

Subject, Method and Praxis - Conducting Critical Studies in Accounting Research

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Introduction

The need for critical studies in accounting is as pressing now - and arguably more so - than when the *Interdisciplinary and Critical Accounting Project* (Broadbent and Laughlin, 2013) first emerged. While the corporate returns and senior executives' salaries have increased manifold, the real wages of workers have largely remained stagnant or in some cases have fallen, leading to growing inequalities at national and global levels (UNESCO, 2016; Oxfam, 2016). In addition, particular sections of the population find themselves even more marginalised today because of their ethnicity, race and/or gender, than ever before (Haynes, 2017; Kim, 2004, 2008). Despite Cooper's (1997) call for critical accounting researchers to give particular attention to concerns of the majority of workers in the accounting industry and those workers who suffer the consequences of accounting regimes, little has been published on this topic over the past two decades.

The academic project that has become known as the *Interdisciplinary and Critical Perspectives on Accounting* (ICPA) (Broadbent and Laughlin, 2013) has now entered its fifth decade. These decades have seen a flourishing of a global community that sustains, and is sustained by, a range of international conferences¹, journals² and work with/within learned societies.³ This community continues to develop with the establishment of the *Alternative Accounting Research Network* (AARN) as an umbrella structure aimed at further enhancing the links between critical accounting researchers across the globe.

With the growth of this community there has been a flowering of research subjects and methods for their exploration. Often with the latter, inspiration has come from developments in other social sciences that have then been introduced into the ICPA literature. This special issue emerged from one such interdisciplinary inspiration, the development of critical realist ideas (Bhaskar, 1989, 2008). A series of research workshops on Critical Realism and Accounting Research was funded by the Independent Social Research Foundation.⁴ These workshops, held at the universities of Sheffield, Essex and Manchester during 2015 and 2016, aimed to create a space for those with an interest in critical realism and accounting research to collaborate, develop ideas and prepare research papers for publication. There is an emerging strand of accounting research that seeks to utilise critical realist

¹ The highest profile is the triennial circuit of CPA, IPA and APIRA. However, there are a growing number of more locally focused conferences including the Canadian-based *Alternative Accounts Conference (AAC)*, its sister conference *Alternative Accounts Europe (AAE)* conference and the *Qualitative Research and Critical Accounting (QRCA)* workshop which was established in Latin America in 2018.

² Critical Perspectives on Accounting (CPA); Accounting, Organizations and Society (AOS); Accounting, Auditing & Accountability Journal (AAAJ).

³ For example, the Interdisciplinary Perspectives SIG of the British Accounting and Finance Association (BAFA) and the Public Interest Section of the American Accounting Association (AAA).

⁴ The Independent Social Research Foundation (ISRF) is a public benefit foundation funded by a group of private philanthropists with interests in academia and social science, founded in 2008. More information is available at: <https://www.isrf.org/2015/04/08/first-flexible-grants-for-small-groups-competition-awards-made/>

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ideas (Modell, 2017) but often critical accounting researchers have come to critical realism (CR) on an individual and isolated basis. However, as an emergent group, we recognised that in the ICPA research community there is a role for critical realism, similar to that which has occurred in other fields – for example, economics (Lawson, 1997), housing studies (Lawson, 2006) and organisation and management studies (Fleetwood & Ackroyd, 2004).

Following the completion of the final workshop the proposal for this Special Issue (SI), which was pitched to the editors of CPA, drew on a larger canvas addressing how we conduct critical studies more generally. This background was reflected in the call for papers that included: specific mention of the place of philosophical stances in the conduct of critical research; the role of theorising at different levels (including grand, middle-range and grounded theory) for critical studies; philosophical debates about what constitutes a critical study; and the ability of different methods to give voice to disadvantaged and marginalised groups.

Therefore, methodological concerns are a central element of this SI which we discuss later in this editorial. However, as the call for papers made clear we wanted to explore more aspects of conducting critical studies than just a focus on method and philosophical perspectives. In the five papers that comprise this special issue, two other significant themes emerged – first, the choice of subject matter to research, and second, how to engage with social events outside of the academy (i.e., the question of praxis).

Later in this editorial we explore these three themes, of Subject, Method and Praxis. First we discuss some key dimensions to the nature of critical accounting studies, exploring the origins of the ICPA.

Reaction, Creation, Direction

Before discussing some key current challenges for those conducting critical accounting studies we think it is necessary to have an understanding of the emergence of the ICPA project (Cooper, 2014; Morales & Sponem, 2017). We concur with Broadbent and Laughlin (2013) that the definitive and comprehensive history of the emergence of our community has yet to be written and we do not attempt to provide one here. Instead, we focus on some key events in an attempt to illustrate the initial activities that were then taken-up through several generations of academics and have led to what we now understand as the ICPA community.

