(The draft only comprises Yves Gendron's part)
ON THE ELUSIVE NATURE OF CRITICAL (ACCOUNTING) RESEARCH

The following e-mail exchange (March 20, 2014) between two co-editors of the journal 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 [*Critical Perspectives on Accounting*]. 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 mention 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 illustrates that the nature of critical research is not easy to grasp. The discussion points to 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. Certainly, editorial decisions are not made through a systematic and fixed protocol or checklist 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 whose finality is to help capitalism work better. The more general point is that the critical research project is enacted as an "alternative" project (Parker & Thomas, 2011), in that it seeks to encourage forms of thinking and intervening that take position, in some ways, against the hegemony of established institutions.

Critical research, therefore, may be conceived of as an ongoing project, whose boundaries inevitably are 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 or intellectual trajectories, whose overlapping points are often not that obvious. In a sense, critical research may be conceived of as a methodological labyrinth made up of qualitative studies, essays, and certain types of quantitative research. The theoretical lenses used by critical scholars greatly vary, from Marxism to post-structuralist thinkers such as Michel Foucault. While this fragmentation makes it hard to define "what is" critical research, it nonetheless signals an

important hallmark of the critical community, that is to say a commitment toward epistemological diversity. As such, critical research is particularly 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), considering that society is richer, in many ways, when knowledge is diversified – 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 purposively constructed as being relatively inclusive toward new adherents. For example, the decision to reject the paper is supplemented with indications 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 – that is to say 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.

Critical research should be viewed, therefore, as an intellectual endeavor whose boundaries 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, definitions provide a field with a number of referents that may facilitate the establishment of consensus, harmony, and organization. On the other hand, beyond neutrality appearances, definitions often imply a political statement and, therefore, the promotion of certain interests. As a result, disharmony, ambiguity and disagreement regarding the nature of critical research should not be superficially interpreted as indications of paradigmatic decline. This does not imply that "anything goes" (Feyerabend, 1978) in terms of evaluating critical studies, however – 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.[1] Some hard-to-define criteria are inescapably used when making editorial decisions.

In producing this editorial, we were 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?" We thought that providing a number of tentative referents to address this deceptively simple question is a relevant endeavor – although we purposely refrain from providing clear answers because clarity is not consistent with the spirit of critical epistemologies. Thus, our editorial is in a sense pedagogical, although this is pedagogy from a peculiarly atypical nature. That is, as an editorial team, we agreed that each one of us would write about three main sources of influence that retrospectively played a significant role in articulating their (evolving) sense of "what is critical research". Our thesis is that 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.

---

[1] However, we 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.

Importantly, as a personal yet socially informed project, one's sense of critical research may solidify, ramify, and become more fragile over time.

Through the respective articulations we highlight below, and in line with our point regarding communitarian inclusiveness, we hope that this editorial will serve the purpose of recruiting or facilitating the recruitment of new critical scholars, interested in developing with us the capricious yet so inspiring critical research trajectories. Finally, and perhaps more classically, we 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 our respective stories regarding how the "identity" of critical research came to be constructed in our minds. This is followed by a conclusion where we stress some of the main implications ensuing from our constellation of experiences.

Yves' story

First axis of articulation – Chance encounter and unarticulated self-learning

I arrived at the Ph.D. (Laval) after having obtained a college degree in sciences and a bachelor degree in accounting, and after 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 I followed during my Ph.D. were strongly informed by positivism, as articulated through economic and psychological perspectives.

I did not feel passion for positivist research, however, and 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 whose title looked intriguing. At the time, I sometimes went to work in the accounting department's meeting room, which was typically quiet. 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 that 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 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 is that developing a better understanding of financial auditing requires theoretical and methodological sensitivity to the institutional and social context. She also mobilized a literature that challenged auditors' claims to professionalism, especially regarding auditor independence. In contrast to a reaction of initial denial which I have commonly observed from the part of doctoral students who worked for several years in public accounting, these criticisms somehow immediately "resonated" (Gendron, 2013) with my own interpretive schemes and understandings of the backstage of the audit function.

