights, and a rejection of concurrent political intervention. In other words, fancy words, clever insights, and then let’s look at something else.
Surveying the present day IPA project, it is possible to identify three reasonably distinct sub-projects. First, and the oldest, is that of bringing some other perspective to bear on accounting in order to furnish essentially non-technical insights on accounting, or in order to enhance the purchase of accounting as an insightful element of management practice. The second subproject is the explicitly radical and politically engaged practice that was dominant during the 1980s, and which continues to command widespread support, the critical accounting project. Its links with Marxist theory ensure that the critical accounting project evidences a higher order of interdisciplinarity than the former project. In addition, as an example of the application of the critical theoretic within accounting, the critical accounting project subjects accounting to an explicitly radical political critique, and seeks to promote the fashioning of an emancipatory perspective on the contribution that accounting might make to the broader social order. The third project, and for the past decade the more dominant one in terms of its influence, if not the number and quality of contributions relative to the other two sub-projects, shares with the critical accounting project its higher order of interdisciplinarity, in some part through a strong link with sociology. Although this latter project is also often given to questioning of accounting’s legitimacy, it is normally content to advance a more conventional critique, and is not characterized by the radical, politically engaged commitments of the critical accounting project. In this respect it might be seen to sit between the critical accounting project and the longer established of/for project, sharing with the former project a richer interdisciplinary foundation while simultaneously sharing the latter project’s distance from any specific political engagement.

Advancing the above categorization is not intended to suggest that individual accounting scholars working within the first and third projects are not as distressed by the machinations of the institution of accountancy on a personal level as those who, like ourselves, seem comfortable to be openly associated with the critical accounting project. For whatever reason, those who seek to contribute to the literatures of the non-critical sub-projects feel able to divorce their personal political inclinations from their professional activities as accounting scholars. Recalling Marx’s celebrated 11th thesis on Feuerbach, these individuals are examples of latter-day philosophers who are content only to interpret the world, as opposed to those who have committed themselves to the critical accounting project, and who thereby accept that the point of their endeavours is to contribute to changing that world. Against this background, it seems reasonable to object to any attempt emanating from these colleagues to use the designation of critical accounting to describe their work. Critical accounting is what those associated with the critical accounting project deliver—accounting knowledges that are specifically designed to accomplish social change. Equally, an explicit commitment to the critical accounting project does not preclude individuals from making contributions to either the mainstream literature, or to any of the “uncritical” interdisciplinary projects. However, on such occasions it is vital that their contributions are not represented as being contributions to the critical accounting project. While we consciously privilege the
critical accounting project on the basis of its express commitment to a radical political praxis, we are also keen to value other parallel, but ultimately different forms of research and scholarship on their own terms. The point at issue is one of integrity: a willingness to make an explicit commitment to the critical accounting project, as opposed to being content to either actively seek to appropriate this label, or to accept it when it is proffered.

What comes next: affirming the case for an enabling accounting

As noted earlier, 10 alternative research streams are identified by Lodh and Gaffikin (1997) as “critical accounting studies”, with the vast majority having no obvious general political programme. The challenge is to reclaim the critical accounting project as an explicitly radical, politically engaged programme that exists within the more inclusive present day IPA project. Crucially, this will entail a reversal of the “withering of criticism” recently identified by Tinker (2000) as characterizing much of what is offered in the name of critical accounting research and scholarship, and will reaffirm accounting’s progressive or “enabling” potentialities.

Initially it is helpful to clarify what we mean by critical accounting. Gallhofer and Haslam (1997, footnote 6) provide a more focused view specifying the critical accounting project as being committed to improving well being through rational (ruling out the post perspectives) and political (ruling out the strictly academic, value free perspectives) means. Moore (1991), in a widely cited critique that encompasses the post perspective as well, calls for a radical political activism in defining critical accounting as

[A] set of discursive practices… embodying a radical epistemological (or political) state which questions objectivity in the first place, finds “accurate representation” an impossible goal, and seeks alternative descriptions for what accountants do and the role accounting plays (Moore, 1991, p. 770)\(^2\).\(^2\)

Laughlin (1999) also allows for, though does not mandate, an element of praxis in defining critical accounting as

[A] critical understanding of the role of accounting processes and practices and the accounting profession in the functioning of society and organizations with an intention to use that understanding to engage (where appropriate) in changing these processes, practices, and the profession (Laughlin, 1999, p. 73).