Although there were earlier attempts to look beyond the accounting discipline,⁵ it is now commonly accepted that the roots of our current ICPA community lie in the turn towards empirical accounting research in the 1970s. Prior to this turn the dominant paradigm in accounting research was a normative one that sought to theorise the most appropriate measurement techniques. The empirical turn towards researching the actual practice of accounting opened a space for how new research findings were to be generated and interpreted. Early movers into this space were Watts and Zimmerman (1978; 1979) with their work advancing *Positive Accounting Theory* (PAT), based on, and limiting accounting research to an extension of financial economics, with positivism as the related appropriate methodology.

While PAT and financial economics became the dominant paradigm in mainstream accounting research, particularly among the US-based journals, there was a reaction from a section of the accounting research community. Broadbent and Laughlin (2013) provide a summary of this reaction focussing on the critique that accounting research should only be understood in these narrow terms,

⁵ For example, the introduction of organizational psychology as a framing to understanding accounting in the 1960s (Roslender & Dillard, 2003).

as Watts and Zimmerman (1981) had argued. In what has become known as the *Policing Accounting Knowledge* affair (Tinker & Puxty, 1995), Tony Lowe, Tony Puxty and Richard Laughlin critiqued Watts and Zimmerman's work for adopting an overly simple approach to theorising and a questionable methodology (Lowe et al., 1983).

After several rounds of reviews with *The Accounting Review*, Lowe et al. (1983) was eventually rejected (being subsequently published in the *Journal of Accounting and Public Policy*) with the editor stating, "On reading of the reviewers' comments there simply is not sufficient reviewer support for pursuing the editorial review process further" (Tinker & Puxty, 1995, p. 211). This position led Broadbent and Laughlin (2013, p. 33) to reflect that,

It was not only the closing down of debating such wider epistemological and methodological concerns that troubled many of us, but also the view that these debates were not needed, certainly in America.

The experience of this debacle with Watts and Zimmerman provided further impetus to the emerging ICPA project. In 1976 *Accounting, Organizations and Society* had been founded by Anthony Hopwood and around the same time Tony Lowe had started to build a cohort of academics at the University of Sheffield who would be central to the development of the ICPA project over the following decades. The structures supporting the ICPA community that these academics created included the founding of the *Interdisciplinary Perspectives on Accounting (IPA)* (1985), *Critical Perspectives on Accounting (CPA)* (1993) and *Asia Pacific Interdisciplinary Research in Accounting (APIRA)* (1995) conferences; and the founding of two further key journals *Accounting, Auditing & Accountability Journal (AAAJ)* (1988) and *Critical Perspectives on Accounting (CPA)* (1990).

As mentioned in the Introduction these superstructures of the ICPA community have opened fertile ground for a range of other journals, conferences and groups to develop a global network. There is little doubt that from small acorns a great oak tree has grown.

Turning to the ideas that would sustain this burgeoning community, Broadbent and Laughlin (2013, p. 35) comment,

The debacle with Watts and Zimmerman led to greater clarity as to the research approach *not* to use ... as distinct from being clear about the approach(es) that *should* be adopted.

(Emphasis in the original).

Both Broadbent and Laughlin (2013) and Roslender and Dillard (2003) highlight the plurality of theoretical framings utilised in the papers presented at the first IPA conference in 1985. One of the publications that arose from that conference was a book of papers edited by David Cooper and Trevor Hopper (1990a), in the introduction to which the editors comment,

Whilst the sources may be diverse, certain themes run throughout. They include the rejection of the scientist as a neutral detached observer. Values and beliefs are seen as inextricable from the research process. *For many of the contributors research is seen as social critique ...*

... there is an emphasis upon ideology, language and the role of human agency. And above all, there is a desire to understand accounting holistically in relation to social structures of power and domination.

(Cooper and Hopper, 1990b, p. 4, emphasis added)

Over a decade later, with some of the benefits of hindsight, Roslender and Dillard (2003) attempt to identify different streams of ideas that emerged from the initial milieu of the embryonic ICPA project. Roslender and Dillard (2003) formulate that interdisciplinary accounting research is an overall umbrella term that has at least three sub-streams⁶ in evidence. The first is interdisciplinary work focused on "... non-technical insights on accounting, or in order to enhance the purchase of accounting as an insightful element of management practice". This is the oldest of the sub-streams and includes some work that pre-dates the empirical turn of the 1970s. The second sub-stream "... is the explicitly radical and politically engaged practice that was dominant during the 1980s". This critical accounting sub-stream "subjects accounting to an explicitly radical political critique, and seeks to promote the fashioning of an emancipatory perspective on the contribution that accounting might make to the broader social order." The third sub-stream "shares with the critical accounting project its higher order of interdisciplinarity, in some part through a strong link with sociology. Although ... it is normally content to advance a more conventional critique, and is not characterized by the radical, politically engaged commitments of the critical accounting project" (Roslender and Dillard, 2003, p. 338).