Humphrey and Moizer (1990) is another CPA article that had a significant impact on my emerging understanding of critical accounting research. Drawing on Burchell et al.'s (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 maintain 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 pillars or intellectual referents, *Accounting, Auditing & Accountability Journal* (AAAJ), *Accounting, Organizations and Society* (AOS), and CPA. In AAAJ, I was particularly taken by Sikka et al.'s (1995) article, which exposes some important difficulties that researchers may face in the pursuit of the critical accounting research project. Importantly, Sikka et al. (1995) constitutes an invitation for accounting academics to engage in research that matters – that is to say in taking distance from the accounting establishment's interests and engage in social critique, not least in "lifting the rug" (p. 115) in order to show the extent to which accountancy bodies are involved in the promotion of sectional interests and in initiatives that aim to shape public opinion. In a way, Sikka et al. (1995) "taught" me that accounting firm behavior can be productively understood from a political lens of analysis.

Through these initial chance encounters with the critical accounting research literature, I was exposed to some critical accounting research trajectories. I came to view critical research as a personal yet in a sense collective intellectual project, one of its overarching finality 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.

Second axis of articulation – Foucalization

My first contact with Foucault occurred in the course of my Ph.D., during a sociologically-inclined accounting research workshop organized by the late Norman Macintosh at Queen's University.[2] 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 conference, I remember that I went to Laval university'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 is 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 to audit 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, somehow, may come to influence people's minds. This emerging and evolving ontological understanding was nourished through discussions with David

---

[2] Specifically, Queen's University Social and Behavioral Accounting Symposium, August 4-6, 1994.

Cooper (more often than not, David popping up in my office in order to have a chat), and with my spouse, which at the time was a Faculty member at the University of Alberta's Department of Sociology (e.g., Martel, 1999). During my post-doc, I also had the opportunity to read Vaughan Radcliffe's dissertation, who graduated from the University of Alberta shortly before I arrived. His dissertation helped me to 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 engendered a quite significant clash with Marxist accounting researchers.[3] These interviews allowed me to sophisticate 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 et al. (forthcoming), that I became relatively comfortable with the notion of governmentality.

In sum, it is through a constellation of experiences and influences that I developed a more sophisticated understanding (yet deeply personal) of the critical research project, from a Foucaultian viewpoint. In particular, how I came to make sense of critical research intertwines with the processes by which my own subjectivity was "foucalized".[4] At the risk of oversimplifying, the outcome is an (evolving) 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 central theme investigates the 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, and political claims such as neoliberalism and its new public management avatar) to the point that the latter is 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. 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 Foucaultian 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 to acts of

---

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

[4] In so doing, my journey in the critical research project is significantly different from that of European and/or more senior critical researchers, who quite often were exposed early in their career to Marxist forms of critical thinking.

consumption – so that people spend their leisure time at shopping "freely" in shopping malls. In the process people's identity is (re)constructed as individualistic consumers, with important consequences in terms of some of the classic pillars by which societies are understood to develop, such as senses of community and social bonding.

Of course, 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 Foucaultian 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 for liberalization from subjugating forces. 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 discursive constellations which oftentimes dehumanize people. In realizing this project, however, Foucaultian thought is recognized for being cautious in terms of the researchers' role in intervening in the policy-making and prescriptive domain, given the unpredictability of social life – although Foucaultian studies typically open possibilities for action (Flyvbjerg, 2001). This relative restraint over policy-making is, however, a matter of contention in the critical research community.

Third axis of articulation – Epistemological questioning on "columnizing" critical research

The third axis by which I came to experience and articulate critical research is an ongoing one, whose emergence occurred when I co-developed a guest editorial with Michael Power aiming 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 developing 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.[5] My uneasiness was also fueled by Prasad and Prasad's (2002) viewpoint, according to whom 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.

---

[5] At the time, I felt that 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).

