ON THE ELUSIVE NATURE OF CRITICAL (ACCOUNTING) RESEARCH

Yves Gendron, Université Laval, Québec

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INTRODUCTION

<u>Objective</u>
Many people in the accounting research community are ambiguous regarding the nature of critical research, having the following question in mind: What is critical research?

The objective of this editorial project is to provide a number of tentative referents to address this deceptively simple question – although clear answers purposively will not be provided because unambiguousness is not consistent with the spirit of critical epistemologies.

INTRODUCTION

Thesis

Arguably, critical research constitutes an **intellectual project** that is always **subject to change** as it is continuously articulated by the researcher, **as a reflexive being**, along the flow of her/his new experiences in academia and society. In a sense, each of us necessarily has a **personalized understanding** of the critical accounting research project – although the articulations by which it is constructed often imply **reliance on common referents** as well as a number of interactions with other 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.

INTRODUCTION

<u>Pedagogical strategy</u>
Writing about three main sources of influence that retrospectively played a significant role in articulating my (evolving) sense of "what is critical research".

FIRST AXIS OF ARTICULATION

<u>Chance encounter and unarticulated self-learning</u>
Most of the qualitative studies that I read during my Ph.D. were through my own initiative, quite often by identifying references whose title looked intriguing. At the time, I sometimes went to work 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 literally taken by some of the articles.

SECOND AXIS OF ARTICULATION

Foucalization

How I came to make sense of critical research intertwines with the processes by which **my own subjectivity was "foucalized".** From this perspective, critical research engages in the studying of **power**, particularly how people come to be **subtly influenced by persuasive discourses** to the point that the latter are viewed as **well-founded, natural, and matter of fact**. Foucault was particularly interested about **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 to inform people** of these detrimental processes.

THIRD AXIS OF ARTICULATION

Epistemological questioning on "columnizing" critical research

Over time, I progressively developed a conceptual "compass" to make sense of critical research – and I became sufficiently comfortable with the matter to elaborate it through text.

❑ **My hope is that the compass' reference points, which are imbued by a sense of pragmatism in evaluating critical research, might be useful to doctoral students and others.**

THIRD AXIS OF ARTICULATION

Critical research sense-making compass

Dimension	Provisional reference point
Purpose	Developing a better understanding of marginalization processes in society and academia, and a basis to engage in social praxis
Characterization of the "enemy"	Dominant institutions, discourses and practices that marginalize certain viewpoints and parties in society, as well as certain research styles in academia
Ontological beliefs	Social reality is socially constructed – yet once social reality is constructed it then produces real and 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, and 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)

THIRD AXIS OF ARTICULATION

Purpose

Over time, I came to view marginalization as the most pivotal concept of critical research. Through this concept, critical research may be regarded as aiming to problematize power and bring its negative consequences to the light (Flyvbjerg, 2001). Importantly, the knowledge that critical research develops on marginalization processes constitutes a platform, or at least an element of a platform to engage in social praxis.

THIRD AXIS OF ARTICULATION

Purpose (continued)

❑ **From a Foucaultian 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.**

THIRD AXIS OF ARTICULATION

Characterization of the "enemy"

I eventually found it quite useful to develop a characterization of the "enemy" that critical research endeavors to fight. The enemy may be defined as influential institutions, discourses, logics or ideologies, whose overarching aim is to marginalize others, not least in shaping or manufacturing the mind, for instance in rendering people docile and subservient to the establishment's interests.

THIRD AXIS OF ARTICULATION

<u>Ontological beliefs</u>

My understanding of the ontological perspective on which critical research is predicated is informed by social constructivism and performativity. What we "view" (including what we view as objective) is inevitably impacted by our interpretive schemes, which continuously develop through our socialization experiences (Schutz, 1967). Once constructed, however, "reality" is then having real and 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 social construction of reality.

THIRD AXIS OF ARTICULATION

<u>Methodological stance</u>

To investigate multifaceted and subtle marginalization processes, methodological pluralism is warranted. The more diversified is 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.

THIRD AXIS OF ARTICULATION

Prescriptive stance

Another distinguishing feature of my evolving understanding of critical research consists of its prescriptive stance, which is consequent with the emphasis on social praxis. Critical research is considered along Burrell and Morgan's (1979) "sociology of radical change".

- ❑ **Prescriptive stances within the critical research community vary greatly. Foucaultian research, for instance, tends to assume that social life is unpredictable, thereby rendering the domain of intervention particularly perilous. Researchers who belong to other theoretical allegiances may tend to be more affirmative in their analyses and the recommendations they make.**

THIRD AXIS OF ARTICULATION

Intervention setting

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, remarks made on blogs and more traditional media, and so on.

CONCLUSIVE COMMENTS

Maneuvering between tolerance and intolerance

Receptivity to novelty and flexibility in updating one's epistemological referents may 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 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 "enemies".

CONCLUSIVE COMMENTS

Maneuvering between tolerance and intolerance (continued)

❑ **The boundaries of critical research are purposively constructed as being relatively inclusive toward new adherents.**

❑ **The critical accounting research project is not receptive to studies whose finality is to help capitalism work better.**

❑ **Critical research is opposed to 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).**

CONCLUSIVE COMMENTS

Continuous reflexivity

Openness may be particularly threatened through 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, 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 tasks, in order to ensure that we do not easily succumb to the sirens of the powerful marginalizing institutions surrounding us.

CONCLUSIVE COMMENTS

Invitation to being involved in the critical accounting project

We would be delighted if people in the accounting research community perceive our journal 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, perhaps, it may be changed in order to promote people's emancipation from institutionalized and marginalizing thinking.