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## Toward critical accounting research: the role of performativity

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What does it mean to say that accounting research is critical? And why could critical accounting research be of relevance to practitioners? Is such research not mainly about (unnecessarily) criticizing accounting practice, without offering viable solutions of its own?

These are important questions related to common misconceptions about critical (accounting) research. We put forward the view that particularly in a time-area where trust in professions in general, and in the auditing and accountancy professions in particular is decreasing, critical research may offer important and perhaps even invaluable insights for organizations and professions to see themselves in a different light and to reflect on what they are doing, thereby suggesting possibly helpful and insightful ways to move ahead. There is a strong need for explicit reflection on the contributions accountancy and controllership can and do make to society, and on the ways in which practitioners in these professions perform their daily work. It is precisely this what critical accounting research has to offer: a sound base for reflection on what someone may not have thought of in advance, given prevailing views on accounting, controlling, organizational life, and indeed society at large. Not only has critical accounting research the potential to change someone's perspective by shedding (a) different light(s) on accountancy and controllership in a general sense, it does also challenge the neutral and objective character of accounting that many researchers and practitioners take for granted. It questions the nature of accounting as involving mainly 'technical' issues that can be 'solved' by applying or imposing 'technical' measures. It tries to move away from the generally accepted view that it can accurately or even completely capture (particular aspects of) organizational life. What if accounting is not primarily being treated as something that comes rather straightforwardly into being once proper, sufficiently strict or lenient technical rules and procedures have been put in place and accountants do their job well (possibly after having received appropriate incentives)? Critical accounting research regards accounting as being part of a political arena full of diverse intentions, interests, discourses, preferences and willpower. Accounting develops and is consequential in such an arena; it is performative and as

such it may not be an accurate reflection of every day or of aggregate organizational life ... or for that matter, a 'mirror' of some concrete manifestation 'out there' in society. Profits, for instance, can be interpreted as being the result of processes of translation. The translation of organizational events and activities into profit is heavily infused by political considerations ... but unfortunately, accounting is generally not treated as such in academe, organizations, and governmental and professional bodies alike. This also holds true in the Netherlands. Rather than representing the world, one could argue that accounting frames the world ... with sometimes detrimental consequences for this world (see also Hopwood 1994).

Some of the important players in the aforementioned political arena that we feel warrant critical discussion are practicing accountants/controllers, managers and academic researchers. In this special issue we are particularly interested in encounters between organizational praxis and academe. We limit ourselves to written encounters, as they are reflected in the papers at hand. The authors of these papers all ask themselves: how are praxis and research intertwined? The existence of a distinction between praxis and research should of course not imply that the two ought to be decoupled (Bernstein 1983). We sometimes have the impression that this is happening nevertheless. Fruitful associations and encounters between practitioners and academic researchers occur when academic researchers explicitly ask themselves what their contributions to praxis might be, and when practitioners feel the desire or need to engage with research outcomes. As Humprey, Canning and O'Dwyer (this issue) argue, in order to become more relevant to the *auditing* profession, the intellectual scope of auditing research, and indeed accounting research in general, ought to be broadened. As it stands now, most auditing research is heavily market-based, drawing on microeconomics theories or, to a much lesser extent, institutional or psychological theories. What it does not address, at least not substantially, are actual *auditing practices*, *accountancy practices*, and *controlling practices*. There is a generalized view on accountants and controllers and the way they (ought to) go about doing their daily work prevailing in this literature which is very much taken for granted and repeatedly

stressed in media outlets, even though this view is almost 150 years old and highly debatable in today's day and age. However, this particular view has become performative and remains dominant, even in current debates about the future of the auditing profession. Herein lies a huge potential for future auditing research, a potential that may well bridge the gap between 'theory' and 'praxis'. Both may have to be adapted as a consequence. Such research could, for example, be based on the (still developing) family of 'practice theories'; theories that are inherently interdisciplinary and that enable researchers, as well as practitioners, to critically reflect on (their) daily organizational life (Nicolini 2012). Researchers could make a conscious effort to discuss and debate these reflections with practitioners, thereby not only linking up praxis and research in their *research*, but also more explicitly in *practice*. Up until now, the praxis of both auditing and controlling has remained very much a black box, no matter what protagonists of the professions may claim in the media. In a recent editorial for a special section in *Accounting, Organizations and Society*, Robson et al. (2017) paved the way for a financial accounting research agenda that addresses the *social and organizational practice of financial accounting*, thus challenging the dominant mode of empirical study that focuses on accounting's role and effects in capital markets.

