



ELSEVIER

Contents lists available at [ScienceDirect](http://www.sciencedirect.com)

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

You too can have a critical perspective! 25 years of Critical Perspectives on Accounting



Jérémy Morales^{a,*}, Samuel Sponem^b

^a Royal Holloway, University of London Egham, Surrey TW20 0EX, United Kingdom

^b HEC Montréal, 3000 Chemin de la Côte-Sainte-Catherine Montréal, QC H3T 2A7, Canada

ARTICLE INFO

Article history:

Received 7 May 2015

Received in revised form 19 September 2016

Accepted 30 September 2016

Available online 4 October 2016

Keywords:

Critical

Public interest

Science studies

Emancipation

ABSTRACT

This paper provides an overview of the emergence of *Critical Perspectives on Accounting* and of some of its achievements. The journal was originally created to provide a forum to question some of the notions that were systematically taken for granted in accounting practice and research, to explore the ideological underpinnings of the discipline, and reveal its role in processes of domination and social reproduction. The aim was also to encourage community-building around other important issues such as critical accounting interventions and their potential, or ways to bring out more emancipatory perspectives on accounting. We review three streams with a critical approach to accounting that were developed in the journal over 25 years: promoting a radical reflexivity to challenge mainstream views on accounting, questioning the normative claims of the profession to reveal its role in social reproduction, and highlighting the role of accounting in major socio-political trends.

© 2016 Elsevier Ltd. All rights reserved.

1. Introduction

“You too can have a critical perspective.” This slogan appeared on badges handed out at conferences by Tony Tinker and David Cooper to promote their journal. As young researchers, we asked ourselves: “This red badge, with a picture of a super-hero, is it serious? And, what is a critical perspective on accounting?”

Accounting literature offers various definitions of critique. Most are focused on explaining accounting and its consequences through the dialectic study of contradictions between different socio-political projects. As Broadbent (2002; p. 436) posits, “critical accounting must be questioning of the particular power of any group to define what is appropriate.” Others consider that critical accounting research consists in developing theoretical models with which to determine the conditions that would make accounting an emancipatory practice, and to derive from this the reforms to propose and the dysfunctions to expose (Arrington & Puxty, 1991; Rambaud & Richard, 2015). For Cooper (2014), critical research on accounting must convey the social, political and human complexities of accounting institutions and thus reintroduce the political interests of agents in the analysis.

Critical accounting research arguably refers to a network, a field, and a community. In this article, we try to “take into account both its intellectual and social history, moving from the social characteristics of the leader[s] and initial circle, to

* Corresponding author.

E-mail addresses: jeremy.morales@rhul.ac.uk (J. Morales), samuel.sponem@hec.ca (S. Sponem).

collective properties of the group, such as its social attraction and its capacity to recruit students” (Bourdieu, 2004; p. 68–69). We consider accounting research to be critical when it is commonly “labelled” as such (Becker, 1998), and follow its materialization in and around the *Critical Perspectives on Accounting* (CPA) journal, which was created 25 years ago. More specifically, this article provides an overview of the emergence of this journal by comparing its initial intention and some of its tangible achievements.

The first part of this paper tackles the emergence of a journal project, namely the intellectual intentions and institutional connections which were initially mobilized. We explore the different dispositions of the agents and the structure of the field (Bourdieu, 2004) in order to understand how this scientific project emerged. This section is based notably on eight interviews conducted with scholars who participated in the emergence of this project, including one of the founders.¹ The second part examines how this project is embodied in the journal’s publications. The goal here is not to perform an exhaustive literature review of all CPA publications, but to outline, based on selected publications, the definition of a critical form of research on accounting. The final section presents some achievements of the journal and the remaining issues.

2. The project of a critical accounting journal

Definitions of critical accounting research vary widely, the majority of them depict critical accounting as a blend of “normative” and “positive” approaches, which only covers part of what “critical” actually means within the scope of accounting research. To understand the “critical” label applied to accounting research, we examine both the process of accounting research in the making, and the results of this research in materialized publications. This is to avoid the risk of focusing on formalized publicly available data, which gives only a partial understanding of social stratification within accounting academia (Gendron & Baker, 2005).

Critical accounting research is not just about a group of researchers who are influenced by similar theories, follow comparable methodologies, study common research themes or are interested in the same fields.² It is also about researchers who rallied around a project that was academic, scientific and political at the same time (Roslender & Dillard, 2003). The CPA journal is the outcome of this project that began 25 years ago. The section that follows shows how the intellectual project developed in parallel with an entrepreneurial project and explores the networks and strategies used.³

2.1. An intellectual project and editorial opportunity

During the second half of the 1980s, Tony Tinker, David Knights and Hugh Willmott tried to create a journal to publish articles presented at the Labour Process Conference being held in Manchester (Interviewee A). However, publishers (including Academic Press) seemed more interested in the idea of a journal focused on accounting. Tony Tinker and David Cooper, who had been friends and colleagues for over 15 years, felt this opportunity was consistent with their own intellectual project (Interviewee B). Indeed, David Cooper and Trevor Hopper had launched the Interdisciplinary Perspectives in Accounting (IPA) conferences in 1985 (Gendron & Baker, 2005),⁴ and Tony Tinker had held a critical accounting conference in 1988, yet they felt existing journals were not entirely receptive to the kind of research they were trying to publish. Most of the members of these networks were British accounting scholars,⁵ although ties were created with U.S. and Australian scholars and with scholars working in critical organization and labour process studies (Interviewee C; Interviewee A; Interviewee H).

David Cooper and Tony Tinker were perceived as “cause driven” (Interviewee F). More generally, the people who became involved in the project had the feeling that the journal had a “progressive and important role to play” (Interviewee C). The stated aim of the journal was to offer a dissident and divergent voice on public interest topics (Interviewee D; Interviewee H), like the figure of the intellectual seeking to “speak truth to power” (Interviewee C). The project was therefore based on an original definition of relevance that rejects the view that accounting research must contribute to improving accounting practice and helping practitioners to enhance the efficiency of their tools. Instead, the scholars involved in the project thought that the relevance of their works stemmed from their ability to promote social justice, equality and emancipation (Interviewee B). They wanted to examine the role of accounting in processes of domination, exploitation and injustice

¹ The interviews ranging from 30 to 90 min took place between October 2014 and May 2015. They addressed the interviewees’ respective contributions to the project along with their perception of the Journal’s aim and role. One of the founders was contacted but refused to answer our questions.

² In fact, critical accounting is a contested terrain marked more by splits and disagreements than by consensus and harmony. Often, fragmentation was avoided only because people felt they had a ‘common enemy’ – yet not everyone would agree on who or what this ‘other’ was. Although we try to acknowledge the diversity of views on what critical accounting can be, this paper tends to focus on the most visible streams and traditions within a much more diverse field.

³ The goal, here, is not to recount the CPA Journal’s entire story, but rather to focus on understanding the project at its origins and the conditions which prevailed at the time of its emergence. We also acknowledge a positive bias, focusing on what we see as the most interesting aspects of CPA, rather than trying to give a balanced view of its merits and limitations.

⁴ Initially, the name of the conference was “Critical Perspectives on Accounting” but the Social Science Research Council only agreed to provide financial support if the name of the conference was changed (Roslender & Dillard, 2003).

⁵ Because of the lack of students with doctoral degrees in accounting in the UK, students with sociological, historical or philosophical backgrounds were invited to become lecturers in accounting (Gendron & Baker, 2001). This probably played a role in the emergence of critical streams of research in accounting.

(Interviewee E).

This originality is of course found in the themes addressed by critical researchers, themes that often feature marginalized (Interviewee C) or disadvantaged populations (Interviewee B), following the idea that the goal of critical research is to give a place to marginal voices and to propose alternative institutional arrangements (Sikka, Puxty, Willmott, & Cooper, 1998). The journal was therefore founded with the idea that it is possible to produce an academic work that is, at the same time, also politically engaged (Interviewee D; Interviewee E; Interviewee H). Critical accounting research is also less about proposing useful recommendations to the profession than about questioning its role in the socio-political mechanisms in the reproduction of capitalism. This position departs from mainstream research that tends to give a positive image of the profession (Interviewee C). However, it is important not to see this project as merely criticism of practices. The stated aim was not so much to systematically oppose but rather to open up the field of possibilities in accounting research, to be welcoming and inclusive more than exclusory (Interviewee C; Interviewee B; Interviewee D).

2.2. *Creating a place in the field of accounting publications*

The idea of offering an alternative to mainstream U.S. journals was important in justifying the creation of CPA. However, accounting research outside the mainstream already had several outlets, including *Accounting, Organizations and Society* (AOS) founded in 1976 by Anthony Hopwood, and *Accounting, Auditing & Accountability Journal* (AAAJ) founded in 1988 by Lee Parker and James Guthrie. At its beginnings, AOS positioned itself at the crossroads between the behavioral and the sociological accounting research perspectives, and played a major role in the emergence of Foucauldian studies in the field of accounting (Gendron & Baker, 2005). But a journal publishes just a small number of articles each year, and the opening for more publication space might in itself justify founding a journal (Interviewee B; Interviewee F):

“To some extent, CPA is also a consequence of the growth in the academic discipline. Although I think that Anthony Hopwood felt rather annoyed that CPA and AAAJ had been set up as a sort of challenge. In fact, they were as much reflections of the way critical interpretative research had been developing largely in the U.K., Australia and New Zealand, but also to some extent in North America and in continental European countries. But, a single journal, such as AOS, just wasn't enough. The fact that both AAAJ and CPA became established very quickly and the way in which each of the journals has its character [. . .] shows that more than being rivals they actually complement each other.” (Interviewee G)

Some also argued this space was necessary, given the feeling that AOS privileged certain theories, post-structuralist and Foucauldian in particular, to the detriment of Marxist influences and those inspired by political economy (Interviewee B; Interviewee D; Interviewee E). CPA's political aim makes it a very different project, where AOS seems to promote academic “neutrality” (Interviewee E; Interviewee H). AOS is perceived by some as too politically disengaged, an assumption that might have seemed disturbing in the political context of the U.K. in the 1980s.

To position CPA within the field of accounting research the founders acted with entrepreneurial spirit, advertising the project and the journal (hence the badges), trying to demonstrate its originality and relevance:

“We didn't believe in editors being scholars [. . .] who wait for papers to arrive. We were all very entrepreneurial [. . .]. We had to be very proactive [. . .]. The success of CPA comes from the passion of the founding editors. [. . .] They had real energy. [. . .] It's not just that David and Tony are very good scholars, very good editorial judges. They were strategists. [. . .] It took a huge amount of work and a huge amount of determination. Even just physically. Going around the world, conference after conference so that people could see you.” (Interviewee F)

The founders worked hard to advertise the journal and were perceived as very entrepreneurial. Instead of competition, a relative level of cooperation seemed to be established between CPA and AAAJ, the editors of the two journals acting as though they represented one another:

“We were all very good at advertising each other at our various conferences [. . .] we actually actively promoted our mutual conferences. [. . .] We sort of quickly got to another stage where we realize that if we cooperate with each other, everybody is going to win. [. . .] We found that if we advertised each other, we would all get more journal submissions and have more conference attendance. [. . .] We spoke on behalf of both journals.” (Interviewee F)

CPA was thus perceived as inclusive and open, fostering cooperation (including with other journals) rather than rejecting existing networks. By choice, or by the need to build new networks, CPA was thus said to be quite open despite its radical project – or maybe open because it was radical (Interviewee C; Interviewee B).

2.3. *Being inclusive to open new spaces for expression*

CPA's editors tried to bring ‘people in rather than pushing them away’ (Interviewee C). In effect, “they needed to expand [their] community. CPA with its conferences, tended to be very inclusive. [. . .] Admitting as many people as possible made it possible to meet people who were not doing critical research” (Interviewee F). Even ‘the mainstream’ was welcome:

“We did want to talk with the mainstream. [. . .] We didn't want necessarily to exclude them. Tony was very good at identifying papers [. . .] in North America.” (Interviewee B)

Prestigious researchers reputed to be relatively conservative published in the journal. It was as much about inducing a growing number of researchers to take an interest in the journal, as about proposing new ways to think about accounting, in order to open debates with different audiences and at times, stimulate authors to think more critically. This approach materialized in the publication of more mainstream or interdisciplinary papers followed by critical commentaries to encourage debate (Interviewee B). There was also a certain commitment to open the journal geographically and include, with varying degrees of success, non-English speakers (Interviewee H). Although successful submissions from Japan and China were not forthcoming, ‘among the accounting journals CPA has a very good record with publications outside Europe’ (Interviewee E).

In the same way, there was a willingness to open the journal to the non-academic community in order to “connect critical studies and critique” (Interviewee B) and to avoid being boxed into academia. This commitment went largely unheeded despite a few significant contributions. Some of the journal’s articles were co-authored by British members of parliament (Cousins & Sikka, 1993; Mitchell & Sikka, 1993; Cousins, Mitchell, & Sikka, 1999). Likewise, Abraham Briloff, an academic who used his accounting expertise to denounce certain accounting firm practices, including to the U.S. Congress, was encouraged to publish in CPA.

