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# On the elusive nature of critical (accounting) research

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### ABSTRACT

This essay addresses a deceptively simple question, namely, what is critical (accounting) research? Reflecting on key experiences that led me to be increasingly involved in the critical paradigm of accounting research, I present some of the main sources of influence that retrospectively played a significant role in articulating my (evolving) sense of “what critical research is”. In particular, I elaborate a “conceptual compass”, made up of several tentative referents, in order to help doctoral students and others develop their own understanding of the critical accounting research project’s (evolving) identity. Despite its fuzziness, my sense of the critical accounting research project is that it is primarily focused on developing a better understanding of marginalization processes – as a basis to engage in social intervention and praxis. The ontological foundations of this project reflect a mix of social constructionist and performativity approaches. Methodological openness characterizes the project although a significant degree of intolerance vis-à-vis discourses, ideas and methods that sustain the interests of marginalizing parties is noticeable.

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## 1. Introduction

The following e-mail exchange (March 20, 2014) between two co-editors of *Critical Perspectives on Accounting* (CPA) relates to the preliminary evaluation of a new submission, in order to decide if it should be desk rejected or sent to review.

Editor 1: We received a new submission and I would like to get your views on it. [ . . . ] Overall, this is qualitative research informed by a functionalist perspective, using data from a marginalized country (this is of interest but it does not make the paper critical per se). If the authors want to publish their work without changing its overall orientation, then [Journal X] is probably a better fit than CPA. However, there may be ways to transform the paper and make it more “critical”. [ . . . ] This is probably feasible but it would require lots of work. Ultimately, I wonder if I should just issue a “reject and resubmit” letter, saying to the authors that they should target a journal such as [Journal X] – but that if they want to give it a try with CPA, then we can send their paper to review but first they should modify the paper along the points I mentioned above (and make a new submission). Does it make sense to you? Am I overly conservative?

Editor 2: I think a reject and resubmit would be fair. Honestly there are enough journals with stories about how to make capitalism more efficient. But since the authors look pretty new I would give a strong steer about what it means to be critical. I hate rejecting papers from new academics. I really want to help them but part of that is learning to send things to the right journals.

While some of the words used by the two editors may seem to belong “naturally” to a critical research epistemology (e.g., “marginalized” and “capitalism”), the above discussion points out the nature of critical research is difficult to grasp. The discussion illustrates challenges in making sense of the boundaries of critical accounting research, as Editor 1 wonders whether her/his tentative inclination to favor a desk rejection is overly conservative. My experience as one of the journal’s coeditors-in-chief indicates that editorial decisions are not made through a systematic and fixed protocol or checklist

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highlighting the different features that critical research should have. Instead, editorial decisions are taken by recognizing that a degree of epistemological fuzziness characterizes the boundaries of critical research. In particular, the editors' judgment is especially mobilized when dealing with papers at the periphery of the field. In the specific case illustrated above, it is noteworthy seeing the two editors agreeing on the critical accounting research project not being receptive to studies aimed at helping capitalism work better. The more general point is that the critical research project is an "alternative" project (Parker & Thomas, 2011); it seeks to encourage forms of thinking and intervening that take positions, in some ways, against the hegemony of established institutions.

Critical research, therefore, may be conceived of as an ongoing project, the boundaries of which are inevitably unstable. That is, "critical" does not have a single meaning (Fournier & Grey, 2000; Parker & Thomas, 2011). As a result, it is not surprising to see the field of critical research being characterized with a diversity of strands and intellectual trajectories, with overlapping points often not that obvious. In a sense, critical research may be conceived of as a pluralistic arena made up of qualitative studies, essays, and certain types of quantitative research. The theoretical lenses used by critical scholars vary greatly, from Marxism to more contemporary thinkers such as Michel Foucault. While this fragmentation makes it hard to define "what critical research is", it nonetheless signals an important hallmark of the critical community: a commitment toward epistemological diversity. As such, critical research is particularly intolerant of intellectual dictatorships, where a single form of knowing is viewed as an ideal that should be promoted and actively encouraged. Instead, critical scholars tend to believe in the notion of multivocality (Abbott, 2001), considering that society is richer, in many ways, when knowledge is diversified<sup>1</sup> – hence the above editor's hesitation regarding the potential "conservativeness" of her/his initial position.