On the other hand, when looking at management accounting and control, academic research has been informed by insights from social sciences from the 1980s onwards (see Burchell et al. 1980 and Boland and Pondy 1983 for some of the earliest calls for such research). Apparently, adopting interdisciplinary approaches to researching organizational praxis has been less of a problematic issue in management accounting research than it has been in financial accounting and auditing research. This may perhaps be the case because in the late 1970s and 1980s, many sociologists in Anglo-Saxon countries developed an interest in accounting as it was being practiced at the time (Scapens and Arnold 1986; see also Scapens 2006). They often became professors in management accounting thereafter. As Robson et al. (2017) state, the connection between accounting and (interdisciplinary) management studies was consequently easy to make. However, the larger arena in which not only academic researchers, but also practitioners and educators were and still are active, did not substantially absorb the output of such 'alternative research' (Baxter and Chua 2003), possibly given the increasingly dominant take on organizational life based on microeconomic theories which then started to prevail in society (Hopwood 1994). We believe there is a need to pull the highly insightful results from practice-based research in management accounting research, which debunk much of the currently accepted views on the role of accounting in organizations, together in a coherent way and incorporate them in accounting curricula. We assert that rather than viewing management accounting and control as systems or as sets of instruments and tools, management accounting and control should be viewed as

bundles of interrelated practices. This allows us to study how accounting and control develop in interaction with other organizational practices, and the actors involved in these practices. This special issue offers several examples of management accounting and control research adopting such a view. Vosselman and De Loo (this issue) demonstrate how performance measurement develops in a network of associations between multiple actors and how this development keeps performance measurement from delivering transparency, while at the same time mobilizing various actors in certain directions, changing power relationships and transforming identities that may massively change organizational (university) life. Accounting (in a broad sense) proves to be much more than just a measurement device; it is an actor rather than an instrument for representation. Wagensveld and Jolink (this issue) discuss the notion of material-discursive practices as developed by Karen Barad (2003, 2007) and its significance for accounting research. Their analysis suggests that accounting materializes and gains (and may also lose) significance and momentum in intra-actions with other organizational practices. Managers, management accountants or in fact any employee may acquire a different stature in their organization when putting forward accounting figures, or by uttering texts involving such figures ... if only temporarily. Van Erp and Van der Steen (this issue) illustrate how a newly introduced accounting system, which was deemed instrumental to the provision of insights into the consequences of specific political and legal changes in the provision of elderly care, gained a stronghold in a particular elderly care facility and started to influence managerial decision-making and their lines of reasoning ... in ways that often even surprised them. The introduction of the accounting system clearly changed the nature of the care provided. Thereby, what was at first meant to be just a new management accounting system, gradually got to be regarded as an actor to which different managers attached very different meanings. Various discourses started to surround the system, and what the 'system' actually entailed started to drift.

Visser and Den Bakker (this issue) challenge the dominance of cybernetics in the control of care. They view the 'management by the numbers'-character of such control mechanisms as a consequence of performativity, following Lyotard (1984). Performativity is consequently regarded as a technology, a culture and a way of governing that is strongly influenced by economic thinking. The associated performativity of control is very strong; it is as if the care truly equals economic performance. However, Visser and Den Bakker also distinguish a change towards a performative mechanism that entails more experimental modes of governance involving organizational learning.

When adopting a critical viewpoint, research can among others be seen as a personal journey (Dambrin and Lambert 2012; Scapens 2006). Pheijffer (this issue) describes how he got in touch with critical accounting research, and how he gradually developed his own take on such research. What is he currently comfortable with,

and why is this case? Pheijffer also describes possible research projects that are based on his latest insights. His contribution shows that there is no singular viewpoint on what constitutes critical accounting research, and that the criticism that some may believe is implied by the adjective ‘critical’ does not necessarily have to entail negativity. It is primarily about giving voice to other, less dominant viewpoints that help us to reframe seemingly clear phenomena in ways we have hitherto deemed impossible or invaluable. Whatever follows from adopting such viewpoints in the study of organizational praxis needs to be critically discussed in exchanges between researchers and

practitioners. As indicated above, the views of both may have to be changed as a consequence.

Taken together, the papers in this special issue offer some interesting (and sometimes challenging and contradicting) insights into what critical accounting research encompasses and implies. Critical research definitely is not simply research that opposes currently popular manifestations of accounting, auditing and control. It goes well beyond opposition by showing praxis in a different light. It invites us to change perspective and, as such, it has the potential to further the knowledge within and of the professions.

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