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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 diversified¹ – 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.² 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.³ 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

¹ 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".

² 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.

³ 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."

reflexive being, along the flow of her/his new experiences in academia and society. In a sense, each of us necessarily has a personal understanding of the critical accounting research project – although the articulations by which this understanding is constructed often imply reliance on inter-subjectively agreed-upon referents, as sustained through interactions with people (and their writings) in the field. Importantly, as a personal yet socially informed project, one's sense of critical research (and commitment to it) may solidify, ramify, or become more fragile over time.

Through the respective sources of influence (or axes of articulation) I develop below, and in line with my earlier point regarding communitarian inclusiveness, I hope this essay will facilitate the recruitment of new critical scholars, interested in developing and extending the capricious yet inspiring critical research trajectories. Finally, and perhaps more classically, I also seek to sustain and rekindle our community's conversation over one of the most fundamental questions in our discipline, regarding the nature of our work and achievements as critical scholars.

The next three sections, therefore, present sources of influence which I believe played a chief role in elaborating a personal (yet simultaneously intersubjective) understanding of the “identity” of critical accounting research. This is followed by a conclusion where I stress some of the main implications ensuing from my life course, until now, in this research domain.

2. First source of influence – chance encounter and unarticulated self-learning

I arrived at the Ph.D. (Université Laval) after having obtained a college degree in sciences and a bachelor degree in accounting, and having worked for six years at an accounting firm which, by the time I left, had become Deloitte & Touche. I had not been exposed to the sociological literature before my doctoral studies – and only tangentially as a doctoral student. Accordingly, the majority of the courses that I followed during my Ph.D. were strongly informed by positivism, as articulated through economic and psychological perspectives.

However, I did not feel passion for positivist research. Fortunately, I found some “space” in Laval's doctoral program to write a qualitative thesis. Most of the qualitative studies that I read during my Ph.D. were through my own initiative, quite often by identifying references with titles that intrigued me. At the time, I sometimes worked in the accounting department's meeting room. Several journals were displayed on bookshelves – one of them being CPA. Eventually, I looked at the content of the journal and I was then taken by some of the articles connected to auditing, which is the discipline that initially caught my attention as would-be academic. In particular, I remember that Kirkham's (1992) article resonated heavily with many emerging criticisms that I had in mind, at the time, regarding experimental work. It felt great to see these criticisms articulated in a clever and persuasive way. One of Kirkham's key points was that developing a better understanding of financial auditing required theoretical and methodological sensitivity to the institutional and social context. She also mobilized a literature that challenged auditor claims to professionalism, especially regarding auditor independence. These criticisms somehow “resonated” (Gendron, 2013) with my own interpretive schemes and understandings of the backstage of the audit function.⁴

Humphrey and Moizer (1990) is another CPA article that had a significant impact on my emerging understanding of critical accounting research. Drawing on Burchell, Clubb, Hopwood, Hughes, & Nahapiet (1980) seminal paper, this article is one of the first to develop and illustrate the fundamental point that financial auditing is a socially-constituted activity. Through a review of the literature and a series of interviews with audit managers, Humphrey and Moizer (1990) persuasively maintained that the development of “business” is often a key reference point for “professional” auditors, leading the authors to question (p. 217) “the ability of the auditing profession to deliver the audit service traditionally demanded by society”.

Through such self-learning initiatives, I tentatively came to view the field of qualitative accounting research as constituted around three main pillars or intellectual referents, *Accounting, Auditing & Accountability Journal* (AAAJ), *Accounting, Organizations and Society* (AOS), and CPA. In AAAJ, I was particularly taken by Sikka, Willmott, & Puxty (1995) article, which exposed some important difficulties that researchers may face in the pursuit of critical accounting research. Importantly, Sikka et al.'s (1995) article constituted an invitation for accounting academics to engage in research that matters (Flyvbjerg, 2001) – in taking distance from the accounting establishment's interests and engage in social critique. From this viewpoint, critical research aims to “lift the rug” (p. 115) – bringing light on the extent to which accountancy bodies are involved in the promotion of sectional interests and in initiatives that seek to shape public opinion. In a way, Sikka et al. (1995) “taught” me that accounting firm behavior could be productively understood from a political lens of analysis.

Through such initial chance encounters, I was exposed to some significant critical accounting research trajectories. I came to view critical research as a personal yet in a sense collective intellectual project, one of its overarching ends being to mount a persuasive critique of the profession's claims to expertise. Yet my understanding of the field of critical research was quite underdeveloped. Although I intuitively knew that being critical meant “something” different and richer than criticizing the academic literature from a “gap spotting” perspective (Alvesson & Sandberg, 2013), the nature of this “something” was not apparent at the time.

⁴ The comfort I initially had with Kirkham's critical study contrasts with the initial reaction of denial I have often observed, after I obtained my Ph.D., on the part of doctoral students who previously worked for several years in public accounting.