While acknowledging that these sub-streams are not trichotomous – for example, accounting history might span all three sub-streams – they are sufficient for defining the second sub-stream of critical accounting – within which we see this SI residing. The papers within this issue comply with the two key characteristics of social critique (Cooper & Hooper, 1990b) and of promoting an emancipatory perspective (Roslender & Dillard, 2003). To elaborate slightly more on the latter characteristic, Roslender and Dillard (2003) invoke Marx's 11th *Thesis on Feuerbach*, in that philosophers have only interpreted the world whereas the point is to change it. This emphasis on praxis (the unity of theory and actual practice) is something we return to below.

Further to bolster the importance of the critical accounting sub-stream, we seek to make three additional and related points. First, nearly twenty years after Roslender and Dillard's (2003) paper the external world has changed considerably with the scale of economic and social inequalities across the globe⁷ having grown dramatically, especially since 2008 with the Global Financial Crisis and Great Recession. In addition, we have a better understanding of the level of environmental degradation, ecosystem collapse and climate change caused by human activity through various forms of capitalism. *These are the challenges that the critical accounting project must rise to meet.*

Second, the funders, managers and policy makers who preside over business and management schools have reacted to these global challenges over the past twenty years and increasingly encouraged interdisciplinary work. It is not an overstatement to say that academics are all supposed to be interdisciplinary these days. We agree with Broadbent and Laughlin (2013) and Roslender and Dillard (2003) that critical accounting research is an inherently interdisciplinary activity. However, we wish to raise the question of how useful the interdisciplinary label is today, when it has been

⁶ We are using the terms 'stream' and 'sub-stream' here to denote that we are discussing the intellectual ideas and theoretical framings that are evident in the ICPA project. We recognise that as a community we share the same academic structures (i.e. conferences, journal etc.) as outlined previously. Further we recognise that individual academics may move between these different sub-streams intellectually, while others continue to work predominantly within one sub-stream. Both the overall plurality of ideas and the ability to move between sub-streams is a great strength of the ICPA project as a whole, and an attraction that we expect will help sustain the community in the future.

⁷ There is an ongoing debate about how to measure inequalities. For clarity here we are referring to inequalities within countries (which continue to grow) rather than between countries which have started to fall in recent decades (Chancel et al., 2021; Roser, 2013).

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adopted as the default position of managers and funders in higher education sectors.⁸ Not least because the roots of our community was a rejection of the ideas adopted by the mainstream, including university managers, in the 1970s.

Third, the political dimension of critical accounting is not something that came later or grew in an abstract manner, generalising from a pre-existing theoretical insight. Politics was one of the original, concrete motivations for the critical accounting project.⁹ While discussing the rise of critical accounting, Cooper and Hopper (1990b, p. 8) state,

The work in critical accounting may be a reaction to the politics of our time, especially the re-emergence of the so-called intellectual right, represented ... by the espousal of monetarism, individualism, self-regulation, the idolatry of markets, and a general distaste displayed towards public enterprise and collective action.

This intellectual right that espoused what we now describe as neoliberalism (Harvey, 2005), remains the dominant source of policy ideas in many countries across the globe (Chabrak, 2012), even though their theories were shown to be intellectually flawed by the Global Financial Crisis (GFC) of 2008 (Cooper, 2015). The period since the GFC has seen the re-emergence of (proto-)fascist ideas (for example the Populist and Alt-Right) as part of mainstream political discourse that continues to merge with the pre-existing neoliberal political structures.

Therefore, critical accounting today faces an emboldened intellectual right that seeks to divide, exclude and marginalise, through various means¹⁰, while still maintaining the supremacy of the individual, markets, and the status quo with regards to wealth/income inequalities and related social structures of power.

We will return to this final point at the end of the editorial. To conclude this part of the discussion, we hold the view that the need for a practical, politically-engaged critical accounting research project has never been more pressing. Towards the end of the editorial we further explore what this vision for the future of the critical accounting project means with regards to our own practice and praxis. First we address the two other main themes – Subject and Method – evident in the five papers that make up this special issue.

Subject

⁸ One recent example highlights the concerns we are expressing, where the University of Leicester School of Business School (ULSB) website proclaims “The interdisciplinary approach of much of our research allows a number of our staff and students to engage with more than one [research] cluster, with all belonging to at least one. The clusters facilitate collaboration and interdisciplinarity, promote and disseminate research and provide support to individuals.” However, this interdisciplinarity does not extend to academics whose work involves political economy or critical framings. In early 2021, 16 ULBS academics were targeted for redundancy “not due to a lack of research or publication activity, but *because of* their engagement in critical scholarship areas deemed not sufficiently congenial with the new vision of the School and contributing little to ‘mainstream’ business school research” (Cho & Vollmer, 2021).