Finally, the review process itself was also envisaged as inclusive. The choice to enforce standard ‘peer-review’ processes on the authors may have come as a surprise as this is probably how the academic elites are reproduced and dominant thought or inner circles protected from outsiders (Gabriel, 2010).⁶ To facilitate the ‘conversation’ with reviewers the editors then encouraged the reviewers to disclose their identity. However, this practice was abandoned after five years because some reviewers were abusing their power and tried to “aggrandize themselves” rather than improve the papers (Interviewee B). More generally, the idea was to use the review process as a way to encourage authors to embrace diverse ways of thinking (Interviewee C) and help them transit toward critique (Interviewee B):⁷

“David and Tony both were very adamant that it should be a developmental kind of thing. [. . .] They were very explicit about setting the journal up so that it would help people, it would facilitate knowledge, understanding, learning. And not just disseminating knowledge but actually helping people, supporting people and in some respects, not quite explicit, but in some respect mentoring people. [. . .] The idea of being developmental, as opposed to being adversarial, was very central.” (Interviewee D)

“We took a view that quality also meant how far [have] the authors traveled in developing their ideas and work during the review process. So it wasn’t a sense of fixed barrier that applied to everybody [. . .]. [It was about being] more sensitive to issues that perhaps you were not sensitive to before. [. . .] It was a developmental notion of quality. Which is also about this notion of building a community.” (Interviewee B)

‘The journal is a representation of a way of thinking and a way of being in the world. The journal helped the potential of transforming people, organizations and society.’ (Interviewee C)

As these excerpts illustrate, the review process was meant to develop authors into critical subjects. This idea of a review process used to foster development, the traveling of ideas, and transformation of people is consistent with the view that the project was to open space and build a community. From the start, “there was always [. . .] a strong sense of trying to build and nurture a community” (Interviewee B). And according to one observer, they were able to effectively “build a community of scholars who have a huge investment in their journals” (Interviewee F). As Interviewee B also states:

“I think it did establish a research community, a research community that had norms of being critical, in some means or another, but also collegial, not negative to each . . . not so competitive, more collegial. So I think these were important, I mean, those are the achievements.” (Interviewee B)

This outcome has been linked to how actively editors promoted the journal. There was a commitment to let people know that there was an academic journal that published critical research so that researchers felt legitimized in investigating certain themes from a critical perspective (Interviewee C).⁸ Paradoxically, the CPA and AAAJ journal community was built without creating a formal association to ensure good governance of the journal:

“We never thought about doing an association [. . .]. I’m glad we didn’t. [. . .] We had freedom. We can do whatever we wanted. We can pursue whatever topic areas, the networks. Total freedom. The association journal editors have their hands tied. They [editors] are here for about 3 years. They have to get approval from their association executives for anything they want to do. It’s very difficult to develop and change and innovate and be creative in that sort of journal.” (Interviewee F)

⁶ Gabriel (2010) goes further and describes the review process as a “trial by ordeal” enforced by “harsh masters” disrespectful of “any boundary of collegiality and civility”. He further claims that the reviews often degenerate into harmful, destructive denigration (most reviewers being less interested in helping to improve the papers than in showing that they could have written a better paper), thus provoking deep anxieties and insecurities in authors and leaving many young scholars discouraged or devastated.

⁷ Of course, this does not mean that the process is entirely devoid of power issues. The point here is only to note that the editors saw the review process as potentially problematic and tried to find ways to make it less ‘adversarial’ and more ‘developmental’.

⁸ As most interviewees noted, however, if the success of the journal increased the legitimacy of critical accounting research, the founders were conscious that the failure of the journal would have marginalized even further critical accounting. Publishing papers in a self-proclaimed ‘critical’ journal was also a personal risk for authors at a time when some considered critical studies as unscientific (Roslender & Dillard, 2003).

Reflecting on the idea that the journals were connected with a profit-making industry (instead of a non-profit association), founders of both CPA and AAA see that as a positive situation that gave them more leeway and freedom to take risks and move forward the intellectual project:

“Sometimes we [with CPA] talked about jumping into a subject, an area or other approaches which other journals would think too risky [. . .] to be included in an academic journal. And we do it. Because we learned that if you do it and take a risk, often, it's the new original thing. And then other people see it appear in print and they say “those guys did it [. . .] it must be okay to do it. We must do it too.” [. . .] As a consequence you take the lead and gain legitimacy. And certainly CPA has been really good in doing that.” (Interviewee F)

The creation of CPA was hence presented as a way to build a community around a scientific and socio-political project. It was influenced by personal interests and convictions as well as idiosyncratic ties and connections, but arguably succeeded in opening spaces and establishing a research community around a distinctive project. The second part of this article explores the publication results of this strategy to outline, based on selected publications, the definition of a critical form of research on accounting.

3. Redefinition of relevance: demystifying the assumptions of neutrality, efficiency and orientation toward the common good

Different fields of accounting research differ over how they view organizational and corporate objectives (Hopper, Storey, & Willmott, 1987), behavioral assumptions about the agents (Baker & Bettner, 1997; Caplan, 1968; Pihlanto, 2003), the roles of accounting (Morales & Sponem, 2009) or even the nature of social science (Hopper & Powell, 1985). *Critical Perspectives on Accounting* was founded to provide a forum for questioning what accounting practice and research usually took for granted and to explore the ideological underpinnings of accounting, its consequences for a plurality of actors, and the interests it promotes. The aim is to demystify accounting to reveal its partisan and biased character, its role in the processes of domination and social reproduction, and in so doing, to better explain the mechanisms that might promote emancipation. If recommendations are proposed, they are addressed to policy makers as well as to representatives of the profession. We thus organize this section around three main lines of thought: promoting a radical reflexivity, questioning the normative claims of the profession and highlighting the role of accounting in major socio-political trends.

3.1. Toward a radical reflexivity: questioning the role of accounting research by analyzing its production field

Within CPA, critical researchers have sought to have a reflexive approach that takes into account the social position of the researcher in the academic field (Bourdieu, 2004). In order to understand the functioning of accounting research they have analyzed its production field and its effects on the type of knowledge produced. In so doing, they have followed a radical form of researcher reflexivity (as defined by Pollner, 1991).⁹ Such analyses of the academic field give an idea of what constitutes ‘mainstream accounting research’ (Baker & Bettner, 1997) – its paradigm, institutions, and relations to the profession.

From the first editorial, the editors stressed that North American research had progressively cut itself off from accounting practice by a dubious epistemological, conceptual and methodological standardisation:

“A currency of arcane and incomprehensible trivia has driven out of the academy many thoughtful and reflective students and researchers. The relentless objective testing and a neurotic parrot learning of rules have frequently made ‘judgement,’ ‘reason,’ ‘commonsense’ and ‘morality’ anachronisms in university and professional education.” (Cooper & Tinker, 1990; p. 1)

This statement primarily concerns the content of the research studies produced (theoretical influences, themes addressed and methods used) but it can also be directly related to the institutional context of their production (evolution of universities, role of associations, forms and content of education, financing of research, etc.). We will now examine these two dimensions.

Many critical authors have denounced a homogenization tendency in the accounting field, visible notably in the types of research conducted. The nature of the research produced has changed, with so-called normative approaches being replaced by what are described as empirical approaches (Lee, 1995). The accounting field is strongly influenced by economic and financial research, to the point that some researchers have spoken of an “economic imperialism” (Lee & Williams, 1999; Reiter, 1998). Schwartz, Williams, and Williams, 2005 showed that doctoral students from elite universities are less familiar than other doctoral students with journals that look at alternatives to the economic perspective in accounting, while Clarke, Craig, & Americ, 1999 spoke of the “cultural illiteracy” of PhD accounting students in the United States. For Reiter (1998), this “economic imperialism” in accounting research emerged after the publication of the seminal article by Ball and Brown on

⁹ In their examination of what constitutes critical management studies, Fournier and Grey (2000) also find that reflexivity, along with a non-performative intent and a commitment to denaturalisation, are three lines of demarcation between critical and non-critical work. However, they define reflexivity as explicit reflection on epistemology and ontology (when mainstream studies are said to rarely question their own positivism). Although critical accounting research can be said to promote this notion of reflexivity, here we speak of a radical reflexivity to stress that CPA authors aim at ‘objectivizing’ the accounting academic field itself, in a way similar to what Bourdieu (2004) did in sociology.

“economic consequences” and reflects the broader imperialism of economics research in the social sciences. Its success stems in particular from a certain mathematical rhetoric seen as a sign of scientific quality (Chua, 1996) that values quantitative research to the detriment of alternative approaches (Clarke et al., 1999). Macintosh (2004) illustrates how this imperialism extends beyond U.S. literature in his description of the review process of a critical paper rejected for publication in the Canadian journal *Contemporary Accounting Research*, due to its being qualified as “essentially vacuous” by the editor, even though both reviewers recommended publication. However, although accounting research in the U.S. is largely inspired by the dominant research in finance, bibliometric studies show that in return, accounting studies have little impact on research in finance (Bricker, Borokhovich, & Simkins, 2003). As Briloff (2004; p. 790) concluded:

“we find our first rate accounting scholars, carrying on their research as second rate finance–economic scholars, e.g., the efficient market, working with third rate mathematical models, programmed with fourth rate aggregate data, culled from fifth rate databanks, compiled by sixth rate drones.”

The homogenization of accounting research around an economic imperialism led to a “progressive narrowing of the research agenda in accounting” (Wilkinson & Durden, 2015). It has “institutionalized financial economics as the only rigorous, and thus acceptable, source discipline, gaining control over the prestige hierarchies of academic accounting research” (Dillard, 2008; p. 896). Critical accounting research thus documented a trend towards theoretical and methodological homogenization – a mainstream paradigm.

However, Cooper and Tinker (1990; p. 2) also voiced a critique of “some branches of ‘The Social’ school [that] have embraced a pluralist and relativist form of French philosophy, which neglects its own socially engaged position”. Accounting research influenced by Foucault and by the sociology of translation, in particular, has been portrayed as a new orthodoxy (at least in AOS) and criticized for downplaying material conditions in a symbolic reductionism (i.e., analyzing texts in isolation from their social and economic contexts) (Neimark, 1990). Such ‘postmodern’ accounting is presented as “the return to a long-discredited assumption: these scholars have resurrected the value-free analysis that had previously been rejected in critiques of conventional social sciences” (Neimark, 1990; p. 108) in that they offer “no theoretical reason to move in one social direction rather than another” (Neimark, 1990; p. 110); see also Armstrong, 1994; Neimark, 1994). Beyond the mainstream paradigm, critical accounting research thus questioned some positions taken in post-structuralist research.¹⁰

Beyond conceptual homogenization, critical researchers portrayed ‘the mainstream’ as increasingly disconnected from both practice and teaching matters. In fact, in some institutions in the U.S., from the end of the 1970s, teaching ceased to be a factor in obtaining tenure (Neimark, 1996; p.1):

“In 1979, I attended the American Accounting Association’s doctoral consortium in Honolulu, Hawaii and, at one of the roundtable meetings with a distinguished accounting faculty member, I had the temerity to ask a question about teaching. After the laughter subsided, the distinguished faculty member explained that what mattered for tenure and promotion was publications; he had nothing further to say about teaching.”

This disconnection from teaching, and to some extent from practice, may be explained by the changes in the field and its institutions – its universities, journals and associations. The growing hierarchization of the field of accounting research played a major role in this trend. In particular it increased the distance between teachers and researchers between the 1960s and the 1990s (Clarke et al., 1999). A first shift concerned the criteria for admission to the academic profession. This changed from holding the title of accountant to holding a doctorate. Some hegemonic situations that did not promote pluralism then emerged, notably in the Williams and Rodgers (1995) showed that publications in *The Accounting Review* essentially came from a very small community of professors who earned their PhD in one of the 15 most reputable universities. The same phenomenon occurred in the *Journal of Accounting Research* and the *Journal of Accounting and Economics* suggesting that the field of recognized publications is controlled by an *élite* that represents only a small minority of accounting professors (Lee, 1995; see also Lee and Williams (1999) on journal editorial committees). More generally, some argued that we are witnessing a “commodification” of accounting research (Dillard & Tinker, 1996; Lawrence & Sharma, 2002), related in part to the “corporatization” of universities (Churchman, 2002; Parker, 2002). In any case, mainstream accounting research is presented as “one of a number of cultural institutions, struggling to impose social order and hegemony” (Yuthas & Tinker, 1994; p. 295).

Analysis of the evolution of the American Accounting Association (AAA) offers a particularly striking indication of the transformation of the field in the United States. It both reflects and is an institutionalizing factor of these changes. Lee (1995) describes how the main purpose of the association changed from teaching to research (research on the teaching of accounting being transferred to a specialized journal). At the same time, power positions in the association stabilized. Empirical research shows that AAA management (Lee, 1999) and the AAA doctoral consortium (Fogarty & Jonas, 2010) were dominated by academics from a small number of universities and that the awards given by the association, even those for teaching, were bestowed in a very unequal manner (Williams, 2001). These transformations explain the growing gap between accounting research and accounting practice (Lee, 1995). Between 1965 and 1990, the proportion of practitioners and academics was completely reversed within the association (Lee, 1995), from more than 70% practitioners to more than 70% academics. To this was added an overall decrease in the membership. From the 1970s to the 2000s, the number of members fell from 14,000 to 8000 (Tinker, 2001).

¹⁰ For a detailed discussion of the links between critical accounting and interdisciplinary accounting, see Roslender and Dillard (2003).

