



The moral potential of individualism and instrumental reason in accounting research

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ARTICLE INFO

Article history:

Received 6 January 2011

Received in revised form 17 January 2012

Accepted 18 January 2012

Keywords:

Critical

Ethics

Interdisciplinarity

Positivism

Charles Taylor

Mots clés :

Critique

Éthique

Keywords:

批判性

道德伦理

Palabras clave:

Crítica

Ética

ABSTRACT

The dominance of positivism in accounting research is at the root of a deep malaise felt by many scholars. Although the methodological limitations of positivist research, as well as the political and cultural foundations of its hegemony, have regularly been highlighted in the literature, the merits of interdisciplinarity are still denied by the major institutions dominating the field. The present paper argues that the case in favor of academic pluralism is nonetheless worth pursuing, because not only it represents a central feature of the interdisciplinary identity, but also because it provides support to those engaged in a relentless (and sometimes successful) bid for greater openness in accounting research. The paper's main goal is to promote and further this endeavor by moving the line of argument off the beaten track of methodology and domination in order to focus on morality. The largely unexplored terrain of morality can be used as a basis for original arguments supportive of intellectual pluralism that may help to raise awareness of alternative research avenues and possibilities – though it is important not to harbor unrealistic hopes. Drawing on Charles Taylor's view of modernity, we highlight the richer moral background from which the current stress in the discipline on individualistic values and instrumental reason took its rise. As a result, we provide the accounting mainstream with the perspective of an alternative framework for its research agenda by (re)adopting an ethic of compassion. Merchant's (2008) analysis of the marginalization of interdisciplinary research in North America will be used as a critical basis and starting-point for our argument.

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1. Introduction

I think that there is a growing sense of unease about the state and direction of accounting research. Although articulated in a variety of different ways in a number of different contexts, there nevertheless is a view that accounting research has become insufficiently innovative and increasingly detached from the practice of the craft (Hopwood, 2007, p. 1365).

Unfortunately, these words remain as relevant today as when they were first uttered by Anthony Hopwood several years ago before an audience of members of the AAA (American Accounting Association). They provide an accurate depiction of the 'sense of unease' or *malaise* felt by many accounting researchers faced with the overwhelming dominance of the positivist paradigm within their discipline. Hopwood's assessment also illustrates the 'dialogue of the deaf' (Burke, 2005) that has

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continued to prevail between two opposing camps: on the one hand, the ‘members’ of ‘the Rochester school’ (Christenson, 1982) and the proponents of behavioral research entrenched in their powerful North American sanctuary, and on the other a relatively large community of researchers united by their commitment to an ideal of interdisciplinarity and demanding greater academic recognition for research that departs from the requirements of positivist ‘fundamentalism’. Judging by the quantity and quality of the contributions to this ‘dialogue’ on both sides of the divide, what has emerged is more of a monologue than a frank and open discussion between two parties keen to get along: faced with the legitimate complaints of their qualitative counterparts, advocates of positivism, blinded by dogmatic beliefs,¹ often responds with indifference.

In the interdisciplinary community, genuine efforts have been made for over twenty years to initiate and sustain the ‘conversation’. These efforts basically center around two main objectives. The first objective is to account for the weaknesses of the positivist framework and to offer a range of methodological and intellectual alternatives. This was for instance the purpose of a study by Williams (1989, p. 455), which clearly showed “that any plausible argument available to defend positive accounting research against the accusation that it creates a tautology requires that damage be done to the theory that informs such research”. Similarly, Neu and Simmons (1996, p. 409) argued “that the decontextualized perspective of positive accounting theory is limiting and that changing the perspective offers a more complete explanation of [managerial] behaviour”. The second objective is to highlight and analyze the mechanisms which, despite its apparent weaknesses and the legitimate criticisms that have been leveled against it, have ensured the continued dominance of positivism over the accounting discipline. This was precisely the question raised (among others) by Mouck (1992, p. 35):

[...] if positive researchers do not live up to their professed methodological standards, if empirical tests of positive accounting theory have generated only weak evidence for the theory, and if positive researchers do not respond to their critics, then why has the positive research movement been so influential among accounting researchers?

