



CRITICAL ACCOUNTING INTERVENTIONS

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Starting from prior research on the functioning of intellectuals, the current study examines two questions: first, how can we intervene in social struggles in a manner that takes advantage of our expertise and offers the greatest potential for transforming and improving social practices? and second, how do we, as “intellectuals”, judge the effectiveness or success of an intervention, given that the means used to effect change could well have a bearing on our legitimacy, on the very definition of “intellectual”, and on our long-term efficiency. Using two case studies, we analyze the functioning of accounting within public policy struggles, and theoretically interrogate the interventions and the resultant outcomes. Although we acknowledge that the specific terrain of struggle varies, insights from these two episodes extend our understandings of accounting’s role within social conflict and perhaps, more importantly, encourage critical accountants to reintegrate the theoretical and praxis components of accounting scholarship through interventions in the public sphere.

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As Marx noted long ago, the role of philosophy is not to describe the world but to change it. And the aspirations of critical accountants should be no less (Neimark, 1990, p. 110).

Within critical accounting scholarship, there is a widespread recognition of the distributive and hegemonic effects of accounting (Cooper & Sherer, 1984). For example, accounting techniques, numbers and discourses support and assist in the appropriation of surplus value in core and peripheral countries (Tinker, 1980). Accounting is distributive in that it reflects and perpetuates unequal social relations by “appraising the terms of exchange between social constituencies (and by) arbitrating, evaluating and adjudicating social choices” (Tinker, 1985, p. 81). It is also ideological in that it aids in the construction of dominant class hegemony (Cooper, 1980, p. 164) by homogenizing, naturalizing and universalizing social practices in a manner that masks the underlying unequal social relations.

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Recognition of the distributive and hegemonic effects of accounting has encouraged accounting scholars to examine and elucidate the partisan functioning of accounting within social conflicts. As the editorial in the inaugural *Critical Perspectives on Accounting* encouraged, this scholarship has been “critical without assuming the disingenuous pretensions of positivism”; has trespassed “beyond the comfortable assumptions of market competition”; and has confronted “the intractable problems of conflict and power; class, race and gender; state and market; culture and global economy, etc” (Editors, 1990). In doing so, this scholarship has provided critical accountants with a preliminary language with which to “speak intelligently about the current concerns of our societies” (p. 2).

While critical accounting scholars have illuminated the partisan functioning of accounting, we have been less successful in “transforming accounting (and social) practices” (Editors, 1990, p. 1). Rather, with exceptions, we might be accused of slipping into the same sort of endless descriptive games and exercises that Neimark (1990, p. 110) suggests characterize other research programmes (see also Moore, 1990). Indeed the cynical might argue that we have emphasized third-party theorizing instead of direct praxis, focusing on academic scholarship in “learned” journals where the only contact with the “real world” is mediated through the screen of the reviewers.

Undoubtedly this is a caricature of critical accounting scholarship in that most of us use our expertise to “intervene” in a myriad of ways—from teaching, to letters-to-the-editor, involvement in politics, commentaries in the media, to other forms of community service (see for example, Gallhofer *et al.*, 1999; Arnold & Cooper, 1999). Within North America, Abraham Briloff is perhaps the best known of such accountants, famous for his exposures of the corporate abuses of accounting techniques (Briloff, 1990, 1993). In the United Kingdom, a variety of researchers have intervened in industrial relations arenas Bryer *et al.*, 1982, social audits and political sites (Willmott *et al.*, 1993; Sikka *et al.*, 1995). These individuals and others (e.g. Gray, 1992; Bebbington, 1997; Gray *et al.*, 1997; Owen *et al.*, 1997) have attempted, through direct action and “polemics”, to “shift the balance of relations of force into a new disposition; and thereby to begin to constitute a new result” (Hall, 1988, p. 132). Yet questions remain. First, how can we intervene in social struggles in a manner that takes advantage of our expertise and offers the greatest potential for transforming and improving social practices? Second, how do we, as “intellectuals”¹, judge the effectiveness or success of an intervention, given that the means used to effect change could well have a bearing on our legitimacy, on the very definition of “intellectual”, and on our long-term efficiency.

Starting from Bourdieu’s (1989, 2000) analysis of the functioning of intellectuals along with the insights of Gramsci (1971), Foucault (1984), Hall (1988), Said (1996) and others, the current study attempts to answer these questions by recounting and theorizing two episodes in which accounting numbers and arguments were used to intervene in public policy debates. These two episodes involve the “coal board” interventions in the UK (Berry *et al.*, 1985; Cooper & Hopper, 1988) and debates about provincial debt and deficit in Canada (Cooper & Neu, 1995; McMillan & Warrack, 1995; Taft, 1997). Specifically, the current study uses these interventions to increase our understanding of the functioning of accounting within such public

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