Paradoxically however, the decrease in the number of professional members in the AAA did not lead to greater independence for academics in relation to accounting associations and large accounting firms. The case of Abraham J. Briloff is particularly noteworthy in this respect. A special issue of CPA was devoted to one of his articles rejected by *Accounting Horizons*. The article proposed a critical analysis of a report written by COSO on fraudulent reporting. In the article, Briloff showed in particular that the report's dubious methodological choices allowed COSO to present the Big 5 in a positive light (Briloff, 2001; O'Connell, 2001). Some commentators suggested that this positive position accorded to large accounting firms and professional organizations might be explained chiefly by the importance of these institutions in terms of financing (Hendrickson, 2001; Tinker, 2001). This affair brought to light AAA's ties with professional organizations (in this case COSO), and more generally the place given to commercial interests in conducting AAA affairs (Tinker, 2001). Radical reflexivity was hence a way to reveal the positive bias of mainstream accounting research towards the profession.

Critical accounting research thus exposed the questionable uniformization of mainstream accounting research in terms of paradigm, institutions, and relations to the profession. Some even argued that, because it "impoverished the discourse of accounting" (Williams, 2004), this uniformization deprived academia of a coherent discourse with which to make judgements about professional behaviors (Williams, 2004) and leads accounting academia to share the responsibility of the Enron scandal (Briloff, 2004; Williams, 2004). This means that an important aspect of critical research in accounting should be to question the normative claims of the profession. This is the focus of the next section.

3.2. *The rhetorical work of large accounting firms: questioning the normative claims of the profession*

From its origins, critical research has strongly contested the idea that the accounting profession is neutral, apolitical, and geared to the common good (Tinker, Merino, & Neimark, 1982; Cooper & Sherer, 1984) – an orientation it shares with interdisciplinary perspectives (e.g., Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980). To do this, it has in particular sought to examine the normative claims of the profession in order to reveal its ideological underpinnings. For example, while the profession seeks to present itself as apolitical and as providing neutral solutions to technical problems, authors have shown the political dimension of audits (Humphrey, Moizer, & Turley, 1992; Everett, 2003; Radcliffe, 2008) and studied the lobbying activities (Caramanis, 1999), power games (Sikka et al., 1998) and commercial interests (Briloff, 1990) that large accounting firms pursue. The claim of political neutrality then appears to be an ideological and commercial argument. Commercial, in that it serves to sell advisory services, despite the perception that this practice is contrary to generally professed professional values of public interest. Ideological, in that the apparent neutrality of the profession is invoked to justify its self-regulation, when studies show the very clear political impact of that practice.

As Sikka et al. (1998, p. 321) point out, it would be misleading to present the profession as a homogeneous group. The most obvious distinction concerns the difference between large international firms and independent practitioners or members of smaller national organizations. Caramanis (1999), for example, described the struggle between large international firms and Greek auditors. While the latter held a monopoly on statutory audits until 1992, this monopoly was lifted after strong lobbying by international firms. These firms were aided by supranational agencies, a government favourable to neoliberalism, and the country's main employers' association. Caramanis (1999) showed that "the legislative process (. . .) was effectively captured by [international audit firms] to accommodate the needs and wants of [their] more influential members" (p. 154) but without "abolishing professional privileges and 'social closure' for the profession as a whole" (p. 157). It is these large accounting firms, probably because of their dominant position, that have attracted most of the attention of critical accounting researchers.

The issue of the professional values of the accounting practice is widely debated, even beyond critical research. Two different positions can be identified. Briloff (1990), among others, is critical toward the profession, but also shows great respect for its stated values: he only criticizes what he perceives as failures and drifts, but fully adheres to the normative claims of the profession, which then serve as a point of comparison to denounce the activities that do not conform to the stated values. Other authors have questioned the idea that the profession serves (or should, or can, serve) the public interest and portrayed it as an argument to justify its self-regulating monopoly (Willmott, 1990; Sikka, Willmott, & Lowe, 1989; Whittle, Carter, & Mueller, 2014). These studies analyzed the profession's discourse about itself in order to denaturalize it (Humphrey & Moizer, 1990; Humphrey et al., 1992; Macintosh & Shearer, 2000; Sikka et al., 1998).

Humphrey and Moizer (1990), for example, propose a systematic study of the marketing and ideological functions of the rhetoric used by the profession. The marketing activity of large audit firms clearly shows that, far from the professional ideal of disinterestedness, they follow an aggressive policy of commercial growth. The authors showed above all that this rhetoric of neutrality only stands up if one assumes "a basic harmony of interests in society which permits an unproblematic view of the social value of accounting reports" (Humphrey & Moizer, 1990; p. 218), quoting Cooper and Sherer (1984). Recognizing power issues and the conflicts inherent to capitalist societies shows that accounting does not have a purely techno-rational function but also serves particular interests. To study the profession we must abandon the image of auditors as "expert decision makers, who either as disinterested, respected professionals or rational economic individuals, seek to act unquestioningly in the public interest" (Humphrey & Moizer, 1990; p. 219) and demystify it by showing how certain interests have been protected and bolstered. For example, depicting auditors as decision-makers applying rational decision-making models, is to participate in their ideological legitimization. The claim of expertise, founded notably on claims to abstract knowledge, a technical style and the use of statistical methods, gives the auditing practice a quasi-scientific image that is an indispensable resource for presenting it as "professional" work (Power, 1995). This rhetoric legitimizes the practice not only

among the external public, but also among its own members, as it gives them a common language and a distinctive culture that contributes to building a privileged community.

These works lead to questioning the normative claims of the profession, and especially its ability to independently define its own usefulness, its *raison d'être* and the objectives it serves (Burchell et al., 1980). This allows researchers to deeply modify the understanding of what practitioners call the “expectations gap” (Humphrey & Moizer, 1990; Humphrey et al., 1992; Sikka et al., 1998). This notion refers to the fact that the profession and its public do not have the same conception of what is, or what should be, the audit objective. In fact, the profession itself forged this notion to respond to the controversies that engulfed it after “scandals” revealed that an auditing firm failed to detect a large-scale fraud, despite operating to audit standards. While auditors tend to speak of a gap to mean that the public does not understand their activity, Humphrey et al. (1992) consider the demands of this public as legitimate, and see in the gap the profession’s refusal to reform to conform to these expectations. In particular, while the initial objective of audits was to detect frauds, auditors have unloaded this responsibility onto management (Humphrey et al., 1992; Sikka et al., 1998). In this perspective, the notion of expectations gap becomes an ideological weapon to preserve the legitimacy of a strongly contested profession. The notion of expectations gap symbolizes the struggle to impose a certain definition of audit that is favorable to the profession and that allows it to remain relatively immune to public concerns. However, if the public knew what auditors really do, they might very well consider them overrated, and question the high fees charged by auditors (Humphrey et al., 1992; Sikka et al., 1998). The conclusion of this research is that the gap cannot be reduced as long as auditors themselves impose its definition: it is clearly the self-regulation of the profession that is being called into question.

Research published in CPA has also highlighted the lobbying work of large firms to influence standard-setting processes, promote their interests, and even shape public policy (Jupe, 2000; Stoddart, 2000; Young & Williams, 2010). By analyzing the profession’s involvement in the financing of election campaigns in the U.S., Dwyer and Roberts (2004) also show that it supports legislators who promote conservative, pro-business ideologies. This has impacts beyond the profession’s interests as the same legislators also tend to oppose agendas advanced by civil rights, labor, liberals, and women’s groups. One spectacular outcome of the lobbying work of large accounting firms in Europe is the decision taken in 2002 by the European Union to align the accounting standards of its members with those proposed by the International Accounting Standards Board (IASB) (Bengtsson, 2011; Chiapello & Medjad, 2009). The IASB is “a private body subject to no form of institutional control by the EU” and the convergence can be seen as a “wholesale subcontracting of standard-setting to a private organisation” (Chiapello & Medjad, 2009; p. 449; see also Bengtsson, 2011). This episode raises the issue of who are legitimate actors in accounting rule making. In effect, choosing persons for their expertise and not for their connections with national political parties might be a guarantee of their disinterestedness. However, these ‘experts’ are heavily influenced by their previous activity. They set up a specific network of contacts and interiorized specific standards and mindsets. Furthermore, “The Big 4 are [. . .] the biggest donors to standard-setting, the primary contributors in terms of expertise, and the leading players when it comes to ensuring those standards are applied in practice” (Chiapello & Medjad, 2009; 467). With the adoption of the IFRS in Europe, roles are reversed: large firms define (directly) the standards, and political actors find themselves in the role of lobbyists if they want to steer (indirectly) the content. However, the global financial crisis might have changed this situation, at least in part, as the E.U. tries to regain control over accounting standard-setting (Bengtsson, 2011; Crawford, Ferguson, Helliar, & Power, 2014).

The study of lobbying activities conducted in accounting regulatory circles is not specific to critical research, as interdisciplinary (e.g., Sutton, 1984; Fogarty, Hussein, & Ketz, 1994; Durocher, Fortin, & Côté, 2007) and mainstream approaches (e.g., McLeay, Ordelheide, & Young, 2000) have also addressed the subject. However, beyond the (intrinsically) political nature of accounting regulation (Fogarty, 1998), critical accounting has typically questioned its capture by the regulated (Hendrickson, 1998) and problematized the ethical (Young & Williams, 2010) and ideological (Robson & Cooper, 1989; Robson, Willmott, Cooper, & Puxty, 1994; Young, 2003) underpinnings of self-regulation.

Overall, the above studies highlight the political dimension of accounting. By reintroducing the notions of interest and power in the study of the accounting profession, these studies reject the idea that accounting is a neutral, apolitical technique and emphasize its political nature. The rhetoric of neutrality then appears as an ideological weapon serving to legitimize the profession, secure its self-regulation and increase its power and prestige. Questioning the normative claims of the profession was hence a way to reveal its role in domination and social reproduction. This highlighted the role of accounting in major reforms of socio-political institutions, as detailed in the next section.

3.3. Examining the role of accounting in major socio-political trends

Critical accounting research has shed light on the role of accounting in the major socio-political trends that marked the 1980s, the effects of which are still felt today. For example, this research shows the role of accounting in the privatization processes (Andrew, 2007; Arnold & Cooper, 1999; Cole & Cooper, 2006; Shaoul, 1997; Uddin & Hopper, 2003; Tsamenyi, Onumah, & Tetteh-Kumah, 2010), the managerialization of public action (Davies & Thomas, 2002) and the financialization of businesses (Alvehus & Spicer, 2012; Gleadle & Cornelius, 2008; Gleadle, Haslam, & Yin, 2014a) that have impacted on many countries. These transformations can be related to a so-called “neoliberal” project to reform capitalism (Cooper, Danson, Whittam, & Sheridan, 2010; Andrew & Cortese, 2013) that may be defined as “an economic, political and social project promoting privatization and deregulation to enforce market-led economic and social restructuring, and legitimized through

a political economic theory supporting free trade, free markets and low state intervention” (Morales, Gendron, & Guénin-Paracini, 2014).

Accounting and the accounting profession have played a role in at least five ways. They have reduced the perimeter of state action and transformed public action. They have participated in the obstacles to development and the financialization of businesses. Ultimately, a veritable accounting regime has been established (Jones & Dugdale, 2001) in which accounting colonizes capitalism itself. The following discussion elaborates further on these five aspects.

3.3.1. Reducing the perimeter of state action

The first action of neoliberal governments was to reduce state action. Critical accounting research shows that they were largely aided and supported in this process by the accounting profession (Arnold & Cooper, 1999; Catchpole, Cooper, & Wright, 2004; Cole & Cooper, 2006). In the U.K., this took the form of privatization of several organizations, including certain ports (Arnold & Cooper, 1999), water services (Shaoul, 1997) or railways (Cole & Cooper, 2006; Jupe & Crompton, 2006; Jupe, 2009). In Australia, the state privatized some prisons (Andrew, 2007). In all cases, the consequences were similar: workers suffered a deterioration in their working conditions, wage cuts and layoffs, and the results (for beneficiaries or more widely for the community) were mediocre. A purely procedural accountability largely replaced the former systems, based on ethics, quality of service or public and democratic service. When privatizations were not possible, private finance initiatives (Broadbent & Laughlin, 2003; Shaoul, 2005; Broadbent, Gill, & Laughlin, 2008; Khadaroo, 2008; Asenova & Beck, 2010; Toms, Beck, & Asenova, 2011) and public private partnerships (Acerete, Stafford, & Stapleton, 2011; Shaoul, Stafford, & Stapleton, 2012) produced similar results.

The consequences of these operations were not negative for everyone, however. They contributed to the development of new markets. For example, Acerete et al. (2011, p. 533) showed that public private partnerships in Spain “have been used to ‘make up’ a market for the private delivery of public healthcare”. As any privatization constitutes a potential new placement for capitalists, a financial elite was able to extract and appropriate a surplus that had previously been reinvested in the services concerned (Shaoul, 2005). Accounting proved to be very useful in these transfers of wealth, in that it made it possible to reduce or increase the book value of the entity concerned and thus allowed a private firm to make a profit by reselling the entity at a higher price than was initially paid to the state. Shaoul (1997) describes a case in which shareholders received in dividends the equivalent of their initial investment in less than four years.

Critical accounting research has shown that privatizations and public private partnerships allowed the transfer of public wealth to a small number of individuals and firms, whilst degrading employment conditions and state services.