⁹ Hopper et al. (2001, p. 276) make a similar point when exploring the history of British management accounting research: “... one cannot divorce changes in research topics and methodologies from the politics of the period. Under Thatcherism, accounting data and the consulting arms of accounting firms had been central to economic and political debates, involving privatisation, industrial restructuring, reform of the public sector, and worries about de-industrialisation”.

¹⁰ Examples of such means including the growing use of nationalist symbols, building walls physical and virtual to exclude refugees, dog-whistle politics covering monitories groups from ethnicity, religion to sexual orientation and gender, restricting bodily autonomy and a woman’s right to choose.

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The first two papers (Pianezzi & Ashraf, 2022; Sheerin & Garavan, 2022) in this special issue address hugely important issues of our time – the treatment of refugees and the oppression of women.

Human beings have always moved across the globe, in pursuit of better living conditions or as a way of life. While the mass movement of people varies at different times and in different global regions, as do the causes, the past decade has seen a significant growth in the number of refugees and displaced people. The UN's Refugee Agency – UNHCR – estimated that by the middle of 2021 there were 84 million forcibly displaced people worldwide. This includes 48 million internally displaced persons and 26.6 million refugees. Over sixty percent of refugees originate from just five countries – Syria (6.8 million); Venezuela (4.1m); Afghanistan (2.6m); South Sudan (2.2m) and Myanmar (1.1m).¹¹ In addition, there were 5.7 million Palestinian refugees registered under the UN's Relief Works Agency (UNRWA).

The response by many governments of developed countries to this suffering and crisis of humanity is to throw up barriers. In the US "the wall" has been partially built along the Mexican border. The EU has created what is known as "fortress Europe" with free movement for people within the 27 member states but increasingly keeping others outside the fortress' walls.¹² For over eight years, Australia operated off-shore processing centres for migrants, a policy also adopted by Denmark and being considered by the UK.

The impacts of these policies have been horrifying. In the second half of 2021, thousands of refugees were trapped on the EU's eastern border as they were exploited for geo-political ends between the EU and their eastern neighbour states, specifically Belarus¹³ (Bejan and Nabi, 2021). From 2013, the Australian government detained an estimated 3,000 refugees in Papua New Guinea and Nauru. Campaign group *Human Rights Watch*, described the policy as abusive where "Individuals and families with children spent years living in substandard conditions in these centers, where they suffered severe abuse, inhumane treatment, and medical neglect" (HRW, 2021). Further, the policy was incredibly expensive, where the "annual cost of detaining a single asylum seeker in Papua New Guinea or Nauru is A\$3.4 million (US\$2.5 million)" (HRW, 2021); all paid for from the Australian public purse.

Fortress Europe has led campaigners to criticise the EU's immigration and refugee policy for turning the Mediterranean Sea into a graveyard, as desperate refugees attempt to cross the sea, resulting in

¹¹ These numbers were recorded before the Russian invasion into Ukraine in February 2022.

¹² This remains the case, despite the welcome and support refugees from the war in Ukraine have received from other European governments. In February 2022 the Bulgarian Prime Minister gave an insight to the exceptionalism being applied to Ukrainian refugees when he stated: "These are not the refugees we are used to; these people are Europeans ... These people are intelligent. They are educated people.... This is not the refugee wave we have been used to, people we were not sure about their identity, people with unclear pasts, who could have been even terrorists" (Associated Press, 2022). Further the British government announced in April 2022 that they intend to send refugees seeking safe haven in Britain to Rwanda for processing (BBC, 2022).

¹³ "Poland says Belarus has lured hundreds of Middle Eastern migrants to the country for the purpose of sending them across the Polish border to retaliate against economic sanctions imposed by the EU earlier this year" (Bejan & Nabi, 2021). These EU sanctions were in retaliation for a Ryanair flight (from Athens to Vilnius) being forced by the Belarusian government to divert and land in Minsk in May 2021.

thousands of deaths.¹⁴ These include the bodies of three-year old Alan Kurdi and 15-month old Artin Iran-Nejad, both of whom drowned trying to cross into Greece and England respectively.¹⁵

For 2022 UNHCR estimates that globally around 1.5 million people will need resettlement; a slight increase from the previous year (UNHCR, 2021). This number is only expected to increase as the impact of climate change grows and new wars are started, such as the Russian invasion of Ukraine.

The foregoing provides the context for the first paper in this SI. Pianezzi and Ashraf (2022) explore how migrants/refugees are treated in Italy, once they have been lucky enough to overcome the barriers put up by the EU. In particular, they focus on mismanagement and corruption in the Italian immigration system. Drawing on the sociology of ignorance literature to frame their analysis Pianezzi and Ashraf (2022) develop an alternative view of the role accounting plays in enabling state control over migrants. In the Italian context an overly complex funding and accounting system is the result of "... a State unwilling to 'account for' immigrants entering in its territory and consequent lack of control and corruption deriving from this ignorance" (Pianezzi and Ashraf, 2022).