3. Second source of influence – focalization

My first contact with Foucault occurred in the course of my Ph.D., during a sociologically-inclined accounting research symposium organized by the late Norman Macintosh at Queen's University.⁵ Somehow, I received an invitation to attend the event. It was a strange experience being exposed to established scholars and other presenters who were frequently referring to an author I had never heard of before, Michel Foucault. After the symposium, I went to Université Laval's library in order to have a look at Foucault's works. I opened one of his books and I remember that I read a few pages while sitting on the floor in an aisle, surrounded by piles of books. I then uneasily concluded that I understood nothing – nor did I understand the reasons why so many established scholars seemed so inspired and agitated by Foucault's works.

It was only after my Ph.D., when I arrived at the University of Alberta (first as post-doctoral student then as Faculty member) that I renewed contact with Foucault's writings – but this time the surrounding “conditions of possibility” were more favorable to “learning”. In his role as post-doctoral “supervisor”, David Cooper offered me the opportunity to attend a doctoral course on discourse analysis, given at the Department of Sociology. Foucault's works occupied a prominent place in this course – where I read *Surveiller et punir* as well as *Histoire de la sexualité – volume 1*, which we discussed extensively in class. Through these books, I developed a heightened sensitivity to issues surrounding discipline, control and power – and how these mechanisms intertwine with the notion of discourse. I gradually came to appreciate the meaningfulness of viewing the world as permeated with a plurality of discourses which, in a non-deterministic way, may come to influence people's minds. This emerging and evolving ontological understanding was nourished through discussions with David (more often than not, David popping up in my office in order to have a chat) and with my spouse, Joane, who at the time was a Faculty member at the University of Alberta's Department of Sociology (e.g., Martel, 1999, 2001). During my post-doc, I also had the opportunity to read the dissertation of Vaughan Radcliffe, who graduated from the University of Alberta shortly before I arrived. His dissertation helped me understand how Foucault could be meaningfully used in accounting research, specifically in examining how broader discourses and government audit practices may intertwine (Radcliffe, 1998), and the micro processes by which government auditors may come to speak with authority about “realities” in the public sector (Radcliffe, 1999).

Shortly after, I engaged with Richard Baker in a research project aiming to better understand the processes by which Foucault's thought came to be imported and “translated” in the accounting research domain (Gendron & Baker, 2005). In the process, I had the opportunity to carry out interviews with people involved in the importation movement, which reportedly engendered quite a significant clash with Marxist accounting researchers.⁶ These interviews allowed me to enhance my own appreciation of Foucault's work – which is still evolving since, for instance, it is only through my recent reading of Rose (1999), in the context of producing Viale, Gendron, & Suddaby (2017), that I became relatively comfortable with the notion of governmentality.

In sum, through a constellation of experiences and influences, I developed a more sophisticated understanding of the critical research project, from a Foucauldian viewpoint. In particular, how I came to make sense of critical research intertwines with the processes by which my own subjectivity was “focalized”.⁷ At the risk of oversimplifying, the outcome is an evolving and personal (yet to some extent intersubjective) understanding of critical research – which may be outlined as follows. While Foucault's writings address various objects such as prisons, sexuality and modes of government, one of the central themes he investigates relates to devices in society that engender and establish regimes of power, and how these devices define, influence and regulate subjectivities (Bevir, 1999). Foucault was especially interested in the role of power devices, such as disciplinary techniques and technologies of the self, in influencing how people construct their self and their environment. From this perspective, critical research engages in the studying of power, particularly how people come to be subtly influenced by persuasive discourses (e.g., professional claims such as auditor independence, knowledge claims such as agency theory, political claims such as neoliberalism and its new public management avatar, etc.) to the point that the latter are viewed as well-founded, natural, and matter of fact. Foucault was particularly interested in the intertwining of discourse, practices and knowledge – knowledge being viewed not only as a key vector of marginalization, but also as an instrument at the disposal of critical researchers to analyze how marginalization operates, and inform people of these detrimental processes. As stressed in Rabinow (1984, p. 7), “For Foucault, the ‘will to knowledge’ in our culture is simultaneously part of the danger and a tool to combat that danger.”

A more recent trajectory of Foucauldian research, governmentality, examines how discourses impact the conduct of people's conduct (Foucault, 1997) – that is to say how subtle influence is exerted through the constraining or orientation of people's “freedom”. For instance, consumerist discourses nowadays commonly associate leisure with acts of consumption – so that people spend their leisure time shopping “freely” in shopping malls. In the process people's identity is (re)

⁵ Specifically, Queen's University Social and Behavioral Accounting Symposium, August 4–6, 1994.

⁶ This clash is not idiosyncratic to accounting academia. It developed as well in the field of critical management studies (Fournier & Grey, 2000).