3.3.2. Transforming public action

Accounting and audit have also been pivotal in the restructuring of various state services, including education (Edwards, Ezzamel, & Robson, 1999; Coy, Fischer, & Gordon, 2001; Arnaboldi & Azzone, 2010; Lawrence & Sharma, 2002; Neumann & Guthrie, 2002; Parker, 2002, 2011; Beverungen, Hoedemaekers, & Veldman, 2014), culture (Everett, 2003) and healthcare (Arnold & Oakes, 1995; Broadbent, Laughlin, & Read, 1991; Broadbent et al. 2008; Dent, 1991; Lawrence, 1999; Mutiganda, 2013). Set up as accounting entities managed by the use of methods borrowed from the private sector and having to report on the efficiency of their use of resources rather than on the public service offered, public institutions were thus colonized by accounting to the point that they increasingly resembled corporations. For Laughlin and Broadbent (1993), this colonization by accounting went hand in hand with a proliferation of law and a juridification of institutions. The very conception of what the public interest is was modified (Everett, 2003), these studies describing a transformation of public action and political theory (Watkins & Arrington, 2007).

One sector that didn’t suffer the budget cuts the other sectors had to face (at least in the U.S.) is the “military-industrial complex” (Chwastiak, 1996, 1999a, 2006, 2013). Chwastiak (1996) showed the association between the accounting profession and representatives of neoliberal thinking to legitimize transfers of wealth from state-provided social services to the defence sector. In this way, public funds were converted to private funds appropriated and accumulated by the military industry, to the point that the author qualifies the U.S. defence budget as one of the chief mechanisms for maintaining the status quo in the (inequitable) distribution of wealth (Chwastiak, 1999a). The budgetary management of public funds thus served, in this case, to support capitalist accumulation. At the same time, accounting has transformed war into a series of problems to solve, as though it were an activity to be managed instrumentally through the rational allocation of resources (Chwastiak, 2006).¹¹ It depicts soldiers as “producers of deaths” – an identity largely rejected by the soldiers themselves (Chwastiak, 2006).

These studies illustrate how, counter to the idea that the state regulates organizations by framing their accounting practices, accounting practices and their representatives also act to reform the state and socio-political institutions. Hence, the reforms observed respond to a political agenda while the practices imposed are presented as technical, neutral and universal.

¹¹ The example of the role played by accounting in the Holocaust is particularly striking (Funnel, 1998).

3.3.3. *An obstacle to development*

Critical accounting research shows that these neoliberal policies have had a particularly sensitive impact on developing economies. The policy studies conducted by the World Bank (Annisette, 2004; Uddin & Hopper, 2003; Rahaman, Lawrence, & Roper, 2004), the IMF (Neu, Rahaman, Everett, & Akindayomi, 2010) and the WTO (Moerman & Van Der Laan, 2006) illustrate the limitations of the criteria used by international organizations to promote and evaluate neoliberal policies. They underscore the highly negative impacts for some stakeholders and show that they have above all contributed to a redistribution of power and a concentration of capital in the hands of a few capitalists (Annisette, 2004; Uddin & Hopper, 2003).

For example, Alam, Lawrence, & Nandan, 2004 drew attention to the fact that the fixed profit objectives of the Fiji Development Bank (FDB) led it to behave inconsistently with its initial development objective. The authors point out that “we lack accounting systems that reflect other than private interests, and extant systems struggle to act as arbiters in social conflicts, possibly adding to rather than helping to overcome social tensions and contradictions” (Alam et al., 2004; p. 155). They thus show that the commitment to protect traditional values in fact led to a policy of segregation between the country's different ethnic groups: “the FDB and its management accounting controls contribute to the reproduction or reconstitution of race and ethnic relations, and the related tensions and conflicts” (Alam et al., 2004; p. 155).

Accounting could have then hindered rather than fostered development of developing countries (Agyemang & Lehman, 2013; Annisette & Neu, 2004; Annisette, 2000; Tinker, 1980). It takes on a very particular meaning in this context. In effect, historical studies show how accounting upheld colonization policies (Bush & Maltby, 2004) but also how it was used to maintain segregation despite decolonization policies (Bakre, 2005, 2006; Hooper & Kearins, 2008). As Bakre (2008) explains, accounting, which had ensured colonial interests, nowadays allows the international mobility of capital at the expense of developing countries that continue to depend on their former colonizers.

Accounting thus plays a role in the construction and maintenance of an imperial power on distant territories by fostering, legitimizing and masking exploitive relations and by shaping colonial subjects (Annisette & Neu, 2004). Accounting practices serve to maintain, in spite of decolonization policies, asymmetrical relations between states and imperial centres. These studies show how accounting guides development policies for the benefit of a capitalist elite and to the detriment of populations, notably those of developing countries.

3.3.4. *The financialization of businesses*

Beyond the reform of public action, neoliberalism led to an in-depth modification of capitalism. Following Marx (1890) and Braverman (1974), critical researchers have showed the links between accounting and capitalism. An ideological vehicle used to mask the antagonistic, exploitative nature of the capitalist relations of production (Hopper et al., 1987; Armstrong, 1991), accounting promotes unequal distribution and the reproduction of domination. The capitalists use accounting to influence the production and distribution of surplus, and managers to reorganise and control work to extract surplus and effort from the labor force (Ogden, 1993; Townley, 1995; Chwastiak, 1999b; Bryer, 2006), thus, creating exploitation and insecure forms of employment (Armstrong, 2000).

Accounting was also implicated in, and modified by, the way neoliberal policies reshaped capitalism through what is usually labelled ‘financialization’. It was manifested by a growing influence of financial markets and strong growth of the financial sector, to the extent that Zhang and Andrew (2014; p.19) speak of a “systemic transition of profit making from traditional production to the financial sector”. This transition is visible notably in the new conceptual framework on which the IASB and the FASB jointly worked and which is based on concepts that reinforce the interests of financial capital (Müller, 2014; Zhang & Andrew, 2014).

The influence of financial markets resulted, in private enterprises, in a modification of modes of governance and in a growing orientation of management toward the creation of value for shareholders (Froud, Johal, Papazian, & Williams, 2004; Bourguignon, 2005; Carter & Mueller, 2006; Gleadle & Cornelius, 2008; Newberry & Robb, 2008; Macintosh, Shearer, & Riccaboni, 2009; Farjaudon & Morales, 2013; Collison, Cross, Ferguson, Power, & Stevenson, 2014). This process of financialization (Gleadle et al., 2014a) led to a new way of thinking about work control, based on the desire to reduce the distance between financial markets and the day-to-day work of all members of an organization (Alvehus & Spicer, 2012; Gleadle & Cornelius, 2008). The impact of financialization was also felt very strongly at the level of global supply chains, restructuring processes and transnational inter-organizational relations that saw a small elite monopolize an ever-larger share of the surplus (Froud, Johal, Leaver, & Williams, 2014). Traditional enterprises have been transformed into speculators on financial markets (Froud et al., 2004). In this context, profit manipulation, a practice usually seen as problematic, is seen as ethical (Macintosh, 1995) in that it allows accountants to protect the core business from the unreasonable expectations of their headquarters (Puyou, 2014) and shareholders (Lambert & Sponem, 2005).

The example of the pharmaceutical industry is particularly striking. While the industry was initially founded on a research investment model in which high gains permitted taking long-term risks, the financialization of the sector led to a steady and significant reduction in the number of new products launched (the new products often offering only minor advantages over existing treatments) (Gleadle, Parris, Shipman, & Simonetti, 2014b). It is because R & D investments threatened to lessen shareholder value creation that the principal multinationals outsourced most of their R & D to small biotechnology firms (thus leading these small firms to adopt an increasingly speculative model, see Andersson, Gleadle, Haslam, & Tsitsianis, 2010). This geographic dispersal involved a fragmentation of knowledge and a duplication of efforts (due to the non-disclosure of negative results), two phenomena that tend to reduce the capacity for innovation.

Pharmaceutical firms now spend more in advertising than in research. The financialization of the sector explains this trend; it led the industry to increase the dividends paid out and the shares bought back and “has damaged the process of allocation of resources devoted to innovative activities” (Gleadle et al., 2014b; p.76).

3.3.5. *Colonization of capitalism by an accounting regime*

The neoliberal project is about transferring public wealth toward a small number of individuals and enterprises, whilst degrading employment conditions and state services, a process Harvey (2003) called “accumulation by dispossession.” In this process, accounting makes it possible to secure a surplus, but also to obscure issues of distribution and monopolization of wealth, that then, rarely appear in policy debates. Highlighting the role of accounting in major socio-political trends helps to reveal how it ‘colonizes’ capitalism. Accounting devices constitute an accounting regime that Jones and Dugdale (2001; p. 58) define as a system of governance that operates “at a macro level of national and international society, polity and economy; at the micro level of organization; [at] the personal level where accounting constitutes both rules and resources for action.” This regime “encompasses an economic dimension (calculation of the production, distribution and consumption of value), a political dimension (regulation and accountability), and an ideological dimension (forms of accounting reflexivity)” and links “the local and the global, the concrete and the abstract” (Jones & Dugdale, 2001; p. 58). Colonization by accounting can be advanced coercively or instrumentally (through incentive systems). It can also happen in a more discursive manner when it is accepted by actors prepared by a favourable discourse (Oakes & Berry, 2009).

Critical accounting research shows that accounting contributes to sustaining capitalist accumulation, while at the same time producing a rhetoric of efficiency and rationality that is able to mask its effects on social relations. It is this accounting regime and its ideological legitimization that critical accounting research has set out to uncover. This opens the question of the role critical accountants can play to destabilise the accounting regime. This topic is addressed in the next section.

4. **Positioning accounting (academia) to contribute to emancipation?**

4.1. *What role for a critical review in the accounting research field?*

According to mainstream ideas, accounting makes it possible to rationalize resource allocation and to measure the efficiency of processes, organizations or projects and thus to compare, in an apolitical manner, different models in order to optimize allocation of both public and private resources. Within this paradigm, the accounting profession plays an essential role and works for the common good. Accounting researchers, for their part, have the role to enhance accounting knowledge and their aim is to produce the ideas and theories most relevant and useful to practice.

By demystifying the assumptions of neutrality, efficiency, and orientation towards the common good, critical accounting research, including that published in *Critical Perspectives on Accounting*, allows us to propose other definitions of relevance in accounting research, as well as to question the various assumptions of mainstream research in accounting (see Table 1).

Critical accounting research helps redefine the relevance of research in accounting studies. Accounting researchers are embedded in a field which influences research outcomes by legitimizing certain approaches and topics to the detriment of others. Hence, critical studies and their orientation towards “generalized reflexivity” (Bourdieu, 2004) question the purpose

Table 1
Three dimensions of the critical project in accounting.

	A critique of the research field	A critique of the profession	A critique of the role of accounting in socio-political trends
Definition of the relevance of accounting research	To question the role of accounting research	To question the accounting profession's role in society	To question the role of accounting in society
Assumptions questioned	Accounting researchers freely choose the methods, theories and approaches that seem to them to be the most relevant for enhancing accounting knowledge	The profession works for the common good and is apolitical	Accounting makes it possible to improve efficiency and the rational allocation of resources/accounting is an apolitical technique
Some key findings	The field is controlled by certain dominant actors who subscribe to a specific paradigm	The profession serves its own interests	Accounting allows an elite to monopolize most of the resources created
	The accounting research elite reduces the range of research considered legitimate Accounting research tends to reproduce a dominant line of thinking taken from economics and finance	There is an accounting power elite This elite defines its own interests without responding to the expectations of certain stakeholders and reproduces the status quo	Accounting colonizes different areas of society and geographic spaces Accounting helps maintain the status quo
Roles of the journal	To open a polyphonic research space	To empirically document deficiencies, abuses and irregularities in the profession and to show the limitations of self-regulation	To encourage researchers to consider the public interest in their research

of research and open spaces for alternative voices. In this respect, one of CPA's main contributions is having allowed for a polyphonic research space to include a diversity of subject topics alongside a diversity of research methods.¹²

The question of the relevance of critical accounting research can be related to a question also raised by critical sociology (Bourdieu, 2004): to what extent should the research subject remain independent from its object of study and society in general? This question is particularly relevant due to the role played by the accounting profession and its claim to work for the common good. This is why critical accounting participates in the constitution of a relatively autonomous field, that is a field of research independent from the field of power, including from the profession (Neu, Cooper, & Everett, 2001). Relevance then becomes a matter of assessing the impacts of accounting research and practice on society with a clear objective of contributing to its evolution.

4.2. Using accounting expertise to intervene in society?

Following the example of Abe Briloff (1990) or Tony Lowe (Cooper, 2014), critical researchers have shown how accounting might be used or deconstructed in order to question political decisions. For example, Shaoul (1997) proposed an accounting and financial analysis of the consequences of privatization of the water industry in the United Kingdom. Her general conclusion was that privatization did not increase the efficiency of the service as it did not reduce costs or increase the quality of service. A few years later, the author drew the same conclusion from the analysis of a Private Finance Initiative concerning hospital construction in the U.K. (Shaoul, 2005). She described in particular the accounting manipulations that were necessary to present these types of projects as having greater “value for money” than equivalent publicly financed projects. In the same way, Jupe and Crompton (2006) proposed a critical evaluation of the performance of the regulatory authority that oversees the privatized railway system in Great Britain. The specific expertise of accounting researchers made it possible here to question the arguments and political choices often based on a simplified and reified presentation of accounting numbers.