Elaborating on the key components of this definition, Laughlin states that critical accounting research must always be contextual, recognizing the social, economic, and political context and consequences, and that change emanates from evaluation made possible by the critically motivated understanding. Unlike Moore, Laughlin does not call for a “radical political activism” or a political programme associated with critique. We believe that the critical accounting project should follow from a critique of current social, economic, and political circumstances as they are implicated in and constitute the practice of accounting and include an active political agenda. Thus, in its simplest form, the critical accounting project is concerned with the promotion of reflexive self-awareness of the conditions and consequences of accountancy conceived of as a central institution within modern societies anticipating responsible action.
An analysis of this definition is in order. It is instructive to begin with the notion of conditions. Critical accounting research and scholarship seeks to identify the foundations of accountancy—its underpinnings, its axioms, who it speaks for and perhaps more significantly those whose voices it excludes, what it has been developed to do. In accomplishing this task, critical accounting is required to draw on the approaches and insights associated with a range of disciplines, thus is an inherently interdisciplinary undertaking. The more other disciplines are enrolled, the richer the resultant knowledge becomes. In focusing on the consequences of accountancy, critical accounting research and scholarship moves beyond documenting the outcomes of history or the construction of accounting information systems, demonstrating that all outcomes are in fact consequent on their initial conditions of existence. Rather than seeking to understand the conditions and/or consequences of accountancy, conditions and consequences are best seen as twin facets of the same reality. Pretensions of value-freeness or objectivity are rejected as critical accounting researchers actively seek to identify in the consequences of accountancy that which is present in its founding conditions. While all manner of diverse insights and perspectives are drawn upon to enhance the critical perspective, as Tinker (2000) forcibly reminds us, the critical accounting project as the source of criticism about accountancy must have its roots in Marxist theory. In other words, if it ain’t Marxist, it can’t be critical.

This moves us to the notion of reflexive self-awareness. By self-awareness we mean an understanding of one’s place within the prevailing social arrangements, in this case the conditions and consequences of accountancy. With the advent of the critical accounting project in the mid-1970s and the exposure of the contributions and consequences of accountancy, it became apparent that there were serious implications associated with pursuing the role of an accounting academic. The same perspectives that furnished some of the most penetrating insights also challenged the recipients of this new knowledge to reflect on their place within the prevailing social arrangements. More crucially, it demanded that they took whatever steps they could to act upon their understanding for the benefit, and betterment of those not in an enlightened position. Reflexive self-awareness is not a matter of thinking about, or reflecting on, what has now become apparent. It means to actively intervene in the existing arrangements to effect progress. At the very least it is important that those involved in the critical accounting project possess some variant of the Marxist philosophy of praxis that would provide them with guidance on contributing to social progress. In reflexive self-awareness lies the potential for reproducing the criticism that the wider mass movement may, at some later time, embrace and enact in its own revolutionary praxis.

In our definition of the critical accounting project, the use of the term promotion is intended to signify that critical accounting researchers and scholars are actively seeking to share their insights, worries, and concerns about the conditions and consequences of accountancy with all those whom they come into contact. Based in Marxist theory, and where necessary enhanced by contributions from other traditions, the tenor of these insights will result in those who openly commit themselves to the critical accounting project assuming the mantle of latter day Gramscian organic intellectuals.
The term *enabling accounting* has recently been introduced into the literature of critical accounting research (Broadbent *et al.*, 1997; Gallhofer & Haslam, 1997) as a desirable extension of the critical accounting project. Its advocates describe it in the following terms:

> Our aim... is to open up and extend further a debate on how accounting could be mobilized to promote social "betterment"—welfare, justice, emancipation... Our concern to explore and promote the notion of an accounting note that would be enabling is a reflection of our critical theoretic stance (Broadbent *et al.*, 1997, p. 265).

An important characteristic of an enabling accounting is its ability to act as a force for radical emancipatory social change through making things visible and comprehensible and helping engender dialogue and action towards emancipatory change (Gallhofer & Haslam, 1997, p. 82).