⁷ In so doing, my journey in the critical research project is significantly different from that of European and/or more senior critical accounting researchers, who quite often were exposed early in their career to Marxist forms of critical thinking. Richardson (2015, p. 68) specifies that the critical accounting project emerged in the 1980s, “drawing on Marxist social theory as a basis for critiquing accounting practice and the modes of research that dominated North American academic accounting journals”.

constructed as individualistic consumers, with important consequences for some of the classic pillars by which societies develop, such as the sense of community and social bonding.

Accounting has been found to be deeply involved in these processes that aim to define, circumscribe and regulate people's subjectivity. References are plentiful – thereby making it increasingly challenging for accounting researchers to claim new “theoretical” contributions to Foucauldian thought – although the empirical contributions to be made are varied and multiple. From this viewpoint, the ultimate aim of critical research is to inform people of the ways in which their subjectivity is subject to power, thereby potentially providing them with a platform to reduce the influence of subjugating forces on the mind. The following excerpt from [Rabinow \(1984, p. 6\)](#) is particularly meaningful in this respect,

Our task is to cast aside [. . .] utopian schemes, the search for first principles, and to ask instead how power actually operates in our society. “It seems to me,” Foucault expounds, “that the real political task in a society such as ours is to criticize the working of institutions which appear to be both neutral and independent; to criticize them in such a manner that the political violence which has always exercised itself obscurely through them will be unmasked, so that one can fight them.”

From this perspective, critical research may be understood as a project that aims to emancipate the individual, to release her/him from the ascendancy of overly influential discourses that tend to constrict people's ability to reflect. In realizing this project, however, Foucauldian thought is recognized for being cautious about the role of researchers in the policy-making and prescriptive domain, given the unpredictability of social life – although Foucauldian studies typically open possibilities for action ([Flyvbjerg, 2001](#)). This relative restraint over policy-making is a matter of contention in the critical research community.

4. Third source of influence – epistemological questioning

The third axis by which I came to experience and articulate critical research is an ongoing one. It emerged when I co-developed a guest editorial with Michael Power to provide a sense of alternative ways of doing research to the readership of *Auditing: A Journal of Practice & Theory*, accustomed to functionalist styles of research ([Power & Gendron, 2015](#)). When elaborating a table contrasting positivist and interpretive qualitative research, I considered for a moment the idea of developing an additional column – in order to present in a succinct way some of the key features of critical research. I was aware of comparative analyses, at the paradigmatic level, contrasting positivist, interpretive and critical research (e.g., [Chua, 1986](#); [Gephart, 2004](#)). Although it was quite easy to develop what I viewed as a convivial way of making sense of some of the main differences between positivist and interpretive research, I just felt unable to categorize critical research through an additional column.⁸ My uneasiness was also fueled by [Prasad and Prasad's \(2002\)](#) viewpoint, that the boundaries between interpretive and critical research often intermingle. In Latourian terms, it is as if critical research, as an “actant”, did not want to be constrained to specific analytical cells.

Is critical research just too complex and fragmented to be categorized? Are the diverse strands of critical research just too dissimilar for it to be succinctly defined? How can we reconcile, for instance, the Marxist strand – which assumes that power is concentrated into the hands of the establishment – versus the Foucauldian stream which views power as capillary and not “detained” by specific actors? Given that critical research aims, in some ways, to challenge institutionalized practices and beliefs that are taken for granted ([Fournier & Grey, 2000](#)), is it unexpected to find the critical paradigm resisting its own categorization? Is such resistance an indication of its strength as a discipline? As indicated previously through the complex and to some extent personal trajectory by which I developed a tentative understanding of critical research identity, is it not a risky enterprise to categorize a phenomenon with ever changing boundaries that are subject to personal (re)interpretation?

One important epistemological development that makes it especially challenging to define critical research from a single perspective ensues from the work of [Burrell and Morgan \(1979\)](#), according to which radical (i.e., critical) research transcends the boundaries between objective and subjective research. Thus, while critical research is often informed by a subjective epistemology (Burrell & Morgan then name it “radical humanism”), it can be carried out by taking inspiration from positivist thinking (“radical structuralism”). The capacity of critical research to cross over such paradigmatic boundaries is also emphasized by [Everett et al. \(2015\)](#), who maintain that whereas critical accounting research is often carried out through qualitative approaches, we should not downplay the important contributions that quantitative research can bring to the discipline (see also [Richardson, 2015](#); [Roberts & Wallace, 2015](#)). In particular, quantitative approaches can be used to describe and document inequities, thereby providing a starting point for in-depth, qualitative critical research ([Everett et al., 2015](#)). Quantitative studies can also test hypotheses in order to evaluate the extent of influence that some privileged parties exert, for instance, on policy-making. It is worth noting that quantitative findings may be especially useful, as means of persuasion, in the public arena – given the aura of legitimacy typically associated with quantified forms of knowledge ([Porter, 1995](#)).

