



Critical Muslim intellectuals' thought: Possible contributions to the development of emancipatory accounting thought



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ABSTRACT

This paper provides an overview of the intellectual debates of a number of Critical Muslim Intellectuals (CMIs) and explores their possible contributions to critical accounting research. The paper illustrates how CMIs' thought based on postcolonial perspectives of cultural hybridity and second modernity can enrich and inform critical accounting research attempts to develop an emancipatory accounting project. This paper demonstrates that CMIs' thought and methodology can contribute to challenging the domination of western/conventional accounting and its claims to objectivity, neutrality and universality. In particular, the paper highlights how CMIs' enlightened approaches to hermeneutics; their emphasis on spirituality, ethics and liberation theology; their radical epistemological and methodological research and education agendas offer outward-looking alternatives to developing accounting thought.

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1. Introduction

The purpose of this paper is to provide an overview of the intellectual debates of a number of contemporary Muslim intellectuals to inspire and contribute to the development of an emancipatory accounting project. These 'Critical Muslim Intellectuals' (CMIs) are representing what is called 'critical Islam' and are proposing exciting and provocative agendas for critical engagement and debates in the Muslim world especially on issues of historicity, epistemology and interpretation (Cooper, 1998; Cooper, Nettler, & Mahmoud, 1998; Kersten, 2011). They attempt to develop an Islamic worldview that is consistent with the modern environment, but also derives from 'Islam's wider civilisational heritage' (Kersten, 2011, p. xv; Cooper et al., 1998). The proposals put forward by these thinkers are emerging as an alternative discourse on Islam that is now beginning to influence the Islamic world¹. Integral to CMIs' thought is a rejection of an essentialist view of 'what Islam

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¹ The paper builds on the work of a number of progressive Muslim intellectuals considered part of the contemporary Critical Islam movement. Specifically, the paper builds directly on the writings of Fazlur Rahman (Pakistan); Mohammed Arkoun (Algeria) and Hassan Hanafi (Egypt). The paper also builds on other Critical Muslim Intellectuals' thought like Abdelkareem Soroush (Iran); Mohammed Talbi (Tunis); Madjed (Malaysia) Husyn Ahmed Amin (Egypt); Mohamed Abd Jabri (Morocco); Muhammad al-Tahir ibn Ashur (Tunisia); Hassan Al-Turabi (Sudan); Mohammad Abduh (Egypt) and Ismail Ragi Al-Farouqi (Palestine). The works of these other intellectuals are summarized in Abu-Zahra (1998), Cooper (1998), Cooper et al. (1998), Nettler (1998), Esposito and Voll (2001), Vakili, (2001) and Kersten (2011). The author acknowledges that many of these mentioned interpretations of CMIs' thought are done by western authors. This raises a concern about promoting orientalist's points of views of Islamic history and thought. The author in this study, in order to overcome promoting orientalist readings, is careful to check these views against the original work of CMIs, especially Arkoun, Hanafi and Rahman and her own knowledge, as a Muslim author, of Islamic history.

exactly means' (Kersten, 2011, p. 113; Vakili, 2001). While CMIs' agendas and thought vary and build on vast sources of knowledge, they share common themes including: (1) rejecting that the Qur'an and Sunna provide 'any clear-cut evidence for the obligation to establish an Islamic state'. (2) Asserting that 'Islam recognizes certain socio-political principles without ideologising them'. (3) Perceiving Islam as 'timeless and universal, and must therefore be understood in a dynamic way, and as subject to constant transformation'. (4) Arguing that as 'only God possesses absolute truth, man's understanding of Islam is always relative, and so the resulting poly-interpretability prevents any authoritative truth claims, stimulating an attitude of tolerance instead.' (Kersten, 2011, pp. 64–65).