An enabling accounting can be viewed as an example of a critical theory for accounting, a development called for by Dillard (1991), concurrent with Moore's observation that unless the critical accounting project was able to establish some form of practical, emancipatory programme, it was likely to remain forever an "interesting sidelight" (Moore, 1991, p. 770). The challenge of an enabling accounting is to move beyond providing insightful and incisive critiques of accounting to attempting to make accounting work as a positive force in the pursuit of democratic, in the sense of universally inclusive modes, social progress. Enabling accounting gains energy and direction from the criticism that critical accounting research and scholarship provides and seeks to move beyond critique to contemplating viable and emancipatory ways to move forward, to progress. The idea of an enabling accounting immediately raises the question of whether it is possible to reconfigure accounting in some way so that it can be made emancipatory. In retrospect, it seems clear that critical accounting researchers soon became aware that it was not simply a matter of reorienting or refocusing accounting. As was previously recognized in the cases of art, literature, science, and technology, it is not possible to reshuffle the pack and come up with an emancipatory alternative. In this way, an enabling accounting, in the sense of a thoroughly emancipatory accounting calculus, is something that needs to be constructed from the ground upwards by those who find themselves in the privileged position of being aware of the conditions and consequences of accounting as it has evolved as a medium and an outcome of the social arrangements in which it is embedded. In short, the calls for an enabling accounting are the result of a growing recognition of the magnitude of the challenge entailed in (re)making accounting emancipatory.

Beyond the Bunker

In order to construct a genuinely enabling accounting, it is necessary for all who are committed to the critical accounting project to become as outward looking as possible, and to engage the various parties and stakeholders who share the accounting space with us. These latter individuals exist as a majority who can be, and indeed need to be made more aware of the conditions and consequences of accounting. At the same time, they are the source of our continuing insights
about what accounting is, the basis of its power and influence, and the extent of its robustness. It is to this majority that the present “disabling” accounting is entrusted. Who are they, and how might we best engage them? In exploring these questions we do not underestimate the potential difficulty; however, a proactive approach is more likely to initiate responsible, constructive action.

The research community

Despite the advances made since its emergence in the mid-1970s, there are many fields within the mainstream in which the critical accounting project is still largely unknown. If the critical accounting project is to evolve into a genuinely alternative force, it must do so across the spectrum of disciplines and sub-disciplines. This will necessarily entail a greater extent of engagement with mainstream colleagues in their own arenas, particularly conferences and journals, while at the same time persuading them to become involved in our activities. It is important that in our encounters with the broader research community we present an open-minded impression, one that does not convey either defensiveness or omniscience (or both). We must not project an image of knowing all of the answers; rather we must indicate that we are comfortable with the stance of posing questions, pursuing insights, and exploring issues. As advocates of adopting the critical theoretic in accounting, with its defining radical political underpinnings, we have already accepted that in order to promote that stance more widely, it is necessary to encourage others to embrace a questioning mode. An enabling accounting must begin by asking the right questions, questions that focus on the issue of “why” as opposed to the matter of “how”. Such an approach is not unproblematic. The existence and effectiveness of the gatekeepers is well documented in the previously cited work by Tom Lee and Paul Williams. Even though the situation is receiving increased exposure (see CPA, 2001, vol. 12, no. 2), change will be a significant challenge.

Students

The University provides an admirable place to begin the process of persuading intending members of the accountancy profession that they are better served by adopting a questioning attitude. This should not be done at the expense of providing the expected level of technical training and accreditation. There can be little to gain from reducing the technical content of programmes if this is likely to have a detrimental effect on the career opportunities of students. While it is vital not to marginalize the non-technical aspects of accounting education, it would seem advisable to begin the process by incorporating a modest degree of accounting studies into the foundation level curriculum. The extent of these studies should be increased, and progressively integrated into the curriculum over time, ideally building towards a final year dissertation exercise designed to hone the graduands’ powers of critique. The move towards an emphasis on what might be termed critical accounting studies, and the critical accounting project itself, must be gradual, but purposive, reflecting the defining pursuit of self-awareness on the part of those encountering such ideas for the first time. In this respect, it must not disappoint us
to find that only a minority of students evidence any real appreciation of the issues entailed therein. This is a long term project, only the seeds of which can be sown in the initial encounters.