Actors mobilize accounting's technical appearance to present certain political choices as technical and rational, independent of any political consideration, and hence not negotiable. Audits can thus serve to legitimize unpopular reforms by building an appearance of accountability (Broadbent & Laughlin, 2003) and effectiveness (Everett, 2003). Radcliffe (2008) showed how efficiency audits of public schools in Cleveland (United States) problematize government action around financial issues that require a managerial response, when the real problem is socio-political. Accounting makes it possible to mask socio-political issues and to legitimize unfair and unequal accumulation processes, even contrary to fundamental democratic values. Critical accounting research brings out the political dimension and opens it up for debate in the public sphere.

A number of researchers have also wondered about the possibility of reforming accounting education. Accounting education too often overlooks themes such as the environment (Deegan, 2013; Gray & Collison, 2002), professional ethics (Low, Davey, & Hooper, 2008; McPhail, 1999; Reiter, 1996), or tangential (Boyce, 2004) and critical (Lehman, 2013) thinking. In this respect, some researchers want “to liberate notions of ‘relevant’ accounting education from their implicit, but still powerful, professional and institutional strangleholds” (Humphrey, Lewis, & Owen, 1996; p.82). Teaching methods are also discussed. Critical learning may be fostered by the use of real world events (Kaidonis, 2004), by diversifying educational material (James, 2008), by establishing “connections between accounting education and the lived experience of students” (Boyce & Greer, 2013; p. 111), or by making students aware of the rhetoric and metaphors in order to deconstruct accounting situations (Amernic, 1996). However, these attempts are met with surprise, and often resistance, by accounting students who are unaccustomed to this type of work (Amernic, 1996; Boyce, 2004). Moreover, university managerialization processes hamper this type of approach as they “neutralize the academy's responsibilities to any constituencies other than global capitalism primarily articulated in the demands of the Big 5 professional service (formally accounting) firms” (Dillard, 2002).

Whether their goal is to evaluate the consequences of a political choice, open to debate choices presented as technical and neutral or make students aware of the effects of accounting, these works propose that critical researchers should draw on their accounting expertise to intervene in society. Some go further and propose changing accounting itself.

4.3. Changing accounting to make it emancipatory?

Some critical accounting researchers have examined different avenues that might make accounting “enabling” (Roslender & Dillard, 2003) and emancipatory (Gallhofer & Haslam, 1997; Lodh & Gaffikin, 1997).

Social and environmental accounts have received particular attention. The results obtained show that the potentialities opened by these devices are ambivalent (Gray, Walters, Bebbington, & Thompson, 1995; Bebbington & Gray, 2001; Larrinaga-Gonzalez & Bebbington, 2001; Lehman, 1995, 2001; Carter, Clegg, & Wählin, 2011). Some consider that “environmental accounting can represent new voices, new visibilities and new discourses which can disrupt and encourage possibilities for change” (Gray et al., 1995; p. 214) and that they might contribute to problematizing the status quo through the confrontation

¹² CPA also published studies from various countries and regions. Several special issues were specifically about regions understudied in English-speaking accounting literature, including Africa in 2010, Turkey in 2009, Japan in 2005, and France in 2005. Even if a majority of articles still focus on English-speaking countries, an increasing range of countries is being represented.

of different world visions (Rambaud & Richard, 2015; Thomson & Bebbington, 2005). Others show, on the contrary, that the focus on environmental impact can serve to mask regressive social consequences (Rahaman et al., 2004) and can have alienating effects (Thomson & Bebbington, 2005). Cooper et al. (2005) question the very idea that information produced by firms can be used to make “socially effective and efficient” decisions. They also reject the idea that consultations with stakeholders can have a truly emancipatory potential. They consider in fact that these two expectations are based on a pluralistic conception of society that tends to neglect the fundamental asymmetry between social classes and the impact of power and domination relations in society (Cooper, Taylor, Smith, & Catchpole, 2005; see also Brown 2009; Brown & Dillard, 2013; Spence, 2009).

A critical assessment of these mechanisms needs to acknowledge the risk that social and environmental accounting is used as a new ideological weapon in the defence of economic deregulation – organizations attempting to show that they are able to respond to criticisms made against them without outside intervention – without destabilizing the unequal relations that underpin capitalist exploitation (Cooper et al., 2005). The progressive impact of social and environmental accounting thus remains a subject of debate. However, normative research on environmental accounts is of interest in that it has experimented with alternative forms of relevance and performativity (Bebbington & Gray, 2001), which other critical currents have sometimes found difficult to do (Spicer, Alvesson, & Kärreman, 2009).

To make accounting emancipatory, some researchers propose producing alternative accounts that can be used by social movements and activists (Cooper et al., 2005; Spence, 2009). Others encourage theorizing how accounting could be used to promote its democratic potential (Bryer, 2014). Hence, recognition of the ideological underpinnings of accounting, avoidance of monetary reductionism, openness to the debatable and subjective nature of accounting calculation, facilitation of participation of non-experts and encouragement to participate, could make accounting a democratic praxis (Brown, 2009; see also Cooper & Morgan, 2013).

These propositions lead to the questioning of the place of accounting academics in society. Neu et al. (2001) showed that critical interventions made by accounting researchers can prove to be risky for them, and that the media filters and distortions tend to go against attempts at challenging commonsense interpretations and the *status quo* (see also Sikka & Willmott, 1997). As well, their intervention may lead to reifying accounting data, rather than opening them to debate. The success of these interventions depends on their ability to construct political networks (Cousins & Sikka, 1993), a good command of the temporality of the interventions (Neu et al., 2001) and a good command of the legal issues (Mitchell, Sikka, & Willmott, 2001). In this respect, Bourdieu’s notion of collective intellectual is a reference for many critical accounting researchers (Cooper et al., 2005; Neu et al., 2001; Cooper, Coulson, & Taylor, 2011). The research field that has developed in critical accounting therefore depends on “collective intellectuals” for the constitution of broader movements in society (Cooper & Coulson, 2014).

5. Conclusion

This article explored the emergence of critical research on accounting. To understand the “critical” label applied to accounting research, we examined both the process of accounting research in the making and the results of this research in materialized publications.

More specifically, we provided an overview of the emergence of the *Critical Perspectives on Accounting* journal by comparing its initial intention and its tangible achievements. The *Critical Perspectives on Accounting* journal is the outcome of a project that began more than 25 years ago. We showed that critical accounting research is not just about a group of researchers who are influenced by similar theories, follow comparable methodologies, study common research themes, or are interested in the same fields. It is also about researchers who rallied around a project that was academic, scientific, and political at the same time. This intellectual project developed in parallel with an entrepreneurial project that aimed to open new spaces for publication to offer an alternative to mainstream U.S. journals.

Overall, this stream of research has achieved significant accomplishments. It provided a forum for questioning what accounting practice and research usually takes for granted and explored the ideological underpinnings of accounting, its consequences for a plurality of actors, and the interests it promotes. More specifically, it questioned the role of accounting research; the normative claims of the profession; and the role of accounting in major socio-political trends. By demystifying the assumptions of neutrality, efficiency, and orientation towards the common good, research published in *Critical Perspectives on Accounting* offered new definitions of relevance in accounting research. Relevance has become a matter of assessing the impacts of accounting research and practice on society with the clear objective of contributing to its evolution. In this perspective, critical accounting researchers have shown how accounting might be used or deconstructed in order to question political decisions. They have also examined different avenues that might make accounting more progressive and emancipatory.

The journal, during its 25 years of existence, and the related workshops and conferences, has successfully encouraged the emergence of a critical stream of research in accounting, and fostered the building of a community. However, important challenges remain. Some consider that critical accounting should have more influence on practice and regulation. This raises the question of a critical performativity on accounting. Critical accounting successfully questioned the role of accounting research, the profession, and socio-political trends. And yet, the mainstream in accounting research, the power of the Big 4, or neoliberalism and financialization seem even more entrenched than they were 25 years ago. Moreover, critical approaches are not always less exotic and esoteric than mathematical models and there is no evidence that critical accounting research is

less disconnected from practice and teaching matters than mainstream research. Finally, some argue that the political project has failed and paved the way for a more traditional academic project. Not all newcomers adhere to the project in its entirety and may enter the community for academic (and career) purposes. We argue neither that the purity of the initial project should be defended nor that it has to be reformed; but we see these accomplishments and challenges as the lines of tension from which the next 25 years of critical perspectives on accounting are going to be articulated, advanced, and solidified.

Acknowledgements

We would like to thank David Cooper, Yves Gendron and participants at the Alternative Accounts conference (2015) for their helpful comments of on earlier drafts of the paper. We are also grateful to the reviewers and editor for their comments and to the academics that accepted to be interviewed for this study.

References

- Acerete, B., Stafford, A., & Stapleton, P. (2011). Spanish healthcare public private partnerships: The Alzira model. *Critical Perspectives on Accounting*, 22(6), 533–549. <http://dx.doi.org/10.1016/j.cpa.2011.06.004>.
- Agyemang, G., & Lehman, C. R. (2013). Adding critical accounting voices to migration studies. *Critical Perspectives on Accounting*, 24(4–5), 261–272.
- Alam, M., Lawrence, S., & Nandan, R. (2004). Accounting for economic development in the context of post-colonialism: The Fijian experience. *Critical Perspectives on Accounting*, 15(1), 135–157. [http://dx.doi.org/10.1016/S1045-2354\(03\)00006-6](http://dx.doi.org/10.1016/S1045-2354(03)00006-6).
- Alvehus, J., & Spicer, A. (2012). Financialization as a strategy of workplace control in professional service firms. *Critical Perspectives on Accounting*, 23(7–8), 497–510. <http://dx.doi.org/10.1016/j.cpa.2012.02.001>.
- Amernic, J. H. (1996). The rhetoric versus the reality, or is the reality mere rhetoric? A case study of public accounting firms' responses to a company's invitation for alternative opinions on an accounting matter. *Critical Perspectives on Accounting*, 7(1), 57–75. <http://dx.doi.org/10.1006/cpac.1996.0008>.
- Andersson, T., Gleadle, P., Haslam, C., & Tsitsianis, N. (2010). Bio-pharma: A financialized business model. *Critical Perspectives on Accounting*, 21(7), 631–641. <http://dx.doi.org/10.1016/j.cpa.2010.06.006>.
- Andrew, J., & Cortese, C. (2013). Free market environmentalism and the neoliberal project: The case of the Climate Disclosure Standards Board. *Critical Perspectives on Accounting*, 24(6), 397–409. <http://dx.doi.org/10.1016/j.cpa.2013.05.010>.
- Andrew, J. (2007). Prisons, the profit motive and other challenges to accountability. *Critical Perspectives on Accounting*, 18(8), 877–904. <http://dx.doi.org/10.1016/j.cpa.2006.08.003>.
- Annisette, M., & Neu, D. (2004). Accounting and empire: An introduction. *Critical Perspectives on Accounting*, 15(1), 1–4. [http://dx.doi.org/10.1016/S1045-2354\(03\)00002-9](http://dx.doi.org/10.1016/S1045-2354(03)00002-9).
- Annisette, M. (2000). Imperialism and the professions: The education and certification of accountants in Trinidad and Tobago. *Accounting, Organizations and Society*, 25(7), 631–659.
- Annisette, M. (2004). The true nature of the World Bank. *Critical Perspectives on Accounting*, 15(3), 303–323.
- Armstrong, P. (1991). Contradiction and social dynamics in the capitalist agency relationship. *Accounting, Organizations and Society*, 16(1), 1–25.
- Armstrong, P. (1994). The influence of Michel Foucault on accounting research. *Critical Perspectives on Accounting*, 5(1), 25–55.
- Armstrong, P. (2000). Accounting for insecurity. *Critical Perspectives on Accounting*, 11(4), 383–406.
- Arnaboldi, M., & Azzone, G. (2010). Constructing performance measurement in the public sector. *Critical Perspectives on Accounting*, 21(4), 266–282. <http://dx.doi.org/10.1016/j.cpa.2010.01.016>.
- Arnold, P. J., & Cooper, C. (1999). A Tale of Two Classes: The Privatisation of Medway tale of two classes: The privatisation of Medway Ports. *Critical Perspectives on Accounting*, 10(2), 127–152. <http://dx.doi.org/10.1006/cpac.1998.0228>.
- Arnold, P. J., & Oakes, L. S. (1995). Hospital in the United States: A study of the entity assumption in accounting. *Critical Perspectives on Accounting*, 6(2), 105–123. <http://dx.doi.org/10.1006/cpac.1995.1012>.
- Arrington, E. C., & Puxty, A. G. (1991). Accounting, interests, and rationality: A communicative relation. *Critical Perspectives on Accounting*, 2(1), 31–58. [http://dx.doi.org/10.1016/1045-2354\(91\)90018-9](http://dx.doi.org/10.1016/1045-2354(91)90018-9).
- Asenova, D., & Beck, M. (2010). Crucial silences: When accountability met PFI and finance capital. *Critical Perspectives on Accounting*, 21(1), 1–13. <http://dx.doi.org/10.1016/j.cpa.2008.09.009>.
- Baker, C. R., & Bettner, M. S. (1997). Interpretive and critical research in accounting: A commentary on its absence from mainstream accounting research. *Critical Perspectives on Accounting*, 8(4), 293–310.
- Bakre, O. M. (2005). First attempt at localising imperial accountability: The case of the Institute of Chartered Accountants of Jamaica (ICAJ) (1950s–1970s). *Critical Perspectives on Accounting*, 16(8), 995–1018. <http://dx.doi.org/10.1016/j.cpa.2004.02.007>.
- Bakre, O. M. (2006). Second attempt at localising imperial accountability: The case of the Institute of Chartered Accountants of Jamaica (ICAJ) (1970s–1980s). *Critical Perspectives on Accounting*, 17(1), 1–28. <http://dx.doi.org/10.1016/j.cpa.2004.02.006>.
- Bakre, O. M. (2008). Financial reporting as technology that supports and sustains imperial expansion, maintenance and control in the colonial and post-colonial globalisation: The case of the Jamaican economy. *Critical Perspectives on Accounting*, 19(4), 487–522. <http://dx.doi.org/10.1016/j.cpa.2006.09.002>.
- Bebbington, J., & Gray, R. (2001). An account of sustainability: Failure, success and a reconceptualization. *Critical Perspectives on Accounting*, 12(5), 557–587. <http://dx.doi.org/10.1006/cpac.2000.0450>.
- Becker, H. S. (1998). *Tricks of the trade: How to think about your research while you're doing it*. University of Chicago Press.
- Bengtsson, E. (2011). Repoliticalization of accounting standard setting—The IASB, the EU and the global financial crisis. *Critical Perspectives on Accounting*, 22(6), 567–580. <http://dx.doi.org/10.1016/j.cpa.2011.04.001>.
- Beverungen, A., Hoedemaekers, C., & Veldman, J. (2014). Charity and finance in the university. *Critical Perspectives on Accounting*, 25(1), 58–66. <http://dx.doi.org/10.1016/j.cpa.2012.10.005>.
- Bourdieu, P. (2004). Science of science and reflexivity. *Polity*. ISBN: 9780745630601.
- Bourguignon, A. (2005). Management accounting and value creation: The profit and loss of reification. *Critical Perspectives on Accounting*, 16(4), 353–389.
- Boyce, G., & Greer, S. (2013). More than imagination: Making social and critical accounting real. *Critical Perspectives on Accounting*, 24(2), 105–112. <http://dx.doi.org/10.1016/j.cpa.2012.06.002>.
- Boyce, G. (2004). Critical accounting education: Teaching and learning outside the circle. *Critical Perspectives on Accounting*, 15(4–5), 565–586. [http://dx.doi.org/10.1016/S1045-2354\(03\)00047-9](http://dx.doi.org/10.1016/S1045-2354(03)00047-9).
- Braverman, H. (1974). *Labor and monopoly capital*. New York: Monthly Review Press.
- Bricker, R., Borokhovich, K., & Simkins, B. (2003). The impact of accounting research on finance. *Critical Perspectives on Accounting*, 14(4), 417–438. [http://dx.doi.org/10.1016/S1045-2354\(02\)00013-8](http://dx.doi.org/10.1016/S1045-2354(02)00013-8).
- Briloff, A. J. (1990). Accountancy and society a covenant desecrated. *Critical Perspectives on Accounting*, 1(1), 5–30. [http://dx.doi.org/10.1016/1045-2354\(90\)01000-5](http://dx.doi.org/10.1016/1045-2354(90)01000-5).