The second paper focuses on the experience a section of women endure in the workplace. Recent years have seen a resurgence in the Feminist movement, often described as a fourth wave, with leading examples being the #MeToo and Times UP campaigns. In 2018 millions of women workers in Spain joined a 24-hour strike on International Women's Day over gender inequality and sexual discrimination. As the BBC reported: "Hundreds of thousands of women have joined street protests across Spain, shouting 'if we stop, the world stops'" (BBC, 2018). In March 2021, Sarah Everard was murdered by a serving London Metropolitan Police officer. In the days afterwards a peaceful memorial gathering, that employed social distancing, was attacked by the same police force (Guardian, 2021).

In the autumn of 2021 and spring of 2022, university staff across Britain and Northern Ireland were on strike as part of a *Four Fights campaign*¹⁶, one of which is over inequalities and the 15.1 per cent gender pay gap that exists in the sector. The issue of body autonomy for women continues to be fought over by progressive and regressive forces. During 2021 the Texas State senate passed a law that effectively bans a woman's right to choose, severely restricting her body autonomy. In contrast Ireland, which for decades had one of the most repressive abortion legal regimes in the world, repealed the anti-choice constitutional amendment through a popular vote in May 2018.¹⁷

All of these examples are expressions or reactions to the deep-seated structural oppression of women. In contrast, the dominant social discourse is that we live in a post-feminist world, where women can have it all, if only they want it enough (Kennedy, 2013). In the corporate world this discourse has found expression in a number of ways, most recently in the advocacy of Sheryl

¹⁴ The Missing Migrants Project, campaign group estimate that, up to the end of February 2022, 23,550 people are missing in the Mediterranean Sea, presumed dead, since 2014. See:

<https://missingmigrants.iom.int/region/mediterranean>

¹⁵ In 2015 images of Alan Kurdi's body on a Turkish beach went viral across the globe. Five years later on 31 December 2020, Artin Iran-Nejad's body washed up on a Norwegian beach. Two months earlier he was with his family trying to cross the English Channel from France, when they were all drowned (BBC, 2021).

¹⁶ The other three fights were over issues of workload, the use of casual employment contracts and a real terms pay cut during the previous decade.

¹⁷ As we write this editorial abortion in Northern Ireland (NI) remains unlawful. The 1967 Act in Britain was not extended to NI. In June 2021, the UK government instructed the NI Executive government to set up full abortion service by March 2022. And in the Republic of Ireland despite the 2018 referendum result legislation to bring forward abortion services remains unpassed.

Sandberg (2013) for women to *Lean In* as a strategy for pursuing equality in the workplace.¹⁸ A related expression is the “Superwoman” stereotype, that forms a central focus of Sheerin and Garavan’s (2022) study. Their study explores how women are portrayed in the investment banking (IB) industry in the years after the global financial crisis (GFC) of 2008. One of the popular narratives during this period was to blame toxic masculinity in the sector for the worst excesses of the crisis; with the corollary argument that if there were more women in senior, decision-making positions then the financial crash would not have been so severe and may even have been avoided. For example, Christine Lagarde is reported as quipping if Lehman Brothers had been “Lehman Sisters” its collapse would not have happened (Foster, 2015).

Sheerin and Garavan (2022) frame their work within an analysis of newspaper reports and coverage of the industry. Their finding of a “dominant meta-frame” of women working in the IB sector showed virtually no malleability, despite the post-GFC scrutiny of the sector in the media. This finding brings Sheerin and Garavan (2022) to question how change might be brought about. The perceived wisdom of changing the narrative in the media is shown to have limited viability. Further, they conclude “...that simply calling out these issues will not suffice and casts doubt on the role of regulation.”

This raises the question of how we can bring about social change (the politically-engaged dimension we highlighted earlier) and links to the issue of critical accounting academics’ praxis which is addressed in this SI in the two papers by Haines-Doran (2022) and Archel et al. (2022). We will discuss these later in the editorial but first we explore the contributions in this SI to the question of how we can carry out critical accounting research.

Method

To conduct critical studies in accounting requires appropriate (sometimes innovative) approaches to not only theoretical framing but also philosophical stances, research design and methodology, the praxis of critical researchers and the subject matter. For example, Annisette and Cooper (2017) illustrate how approaches to methodology and philosophical stances play a central role in guiding and enhancing the conduct of critical research studies. In this context we understand methodology as the philosophy that informs the methods that are used in empirical enquiries, thus, emphasising the role and intent of the researcher (Laughlin, 1995; Roslender, 2013). Drawing on the early propositions of Lowe and Tinker (1977), Roslender (2016) advances the need for a critical methodology to be developed that links accounting research with intellectual emancipation. By way of example, we see critical realism (Modell, 2017) as a methodological approach that as an alternative to positivist or interpretivist research paradigms (Chua, 1986) can “... aid and empower the sciences, and especially the human sciences, in so far as these illuminate and inform projects of human self-emancipation” (Bhaskar, 1989, p. 180).