The challenges relative to student, curriculum, and faculty attitudes are no less complex than those faced in the research community. Most of our curriculum and colleagues have been weaned on a positivistic approach to accounting education. Moving out of this familiar comfort zone can be threatening and difficult. Because there are currently very loud calls for revolutionary change in accounting education (see Albrecht & Sack, 2000), a space may be forming within which significant change can be brought about. The 150 hour rule in the US is an example of an issue that was strongly pushed by the profession, primarily the Big Eight firms, as necessary for the success of the profession. Now, “given the changes in the profession, the 150 hour rule is almost universally seen as a mistake” (Albrecht & Sack, 2000, p. 30). The firms are not willing to pay starting salaries commensurate with the increased education. Partially as a result of the increased opportunity costs and low starting salaries, enrollments in accounting programmes have significantly declined. The recommendation made by Albrecht and Sack is to again revise our programmes, curriculum, and pedagogy in line with the demands of the “profession”. Given that whatever is done does not seem to be enough, faculties may be willing to make significant nonpositivistic changes because of the ongoing and severe criticism being levelled by the professional community and their representatives at what currently constitutes accounting curriculum, pedagogy, and programmes.

Accounting professionals

Unlike students, accounting practitioners do not form a captive audience for those seeking to infuse the critical accounting project. Equally, they are normally in the position of having little time to read and would seem better advised to spend what time they have keeping up to date on technical matters. The main means of communicating with practitioners is through their professional magazines and journals, clearly not the best vehicles for publishing “think-pieces”. Yet these remain avenues that must be exploited. In seeking to establish contact through this channel, it is important that we identify issues that are of relevance to our practitioner counterparts. It is vital that we are seen as being able to recognize the issues to which they can relate. This does not mean that we might only embrace a reactive, practitioner driven agenda, rather that we are in tune with their situation. Once again, it is important that we do not convey the impression of omniscience, that we are better able to appreciate the problems that confront our counterparts, that we can provide the solutions their problems. Ideally it would be desirable to engage practitioners in dialogue, both through the pages of these publications and by way of private communications. More radically it would be very challenging to be invited to make presentations at local association meetings, or to participate in debates. In the same way that our mainstream academic colleagues (and maybe ourselves) are prepared to share their knowledge and insights with practitioners, we must work at creating the same space for a critical accounting dialogue.
The consultancy role

The majority of critical accounting researchers are, or might realistically lay claim to being, accomplished within some part of the mainstream of accountancy. For this reason they may find themselves in a position of being invited to act in a consultancy role by colleagues occupying more senior managerial positions. Such invitations provide the opportunity to engage directly with accounting practice and practitioners. To the extent that we do have a more mainstream competence, one that is infused with an appropriate degree of reflexivity, we must avoid the temptation to enact the role of consultant in some objective way. There is nothing to be gained by shedding the mantle of critical accountant in the reception area. The issues that arise should be discussed and debated in the same way as they might be in the classroom or the conference hall. If those who fund consultancy are unhappy continuing doing so because of the nature of the insights they receive, they are free not to engage our services in the future. The decision must be made by them. We should not pass up such invitations nor prejudge the possibilities for constructive dialogue. As much as any other set of stakeholders, holders of senior management positions are entitled to glimpse the enabling possibilities of the discipline in which we share a competence.

Involvement with the profession and consultancy activities may represent the most difficult areas to address because we have limited involvement with these constituencies. Public accounting, as it has been traditionally practiced, seems to be headed toward extinction with the abdication of the responsibility for third party rights to a true and fair representation through independent attestation in favour of customer centred, and more lucrative, consultancy activities where allegiance is unquestionably to the client. The social implications of this obvious and significant shift may provide opportunities for counsel and critique in the political arena. There also might be more acceptence on the part of those individual professionals who have become disillusioned by the course of events.