- Briloff, A. J. (2001). Garbage in/garbage out: a critique of fraudulent financial reporting: 1987–1997 (the COSO Report) and The SEC Accounting Regulatory Process. *Critical Perspectives on Accounting*, 12(2), 125–148.
- Briloff, A. (2004). Accounting scholars in the groves of academe In *Pari Delicto. Critical Perspectives on Accounting*, 15(6–7), 787–796. <http://dx.doi.org/10.1016/j.cpa.2003.03.002>.
- Broadbent, J., & Laughlin, R. (2003). Control and legitimation in government accountability processes: The private finance initiative in the UK. *Critical Perspectives on Accounting*, 14(1–2), 23–48. <http://dx.doi.org/10.1006/cpac.2001.0525>.
- Broadbent, J., Gill, J., & Laughlin, R. (2008). Identifying and controlling risk: The problem of uncertainty in the private finance initiative in the UK's National Health Service. *Critical Perspectives on Accounting*, 19(1), 40–78. <http://dx.doi.org/10.1016/j.cpa.2006.04.006>.
- Broadbent, J., Laughlin, R., & Read, S. (1991). Recent financial and administrative changes in the NHS: A critical theory analysis. *Critical Perspectives on Accounting*, 2(1), 1–29.
- Broadbent, J. (2002). Critical accounting research: A view from England. *Critical Perspectives on Accounting*, 13(4), 433–449. <http://dx.doi.org/10.1006/cpac.2002.0543>.
- Brown, J., & Dillard, J. (2013). Agonizing over engagement: SEA and the death of environmentalism debates. *Critical Perspectives on Accounting*, 24(1), 1–18. <http://dx.doi.org/10.1016/j.cpa.2012.09.001>.
- Brown, J. (2009). Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously. *Critical Perspectives on Accounting*, 20(3), 313–342. <http://dx.doi.org/10.1016/j.cpa.2008.08.002>.
- Bryer, R. (2006). Accounting and control of the labour process. *Critical Perspectives on Accounting*, 17(5), 551–598.
- Bryer, A. R. (2014). Conscious practices and purposive action: A qualitative study of accounting and social change. *Critical Perspectives on Accounting*, 25(2), 93–103.
- 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.
- Caplan, E. H. (1968). Behavioral assumptions of management accounting – report of a field study. *The Accounting Review*, 43(2), 342–362.
- Caramanis, C. V. (1999). International accounting firms versus indigenous auditors: Intra professional conflict in the Greek auditing profession, 1990–1993. *Critical Perspectives on Accounting*, 10(2), 153–196. <http://dx.doi.org/10.1006/cpac.1997.0213>.
- Carter, C., & Mueller, F. (2006). The colonisation of strategy: Financialisation in a post-privatisation context. *Critical Perspectives on Accounting*, 17(8), 967–985.
- Carter, C., Clegg, S., & Wählin, N. (2011). When science meets strategic realpolitik: The case of the Copenhagen UN climate change summit. *Critical Perspectives on Accounting*, 22(7), 682–697.
- Catchpowle, L., Cooper, C., & Wright, A. (2004). Capitalism, states and ac-counting. *Critical Perspectives on Accounting*, 15(8), 1037–1058.
- Chiapello, E., & Medjad, K. (2009). An unprecedented privatisation of mandatory standard-setting: The case of European accounting policy. *Critical Perspectives on Accounting*, 20(4), 448–468. <http://dx.doi.org/10.1016/j.cpa.2008.09.002>.
- Chua, W. F. (1996). Teaching and learning only the language of numbers—monolingualism in a multilingual world. *Critical Perspectives on Accounting*, 7(1), 129–156.
- Churchman, D. (2002). Voices of the academy: Academics' responses to the corporatizing of academia. *Critical Perspectives on Accounting*, 13(5–6), 643–656.
- Chwastiak, M. (1996). The wrong stuff: The accounting review's forum for defense clients. *Critical Perspectives on Accounting*, 7(4), 365–381. <http://dx.doi.org/10.1006/cpac.1996.0040>.
- Chwastiak, M. (1999a). Accounting and the cold war: The transformation of waste into riches. *Critical Perspectives on Accounting*, 10(6), 747–771. <http://dx.doi.org/10.1006/cpac.1998.0276>.
- Chwastiak, M. (1999b). Deconstructing the principal-agent model: A view from the bottom. *Critical Perspectives on Accounting*, 10(4), 425–441.
- Chwastiak, M. (2006). Rationality, performance measures and representations of reality: Planning, programming and budgeting and the Vietnam war. *Critical Perspectives on Accounting*, 17(1), 29–55. <http://dx.doi.org/10.1016/j.cpa.2004.05.006>.
- Chwastiak, M. (2013). Profiting from destruction: The Iraq reconstruction, auditing and the management of fraud. *Critical Perspectives on Accounting*, 24(1), 32–43. <http://dx.doi.org/10.1016/j.cpa.2011.11.009>.
- Clarke, F. L., Craig, R. J., & Americ, J. H. (1999). Theatre and intolerance in financial accounting research. *Critical Perspectives on Accounting*, 10(1), 65–88. <http://dx.doi.org/10.1006/cpac.1997.0196>.
- Cole, B., & Cooper, C. (2006). Deskillling in the 21 st century: The case of rail privatisation. *Critical Perspectives on Accounting*, 17(5), 601–625. <http://dx.doi.org/10.1016/j.cpa.2003.06.011>.
- Collison, D., Cross, S., Ferguson, J., Power, D., & Stevenson, L. (2014). Financialization and company law: A study of the UK company law review. *Critical Perspectives on Accounting*, 25(1), 5–16. <http://dx.doi.org/10.1016/j.cpa.2012.07.006>.
- Cooper, C., & Coulson, A. B. (2014). Accounting activism and Bourdieu's collective intellectual –Reflections on the ICL Case. *Critical Perspectives on Accounting*, 25(3), 237–254. <http://dx.doi.org/10.1016/j.cpa.2013.01.002>.
- Cooper, D. J., & Sherer, M. J. (1984). The value of corporate accounting reports: Arguments for a political economy of accounting. *Accounting, Organizations and Society*, 9(3–4), 207–232.
- Cooper, D. J., & Tinker, T. (1990). Editorial. *Critical Perspectives on Accounting* 1–3. [http://dx.doi.org/10.1016/1045-2354\(90\)01000-1](http://dx.doi.org/10.1016/1045-2354(90)01000-1).
- Cooper, C., Taylor, P., Smith, N., & Catchpowle, L. (2005). A discussion of the political potential of Social Accounting. *Critical Perspectives on Accounting*, 16(7), 951–974. <http://dx.doi.org/10.1016/j.cpa.2003.09.003>.
- Cooper, C., Danson, M., Whittam, G., & Sheridan, T. (2010). The neoliberal project—Local taxation intervention in Scotland. *Critical Perspectives on Accounting*, 21(3), 195–210. <http://dx.doi.org/10.1016/j.cpa.2009.11.001>.
- Cooper, C., Coulson, A., & Taylor, P. (2011). Accounting for human rights: Doxic health and safety practices –The accounting lesson from ICL. *Critical Perspectives on Accounting*, 22(8), 738–758. <http://dx.doi.org/10.1016/j.cpa.2011.07.001>.
- Cooper, D. J. (2014). On the intellectual roots of critical accounting: A personal appreciation of Tony Lowe (1928–2014). *Critical Perspectives on Accounting*, 25(4–5), 287–292. <http://dx.doi.org/10.1016/j.cpa.2014.04.001>.
- Cousins, J., & Sikka, P. (1993). Accounting for change: Facilitating power and accountability. *Critical Perspectives on Accounting*, 4(1), 53–72. <http://dx.doi.org/10.1006/cpac.1993.1003>.
- Cousins, J., Mitchell, A., & Sikka, P. (1999). Auditor liability: The other side of the debate. *Critical Perspectives on Accounting*, 10(3), 283–312.
- Coy, D., Fischer, M., & Gordon, T. (2001). Public accountability: A new paradigm for college and university annual reports. *Critical Perspectives on Accounting*, 12(1), 1–31. <http://dx.doi.org/10.1006/cpac.2000.0416>.
- Crawford, L., Ferguson, J., Helliari, C. V., & Power, D. M. (2014). Control over accounting standards within the European Union: The political controversy surrounding the adoption of IFRS 8. *Critical Perspectives on Accounting*, 25(4–5), 304–318.
- Davies, A., & Thomas, R. (2002). Managerialism and accountability in higher education: The gendered nature of restructuring and the costs to academic service. *Critical Perspectives on Accounting*, 13(2), 179–193.
- Deegan, C. (2013). The accountant will have a central role in saving the planet . . . really? A reflection on green accounting and green eyeshades twenty years later. *Critical Perspectives on Accounting*, 24(6), 448–458. <http://dx.doi.org/10.1016/j.cpa.2013.04.004>.
- Dent, M. (1991). Information technology and managerial strategies in the NHS: Computer policies, organizational change and the labour process. *Critical Perspectives on Accounting*, 2(4), 331–360. [http://dx.doi.org/10.1016/1045-2354\(91\)90007-z](http://dx.doi.org/10.1016/1045-2354(91)90007-z).
- Dillard, J. F., & Tinker, T. (1996). Commodifying business and accounting education: The implications of accreditation. *Critical Perspectives on Accounting*, 7(1), 215–225.
- Dillard, J. F. (2002). Comments on university futures—implication of state's public sector reform policies. *Critical Perspectives on Accounting*, 13(5–6), 679–680. <http://dx.doi.org/10.1006/cpac.2002.0563>.