Notwithstanding the above constraints in trying to categorize critical research, readers may find it useful to consider a number of broad dimensions which, from my experience, seem to characterize the critical research project. Specifically, as a result of my unstructured and nonlinear journey through the labyrinth of critical research, I developed a “conceptual

⁸ At the time, I felt the categorizing schemes used respectively by [Chua \(1986 – Table 4\)](#) and [Gephart \(2004 – Table 1\)](#) were too general and did not sufficiently fit the differentiating dimensions I identified between positivism and interpretivism (see [Table 1](#) in [Power & Gendron, 2015](#)).

Table 1

Critical research sense-making compass and provisional reference points.

| Dimension | Reference point |
|------------------------------------|---|
| Purpose | Developing a better understanding of marginalization processes in society – as a basis to engage in social praxis |
| Characterization of the “opponent” | Dominant institutions, discourses and practices that marginalize certain viewpoints, parties, and ways of thinking and doing in society |
| Ontological beliefs | Social reality is socially constructed – yet once constructed, it produces real, tangible effects, particularly marginalizing ones |
| Methodological stance | Openness to any kind of research method (qualitative or quantitative) that allows the researcher to develop a better understanding of marginalization processes (as a basis to engage in social praxis) |
| Prescriptive stance | If social reality is socially constructed, it can be deconstructed |
| Intervention setting | Academic journals and public arenas (including the classroom) |

compass”, illustrated in Table 1.⁹ This sense-making device represents a synthesis of a quite personal, yet in several ways intersubjective, project. It is made up of provisional reference points, always subject to questioning and modification. In sum, the compass represents my current viewpoint on the boundaries of critical research.

After a few years as “managing editor” in charge of the initial screening of submissions at CPA, I found myself sufficiently secure to develop a “compass”, in spite of its potential imperfections and provisional nature. My hope is that the compass reference points, imbued by a sense of pragmatism in evaluating critical research, might be useful to doctoral students and others. I do not seek to engage in a systematic comparison with the positivist and interpretive paradigms given the challenges and allegedly insoluble difficulties mentioned above. The compass is predicated on the notion of bricolage (Boxenbaum & Rouleau, 2011); I mobilized and combined different concepts from different authors as I saw fit. In so doing, I felt particularly inspired by Haggerty and Ericson’s (2000, p. 608) theorizing centered on the need to “think otherwise”, “to approach theory not as something to genuflect before, but as a tool kit from which to draw selectively in light of the analytical task at hand.”¹⁰; in sum, Table 1 is an attempt to synthesize an ongoing project which audiences may decide to ignore, criticize, adopt and complement as it goes through a series of “trials of strength” once it is published.

The key principles that influenced the development of the different dimensions in Table 1 are as follows. Over time, I came to view marginalization as one of the pivotal concepts of critical research. Through this concept, critical research may be regarded as aiming to problematize power and bring its negative consequences to light (Flyvbjerg, 2001). As maintained by Richardson (2015, p. 71), “The critical accounting project contributes to the emancipation of society by providing evidence of the way that accounting limits or distributes ‘life-chances.’” Importantly, the knowledge that critical research develops on marginalization processes constitutes a platform, or at least one element of a platform, to engage in social praxis. The latter may be viewed as a researcher’s reflexive commitment to promote social change (Everett et al., 2015). According to Bonnewitz (1998), the knowledge that critical researchers develop to better understand the social world needs to be “useful”, in some ways, to social actors engaged in combating forms of domination. The connection to praxis is also highlighted in Harvey’s (2006, p. 89) essay, “Critical and dialectical method is vital to understand not only where we have been and how we have been re-made but also to understand where we might go and what we might collectively aspire to become.” In particular, the emphasis on social praxis helps us understand why a number of critical accounting studies focus on accounting from an emancipatory or agonistic perspective (Brown, 2009; Gallhofer & Haslam, 2003; Vinnari & Dillard, 2016). Also, it is worth noting that some of the most common vectors through which marginalization, exclusion and social inequality are sustained relate to class, gender and race (Andersen & Collins, 2015).

Through the elucidations I went through when trying to circumscribe critical research, I eventually found it quite useful to develop a characterization of the “opponent” or “adversary” that critical research endeavors to confront and thwart.¹¹ Opponents may be defined as influential institutions, discourses, logics or ideologies, where the overarching aim is to marginalize others, not least in shaping or manufacturing the mind, for instance in rendering people docile and subservient to establishment interests.¹² The notion of false consciousness or symbolic violence is helpful in this respect, in that one of the most dramatic consequences of power is when the individual’s mind is complicit in her/his own marginalization (Bourdieu & Passeron, 1977; Courpasson, 2004). Power, therefore, should be viewed as a multidimensional notion with often subtle influence on behavior and the mind (Lukes, 2005).