Is critical research just too complex and fragmented to be categorized? Are the diverse strands of critical research just too dissimilar for critical research 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 Foucaultian 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 taken for granted beliefs (Fournier & Grey, 2000), is this not expected to find this paradigm resisting its own categorization? Is such resistance an indication of its strength as a discipline? As shown previously through the complex and to some extent personalized trajectories by which I developed and articulated a sense of critical research, is this not a risky enterprise to categorize a phenomenon whose boundaries are ever changing and subject to personal (re)interpretation?

One important epistemological development that makes it especially challenging for critical research to be defined from a single perspective ensues from the work of Burrell and Morgan (1979), according to whom radical (i.e., critical) research transcends the boundaries between objective and subjective research. Thus, while critical research is oftentimes 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 paradigmatic boundaries is also emphasized by Everett et al. (2015), who maintain that whereas critical accounting research is often carried out through qualitative methods and data, we should not downplay the important contributions that quantitative research can bring to the discipline (see also Richardson, 2015). In particular, quantitative work 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 privileged parties exert, for instance, on policy-making. Quantitative findings may be especially useful, as rhetorical means of persuasion, in the public arena – given the aura of legitimacy typically associated with quantified forms of knowledge (Porter, 1995).

As a result of my quite unarticulated and nonlinear journey through the labyrinth of critical research, I progressively developed a conceptual "compass" to make sense of this kind of work – which is illustrated in Table 1. 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, which are always subject to be questioned and modified. In sum, the compass represents my current viewpoint on the boundaries of critical research.

[Insert Table 1 about here]

Somehow along the path of my third axis of articulation, I found myself sufficiently secure to develop it, in spite of its potential imperfections and provisional nature. 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. Note that 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. As such, the development of the compass and underlying justifications is predicated on the notion of bricolage (Boxenbaum & Rouleau, 2011), in that I pragmatically mobilized and combined different concepts from different authors as I saw fit. In so doing, I felt particularly inspired by Haggerty and Ericson's theorizing philosophy centered on the need to "think otherwise" (2000, p. 608), namely, "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."[6] In sum, Table 1 is

_____

[6] Even if Table 1 were consistent with a single theoretical strand, internal coherence and stability would then not be guaranteed given that theories are not static. As such, they are subject to interpretation and they tend to be

an attempt to synthesize an ongoing project which the 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 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. 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 any form 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." This emphasis on social praxis helps us to understand why a number of critical accounting studies focus on accounting from an emancipatory or agonistic perspective (Brown, 2009; Gallhofer & Haslam, 2003; Vinnari & Dillard, forthcoming). Note that the most common vectors through which marginalization, exclusion and social inequality are sustained relate to class, race and gender (Andersen & Collins, 2015).

Through the elucubrations I went through when trying to circumscribe critical research, 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.[7] 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 of her/his own marginalization (Bourdieu & Passeron, 1977; Courpasson, 2004). Power, therefore, should be viewed as a multidimensional notion whose influence on behavior and the mind is often subtle (Lukes, 2005).

Academia is far from being exempted from the influence of marginalizing power. Academics' ways of thinking and doing, that is to say their mindset, constitutes an important stake for the establishment – and this has been the case for a long time (Baritz, 1960; Beck, 1992). Today, an increasing number of authors, including in the accounting and management research communities, significantly worry about certain research styles being increasingly marginalized from a number of "élite" journals (Gray & Milne, 2015; Hopwood, 2007). Several authors maintain that the winds of epistemological marginalization in research are exacerbated by academics' rising fascination toward journal rankings (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). Marginalization therefore abounds in society and academia.

---

modified and "translated" in diverse ways along their existence (Malsch et al., 2011), oftentimes as a result of researchers' sense of pragmatism that may lead them to view theory as a sensitizing device to be used flexibly.

[7] Of course, more specific characterizations of the "enemy" are found in the critical literature – such as neoliberalism (Chiapello, forthcoming) and the well-ingrained logic of progressive history (Macintosh, 2009).