- Dillard, J. (2008). A political base of a polyphonic debate. *Critical Perspectives on Accounting*, 19(6), 894–900.
- Durocher, S., Fortin, A., & Côté, L. (2007). Users' participation in the accounting standard-setting process: A theory-building study. *Accounting, Organizations and Society*, 32(1–2), 29–59.
- Dwyer, P. D., & Roberts, R. W. (2004). Known by the company they keep: A study of political campaign contributions made by the United States public accounting profession. *Critical Perspectives on Accounting*, 15(6–7), 865–883. <http://dx.doi.org/10.1016/j.cpa.2003.09.002>.
- Edwards, P., Ezzamel, M., & Robson, K. (1999). Connecting accounting and education in the UK: Discourses and rationalities of education reform. *Critical Perspectives on Accounting*, 10(4), 469–500.
- Everett, J. (2003). The politics of comprehensive auditing in fields of high outcome and cause uncertainty. *Critical Perspectives on Accounting*, 14(1–2), 77–104.
- Farjaudon, A.-L., & Morales, J. (2013). In search of consensus: The role of accounting in the definition and reproduction of dominant interests. *Critical Perspectives on Accounting*, 24(2), 154–171. <http://dx.doi.org/10.1016/j.cpa.2012.09.010>.
- Fogarty, T. J., & Jonas, G. A. (2010). The hand that rocks the cradle: Disciplinary socialization at the American Accounting Association's Doctoral Consortium. *Critical Perspectives on Accounting*, 21(4), 303–317. <http://dx.doi.org/10.1016/j.cpa.2010.02.003>.
- Fogarty, T. J., Hussein, M. E. A., & Ketz, J. E. (1994). Political aspects of financial accounting standard setting in the USA. *Accounting, Auditing & Accountability Journal*, 7(4), 24–46.
- Fogarty, T. J. (1998). Accounting standard setting: A challenge for critical accounting researchers. *Critical Perspectives on Accounting*, 9(5), 515–523.
- Fournier, V., & Grey, C. (2000). At the critical moment: Conditions and prospects for critical management studies. *Human Relations*, 53(1), 7–32.
- Froud, J., Johal, S., Papazian, V., & Williams, K. (2004). The temptation of Houston: A case study of financialisation. *Critical Perspectives on Accounting*, 15(6–7), 885–909. <http://dx.doi.org/10.1016/j.cpa.2003.05.002>.
- Froud, J., Johal, S., Leaver, A., & Williams, K. (2014). Financialization across the Pacific: Manufacturing cost ratios, supply chains and power. *Critical Perspectives on Accounting*, 25(1), 46–57.
- Funnel, W. (1998). Accounting in the service of the Holocaust. *Critical Perspectives on Accounting*, 9(4), 435–464.
- Gabriel, Y. (2010). Organization studies: A space for ideas, identities and agonies. *Organization Studies*, 31(6), 757–775.
- Gallhofer, S., & Haslam, J. (1997). Beyond accounting: The possibilities of accounting and critical accounting research. *Critical Perspectives on Accounting*, 8(1–2), 71–95. <http://dx.doi.org/10.1006/cpac.1996.0087>.
- Gendron, Y., & Baker, C. R. (2001). Par-delà les frontières disciplinaires et linguistiques: L'influence des penseurs français sur la recherche en comptabilité. *Comptabilité Contrôle Audit*, 7(2), 5–23.
- Gendron, Y., & Baker, C. (2005). On interdisciplinary movements: The development of a network of support around Foucaultian perspectives in accounting research. *European Accounting Review*, 14(3), 525–569.
- Gleadle, P., & Cornelius, N. (2008). A case study of financialization and EVA. *Critical Perspectives on Accounting*, 19(8), 1219–1238. <http://dx.doi.org/10.1016/j.cpa.2007.03.006>.
- Gleadle, P., Haslam, C., & Yin, Y. P. (2014a). Critical accounts and perspectives on financialization. *Critical Perspectives on Accounting*, 25(1), 1–4. <http://dx.doi.org/10.1016/j.cpa.2012.11.010>.
- Gleadle, P., Parris, S., Shipman, A., & Simonetti, R. (2014b). Restructuring and innovation in pharmaceuticals and biotech: The impact of financialisation. *Critical Perspectives on Accounting*, 25(1), 67–77. <http://dx.doi.org/10.1016/j.cpa.2012.10.003>.
- Gray, R., & Collison, D. (2002). Can't see the wood for the trees, can't see the trees for the numbers? Accounting education, sustainability and the Public Interest. *Critical Perspectives on Accounting*, 13(5–6), 797–836. <http://dx.doi.org/10.1006/cpac.2002.0554>.
- Gray, R., Walters, D., Bebbington, J., & Thompson, I. (1995). The greening of enterprise: An exploration of the (NON) role of environmental accounting and environmental accountants in organizational change. *Critical Perspectives on Accounting*, 6(3), 211–239. <http://dx.doi.org/10.1006/cpac.1995.1021>.
- Harvey, D. (2003). *The new imperialism*. Oxford: Oxford University Press.
- Hendrickson, H. (1998). Relevant financial reporting questions not asked by the accounting profession. *Critical Perspectives on Accounting*, 9(5), 489–505.
- Hendrickson, H. (2001). Some comments on the impact of the economic power exercised by the AICPA and the major accounting firms. *Critical Perspectives on Accounting*, 12(2), 159–166. <http://dx.doi.org/10.1006/cpac.2001.0461>.
- Hooper, K., & Kearins, K. (2008). The walrus, carpenter and oysters: Liberal reform, hypocrisy and expertocracy in Maori land loss in New Zealand 1885–1911. *Critical Perspectives on Accounting*, 19(8), 1239–1262. <http://dx.doi.org/10.1016/j.cpa.2007.02.004>.
- Hopper, T., & Powell, A. (1985). Making sense of research into the organizational and social aspects of management accounting: A review of its underlying assumptions. *Journal of Management Studies*, 22(5), 429–465. <http://dx.doi.org/10.1111/j.1467-6486.1985.tb00007.x>.
- Hopper, T., Storey, J., & Willmott, H. (1987). Accounting for accounting: Towards the development of a dialectical view Accounting. *Organizations and Society*, 12(5), 437–456. [http://dx.doi.org/10.1016/0361-3682\(87\)90030-4](http://dx.doi.org/10.1016/0361-3682(87)90030-4).
- Humphrey, C., & Moizer, P. (1990). From techniques to ideologies: An alternative perspective on the audit function. *Critical Perspectives on Accounting*, 1(3), 217–238. [http://dx.doi.org/10.1016/1045-2354\(90\)03021-7](http://dx.doi.org/10.1016/1045-2354(90)03021-7).
- Humphrey, C., Moizer, P., & Turley, S. (1992). The audit expectations gap—plus ça change, plus c'est la même chose? *Critical Perspectives on Accounting*, 3(2), 137–161. [http://dx.doi.org/10.1016/1045-2354\(92\)90008-F](http://dx.doi.org/10.1016/1045-2354(92)90008-F).
- Humphrey, C., Lewis, L., & Owen, D. (1996). Still too distant voices? Conversations and reflections on the social relevance of accounting education. *Critical Perspectives on Accounting*, 7(1), 77–99. <http://dx.doi.org/10.1006/cpac.1996.0010>.
- James, K. (2008). A Critical Theory perspective on the pressures, contradictions and dilemmas faced by entry-level accounting academics. *Critical Perspectives on Accounting*, 19(8), 1263–1295. <http://dx.doi.org/10.1016/j.cpa.2008.01.008>.
- Jones, C. T., & Dugdale, D. (2001). The concept of an accounting regime. *Critical Perspectives on Accounting*, 12(1), 35–63. <http://dx.doi.org/10.1006/cpac.2000.0412>.
- Jupe, R., & Crompton, G. (2006). A deficient performance: The regulation of the train operating companies in Britain's privatised railway system. *Critical Perspectives on Accounting*, 17(8), 1035–1065. <http://dx.doi.org/10.1016/j.cpa.2005.10.002>.
- Jupe, R. E. (2000). Self-referential lobbying of the accounting standards board: The case of financial reporting standard no 1. *Critical Perspectives on Accounting*, 11(3), 337–359. <http://dx.doi.org/10.1006/cpac.1999.0366>.
- Jupe, R. (2009). A 'fresh start' or the 'worst of all worlds'? A critical financial analysis of the performance and regulation of network rail in Britain's privatised railway system. *Critical Perspectives on Accounting*, 20(2), 175–204. <http://dx.doi.org/10.1016/j.cpa.2008.05.002>.
- Kaidonis, M. A. (2004). Teaching and learning critical accounting using media texts as reflexive devices: Conditions for transformative action or reinforcing the status quo? *Critical Perspectives on Accounting*, 15(4–5), 667–673. [http://dx.doi.org/10.1016/S1045-2354\(03\)00053-4](http://dx.doi.org/10.1016/S1045-2354(03)00053-4).
- Khadaroo, I. (2008). The actual evaluation of school PFI bids for value for money in the UK public sector. *Critical Perspectives on Accounting*, 19(8), 1321–1345. <http://dx.doi.org/10.1016/j.cpa.2007.05.001>.
- Lambert, C., & Sponem, S. (2005). Corporate governance and profit manipulation: A French field study. *Critical Perspectives on Accounting*, 16(6), 717–748.
- Larrinaga-Gonzalez, C., & Bebbington, J. (2001). Accounting change or institutional appropriation?—A case study of the implementation of environmental accounting. *Critical Perspectives on Accounting*, 12(3), 269–292. <http://dx.doi.org/10.1006/cpac.2000.0433>.
- Laughlin, R., & Broadbent, J. (1993). Accounting and law: Partners in the juridification of the public sector in the UK? *Critical Perspectives on Accounting*, 4(4), 337–368.
- Lawrence, S., & Sharma, U. (2002). Commodification of education and academic labour—Using the balanced scorecard in a university setting. *Critical Perspectives on Accounting*, 13(5–6), 661–677.
- Lawrence, S. (1999). From welfare state to the civil Society—The constitutive use of accounting in the reform of the NZ public sector. *Critical Perspectives on Accounting*, 10(2), 223–246.
- Lee, T. A., & Williams, P. F. (1999). Accounting from the inside: Legitimizing the accounting academic elite. *Critical Perspectives on Accounting*, 10(6), 867–895. <http://dx.doi.org/10.1006/cpac.1998.0281>.