⁹ In a series of e-mails with Mike Power, he provided an interesting approach to make sense of critical research. I thought readers would be interested in the matter so here is an excerpt from these e-mails: “In my mind I work roughly with three levels of critical: level 1 – studies of how accounting works, is made to seem to work, and creates a kind of order; level 2 – what are the deeper structural assumptions at work in level 1 and bringing them to light; and level 3: the critique of level 1 and the offering of alternatives (sometimes level 3 builds on level 2 to offer alternative). [. . .] I should add – all this is very simplistic, but I find it helpful as a mental map when thinking about papers and where the field is going.”

¹⁰ Even if Table 1 were consistent with a single theoretical strand, the internal coherence and stability of the compass would then not be guaranteed given that theories are not static. Theories are subject to interpretation, tending to be modified and “translated” in diverse ways (Malsch, Gendron, & Grazzini, 2011), often as a result of researcher pragmatism which may lead to the view of theory as a sensitizing device.

¹¹ Dillard and Vinnari (2017) rely on a related concept when examining the stream of research published in CPA since its foundation, that of “injustice”.

¹² Of course, more specific characterizations of opponents or adversaries are found in the critical literature – such as neoliberalism (Chiapello, 2017) and the well-ingrained logic of progressive history (Macintosh, 2009).

Therefore, I maintain that developing a better understanding of marginalization processes is a legitimate research endeavor. However, marginalization as an object of study is a tricky issue to address from the viewpoint of the critical accounting research project, when the notions of social praxis and emancipation are taken into account. That is, is marginalization an absolute or a relative concept?¹³ One viewpoint is to adopt an absolute stance – for instance in considering that class, gender and race have been, and will always be significant vectors for the logic of exclusion to operate on certain people, interests and discourses. One telling example is the peripheral place that most major religions have made, and continue to make, for women. However, social relationships and the dynamics of inclusion and exclusion are not fixed phenomena. Significant changes in society may destabilize the enduring nature of marginalization patterns that, to this point, were dominant. As a result, it is not unreasonable to think that marginalizing parties may later become marginalized ones, and vice-versa. One example is the switch from dominated to dominating approach regarding the place of fair value accounting in accounting standards – which now prevails over the previously dominant historical cost accounting (Power, 2010). Other examples may be found in the “system of professions” (Abbott, 1988), where certain kinds of expertise which dominated in the past are now relegated to the periphery. The key question: is it acceptable for a critical researcher to take side with any kind of marginalized discourse or entity? For instance, presuming that fascist movements are today marginalized, would it be acceptable, therefore, for a critical scholar to develop an understanding of the processes by which such movements are cast aside – *as a basis to engage in social praxis* – i.e. in seeking to provide a voice for these movements and their ideas in public arenas? Further, is any kind of endeavor acceptable in terms of opposing the dictatorship of one-track thinking through the promotion of counter discourses and alternative viewpoints? In sum, should there be limitations to the range of ideas expressed in the name of pluralistic democracy and multivocality? Alternatively, is the concept of democracy overly idealized – as it is widely known that democratic arenas typically translate, in the field, into some socio-economically privileged party ending up dominating debates (Brown & Dillard, 2013; Laine & Vinnari, 2017)?

Edward Said’s (1994) book provides relevant ideas when reflecting on such key issues. Said talks about critical research seeking to break down stereotypes and the reductionist traps of language that render us oblivious to the realities and emotions of others. He views the role of critical researchers as one of representing “all those issues that are routinely forgotten or swept under the rug” (p. 11). However, Said specifies that this kind of representational work should be circumscribed by certain “universal principles: that all human beings are entitled to expect decent standards of behavior concerning freedom and justice” (p. 11). Ultimately, I feel the critical researcher’s reflexivity should be proactive in asking her/himself whether her/his object of study fits such standards of decency. Journal reviewers and editors also have a role to play in this respect.

At this point, it is worth noting that academia constitutes a subset of society that is subject to the influence of marginalizing power. Academic ways of thinking and doing constitute an important stake for society’s political and economic élites – and this has been the case for a long time (Baritz, 1960; Beck, 1992). Today, some authors, including in the accounting and management research communities, are concerned that certain research styles are increasingly marginalized from a number of “élite” journals (Gray & Milne, 2015; Hopwood, 2007). Several of these authors maintain that the winds of epistemological marginalization in research are exacerbated by the rising fascination of journal rankings among academics (Alvesson & Sandberg, 2013; Humphrey & Gendron, 2015). As a result, certain objects of study, in spite of their presumed relevance to society and even to business, tend to be relegated to the periphery of analytical gaze (Guthrie & Parker, 2016).