Given the history of the critical accounting project¹⁹, with its origination as a reaction to the turn of mainstream accounting research towards an exclusionary and narrow use of positivism and the scientific method, under the dominance of financial economics, there is a significant aversion and wariness of mainstream quantitative-based research designs²⁰ due to their lack of explanatory

¹⁸ For some counter arguments to the *Lean In* strategy see Foster (2015), Kennedy (2013) and Arruzza et al. (2018).

¹⁹ We do not wish to infer that the accounting discipline was unique in developing schools of thought that were critical of the mainstream. For example, similar developments took place in organization studies with the development of the European Group for Organization Studies (EGOS).

²⁰ Robson (2002) labels such an approach as Fixed Research designs, as the research questions, literature review and hypothesis are all set (and remain fixed) before the data collection and analysis stages take place.

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power and their underlying naïve realist ontology.²¹ In contrast, critical accounting research tends strongly not only towards qualitative-based research (seeking both meaning and explanation) but there is also a dominance of case-type studies. By this we do not (necessarily) mean an adoption of case study method (Burawoy, 1998; Cooper and Morgan, 2008; Humphrey and Scapens, 1996), but an approach that seeks to illustrate the usefulness of a particular social theory in a particular case study setting. The utility of such an approach has been questioned by Humphrey (2001).

Two papers in this SI provide some alternative approaches that seek to overcome this dual challenge of rejecting quantitative-based designs and simple illustration of a pre-existing theory through case study-based designs. First, Sorola (2022) provides an illustrative example of using Q Methodology. The aim of the study “... is to present Q Methodology (QM) as a method that can help critical researchers who want to explore individuals’ perspectives around complex and politically contentious issues that are rooted in ideological differences”. The contentious issues Sorola’s study explores are the attitudes of accounting practitioners, academics and students towards social and environmental reporting (SER).

Sorola’s approach to QM requires data to be collected through both interviews and questionnaires. This data is then plotted against a pre-prepared concourse – “what the Q study is ‘about’, or the range of knowledge that exists on the issue being studied” – which enables further data analysis and a range of data presentation forms. While espousing the benefits of adopting a QM approach as a way to advance further insights for the critical accounting project, Sorola recognises that QM is not a magic bullet. In particular, he identifies a need for QM to be utilised in conjunction with an appropriate theoretical perspective; in his case he uses Critical Dialogic Accounting (Brown, 2009).

Second, Pianezzi and Ashraf (2022) address the original inspiration for the workshop series by utilising a critical realist-inspired research design. While their study falls within the case study-based design (outlined above), they address the challenge of incorporating an analysis of social power structures by adopting a critical realist approach to their research design which “... involves three phases of analysis: an appreciation of the research situation, the actual retroductive analysis and a critical assessment of theoretical explanations” (Pianezzi & Ashraf, 2022). The first of these phases strongly emphasises the need for the study’s context (situation) to be integrated into the theoretical framing and empirical analysis, including existing power structures.

This emphasis is re-enforced by the use of retroductive analysis. Critical realists adopt a stratified ontology, in contrast to the flat ontology of naïve realist and positivist research that seeks to establish constant conjunctures between different variables. For critical realists, the empirical realm that we observe is a product of the actual realm (i.e. what actually exists). This actual realm is the product of generative mechanisms interacting in a potentially unknowable real domain (Bhaskar, 2008). As Bhaskar (2008, p. 47) argues,

The world consists of mechanisms not events ... This is the arduous task of science: the production of the knowledge of those enduring and continually active mechanisms of nature that produce the phenomena of our world.

In contrast, he labels qualitative-based research as Flexible in design as there is a constant, iterative process between all stages of the research process.

²¹ This is not a blank dismissal of all quantitative-based research designs. Everett et al. (2015) seek to challenge the (doxic) idea that critical accounting research can only be conducted through using qualitative-based research designs. And Modell (2009) argues in favour of utilising mixed methods approaches, underpinned by a critical realist methodology.

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Therefore, critical realists seek to look beyond empirical observations to theorise the underlying generative mechanisms (including social structures). Here, retrodution plays a central role in positing and theorising what must be in place for a particular set of empirical findings to be so (Modell, 2017). Applied in their study Pianezzi and Ashraf (2022) moved "... from the empirical observation of corruption and irregular immigration to the conditions that transformed corruption into a systematic rather than an occasional and geographically situated phenomenon".