- Lee, T. (1995). Shaping the US academic accounting research profession: The American Accounting Association and the social construction of a professional elite. *Critical Perspectives on Accounting*, 6(3), 241–261. <http://dx.doi.org/10.1006/cpac.1995.1023>.
- Lee, T. A. (1999). Anatomy of a Professional Élite: The Executive Committee of the American Accounting Association 1916–1996. *Critical Perspectives on Accounting*, 10(2), 247–264. <http://dx.doi.org/10.1006/cpac.1998.0229>.
- Lehman, G. (1995). A legitimate concern for environmental accounting. *Critical Perspectives on Accounting*, 6(5), 393–412. <http://dx.doi.org/10.1006/cpac.1995.1037>.
- Lehman, G. (2001). Reclaiming the public sphere: Problems and prospects for corporate social and environmental accounting. *Critical Perspectives on Accounting*, 12(6), 713–733. <http://dx.doi.org/10.1006/cpac.2001.0476>.
- Lehman, C. R. (2013). Knowing the unknowable and contested terrains in accounting. *Critical Perspectives on Accounting*, 24(2), 136–144.
- Lodh, S. C., & Gaffikin, M. J. R. (1997). Critical studies in accounting research, rationality and Habermas: A methodological reflection. *Critical Perspectives on Accounting*, 8(5), 433–474. <http://dx.doi.org/10.1006/cpac.1996.0108>.
- Low, M., Davey, H., & Hooper, K. (2008). Accounting scandals, ethical dilemmas and educational challenges. *Critical Perspectives on Accounting*, 19(2), 222–254. <http://dx.doi.org/10.1016/j.cpa.2006.05.010>.
- Macintosh, N. B., & Shearer, T. (2000). The accounting profession today: A poststructuralist critique. *Critical Perspectives on Accounting*, 11(5), 607–626.
- Macintosh, N. B., Shearer, T., & Riccaboni, A. (2009). A Levinasian ethics critique of the role of management and control systems by large global corporations: The General Electric/Nuovo Pignone example. *Critical Perspectives on Accounting*, 20(6), 751–761.
- Macintosh, N. B. (1995). The ethics of profit manipulation: A dialectic of control analysis. *Critical Perspectives on Accounting*, 6(4), 289–315.
- Macintosh, N. B. (2004). A ghostly CAR ride. *Critical Perspectives on Accounting*, 15(4–5), 675–695. [http://dx.doi.org/10.1016/S1045-2354\(03\)00054-6](http://dx.doi.org/10.1016/S1045-2354(03)00054-6).
- Marx, K. (1890). *Le capital. Critique de l'économie politique. Livre Premier; Le procès de production du capital*. Paris: Presses Universitaires de France.
- McLeay, S., Ordelheide, D., & Young, S. (2000). Constituent lobbying and its impact on the development of financial reporting regulations: Evidence from Germany. *Accounting, Organizations and Society*, 25(1), 79–98.
- McPhail, K. (1999). The threat of ethical accountants: An application of Foucault's concept of ethics to accounting education and some thoughts on ethically educating for the other. *Critical Perspectives on Accounting*, 10(6), 833–866. <http://dx.doi.org/10.1006/cpac.1998.0277>.
- Mitchell, A., Sikka, P., & Willmott, H. (2001). Policing knowledge by invoking the law: Critical accounting and the politics of dissemination. *Critical Perspectives on Accounting*, 12(5), 527–555. <http://dx.doi.org/10.1006/cpac.2000.0452>.
- Moerman, L., & Van Der Laan, S. (2006). TRIPS and the pharmaceutical industry: Prescription for profit? *Critical Perspectives on Accounting*, 17(8), 1089–1106. <http://dx.doi.org/10.1016/j.cpa.2005.09.001>.
- Morales, J., & Sponem, S. (2009). Rationaliser, dominer, discipliner. Une revue des recherches critiques en contrôle de gestion. *Economie Et Société*, 43(12), 2001–2043.
- Morales, J., Gendron, Y., & Guénin-Paracini, H. (2014). State privatization and the unrelenting expansion of neoliberalism: The case of the Greek financial crisis. *Critical Perspectives on Accounting*, 25(6), 423–445. <http://dx.doi.org/10.1016/j.cpa.2013.08.007>.
- Müller, J. (2014). An accounting revolution? The financialisation of standard setting. *Critical Perspectives on Accounting*, 25(7), 539–557.
- Mutiganda, J. C. (2013). Budgetary governance and accountability in public sector organisations: An institutional and critical realism approach. *Critical Perspectives on Accounting*, 24(7–8), 518–531. <http://dx.doi.org/10.1016/j.cpa.2013.08.003>.
- Neimark, M. (1990). The king is dead. Long live the king!. *Critical Perspectives on Accounting*, 1(1), 103–114.
- Neimark, M. K. (1994). Regicide revisited: Marx, Foucault and accounting. *Critical Perspectives on Accounting*, 5(1), 87–108.
- Neimark, M. K. (1996). Caught in the squeeze: An essay on higher education in accounting. *Critical Perspectives on Accounting*, 7(1), 1–11. <http://dx.doi.org/10.1006/cpac.1996.0001>.
- Neu, D., Cooper, D. J., & Everett, J. (2001). Critical accounting interventions. *Critical Perspectives on Accounting*, 12(6), 735–762. <http://dx.doi.org/10.1006/cpac.2001.0479>.
- Neu, D., Rahaman, A. S., Everett, J., & Akindayomi, A. (2010). The sign value of accounting: IMF structural adjustment programs and African banking reform. *Critical Perspectives on Accounting*, 21(5), 402–419. <http://dx.doi.org/10.1016/j.cpa.2008.06.002>.
- Neumann, R., & Guthrie, J. (2002). The corporatization of research in Australian higher education. *Critical Perspectives on Accounting*, 13(5–6), 721–741.
- Newberry, S., & Robb, A. (2008). Financialisation: Constructing shareholder value . . . for some. *Critical Perspectives on Accounting*, 19(5), 741–763. <http://dx.doi.org/10.1016/j.cpa.2006.08.007>.
- O'Connell, B. (2001). An analysis of key issues arising from professor A. J. Briloff's paper entitled Garbage In/Garbage out: A critique of fraudulent financial reporting: 1987–1997 (The COSO report, 1999) the SEC accounting regulatory process (AAERs). *Critical Perspectives on Accounting*, 12(2), 167–186. <http://dx.doi.org/10.1006/cpac.2001.0462>.
- Oakes, H., & Berry, A. (2009). Accounting colonization: Three case studies in further education. *Critical Perspectives on Accounting*, 20(3), 343–378. <http://dx.doi.org/10.1016/j.cpa.2007.06.006>.
- Ogden, S. G. (1993). The limitations of agency theory: The case of accounting-based profit sharing schemes. *Critical Perspectives on Accounting*, 4(2), 179–206.
- Parker, L. D. (2002). It's been a pleasure doing business with you: A strategic analysis and critique of university change management. *Critical Perspectives on Accounting*, 13(5–6), 603–619.
- Parker, L. (2011). University corporatisation: Driving redefinition. *Critical Perspectives on Accounting*, 22(4), 434–450. <http://dx.doi.org/10.1016/j.cpa.2010.11.002>.
- Pihlanto, P. (2003). The role of the individual actor in different accounting research perspectives. The holistic individual image as a tool for analysis. *Scandinavian Journal of Management*, 19(2), 153–172. [http://dx.doi.org/10.1016/S0956-5221\(02\)00008-8](http://dx.doi.org/10.1016/S0956-5221(02)00008-8).
- Pollner, M. (1991). Left of ethnomethodology: The rise and decline of radical reflexivity. *American Sociological Review*, 56(3), 370–380.
- Power, M. (1995). Auditing, expertise and the sociology of technique. *Critical Perspectives on Accounting*, 6(4), 317–339. <http://dx.doi.org/10.1006/cpac.1995.1029>.
- Puyou, F.-R. (2014). Ordering collective performance manipulation practices: How do leaders manipulate financial reporting figures in conglomerates? *Critical Perspectives on Accounting*, 25(6), 469–488.
- Radcliffe, V. S. (2008). Public secrecy in auditing: What government auditors cannot know. *Critical Perspectives on Accounting*, 19(1), 99–126. <http://dx.doi.org/10.1016/j.cpa.2006.07.004>.
- Rahaman, A. S., Lawrence, S., & Roper, J. (2004). Social and environmental reporting at the VRA: Institutionalised legitimacy or legitimisation crisis? *Critical Perspectives on Accounting*, 15(1), 35–56. [http://dx.doi.org/10.1016/S1045-2354\(03\)00005-4](http://dx.doi.org/10.1016/S1045-2354(03)00005-4).
- Rambaud, A., & Richard, J. (2015). The triple depreciation line instead of the triple bottom line: Towards a genuine integrated reporting. *Critical Perspectives on Accounting*, 33, 92–116.
- Reiter, S. A. (1996). The Kohlberg–Gilligan controversy: Lessons for accounting ethics education. *Critical Perspectives on Accounting*, 7(1), 33–54. <http://dx.doi.org/10.1006/cpac.1996.0005>.
- Reiter, S. A. (1998). Economic imperialism and the crisis in financial accounting research. *Critical Perspectives on Accounting*, 9(2), 143–171. <http://dx.doi.org/10.1006/cpac.1997.0120>.
- Robson, K., & Cooper, D. J. (1989). Power and management control. In W. F. Chua, T. Lowe, & T. Puxty (Eds.), *Critical perspectives in management control* (pp. 79–114). Macmillan.
- Robson, K., Willmott, H., Cooper, D., & Puxty, T. (1994). The ideology of professional regulation and the markets for accounting labour: Three episodes in the recent history of the U.K. accountancy profession. *Accounting, Organizations and Society*, 19(6), 527–553.
- Roslender, R., & Dillard, J. F. (2003). Reflections on the interdisciplinary perspectives on accounting project. *Critical Perspectives on Accounting*, 14(3), 325–351. <http://dx.doi.org/10.1006/cpac.2002.0526>.

- Schwartz, B. N., Williams, S., & Williams, P. F. (2005). US doctoral students' familiarity with accounting journals: Insights into the structure of the U.S. academy. *Critical Perspectives on Accounting*, 16(3), 327–348. [http://dx.doi.org/10.1016/S1045-2354\(03\)00021-2](http://dx.doi.org/10.1016/S1045-2354(03)00021-2).
- Shaoul, J., Stafford, A., & Stapleton, P. (2012). Accountability and corporate governance of public private partnerships. *Critical Perspectives on Accounting*, 23(3), 213–229. <http://dx.doi.org/10.1016/j.cpa.2011.12.006>.
- Shaoul, J. (1997). A critical financial analysis of the performance of privatised industries: The case of the water industry in England and Wales. *Critical Perspectives on Accounting*, 8(5), 479–505. <http://dx.doi.org/10.1006/cpac.1996.0118>.
- Shaoul, J. (2005). A critical financial analysis of the Private Finance Initiative: Selecting a financing method or allocating economic wealth? *Critical Perspectives on Accounting*, 16(4), 441–471. <http://dx.doi.org/10.1016/j.cpa.2003.06.001>.
- Sikka, P., & Willmott, H. (1997). Practising critical accounting. *Critical Perspectives on Accounting*, 8(1–2), 149–165. <http://dx.doi.org/10.1006/cpac.1996.0088>.
- Sikka, P., Willmott, H., & Lowe, T. (1989). Guardians of knowledge and public interest: Evidence and issues of accountability in the UK accountancy profession. *Accounting, Auditing & Accountability Journal*, 2(2), 47–71.
- Sikka, P., Puxty, A., Willmott, H., & Cooper, C. (1998). The impossibility of eliminating the expectations gap: Some theory and evidence. *Critical Perspectives on Accounting*, 9(3), 299–330. <http://dx.doi.org/10.1006/cpac.1997.0159>.
- Spence, C. (2009). Social accounting's emancipatory potential: A Gramscian critique. *Critical Perspectives on Accounting*, 20(2), 205–227. <http://dx.doi.org/10.1016/j.cpa.2007.06.003>.
- Spicer, A., Alvesson, M., & Kärreman, D. (2009). Critical performativity: The unfinished business of critical management studies. *Human Relations*, 62(4), 537–559.
- Stoddart, E. K. (2000). Political influences in changes to setting Australian accounting standards. *Critical Perspectives on Accounting*, 11(6), 713–740. <http://dx.doi.org/10.1006/cpac.2000.0410>.
- Sutton, T. G. (1984). Lobbying of accounting standard-setting bodies in the U.K. and the U.S.A.: A Downsian analysis. *Accounting, Organizations and Society*, 9(1), 81–95.
- Thomson, I., & Bebbington, J. (2005). Social and environmental reporting in the UK: A pedagogic evaluation. *Critical Perspectives on Accounting*, 16(5), 507–533. <http://dx.doi.org/10.1016/j.cpa.2003.06.003>.
- Tinker, A. M., Merino, B. D., & Neimark, M. D. (1982). The normative origins of positive theories: Ideology and accounting thought. *Accounting, Organizations and Society*, 7(2), 167–200.
- Tinker, A. M. (1980). Towards a political economy of accounting: An empirical illustration of the Cambridge controversies. *Accounting, Organizations and Society*, 5(1), 147–160.
- Tinker, T. (2001). Briloff and the lost horizon. *Critical Perspectives on Accounting*, 12(2), 149–152. <http://dx.doi.org/10.1006/cpac.2001.0459>.
- Toms, S., Beck, M., & Asenova, D. (2011). Accounting, regulation and profitability: The case of PFI hospital refinancing. *Critical Perspectives on Accounting*, 22(7), 668–681. <http://dx.doi.org/10.1016/j.cpa.2011.01.010>.
- Townley, B. (1995). Managing by numbers: Accounting, personnel management and the creation of a mathesis. *Critical Perspectives on Accounting*, 6(6), 555–575.
- Tsamenyi, M., Onumah, J., & Tetteh-Kumah, E. (2010). Post-privatization performance and organizational changes: Case studies from Ghana. *Critical Perspectives on Accounting*, 21(5), 428–442. <http://dx.doi.org/10.1016/j.cpa.2008.01.002>.
- Uddin, S., & Hopper, T. (2003). Accounting for privatisation in Bangladesh: Testing world bank claims. *Critical Perspectives on Accounting*, 14(7), 739–774. [http://dx.doi.org/10.1016/S1045-2354\(02\)00188-0](http://dx.doi.org/10.1016/S1045-2354(02)00188-0).
- Watkins, A. L., & Arrington, C. E. (2007). Accounting, new public management and American politics: Theoretical insights into the national performance review. *Critical Perspectives on Accounting*, 18(1), 33–58.
- Whittle, A., Carter, C., & Mueller, F. (2014). 'Above the fray': Interests, discourse and legitimacy in the audit field. *Critical Perspectives on Accounting*, 25(8), 783–802.
- Wilkinson, B. R., & Durden, C. H. (2015). Inducing structural change in academic accounting research. *Critical Perspectives on Accounting*, 26, 23–36. <http://dx.doi.org/10.1016/j.cpa.2014.03.002>.
- Williams, P. F., & Rodgers, J. L. (1995). The accounting review and the production of accounting knowledge. *Critical Perspectives on Accounting*, 6(3), 263–287. <http://dx.doi.org/10.1006/cpac.1995.1025>.
- Williams, P. F. (2001). Who gets to speak and what must they say?: a commentary on the Briloff affair. *Critical Perspectives on Accounting*, 12(2), 213–219. <http://dx.doi.org/10.1006/cpac.2001.0467>.
- Williams, P. F. (2004). You reap what you sow: The ethical discourse of professional accounting. *Critical Perspectives on Accounting*, 15(6–7), 995–1001. <http://dx.doi.org/10.1016/j.cpa.2003.04.003>.
- Willmott, H. C. (1990). Serving the public interest? A critical analysis of a professional claim. In D. J. Cooper, & T. M. Hopper (Eds.), *Critical accounts* (pp. 315–331). Macmillan.
- Young, J. J., & Williams, P. F. (2010). Sorting and comparing: Standard-setting and ethical categories. *Critical Perspectives on Accounting*, 21(6), 509–521. <http://dx.doi.org/10.1016/j.cpa.2010.02.002>.
- Young, J. J. (2003). Constructing, persuading and silencing: The rhetoric of accounting standards. *Accounting, Organizations and Society*, 28(6), 621–638.
- Yuthas, K., & Tinker, T. (1994). Paradise regained? Myth, Milton and management accounting. *Critical Perspectives on Accounting*, 5(3), 295–310. <http://dx.doi.org/10.1006/cpac.1994.1018>.
- Zhang, Y., & Andrew, J. (2014). Financialisation and the conceptual framework. *Critical Perspectives on Accounting*, 25(1), 17–26. <http://dx.doi.org/10.1016/j.cpa.2012.11.012>.