Given the role that academic knowledge plays in informing debates in society and in forming the mind of students and citizens (not in a deterministic way, though), I believe that we should be particularly wary of barriers that constrain academic freedom and prevent certain forms of research from developing and being published.¹⁴ In saying this, I am particularly aware of the numerous concerns, in the areas of accounting and management, which point to a significant gap between academia and practice (Bricker & Previts, 1990; Vermeulen, 2007). Are these concerns overstated? Is it just a coincidence that agency theory, heavily used in dominant areas of accounting research, is also one of the most influential theories to be taught in accounting classrooms at the undergraduate and MBA level (Cohen & Holder-Webb, 2006)? Drawing on critical research approaches, several authors indeed worry about the disproportionate influence that agency theory exerts both in accounting academia and in the classroom (Chabrak, 2012; Cooper, 2015; Murphy & O’Connell, 2017; Williams, 1989) – as well as in the practice domain (Lambert & Sponem, 2005; Reiter, 1997).

Referring again to Table 1, my understanding of the ontological perspective on which critical research is predicated is informed by social constructivism and performativity. Reality is socially constructed. This applies to the categories and concepts we use to interpret the world, including the social structures surrounding us. What we “view” (including what we view as objective) is inevitably affected by our interpretive schemes, which continuously develop through our socialization

¹³ I thank Christine Cooper for having raised this point.

¹⁴ This does not imply that academics should have a monopoly over the production of “legitimate” knowledge – or over “legitimate” influence in the policy-making arena. As maintained by Feyereabend (1978), different kinds of “legitimate” knowledge are produced in society. That being said, I resolutely believe that one fundamental strength of academic research is academic freedom. As maintained by Ginsberg (2011), it took many battles to establish academic freedom as a key principle in academia – although today the primacy of academic freedom remains fragile and always subject to erosion (Said, 1994).

experiences (Schutz, 1967); “pure” perception, therefore, constitutes an impossibility (Chalmers, 2013). Once constructed, however, “reality” then has real, tangible effects – not least in advantaging certain viewpoints/parties while marginalizing others. In other words, the world becomes “real” through the performative effects ensuing from the ways in which reality is socially constructed. For instance, how people are classified in statistical reports (e.g., categorizing a number of people in the “poor” category) may lead the audiences to view them as such (i.e., as poor), as if these categories “naturally” represent some essential feature of the persons (Hacking, 1986). Journal rankings constitute another relevant illustration of socially constructed categories that become “real” through the power and consequences they exert on people. In short, classifications can engender the reality they are supposed to describe – and this construction tends to bring along a number of social prejudices.

To investigate multifaceted and subtle marginalization processes, methodological pluralism is warranted. Accordingly, Richardson (2015) views openness to a wide range of theories and methods as a prime feature of critical accounting research. The more diversified the methodological apparatus deployed on complex marginalizing processes, the more likely our knowledge pertaining to this object of study “expands” – not from an evolutionary perspective but instead from a differentiation viewpoint (Boxenbaum & Rouleau, 2011). As argued more generally by Flyvbjerg (2001) and Williams, Jenkins, & Ingraham, 2006, the value of the social sciences lies in their ability to provide multivocality in the study of social phenomena through different lenses and perspectives. The overarching idea is to diversify knowledge through the mobilization of a diversity of metaphors, concepts and theories which are brought to bear, by a range of researchers, in studying a given phenomenon (Llewellyn, 2003).

Another distinguishing feature of my evolving understanding of critical research consists of its prescriptive stance, which is consequent with the emphasis on social praxis. In contrast to a classic and naïve view of knowledge production that celebrates the quest for objectivity and denies any political role for research (e.g., Watts & Zimmerman, 1985), critical research is considered along Burrell and Morgan’s (1979) “sociology of radical change”. From this perspective, any research constitutes a political commitment – in that it either supports the status quo or promotes some form of social change. That being said, it should be recognized that prescriptive stances within the critical research community vary greatly. Foucauldian research, for instance, tends to assume that social life is unpredictable, thereby rendering the domain of specific intervention particularly perilous (Flyvbjerg, 2001). Researchers who belong to other theoretical allegiances may tend to be more affirmative in the tone of their analyses and the recommendations they make (e.g., Cooper & Catchpole, 2009; Sikka, 2009). Echoing the latter view, Cooper (2002) stresses critical accounting academics should be more confident in the possibility of social change (see also Deegan, 2017).

Finally, my last reference point relates to the intervention setting. Fundamentally, the setting in which the researcher intervenes matters if social praxis is to take place. I view intervention from a broad perspective, including the dissemination of studies and essays in academic and non-academic journals, comments made in the classroom, commentaries made on blogs and more traditional media, and so on. Edward Said (1994), in an influential book that synthesizes his views on critical scholarship, maintains that if critical research is to make a difference in society, then critical researchers should endorse the role of public intellectuals. This implies actively debating matters in the public arena.¹⁵