While the answers to this question may sometimes point in several directions – such as the existence of “social conflict at the meso level of accounting research which excludes interpretive and critical studies from appearing in the mainstream journals” (Baker and Bettner, 1997, p. 293) or “the lack of adequate transformative critique which contributes to the lack of progress in the accounting research program” (Reiter and Williams, 2002, p. 575) – the majority of them points to a system of power relations that is located for the most part in the United States and that is structurally opposed to the interdisciplinary current (Reiter, 1998; Williams et al., 2006). To summarize the issue, as argued by Williams (2003, p. 266):

Elite stature in the academy is achieved only through demonstrated excellence in [positive economic science]. The social structure of the academy organized through the [American Accounting Association] secures [positive economic science] cultural preeminence. To quote a distinguished scholar, ‘That is it’ (Kinney, 2001, p. 283).

In the opposite camp, a doctrine of containment has been set out by Watts and Zimmerman (1990, p. 149), around two principles of disarming simplicity but of considerable efficiency: (1) ‘the methodology criticisms have failed the market test because they have had little influence on accounting research’; (2) ‘the debating methodology is a “no win” situation because each side argues from a different paradigm with different rules and no common ground’. From this perspective, the value of a methodology is dependent on its success on the academic market, while dialogue and debate are pointless due to the incommensurability of rival paradigms (Kuhn, 1996). In other words: may the strongest win!

Without really threatening the Darwinian foundations of this ideological barrier, cracks have nonetheless begun to appear in recent years.² It is important in this respect to give due recognition to various ‘underground’ developments within the field, which have sometimes resulted in surprising (and highly positive) consequences – such as the inclusion of interdisciplinary researchers on the panel of professors invited to Lake Tahoe every year to supervise events bringing together the ‘best’ graduates from American doctoral programs, or the unprecedented inclusion of papers founded exclusively on qualitative methodologies in a special issue of a particular journal in auditing research (Gendron and Power, 2011). Unfortunately, these ‘good surprises’ still remain exceptional, and the grim truth is that despite the considerable energy deployed by its supporters and promoters, very little progress has been made with regard to intellectual pluralism in accounting ‘science’.

Given this pretty dark picture, it might seem pointless to want to add to a one-way conversation that seems both extremely difficult to hold,³ and which has already largely documented the methodological limitations of positive accounting research and the mechanisms of its domination. But despite appearances to the contrary, we believe that the effort is still worth making, for a number of reasons. Firstly, it can potentially serve as an important ‘identity compass’ for scholars within the interdisciplinary field, by demonstrating that academic pluralism is not a rearguard battle but represents a highly topical issue. Secondly, it provides further support to those who, within the American fortress, have been working quietly (and in

¹ As argued by one of our reviewers: “To not understand positivist research as a fundamental belief is to not understand it at all. There is a vast literature that points out the logical failures of positivism. There is even more evidence that demonstrates that by its own criterion of prediction, it is a dismal failure. For example, who believes in the EHM [purely Egoistically and Hedonistically Motivated behaviour] anymore? Well, the accounting positivists still do”.

² From this perspective, American Accounting Association president’s, Greg Waymire, new initiative “Seeds of Innovation”, is of particular interest. Based on the recognition “that recent (primarily U.S.) accounting scholarship is stagnant and lacks the spirit of innovation that motivated the discipline in the 1960s” (Waymire, 2011, p. 1), “the 2012 annual AAA meeting Committee is planning Plenary Speakers in diverse areas such as the sociology of accounting, the use and misuse of statistical significance in research, the neuroscience of economic institutions [...]”.

³ For instance, Merchant (2008, p. 906) admits that the large majority of ‘mainstream’ researchers are rarely aware of the meaning of the terms ‘epistemology’ or ‘positivism’, thereby making the conditions of possibility of a productive dialogue highly unlikely (Gendron, 2009).

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