



## **POLICING KNOWLEDGE BY INVOKING THE LAW: CRITICAL ACCOUNTING AND THE POLITICS OF DISSEMINATION**

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The unconstrained production and dissemination of knowledge in the form of alternative interpretations, analyses, commentaries, reports, theories and concepts is considered to be an essential characteristic of liberal democracies. Yet, all knowledge is policed in a variety of subtle ways ranging from self-censorship, the “gatekeeping” role of journal editors/reviewers, ideological leanings of journals/newspapers, sponsorship of research and the career aspirations of scholars. This paper examines the threat of (libel) lawsuits to discipline or inhibit scholarly accounting research and its dissemination. Evidence is provided from three case studies in which the authors sought to disseminate alternative research and analysis. It addresses the processes of negotiating the dissemination of our research with legal professionals and coming to terms with an increasing awareness of how legal processes can be invoked to silence or curtail our interventions.

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### **Introduction**

The production and dissemination of knowledge in the form of alternative interpretations, analysis, commentaries, reports, concepts and theories is considered to be a major characteristic of liberal democracies.<sup>1</sup> Yet, an established body of literature shows how governments, professional bodies, and major organisations are actively engaged in policing knowledge (for example, see Chomsky, 1989; Herman & Chomsky, 1994; Crossen, 1996; Said, 1994; Thompson, 1963, 1990). Knowledge and power are intertwined, each being a medium and outcome of the other. Instead of striving to cleanse knowledge of power, it is more coherent to foster an awareness of how forms of power, including legal processes, constrain as well as enable the dissemination of knowledge.

There is also an emergent literature exploring the policing and politics of

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*Received May 25 1999; revised May 9 2000; accepted 18 August 2000*

the production and dissemination of accounting knowledge (for example, see Briloff, 1981; Zeff, 1982; Puxty & Tinker, 1995; Sikka *et al.*, 1995). Studies of how accounting knowledge is policed complement the growing appreciation that accounting as a political technology affects the distribution of income, wealth, savings, investment, jobs and power (Sikka, 1992; Baker, 1995). As accounting knowledge is problematised, accounting scholars have been urged to intervene more directly in worldly affairs (Moore, 1991; Hammond & Sikka, 1996; Carnegie & Napier, 1996) and report "inconvenient facts" to a wider public (Willmott *et al.*, 1993; Sikka & Willmott, 1997). Whatever means are favoured for challenging established accounts of accounting, they are necessarily negotiated and policed through a variety of politically charged processes. These include *inter alia* the "gatekeeping" role of journal reviewers and editors (Puxty & Tinker, 1995; Lee, 1997), the ideological leanings of scholarly journals (Chwastiak, 1996; Zeff, 1996), pressures of research assessment exercises (Puxty *et al.*, 1994), career aspirations of academics (Parker *et al.*, 1998), pressure upon the employers of critical scholars (Jack, 1993), sponsorship of research (Fogarty & Ruhl, 1996); and pressures by accountancy firms and professional bodies to prevent publication of challenging books and papers (Zeff, 1982). To this catalogue may be added the threat or direct use of the law to inhibit or discipline scholarly research and possibilities of interventions in public affairs (Briloff, 1981, Ch. 12; Sikka *et al.*, 1995).

This paper contributes to the literature by providing further illustrations of the role of law in the policing of knowledge. We explore three episodes arising out of our efforts to subject aspects of the accountancy establishment in the UK to critical examination. In particular, we focus upon how law as a resource (in the shape of threats of libel lawsuits) can be used to suppress forms of knowledge or discredit the carefully cultivated "official" image of accountancy as a "profession" that is above reproach. In principle, libel laws are developed to protect all citizens from false and defamatory statements that are damaging to their reputations. In practice, however, libel laws are invoked by those with access to the financial resources required to threaten and, if necessary, pursue libel actions. As we shall show when considering our first episode, the possibility of legal action is often sufficient to inhibit, abridge, or self-censor the production of unflattering forms of knowledge.

This paper is organised into three main parts. The first part argues that a powerful elite is able to police knowledge by producing intimidatory "fak" to discredit alternative voices. One of its tactics is to use law and threats of lawsuits to police the dissemination (and production) of knowledge. The second part provides details of the three episodes in which we have sought to disseminate alternative research and analysis. We provide background and context of how the prospect of threat of legal action arose and how it operated to inhibit, revise or embolden our activities. In each of the episodes, we found ourselves either negotiating the dissemination of our research, analysis and commentary (and thus the revision of its production) with lawyers or acting with increasing awareness of how legal processes might be invoked to silence or curtail our interventions. Our first episode relates to attempts to get a paper published in *Accounting, Organizations and Society*, in which we examined the involvement of accountants in money laundering activities (Mitchell *et al.*, 1998a). This paper became the subject of four separate legal opinions, each opinion

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