Local action

In addition to being academics, critical accountants are also members of society, citizens who have rights within that society, and more significantly, obligations to their fellow citizens. A key obligation is that of acting in a way that is socially responsible. For the critical accountant, the necessity to be socially responsible translates into the requirement to provide others with explanations of what might be termed popular financial calculations. Since the 1970s we have become more familiar with such calculations as the financial calculus, with its accounting underpinnings, has progressively colonized the society in which we live. As a result, we all experience the conditions and consequences of accountancy throughout our daily lives, increasingly integrating some of its most powerful concepts into our vocabulary. Few can lay claim to fully understand the financial discourse that surrounds us, sometimes least of all many of those who are enrolled to articulate it. In the UK, the growth in support for public–private partnerships to replace or refurbish educational, health, and similar facilities has meant that most people are now faced with the
reality of a creeping privatization of the much vaunted Welfare State. While such partnerships are both necessary and beneficial to local communities in the short to medium term, they clearly have substantial medium to long term benefits for “partners” who are willing to take the financial risk and invest the necessary funds. It is important that the detail of all such proposals be rigorously scrutinized in order to determine whether they do provide the most beneficial outcome available for users.

Political engagement

While all of the above legitimately counts as political engagement, and is consistent with the challenge of progressing the critical accounting project, it is necessary to explore the opportunities that exist for making a positive contribution at the national and international government levels. The central aspect of this intervention is for critical accountants to act as a source of information on how accounting is being employed in ways not in the public interest. Earlier we argued that accounting is a medium and an outcome of the prevailing social arrangements, that it is intended to contribute to securing the reproduction of these arrangements, included within which is the prevailing conception of the public interest. The lesson of this argument is that accounting works for the public interest. So from a critical accounting perspective, accounting’s shortcomings can only be a consequence of the deeper shortcomings associated with the public interest. The purpose of documenting the disjunction between accounting practice and the public interest is to problematize the public interest itself. Accounting fails the public because it was never constructed in their interests. The only way to develop a truly enabling accounting is to install a structure of social arrangements underpinned by a philosophy of egalitarianism. This is the ultimate contribution for which the critical accounting project, as a critical theory for accounting, must continually strive.

Notes

1. This is equally true of academic research in the applied professional disciplines such as engineering, medicine, education, and business.
2. The dominance of elite “gatekeepers” in academic accounting in the US is documented by a series of papers by Lee and Williams (see Lee & Williams, 1999; Lee, 1995, 1997, 1999; Williams & Rogers, 1995).
3. From our perspective, the emergence of postfunctionalist inquiry only takes place after the advent of the interdisciplinary project.
4. See Ashton (1982), Hopwood (1974), and Libby (1981) for a review of the extant behavioural literature of this period. Also, see Arnold and Sutton (1997) and Birnberg and Shields (1999) for a review and discussion of the current state of this literature.
5. Some of the early founders of the discipline of sociology such as Auguste Comte argued that it was not to be viewed as a discipline in the usual sense. It was to be understood as some form of metadiscipline that sought to integrate elements of a number of disciplines. In the employ of the classical sociologists of the late 19th and early 20th centuries such as Max Weber, Emile Durkheim, and Ferdinand Tonnies, sociology provided a wide-ranging critique of the industrial society that both complemented and contradicted that advanced by Marx a generation earlier. Although sociology’s metadisciplinary wings were clearly clipped in the course of it habitation in the US academy from the turn of the century until the 1960s, there was always a minority within the discipline who leaned towards Comte’s program, in form if not in substance.
6. There were some sociological studies of accounting in the literature by the mid-1970s, e.g. Hastings and Hinings (1970), Johnson and Caygill (1971) and Montagna (1974). Twenty-five years later it is still not possible to identify a substantial corpus that might be described as such (Miller, 2000). One reason for this is, somewhat surprisingly, that US sociologists have elected not to devote much time to the study of the institution of accountancy. At the same time, while a number of their UK counterparts including Armstrong, Jones, Miller, Roslender, and Willmott have devoted greater attention to accounting, they have tended to focus more on accounting than sociology. All are also active within the IPA project, coming to it as its status and influence increased in the early to mid-1980s.


8. Labour process theory is a Marxist theory informed branch of industrial sociology, closely related to political economy and precipitated in its contemporary form by the publication of Harry Braverman's (1974) *Labor and Monopoly Capitalism*.

9. The civil rights movements and the Viet Nam conflict in the US, the unrest in Northern Ireland in the UK, and the student revolts in Europe.