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, notably the social structures surrounding us. 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); "pure" perception, therefore, is an impossibility (Chalmers, 2013). 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. For instance, how people are classified in statisticians' 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. 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 (Boxenbaum & Rouleau, 2011). As argued more generally by Flyvbjerg (2001) and Williams et al. (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 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 status quo or promotes social change. That being said, it should be recognized that 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 (Flyvbjerg, 2001). Researchers who belong to other theoretical allegiances may tend to be more affirmative in their analyses and the recommendations they make (e.g., Sikka, 2009).

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, remarks 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 being actively involved in debating matters in the public arena,

> 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 may engage in social praxis – especially in the classroom (Neu et al., 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. Further, academic articles provide key reference points for critical scholars and would-be critical researchers – allowing them to be aware of new knowledge developments while articulating and refining their own sense of what critical research is.

Conclusion

This editorial 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, whose referents are 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 one, in that people's reflexive exercises often involve different types of interactions, such as discussions with colleagues and the reading of articles in a critical journal. 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 innovativeness 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 are also inspiring, in that they signal 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 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".

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 we 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 mind, which we seek to denounce and criticize in our critical studies. How many of us go to work with their 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 whose production is far from meeting the criteria of international conventions on child labor? Being aware of our own fallacies as citizen, consumer, taxpayer, spouse and parent may help to bring some healthy skepticism on our own work as critical scholar, influencing the determination of our objects of inquiry and making us perhaps more sensitive about 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 main tasks 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.

Finally, we recognize that readers who expected to find some magical definition of critical research may be disappointed with the style of our editorial yet we genuinely hope to have an impact, in terms of strengthening our awareness of the importance of flexible and fluctuating epistemological boundaries.[8] 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*.

The different journeys that the journal's co-editors undertook in experiencing and articulating the critical accounting research project share the view that the latter, in spite of its nebulosity and transformative nature, is clearly committed to the promotion of peripheral thinking regarding accounting and accounting research. Importantly, the project's boundaries

---

[8] 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 pieces of advice such as focusing on important and broad topics, writing in an engaging way, and striving to develop creative interpretations. We certainly agree in a general way with such pieces of advice although we view them as cross-paradigmatic, in that they may be used by a researcher belonging to any paradigm (critical or not) in order to produce knowledge that deviates from normalcy.

are always in a state of fluctuation and one of its distinguishing features is a high level of (personal and intersubjective) 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 for a greater consideration of quantitative critical analyses (Everett et al., 2015), and more attention being devoted to the role of suffering and emotion that often characterize the fate of marginalized parties (Sargiacomo et al., 2014). 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 it may be changed in order to promote people's emancipation from institutionalized and marginalizing thinking.

The Editors

Marcia Annisette, Christine Cooper and Yves Gendron

REFERENCES

Abbott, A.D. (2001). Chaos of disciplines. Chicago, IL: University of Chicago Press.

Alvesson, M. (2012). Do we have something to say? From re-search to roi-search and back again. *Organization*, 20(1), 79-90.

Alvesson, M., & Sandberg, J. (2013). Has management studies lost its way? Ideas for more imaginative and innovative research. *Journal of Management Studies*, 50(1), 128-152.

Alvesson, M., & Sandberg, J. (2014). Habitat and habitus: Boxed-in versus box-breaking research. *Organization Studies*, 35(7), 967-987.

Andersen, M.L., & Collins, P.H. (2015). Why race, class, and gender still matter. In M.L. Andersen & P.H. Collins (Eds.), *Race, class and gender: An anthology*, pp. 1-33. Boston, MA: Wadsworth Publishing.

Baritz, L. (1960). *The servants of power*. Middletown, CT: Wesleyan University Press.

Beck, U. (1992). *Risk society: Towards a new modernity*. London, England: Sage Publications.

Bevir, M. (1999). Foucault, power and institutions. *Political Studies*, 47(2), 345-359.

Bonnewitz, P. (1998). *Premières leçons sur la sociologie de P. Bourdieu*. Paris, France: Presses Universitaires de France.

Bourdieu, P. & Passeron, J.-C. (1977). *Reproduction in education, society and culture*. London, England: Sage Publications.