Islamic thought and Muslims' voices are absent or distorted in most social science disciplines in the West generally. Islam in the West is often perceived as the ultimate opposite trademark to liberalism. Interest in Islamic thought mainly focuses on the 'tendency' of the Islamic tradition to encourage acts of violence and terrorism, especially against the 'liberal' West (Mandaville, 2001; Arkoun, 2002). Thus, while the emergence of CMIs' thought is taking place throughout the Muslim world, very few studies have looked at this phenomenon from a global perspective (Kersten, 2011). In accounting, this paper is the first to consider the possible contributions of CMIs' thought for the development of emancipatory accounting thought. Much of accounting literature, including critical accounting research, does not engage or link accounting to religious or theological perspectives when envisioning an emancipatory accounting project. In addition, the few papers that engage with religion and theology do so from a Christian perspective, ignoring other religious perspectives like those of Islam (Gallhofer & Haslam, 2004; Jacobs & Walker, 2004). Gallhofer and Haslam (2004, p. 383) maintain that this lack of engagement with religion in the critical accounting literature could be due to perceptions of religion in that literature as a 'conservative force in the service of hegemony, helping to preserve an unjust and exploitive socio-political and economic order', or as an abstract force dealing with irrelevant issues. For Gallhofer and Haslam (2004, p. 383) aspects of religious and theological thought like Liberation Theology can be 'inspirational and insightful' for an emancipatory accounting project as they are concerned with resisting repression and focus on 'emancipatory praxis'. Similarly, for Molisa (2011), there is a need for critical accounting research to engage more with spiritual dimensions if they are to be able to fulfill their desires for developing an emancipatory accounting project and make sense of emancipation. Jacobs and Walker (2004) also maintain that as critical accounting seeks to study accounting in its socio-economic and political context, it is useful to explore the interrelationship between accounting and religion.

This paper, in reviewing CMIs' thought and its commonalities with critical accounting thought will contribute to addressing the aforementioned lacuna in the accounting/critical accounting literature. It will demonstrate how CMIs' values, especially commitment to cultural hybridity and second modernity, are reconcilable with critical and emancipatory accounting values. CMIs' thought and methodology enforce and enrich critical accounting researchers' approaches to critiquing conventional accounting's claims to objectivity, neutrality and universality. Therefore, despite that much of the ground work has been already discussed in critical accounting research in the western literature, introducing CMIs' thought to this debate is necessary in order to build a bridge between western and Islamic thought and contribute to the spirit of solidarity amongst civilizations; increasing possibilities for intercultural and interreligious encounters in the accounting field and beyond. In the specific context of the Muslim world, CMIs' thought can inform Muslim scholarship in the field of accounting, contributing to the development of a framework of accounting that can meet the future needs of Muslim societies, especially the needs of ordinary people. In achieving its objectives, the paper builds on postcolonial theory to enable better understanding of CMIs' ambitious research agenda that is based on concepts such as cultural hybridity and second modernity. CMIs' work mixes Islamic heritage with a comprehensive appreciation of western thought, reflecting the 'multilayered identity of the postcolonial Muslim intelligentsia' to which these thinkers belong' (Kersten, 2011, p. 25).

The paper is structured in four sections. Section 2 provides an overview of CMIs' philosophical and theoretical approaches based on postcolonial notions of cultural hybridity and second modernity. Section 3 demonstrates parallels between CMIs' thought, critical and emancipatory accounting thought. It elaborates on how CMIs' thought enriches the emancipatory accounting agenda through challenging dominant methodological and theoretical approaches to accounting; increasing emphasis on social justice and inclusion of displaced voices; enhancing ethical and moral depth to accounting and promoting an interreligious and intercultural accounting agenda. Section 4 provides the conclusion.

2. CMI's thought returns to philosophy, cultural hybridity and second modernity

Reviewing CMIs' thought requires an appreciation of the historical context and conditions that gave rise, provoked and inspired these thinkers. CMIs' thought, despite being radical and innovative in today's Muslim world, builds on early lost Islamic philosophical traditions of 'the rationalist theology school known as Mu'tazila², and the ideas of philosophers such as Ibn Sina (Avicenna) and – in particular – Ibn Rushd (Averroes)' (Kersten, 2011, pp. 4–5). These emancipatory philosophical endeavours have been employed in Islamic history, where the period between the 9th and 13th centuries witnessed a remarkable influence of Greek philosophy on Islamic thought. Dynamic schools of theology and law at the time emerged

² Mu'tazilism (9th to 13th century) was founded in Al-Basra (modern day Iraq). Al-Mu'tazila's thought was based on the view that it was 'necessary to give a rationally coherent account of Islamic beliefs'. Al-Mu'tazila generally had five theological principles, of which the two most important were 'the unity of God and divine justice. The former led them to deny that the attributes of God were distinct entities or that the Qur'an was eternal, while the latter led them to assert the existence of free will' (Muslim Philosophy, 2012).

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