



Enlightenment and emancipation: Reflections for critical accounting research

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ABSTRACT

Molisa (2011) offers a presentation of the work of Eckhart Tolle (1997, 2005) and a critique of critical and social accounting research, particularly the notion of emancipation. While taking issue with some of both Molisa (2011) and Tolle's (1997, 2005) arguments, I contend that their conclusions have some interesting implications. The religious traditions referenced by Tolle (1997, 2005) recognise a distinction between positive and negative theology. In effect our notions of what is real (and what is God) get in our way of understanding 'what is'. A similar theme can be found in the 'Transactional Analysis' school of psychology and in the sociology of Pierre Bourdieu. Bourdieu argues that institutions or fields (in his terminology) reflect the interests and values of the powerful and elite. Passive acceptance of these structures leads to repressive processes of symbolic violence. Emancipation requires both recognition of the taken-for-granted nature of values (habitus) and a willingness to change external structures and institutions (fields). In concluding, I argue that internal value change and external institutional change cannot be separated in a process of emancipation. However, in seeking 'accounting and emancipation' we must question our own values, assumptions and motives.

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1. Introduction

Molisa (2011) acknowledges that his paper is far from a usual research presentation in both content and style and is written in a way that 'speaks from the heart'. In my response to his paper I attempt to retain a connection to notions of argument and rational dialogue, while acknowledging that a paper which connects spirituality and emancipation in the realm of accounting is not necessarily appealing to the rational. Molisa (2011) presents an exposition of Eckhart Tolle's teachings found in his books – 'The Power of Now' (1997) and 'A New Earth: Create a Better Life' (2005) and an application of this teaching to the area of critical and social accounting research, particularly to the issue of emancipation. In effect, Molisa (2011) challenges critical and environmental researchers to shift away from a legalistic or contractual approach to issues of accountability to one based on love.

While recognising the value in Tolle (1997, 2005), it is important to understand where these ideas come from and what they reflect. Tolle is quick to announce that what he teaches is not his own but is a re-presentation of the teachings of others. First, in dropping his name Ulrich and adopting the name Eckhart, Tolle signalled his link with the 14th century German writer, mystic and theologian Meister Eckhart. Teachers such as Meister Eckhart firmly defended their orthodoxy in the context of Christianity (over and against challenges by the inquisition) and similar defences of orthodoxy are made

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by mystics in other religious traditions such as Sufi's tradition in (Islam) and the Cabbalists (Judaism). However, elements of Tolle's interpretation of religious writings and teachings would not be accepted as orthodox in any of these traditions as they reflect the teachings and interpretations of esoteric groups such as Theosophy, the new-age prophet Alice Bailey and 'the Course in Miracles' channelled by the psychic Helen Schucman. Examples of core Theosophy teachings in Tolle (1997, 2005) are 'the Christ essence' the 'law of attraction' and 'awakened teachers', while the term 'energy frequencies' reflect Alice Bailey's new-age ideas. Tolle's quotations and interpretations of the writings of Christianity and other religious traditions are filtered through the lens of these esoteric and new-age writers and therefore are dangerously insufficient as a primary source to understand issues of theology and spirituality. Having noted these concerns, I would argue that Tolle's contribution is not his theological exposition but his account of his own experience of the negative consequence of compulsive thinking and the steps he took to break away from this thinking, which he labelled successively as 'the ego' and 'the pain body'.

Care needs to be taken with Molisa's (2011) appropriation of theological material. In addition some of the arguments Molisa (2011) makes are based on highly debatable interpretations of particular religious texts. However, despite these issues Molisa (2011) makes some interesting and valuable points which I want to discuss and extend.

Central to Tolle (1997, 2005) and to the arguments presented by Molisa (2011) is idea of 'not knowing' which is associated with the negative or *apophatic* approach. Many religious traditions teach that acknowledgement of 'not knowing' is the critical first step on the path to enlightenment. Key to the tradition reflected by Christian authors such as Meister Eckhart and the 14th century English work 'The Cloud of Unknowing' were the writings of a 5th century author who called himself Dionysius (Pseudo-Dionysius, 1987) the Areopagite. Central to Dionysius' approach is the view that that God cannot be understood but only experienced. To use the theological terms, positive statements about God are affirmative or *kataphatic* while denial or negation is negative or *apophatic* theology (also called *via negativa*). So the statement that God is love needs to be followed by the statement that God is not love in any sense that we have understood or experienced love. However, Dionysius' writings were not so much the creation of this notion, but reflected an idea expressed in many Jewish and early Christian sources; that it was impossible to adequately describe or represent God. Therefore what we think we know [about God] gets in the way of really knowing [God].

Tolle (1997, 2005) drew on this negative or *apophatic* tradition with his perception that the process of enlightenment involves moving beyond the ego, letting go of our patterns of pain and moving beyond the chatter of the mind. In effect our ideas, expectations and experiences get in the way of experiencing what Tolle (2005) calls 'Being'. However, the notion that we need to move beyond the internal dialogue and self-criticism is not restricted to theology and it is also evident in traditions of psychology and sociology. Berne (1964) argues that the experiences or 'scripts' from childhood constrain and govern action in what came to be called 'Transactional Analysis' psychology. As a consequence, the experience of an individual and their perspective on the future is understood through the lens of these scripts and past experience rather than reflecting an authentic response to the present lived-experience (see Stewart and Joines (1987) for a more recent review of Transactional Analysis). Freedom can be achieved through becoming aware and changing these scripts.

Pierre Bourdieu's notion of symbolic violence shows that similar ideas are present in the sociology literature. Bourdieu and Passeron (1977) argue that the social construction of taken-for-granted values and attitudes reflect the interests of the dominant and powerful in a given field. However, as individuals do not understand this but see the values as innate (which Bourdieu calls *doxia*) they disadvantage and damage themselves (Bourdieu and Passeron, 1977), a process which he calls symbolic violence. In effect the scripts, values and internal dialogue which we take to be ourselves are not ourselves, but reflect socialisation, family experience and the value-frames of the dominant and powerful. Both emancipation and enlightenment involve a re-evaluation and possible rejection of these taken-for-granted notions. Tolle's (1997, 2005) idea that dis-identification from the mind allows us to be present in 'the Now' can be interpreted as a rejection of personally damaging scripts and patterns and taken-for-granted *doxia*, which advantage others but damage the self. In the same sense, forward-projection or worry is also based on the scripts and patterns, as any projection forward is based on past experience. The present, or 'the Now' as Tolle (and Molisa, 2011) call it, is the only point of true freedom and therefore constitutes the path to enlightenment and emancipation.

2. Emancipation and enlightenment

The central debate about the nature of emancipation involves a distinction between an external and an internal reality. Is emancipation about changing the structures and circumstances of the external reality or is it about changing the internal attitudes towards or perception of the reality? In their book *Accounting and Emancipation* Gallhofer and Haslam (2003, p. 10) quote Nederveen Pieterse (1992, p. 32) who says that "... emancipation refers to collective actions which seek to level and disperse power, or seek to instil more inclusive values than the prevailing ones". Gallhofer and Haslam (2003, p. 10) argues that while there are problems in the current social state, there is also potential to be fulfilled. Nederveen Pieterse's (1992) quote illustrates the tension between external and internal change, with external change involving practical changes to physical and social conditions and internal change being a change to values and attitudes (*habitus*).

Classical structuralist approaches have focused on changing physical reality such as access to money, employment and education. Therefore the simple solution to the issue of emancipation is that we change merely the physical and structural arrangements and then the problem will be solved. From this perspective issue of values are either irrelevant or will resolve themselves following the structural changes. However, such change requires a model or template of what a better society

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