The above discussion also suggests that the boundaries of critical research are purposely relatively inclusive of new adherents. For example, the decision to reject the above submission was supplemented with suggestions on how the study could be brought into the purview of critical scholarship. An interesting tension is involved in such cases, in that exclusiveness (rejection) is juxtaposed to inclusiveness – reflecting a concern to recruit new adherents within the critical research community. As persuasively demonstrated by Said (1994), being critical implies the endorsement and even embodiment of an epistemological position to go against the crowd. The critical research community, therefore, cannot be mainstream – yet its alternative status makes it even more sensitive to the recruitment of new adherents into the community.

Overall, the above paragraphs indicate that critical research should be viewed as an intellectual endeavor with boundaries that vary in time and space. This perpetual state of change and vibration makes it particularly difficult to circumscribe the field through definitional exercises. Definitions always imply a two-edge sword. On the one hand, they provide a field with referents that may facilitate the establishment of consensus, harmony, and organization. On the other hand, beyond the appearance of neutrality, definitions often imply a political statement and, therefore, the promotion of particular interests and viewpoints. As a result, disharmony, ambiguity and disagreement regarding the nature of critical research should not be superficially interpreted as indications of paradigmatic decline. Yet, receptiveness to difference and variety does not imply that "anything goes" (Feyerabend, 1978) in terms of evaluating critical studies – as illustrated in the above case when the two editors reflexively agreed to reject a submission on the ground that critical research is not aimed at making capitalism work better.<sup>2</sup> Some hard-to-define criteria are inescapably used when making such editorial decisions.

In producing this essay, I was aware of a question that many people in the accounting research community commonly have regarding the elusive nature of alternative research trajectories, namely, "what is critical research?" As maintained by Laughlin (1999), few have dared to define the boundaries of critical accounting research.<sup>3</sup> I thought that providing a number of tentative referents to address this deceptively simple question constitutes a relevant endeavor – although I purposely refrain from providing clear answers because ambiguity is not inconsistent with the spirit of critical epistemologies. Thus, my essay is in a sense pedagogical, although this is pedagogy from a peculiarly atypical nature. In particular, my approach is, to a large extent, autobiographical. It is worth noting the use of autobiographical methods in the social sciences is growing (Haynes, 2006), offering a valuable means of understanding the lived experiences of individuals, including that of an accounting researcher whose life course led him, unexpectedly, to be part of the editorial team of one of the pillars of interdisciplinary accounting thought, namely, CPA. The assumption is that reflecting on some key events that played a role in my growing involvement in the critical research paradigm provides cues to the elusive "identity" of the critical accounting research project.

My pedagogical endeavor focuses on three main sources of influence that retrospectively played a significant role in articulating my (evolving) sense of "what critical research is". The overarching assumption is that critical research constitutes an intellectual project that is always subject to change as it is continuously articulated by the researcher, as a

<sup>1</sup> This does not imply that harmony prevails in this kind of multivocal environment. As mentioned by Bebbington, Russell, & Thomson, (2017, p. 22), critical scholarship is characterized by a degree of "antagonism towards competing views [ . . . ] rather than an active co-development of knowledge and understanding".

<sup>2</sup> That being said, I certainly agree with Feyerabend (1978) when he maintains that we should be wary of those who seek to establish clear boundaries between legitimate and illegitimate knowledge claims.

<sup>3</sup> Laughlin (1999, p. 73) provides a tentative definition of critical accounting research, which resonates to a significant extent with the articulation of the critical accounting research project that I develop in this manuscript. His definition: "A critical understanding of the role of accounting processes and practices and the accounting profession in the functioning of society and organisations with an intention to use that understanding to engage (where appropriate) in changing these processes, practices and the profession."

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