WHITHER CRITICAL RESEARCH IN ACCOUNTING?

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PLEASE NOTE: [The paper is a rough draft to accompany my presentation, for which slides will follow, prepared especially for the seminar at the University of South Australia, January, 2013. Please do not quote or cite without author’s permission]

The history of accounting research bears witness to various delineations or categorisations, or what one may term border constructions, of the activity, some of which have been especially influential in shaping the character of accounting’s analysis. If one is interested in understanding this character today, in such a way that one might better appreciate and help to realise some of its more enabling possibilities, it is insightful to begin to unpick its multi-layered aspects. The layers have been formed in the constructions of borders, and sometimes shifts in and contestations thereof - both within accounting research itself and outwith it but so as to impact on its historical trajectory.

Such historical analysis of a body of work sees dangers and threats in moments or out-workings of categorisation that have re-orientated the activity. And such analysis appreciates how these dangers and threats have been realised. Thus, the character of accounting’s analysis is problematised, while alternative pathways for accounting research are suggested.

A particular term of delineation that especially interests us here is the notion of the ‘critical’ as articulated in accounting research. Our suggestion is that the way this notion has developed and been treated in accounting research has had significant impacts on accounting’s analysis. It has shaped ways of seeing (and not seeing) accounting including in terms of the questions asked (and not asked) of it. It has shaped modes of presentation of argument. It has in effect policed method. It has substantively influenced the character of
dialogue about accounting both within accounting academia, within academia more generally, and within the broader community. It has suggested ways of acting or not acting on and through the phenomenon.

To give further focus to our concerns, with again attention to the interface with the notion of the critical, we shall explore how border constructions as outlined above have impacted upon the construct ‘social accounting’ in accounting research. This case also allows us to make more focused suggestions for the development of critical research upon ‘social accounting’.

The structure of the paper is as follows: critical appreciation of some key border constructions in the history of accounting research, reflecting a particular interest in the notion of critical research; a focus upon ‘social accounting’ research with some suggested ways forward; concluding comments.