10. See Beaver (1989) and Watts and Zimmerman (1986) for a review of this literature.

11. For example, see the work of Laughlin (1981), Laughlin et al. (1982), Laughlin and Puxty (1983) and Puxty and Laughlin (1983).


13. This conference has grown substantially; IPA2000 attracted approximately 300 participants from around the world with over 120 papers published in the proceedings accompanied by discussants' comments.

14. There are two viable explanations of the dissonance between components of the IPA project. From one perspective it is possible to see it as an example of the existence of contradictions within the capitalist social order, so that while accounting is being deployed as a major capitalist weapon in the class struggle, there is growing support among accounting academics for exploring its ideological underpinnings. Less complimentary is a second explanation that sees these critical accounting tendencies as a manifestation of accounting scholarship's laggardly nature, at best a phase that needs to be gone through, but ultimately a distraction.

15. This whole discussion has actually become rather silly with Chua (1986) who can be interpreted as arguing that Foucault is as much a critical theorist as any of the Marxists, while Neimark (1990) describes Habermas as a postmodern philosopher.

16. For example, see Laughlin (1991), Robson (1993), Ezzamel et al. (1997) and Oakes et al. (1998).

17. This, of course, is a simplification, and one that has become more evident with the passage of time. Nevertheless, in our view, it is increasingly helpful.

18. As Armstrong (1994) demonstrated, the "Foucauldian" title is not intended to be taken literally, being applicable to a number of postmodern philosophers, social theorists, and sociologists whose writings had attracted growing support from many within the contemporary IPA project.

19. The Hopper and Armstrong paper was published in a special issue of AOS, a collection of papers from IPA1988, edited by Miller, Laughlin, and Hopper, with the title "The New Accounting History". A previous collection from IPA1985 was published in 1987, edited by Cooper and Hopper, with the title "Critical Studies in Accounting". No collections from later conferences have subsequently been published. Hopper and Armstrong (1991) was also arguably the last heavyweight Marxist paper to be published in AOS for a number of years, the contribution of Wardell and Weisenfeld (1991) notwithstanding. Recently, several more critical papers have appeared within the journal's pages, including Arnold (1998), Froud et al. (1998) and Cooper and Taylor (2000).

20. Or as Laughlin (1999) rather mischievously suggests, among those who might see themselves as being more entranced by German as opposed to French "critical theorists".

21. This represents the rediscovery of the *for* perspective, interestingly again most pronounced in the case of management accounting, which has seen insights from marketing management, human resources management, and information systems management incorporated in accounting research.

22. Critical accounting does not mean traditional leftist accounting projects, corporate social responsibility, public or environmental accounting, or participative information systems, nor does it include the traditional discussions of the philosophy of science within the social sciences (Moore, 1991, p. 770).

23. The origins of the philosophy of reflexive self-awareness lie in critical theory, the variant of Marxist theory developed from the 1920s onwards, and most closely associated with the work of the Frankfurt School, Gramsci and Lukacs, and since the 1960s, Habermas. In addition to developing and refining the Marxist critique of capitalist society in the 20th century, the critical theorists were also engaged by
the difficulties of forging the link between understanding and changing society. While the emergence of a mass movement characterized by a shared revolutionary class consciousness remained a prerequisite for the successful overthrow of the capitalist order, the difficulties of building such a consciousness were increasingly apparent. The critical theorists recognized that individuals like themselves, a group Gramsci (1971) was to term organic intellectuals, were in a privileged position, able to spend time studying the prevailing structures and processes, and often with an audience for their thoughts.

24. In the 1997 issue of the Accounting, Auditing and Accountability Journal guest edited by these four scholars, the possibilities of enabling accounting are explored in eight wide-ranging articles. Current accounting is compared with and critiqued using alternative cultures (Chew & Greer, 1997) as well as alternative paradigms (Reiter, 1997). Several of the papers (Gray et al., 1997; Bebbington, 1997; Shaoul, 1997; Seal & Vincent-Jones, 1997) address aspects of the social accounting project. Two papers (Cuganesan et al., 1997; Tinker & Koutsoumadi, 1997) focus on dimensions of accounting education.

25. Accounting studies is used here to refer to the totality of IPA work. Critical accounting studies refer to those interdisciplinary works that are explicitly associated with critical accounting project.

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Interdisciplinary perspectives on accounting project