In different ways both Sorola's and Pianezzi and Ashraf's articles illustrate innovative critical methodology paths that could help advance the critical accounting project. Having discussed how the choice of research subject and adoption of critical methodology are essential aspects of conducting critical accounting studies, we are left with arguably the defining characteristic of the critical accounting project – the focus on bringing about radical social change.

Praxis

The final two articles (Archel et al., 2022; Haines-Doran, 2022) in this SI both focus on the question of praxis, by which we mean the engagement in real world events, from a theoretically informed position that adopts a strategy to bring about radical social change. We start from the observation that rarely do critical accounting researchers talk about what their own role in bringing about radical social change may be. The criticism made by Tinker (1999) over two decades ago remains largely valid today – that much of critical accounting research is limited to developing better (or additional) disclosure and remains silent on question of praxis.²² Thus, even critical accounting research practices a *praxis to disclosure reductionism* (Tinker, 1999, p. 645). Of course, sometimes the engagement of critical accountants in academic practice may be realised through the academic practice per se such as when research helps the expression of voices that have hitherto been unheard. A relevant example is Scobie's (2019) research that sought decolonization by pursuing a properly contextualised and theorised form of indigenous knowledge. It is also the case that expectations that articles in academic journals make a theoretical contribution mean that examples of praxis, of working directly with social movements, are often peripheral to the theoretical contribution being made and so go unreported.

There are some notable exceptions including Neu et al.'s (2001) discussion of critical accounting academics interventions in the 1984/85 Miners' strike in Britain and the provincial debt and deficit debates in Alberta in the early 1990s; Cooper et al.'s (2005) discussion of a social account's impact on the introduction of tuition fees for Scottish university students; Cooper and Coulson's (2014) exploration of Bourdieu's *collective intellectual* concept as a basis for supporting the families impacted by the ICL industrial disaster, and Catchpole and Smyth's (2016) discussion of the use of accounting information by a trade union during an industrial dispute.

In the first of the praxis-focused articles, Archel et al. (2022) explore an intervention by accounting academics into the reform of industrial relations in Spain after the GFC. The specific reform introduced the concept of "forecasted losses" as a basis for making workers redundant. Mobilising Bourdieu's idea of a public intellectual the authors discuss the successes and limitations of the intervention, which was in the form of two manifestos that were signed by around two hundred

²² We recognise that actions under the banner of praxis can come in variety of forms. For example, Gallhofer and Haslam (2003, p. 154) while calling for "... more appreciations of and reflections upon praxis just as we need more social analyses of accounting as praxis" outline that praxis can be realised – i) by mobilising a counter info system; ii) by pressurising governments and the profession; iii) through accounting education, and iv) through accounting research (Gallhofer & Haslam, 2003, pp. 7-8).

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accounting academics. Although it took two attempts by different Spanish governments in 2010 and 2012, the forecast losses law was eventually passed.

One of the striking similarities between this case and the earlier intervention in the 1984/85 British Miners' strike (Berry et al., 1985; Neu et al., 2001) was the wariness and lack of engagement by relevant trade union leaderships in utilising accounting information that originated from a narrow managerial perspective, rather than including the broader social costs of the impact on local communities. However, it is inappropriate to draw any strong conclusions from these two observations. The experience delineated in Catchpole and Smyth (2016) of a university union (UCU) branch mobilising accounting information as part of a propaganda battle with senior executives at an English university illustrates that unions can utilise relevant accounting information.

There is a small but significant difference between the former two cases and the UCU one in that in the latter it was the union's branch officers who mobilised the accounting information. In other words, it was internal to the union, rather than being an external (to the union movement) group, advancing the accounting-based intervention. More significantly we simply do not have enough studies on the role of accounting information and the organised labour movement, nor on how critical accounting researchers can work with labour unions (or indeed many other social movements), to be able to understand how best to pursue praxis.

In the second praxis-focused paper Haines-Doran (2022) explores the critical accounting literature on the privatisation of the British railways and employs the Gramscian concept of the *organic intellectual*. British railway privatisation has generated a significant literature that addresses a range of critical accounting concerns, including changing governance and accountability relations, policies that provide public subsidies for private profit, deployment of strategies in pursuit of greater efficiencies and cost-cutting resulting in safety degradation. Significantly, a number of critical accounting researchers attempted to mobilise their work to intervene in campaigns against the privatisation organised by trade unions, civil society groups and in the media. This literature and the interventions in campaigning against privatisation provide the context for Haines-Doran to explore a series of questions related to critical accounting praxis.

Haines-Doran (2022) recognises the impact that Bourdieu's ideas on the collective and public intellectual have had on the critical accounting literature but critiques them for still holding on to a semblance of intellectual autonomy. By contrast he adopts Gramsci's conception of the *organic intellectual*, one that is firmly rooted in the relevant social (and labour) movements that are organised from below (i.e. grassroots). Along with a more explicit understanding of class (based on a classical Marxist reading of Gramsci) this allows Haines-Doran to argue "... that a class-orientated, political praxis is both possible and desirable in the current conjuncture", and in line with our observation above, "... but more examples and studies are needed".