Boxenbaum, E., & Rouleau, L. (2011). New knowledge products as bricolage: Metaphors and scripts in organizational theory. *Academy of Management Review*, 36(2), 272-296.

Brown, J. (2009). Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously. *Critical Perspectives on Accounting*, 20(3), 313-342.

Burchell, S., Clubb, C., Hopwood, A., Hughes, J., & Nahapiet, J. (1980). The roles of accounting in organizations and society. *Accounting, Organizations and Society* 5(1), 5-27.

Burrell, G., & Morgan, G. (1979). *Sociological paradigms and organisational analysis*. Aldershot, England: Ashgate Publishing.

Chalmers, A.F. (2013). *What is this thing called Science* (4th edition)? Indianapolis, IN: Hackett Publishing Company.

Chiapello, E. (Forthcoming). Critical accounting research and neoliberalism. *Critical Perspectives on Accounting*.

Chua, W.F. (1986). Radical developments in accounting thought. *The Accounting Review*, 61(4), 601-632.

Courpasson, D. (2004). *Soft constraint: Liberal organizations and domination*. Copenhagen, Denmark: Copenhagen Business School Press.

Everett, J., Neu, D., Rahaman, A.S., & Maharaj, G. (2015). Praxis, Doxa and research methods: Reconsidering critical accounting. *Critical Perspectives on Accounting*, 32, 37-44.

Feyerabend, P. (1978). *Against method: Outline of an anarchistic theory of knowledge*. London, England: Verso.

Flyvbjerg, B. (2001). *Making social science matter: Why social inquiry fails and how it can succeed again*. Cambridge, England: Cambridge University Press.

Foucault M. (1997). *Ethics: Subjectivity and truth. Essential works of Michel Foucault, 1954—1984. Vol. 1*. New York, NY: New Press.

Fournier, V., & Grey, C. (2000). At the critical moment: Conditions and prospects for critical management studies. *Human Relations*, 53(1): 7-32.

Gallhofer, S., & Haslam, J. (2003). *Accounting and emancipation: Some critical interventions*. London, England: Routledge.

Gendron, Y. (2013). Rethinking the concept of research contribution. *Comptabilité – Contrôle – Audit*, 19(3), 1-20.

Gendron, Y., & Baker, C.R. (2005). On interdisciplinary movements: The development of a network of support around Foucaultian perspectives in accounting research. *European Accounting Review*, 14(3), 525-569.

Gephart, R.P. (2004). Qualitative research and the *Academy of Management Journal*. *Academy of Management Journal*, 47(4), 454-462.

Gray, R., & Milne, M.J. (2015). It's not what you do, it's the way that you do it? Of method and madness. *Critical Perspectives on Accounting*, 32, 51-66.

Guthrie, J., & Parker, L.D. (2016). Whither the accounting profession, accountants and accounting researchers? Commentary and projections. *Accounting, Auditing & Accountability Journal*, 29(1), 2-10.

Hacking, I. (1986). Making up people. In T.C. Heller, M. Sosna & D.E. Wellbery (Eds.), *Reconstructing individualism: Autonomy, individuality, and the self in western thought*, pp. 222-236. Stanford, CA: Stanford University Press.

Haggerty, K.D., & Ericson, R.V. (2000). The surveillant assemblage. *British Journal of Sociology*, 51(4), 605-622.

Harvey, D. (2006). *Spaces of global capitalism: A theory of uneven geographical development*. London, England: Verso.

Hopwood, A.G. (2007). Whither accounting research? *The Accounting Review*, 82(5), 1365-1374.

Humphrey, C., & Gendron, Y. (2015). What is going on? The sustainability of accounting academia. *Critical Perspectives on Accounting*, 26, 47-66.

Humphrey, C., & Moizer, P. (1990). From techniques to ideologies: An alternative perspective on the audit function. *Critical Perspectives on Accounting*, 1(3), 217-238.

Kirkham, L.M. (1992). Putting auditing practices in context: Deciphering the message in auditor responses to selected environmental cues. *Critical Perspectives on Accounting*, 3(3), 291-314.

