

MAINTAINING “CRITICAL INTENT” WITHIN A POSTMODERN THEORETICAL PERSPECTIVE ON ACCOUNTING RESEARCH

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This essay argues that a postmodern perspective on critique expands rather than diminishes the space for political engagement in critical accounting research. Wolin's (1991) characterization of “postmodern politics” is used as a typos to situate accounting in a postmodern political context. We provide examples of accounting over the four moments that Wolin describes: the delegitimization of power; a minimalist sense of the justification of power; the elevation of competence as a principle virtue; and, the blurring of distinction between public and private life. If Wolin's schema of postmodern politics has descriptive validity, then it may provide a useful way to think about the shape and character of critical research in accounting. To that end, we broadly outline some of the ways in which we think two of the foremost social theorists of our time—Jürgen Habermas and Michel Foucault—may have intellectual resources to contribute to those interested in pursuing Wolin's schema in order to advance a critical theoretic literature of accounting.

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Like other disciplines, accounting is struggling with the tensions of a postmodern intellectual climate (see Neimark, 1990, Arrington & Puxty, 1991, Cooper, 1997; Montagna, 1997; Arnold, 1998). Such tensions are many, though all are symptomatic of what Lyotard (1984) calls the breakdown of the “grand narratives” of the Enlightenment: faith in the possibility of a unified, nomological science and faith that the theoretical and practical endeavors of intellectuals can and do contribute to the emancipation of humanity from constraints on freedom and possibility.

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Received 13 August 1999; revised 18 December 2000; accepted 26 January 2001

Some view our intellectual climate as something that undermines the most fundamental mission of critical accounting theory: the ability to question the political legitimacy of various regimes of accounting. This sort of view is evident in papers like Neimark (1990) and Cooper (1997). Most often, critical researchers have tended to critique accounting in light of norms taken from a range of moral-political postures: some liberal-democratic, some Marxist, some moral-philosophical. The fear is that a "postmodern" academic ethos will submerge these traditional norms in a sea of rhetorics and relativisms leaving critical theory without the moral force necessary to its task.

Whether one is intrepid or not in facing the postmodern for critical accounting theory, it is certainly true that the present is a time in which questions of political legitimacy have become more difficult: no single norm, no single moral-political theory of legitimacy, seems sufficiently strong to demarcate the legitimate from the illegitimate. With respect to accounting, a separate issue of *Critical Perspectives on Accounting, Accounting and Modernity*, contained articles that, each in their own way, grappled with the challenge of retaining a critical research agenda in light of new-found difficulties in grounding critique in a single norm, a *Grundnorm*. One of the contributors to that separate issue, Paul Montagna, put it this way:

It is increasingly argued that we have within the past few decades entered a new period of history in which there have been profound changes in the way we think and act, a period known as postmodernism. Much has been ascribed to this, from new forms of organization to new modes of production. In its simplest form postmodernism is defined as events that are transitory, selves that are fragmented, ideas that are constantly changing, all without any underlying universal laws or guidelines. Modernism also champions transition, fragmentation, and radical change, but its task is to discover the eternal and immutable elements in the midst of such disruptions. The meaning of history is discovered and defined from within the chaos of change. For postmodernists, there is no history, only the multiple, ever-changing meanings applied to events (1997, p. 125)

Though some have argued otherwise (see Cooper, 1997), in our view a position like Montagna's in no way diminishes the relevance of the question of political legitimacy, nor does it "...rob us of the ability to distinguish the ways in which specific ideas help to legitimate unjust and unnecessary forms of political domination" (ibid., p. 26). Rather, it points towards the fact that things are more difficult than we might have imagined (see Caputo, 1987) and more difficult than a grounding norm like "class" or "contracts" can accommodate. On the contrary, along with the added difficulty, a postmodern perspective on critique and political legitimacy is redemptive inasmuch as it *expands* rather than constricts the available space for political engagement wherein:

... many of the voices of color, gender and sexual orientation, newly liberated from the margins, have found representation under conditions that are not exclusively tailored to the hitherto heroicized needs and interests of *white, male intellectuals and/or white male workers* (Ross 1988: xv-xvi, in Bertens, 1995, emphasis ours)

Or, as Best and Kellner (1991) suggest:

[t]he postmodern emphasis on disintegration and change in the present situation points to new openings and possibilities for social transformation and struggle. The postmodern celebration of plurality and multiplicity facilitates a more diverse, open, and contextual

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