Conclusion

In this introductory editorial we have sought to explore some of the key dimensions of critical accounting research, three of which are covered in more depth in the papers contained in this SI. First, as critical accounting researchers, our choice of research subject should be heavily influenced by our critical approach to research. Some subjects are significantly more critical than others, not because of the characteristics of the subject itself but because accounting and social science research (even of the critical variant) is too often silent on the subject. In this SI two such subjects – refugees and women's oppression – are explored. The *Opening Accounting – A Manifesto* (Alawattage et al., 2021) highlights another range of subjects that accounting research (again even

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of a critical variant) continues to overlook (largely), and the manifesto is very far from an exhaustive list of such subjects.

In this respect, we urge readers to raise their sights from the proverbial gap spotting practice when trying to come up with new subjects to research. Instead, our search for research subjects must involve looking over the walls of the academy to the real world issues, many of which dominate our nightly news programmes, while others remain in the periphery of news as “blind spots” (Hackett et al., 2000).

We saw earlier that one of the original motivations giving rise to critical accounting was a rejection of the naïve realism and positivism that was embraced by mainstream accounting research in the empirical turn of the 1970s. It was a rejection of the idea that accounting should only be understood by using such narrow methodological approaches and was a call for accounting researchers to explore, and be aware of, the underlying assumptions they make when choosing different research approaches. To some extent, the past decades have seen a flourishing of such explorations and the development of a range of different methodological approaches in the ICPA project. As discussed in the section on Method this SI continues that tradition.

Nonetheless, we do not want to leave the reader with the impression that all is rosy with the ICPA project. There are on-going challenges that will need to be faced and overcome in the coming years. For example, Humphrey and Gendron (2015) explore the threat of journal ranking lists being used by universities managements in a crude blank manner; while Gebreiter (2021) expounds a case study into how corporatisation creates forces and processes that threaten to turn accounting into a teaching-only discipline.

However, it is not inevitable that the forces of corporatisation and managerialism will overwhelm our discipline, including the ICPA stream. For example, a small but increasing number of UK-based research intensive universities now do not use the Chartered Association of Business Schools (CABS) journal ranking list for appointment and promotion purposes. Instead reading groups are established to assess the quality of the work submitted by applicants for the posts. Further, the San Francisco Declaration on Research Assessment (DORA) has gained significant acceptance among funders, publishers (including Elsevier), learned societies and universities across the globe, since it was first published in 2012.²³

It is customary at the end of research papers to call for more studies on the subjects covered earlier in the paper. In this respect, we will not disappoint and hope that this SI will provide inspiration for further critical accounting studies. However, when it comes to the question of praxis, while we agree with Haines-Doran that more examples and studies are needed, we want to stress that there is a greater need for more real world action first. We do need to discuss and clarify the most appropriate and effective ways in which to practice praxis but we are of the opinion that advances in this area will only come from *getting our hands dirty*, engaging in socio-political and environmental issues, campaigns and movement. Only then can we reflect on, transfer and convey those experiences through our future research writing.

Finally, we highlighted earlier how the political dimension is one of the key defining characteristics of critical accounting, both with the reaction to the renewed intellectual right of the 1970s and 1980s and the subsequent emphasis on seeking real world progressive and emancipatory change. While the dimensions of subject and method have seen a great expansion over the course of the ICPA

²³ As of April 2022 there are over 21,000 signatories to the declaration. For more information on the San Francisco declaration see: sf-dora.org.

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Commented [SS16R15]: Agreed – academic organisations seem very good at adopting forms of words without thinking through what they may mean for actual practice.

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project to date (with praxis being explored somewhat less), the politics of critical accounting and what a serious politically engaged critical accounting project (Roslender and Dillard, 2003) might look like, have rarely been addressed. This has led Morales and Sponem (2017, p. 162) to observe, “... some argue that the political project has failed and paved the way for a more traditional academic project”.

We do not share such a pessimistic observation, in part because it significantly underplays the impact and influence of the work by critical accounting (prac-)academics such as Prem Sikka, Christine Cooper, and Richard Murphy. Also we see the under-development of critical accounting’s political project as an opportunity for our community to take inspiration from the founding motivations and find new ways to engage with the social, political and environmental challenges humanity currently faces.

We therefore conclude that this SI has a twofold ambition – first, to continue the established development of exploring critical accounting in new subjects, topics and contexts, coupled with seeking innovative ways to carry out such work. Second, to highlight the need for critical accounting researchers to engage more with the related dimensions of praxis and politics. The latter seems to us to be a crucial next step in fulfilling the original ambitions and promise of the critical accounting project.

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But having said all this I’m not wedded to its use in the editorial – and I’m happy for you to make the call on its inclusion or not.

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