I also want to insist that the intellectual is an individual with a specific public role in society that cannot be reduced simply to being a faceless professional, a competent member of a class just going about her/his business. The central fact for me is, I think, that the intellectual is an individual endowed with a faculty for representing, embodying, articulating a message, a view, an attitude, philosophy or opinion to, as well as for, a public. And this role has an edge to it, and cannot be played without a sense of being someone whose place it is publicly to raise embarrassing questions, to confront orthodoxy and dogma (rather than produce them), to be someone who cannot easily be co-opted by governments or corporations, and whose *raison d’être* is to represent all those people and issues that are routinely forgotten or swept under the rug. [. . .] My argument is that intellectuals are individuals with a vocation for the art of representing, whether that is talking, writing, teaching, appearing on television. And that vocation is important to the extent that it is publicly recognizable and involves both commitment and risk, boldness and vulnerability. (Said, 1994, pp. 11–13)

That being said, we should not downplay the other ways in which critical researchers can engage in social praxis – especially in the classroom (Neu, Cooper, & Everett, 2001) and through articles published in critical academic journals. The latter play a key role in sustaining the web of conversation in the field, solidifying (or making more fragile) some issues while allowing new themes to emerge. Also, academic articles provide key reference points for critical scholars and would-be critical researchers – allowing them to be aware of new knowledge developments and to refine their own sense of what critical research is (or is becoming). Importantly, I maintain that we should view the interventionist agenda of critical research both as a collective and longer-term endeavor. Not every critical researcher needs to be proactive in maintaining daily personal blogs or appearing in the media.¹⁶ The crucial point is that the community’s research developments should be actively discussed and debated in public arenas. This can be achieved through a range of loosely connected endeavors from a

¹⁵ The role of accounting researchers as public intellectuals is discussed and illustrated in Cooper (2014) and Neu et al. (2001).

¹⁶ In addition, when a specific academic is heavily involved in social praxis, could it be that s/he may then be less and less able to take distance from the phenomena of power s/he studies? Hence the relevance of seeing the critical accounting research project as a collective endeavor. Thanks to Cynthia Courtois for having raised this point.

plurality of individuals in the critical research community (although I presume that everyone of us should be proactively involved in promoting critical thinking in undergraduate and graduate classrooms). In addition, evaluating the “performance” of critical research interventionist endeavors should not be made from a shorter-term horizon – given the challenges involved in modifying people’s deeply-ingrained beliefs and the order of things.¹⁷ The following excerpt from Laughlin (1999, pp. 77–78) is still topical today, almost 20 years later.

Some academics would maintain that our “job” [as critical accounting researchers] is to critically expose and leave it to others to engage, evaluate and change what we are observing. Others argue strongly for real involvement in this change process seeing this as a vitally important part of the academic project. There is little consensus on this issue and as a result there is a tendency for a minority of our academic community to engage actively in this change process. I do believe we need to spend more time than we do thinking strategically and debating about this whole matter not least in the context of the ramifications of engagement for our careers and our health and possibly more importantly for the future of our human race and our planet. This is not [. . .] intended to delay rightful action but we should be reflecting more actively about how, as a community, we wish to address this issue.

The phrase “as a community” is no coincidence. It reflects the collective nature of the critical accounting research project but like any collective endeavor (Crozier & Friedberg, 1977), organized and coordinated behavior in the domain of research presents important challenges. This implies that significant energy and resources are continually needed in order to reproduce and perpetuate the community. Hopefully, this essay will constitute a small step towards the reproduction (and the extension?) of the critical accounting research community.

5. Conclusion

This essay emphasizes that the boundaries of critical (accounting) research are perpetually on the move and difficult to grasp. To some extent, the question regarding the nature of critical research is an ongoing personal project, with referents always subject to a tension between change and solidification as the individual reflexively experiences a continuity of situations in her/his academic life. Yet this project is also, to some extent, an intersubjective endeavor, in that people’s reflexive exercises often involve different types of interactions, such as discussions with colleagues and the reading of articles in critical journals.

In a sense, the uncertainties that characterize the nature of the critical research project are reassuring, in that they may be viewed as conditions of possibility that might foster a sense of innovation in the field, thereby combating the dramatic consequences ensuing from academic regimes which too often are focused on the mirages of boxed-in and gap-spotting research (Alvesson & Sandberg, 2013, 2014). These uncertainties may also be viewed as sources of inspiration, signaling room to maneuver in the development of the critical project. Receptivity to novelty and flexibility in updating one’s epistemological referents may therefore be considered as prime features of the critical research project – although some degree of intolerance inescapably needs to intervene in defining the nature of critical academia and in judging what kinds of work merit inclusion or not in the field’s body of formal knowledge. As a result, attitudes of tolerance intermingle with characterizations of the “opponents”.