Llewellyn, S. (2003). What counts as "theory" in qualitative management and accounting research? Introducing five levels of theorizing. *Accounting, Auditing & Accountability Journal*, 16(4), 662-708.

Lukes, S. (2005). *Power: A radical view* (2nd ed.). Basingstoke, England: Palgrave Macmillan.

Macintosh, N.B. (2009). "Effective" genealogical history: Possibilities for critical accounting history research. *Accounting Historians Journal*, 36(1), 1-27.

Malsch, B., Gendron, Y., & Grazzini, F. (2011). Investigating interdisciplinary translations: The influence of Pierre Bourdieu on accounting literature. *Accounting, Auditing & Accountability Journal*, 24(2), 194-228.

Martel, J. (1999). *Solitude and cold storage: Women's journeys of endurance in segregation*. Edmonton, Alberta: ACI Communication.

Neu, D., Cooper, D.J., & Everett, J. (2001). Critical accounting interventions. *Critical Perspectives on Accounting*, 12(6), 735-762.

Parker, M., & Thomas, R. (2011). What is a critical journal? *Organization*, *18*(4), 419-427.

Porter, T.M. (1995). *Trust in numbers: The pursuit of objectivity in science and public life*. Princeton, NJ: Princeton University Press.

Power, M., & Gendron, Y. (2015). Qualitative research in auditing: A methodological roadmap. *Auditing: A Journal of Practice & Theory*, 34(2), 147-165.

Prasad, A., & Prasad, P. (2002). The coming of age of interpretive organizational research. *Organizational Research Methods*, 5(1), 4-11.

Rabinow, P. (1984). Introduction. In P. Rabinow (ed.), *The Foucault reader*, pp. 3-29. New York, NY: Pantheon.

Radcliffe, V.S. (1998). Efficiency audit: An assembly of rationalities and programmes. *Accounting, Organizations and Society*, 23(4), 377-410.

Radcliffe, V.S. (1999). Knowing efficiency: The enactment of efficiency in efficiency auditing. *Accounting, Organizations and Society*, 24(4), 333-362.

Richardson, A.J. (2015). Quantitative research and the critical accounting project. *Critical Perspectives on Accounting*, 32, 67-77.

Rose, N. (1999). *Powers of freedom*. Cambridge, England: Cambridge University Press.

Said, E.W. (1994). *Representations of the intellectual: The Reith lectures*. New York, NY: Vintage Books.

Sargiacomo, M., Ianni, L., & Everett, J. (2014). Accounting for suffering: Calculative practices in the field of disaster relief. *Critical Perspectives on Accounting*, 25(7), 652-669.

Schutz, A. (1967). *The phenomenology of the social world*. Evanston, IL: Northwestern University Press.

Sikka, P. (2009). Financial crisis and the silence of the auditors. *Accounting, Organizations and Society*, 34(6/7), 868-873.

Sikka, P., Willmott, H., & Puxty, T. (1995) The mountains are still there: Accounting academics and the bearings of intellectuals. *Accounting, Auditing & Accountability Journal*, 8(3), 113-140.

Viale, T., Gendron, Y., & Suddaby, R. (Forthcoming). From "mad men" to "math men": The rise of expertise in digital measurement and the shaping of online consumer freedom. *Accounting, Auditing & Accountability Journal*.

Vinnari, E., & Dillard, J. (Forthcoming). (ANT)agonistics: Pluralistic politicization of, and by, accounting and its technologies. *Critical Perspectives on Accounting*.

Watts, R.L., & Zimmerman, J.L. (1985). *Positive Accounting Theory*. Englewood Cliffs, NJ: Prentice-Hall.

Williams, P.F., Jenkins, J.G., & Ingraham, L. (2006). The winnowing away of behavioural accounting research in the US: The process for anointing academic elites. *Accounting, Organizations and Society*, 31(8), 783-818.

Table 1

Critical research sense-making compass and provisional reference points

Dimension	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