A degree of openness is therefore warranted when we think of and act upon the boundaries of critical accounting research. As eloquently argued by Said (1994), researchers are all exposed, as human beings, to the prejudices inherent to the languages they use and the ascendancy of stereotypical thinking that abounds in everyday life. In a sense, every one of us is vulnerable to the same power devices that aim to influence people’s behavior and manufacture their minds, which we seek to denounce and criticize in our critical studies. How many of us go to work in our personal gasoline-fueled vehicle? How many of us have direct or indirect investment (e.g., through pension funds) in oil sands companies or businesses that favor genetically modified food? How many of us have computers and cell phones the production of which is far from meeting the criteria of international conventions on child labor? Being aware of our own failings as citizen, consumer, taxpayer, spouse and parent may help to bring some healthy skepticism to our own work as critical scholars, influencing the determination of our objects of inquiry and making us perhaps more sensitive to the foreseeable difficulties involved in modifying, on a short term horizon, the order of things. Being “critical” implies a degree of reflexivity and modesty from the critical researcher, who should be cautious where s/he throws stones (Parker & Thomas, 2011). The more general point to retain from this discussion is that tolerance and openness need to be reflexively cultivated – they should not be un-problematically presumed as prevailing in the critical research community.

In this respect, it is worth emphasizing that openness may be particularly threatened in our daily work as researchers. How many of us sometimes write aggressive review comments in order to make sure that a paper is bluntly rejected (Guthrie & Parker, 2017), as if we unequivocally know what truth is? How many of us obediently and passively follow the “dictates” of journal rankings when deciding on the journals we target for publishing? As critical researchers, we need to be especially vigilant and reflexive in our daily intellectual undertakings, in order to ensure that we do not easily succumb to the sirens of the powerful marginalizing institutions surrounding us.

¹⁷ A number of relevant insights are provided on the matter in Morales and Sponem (2017).

Finally, I recognize that readers who expected to find some magical definition of critical research may be disappointed with the style of this essay, yet I genuinely hope to have an impact, in terms of strengthening reader awareness of the importance of flexible and fluctuating epistemological boundaries.¹⁸ As stressed by the late [Anthony Hopwood \(2007, p. 1367\)](#), we should be careful about those people and institutions which are bluntly inflexible regarding the boundaries of accounting and accounting research,

There were then, there have been in the intervening period, and there are now people who think that they know what accounting—and auditing for that matter—is. How wrong these people are. They are the ones who list the attributes of the *status quo*, seemingly wanting to confine the new to being within the boundaries of the old. They have no conception that accounting and accounting research have repeatedly changed across time, and when things change they become what they were not, at least in part. Accounting has been a craft that has had no essence. It has changed significantly across time, adopting new forms, methods, and roles. Likewise for accounting research. Historically, it too has developed in relation to a diverse series of circumstances and pressures, taking on different forms in different places and at different moments of time, repeatedly adopting approaches that were novel and contentious. Moreover, both accounting and accounting research will continue to do just that, regardless of the pleas and efforts of those who act in the name of the *status quo*.

Through a quite peculiar and unpredictable journey along critical research trajectories, I came to view the critical accounting research project, in spite of its nebulousness and transformative nature, as being firmly committed to the promotion of peripheral and alternative thinking regarding accounting and accounting research. Importantly, the project's boundaries are always in a state of flux and one of its distinguishing features is a high level of collective reflexivity in analyzing, from a phronetic viewpoint, the project's main intellectual trajectories. As maintained by [Flyvbjerg \(2001, p. 60\)](#), this phronetic exercise implies the following questions: "Where are we going? Is this desirable? What should be done?" For instance, recent calls have been made, in the critical accounting research literature, for a greater consideration of quantitative critical analyses ([Everett et al., 2015](#)), and for greater attention being devoted to the role of suffering and emotion that often characterize the fate of marginalized parties ([Sargiacomo, Ianni, & Everett, 2014](#)). This implies innovation. Accordingly, I would be delighted if people in the accounting research community perceive CPA as one of the most inspiring venues to publish thoughtful and innovative work aimed at developing a better understanding of accounting, how it exerts marginalizing influence, how it intermingles with the development of broader discourses such as neoliberalism, and how it may be changed in order to promote people's emancipation from institutionalized and marginalizing thinking.

Finally, it seems to me that more energy should be devoted in extending the broader conversation on "what is" critical research. One promising avenue is to undertake a comparative analysis of the ways in which critical scholarship is articulated in areas such as sociology (e.g., in *Critical Sociology*), critical legal studies, and organizational analysis (e.g., in *Organization: The Critical Journal of Organization, Theory and Society*). Also, given that my personal journey in the critical accounting research domain has been influenced significantly by Foucauldian ideas, another avenue of future research is to examine the extent to which the tentative compass I developed holds up in the context of other critical research traditions, such as Marxism or critical realist research ([Modell, 2017](#)).

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¹⁸ Readers interested in a pragmatic viewpoint on how one may engage in the production of "research that matters" may find it useful to consult [Alvesson \(2012\)](#), where he provides important advice such as focusing on important and broad topics, writing in an engaging way, and striving to develop creative interpretations. I certainly agree in a general way with such advice although I view it as cross-paradigmatic, in that it may be used by a researcher belonging to any paradigm (critical or not) in order to produce knowledge that deviates from "normalcy" in one's field.

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