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Theoretical Essay

Developing Appreciation of Emancipatory Accounting through Empirical Research: Issues of Method

Desenvolvendo Apreciação da Contabilidade Emancipatória mediante a Pesquisa Empírica: Questões de Método



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ABSTRACT

Objective: this essay aims to gain insights into the character of research designs and methods that best reflect the post-Marxist emancipatory accounting research promoted by Gallhofer, Haslam, and related writers. **Thesis:** emancipatory accounting research, as promoted by Gallhofer and Haslam, is non-dogmatic, subjectivist, and critical. It is consistent with a wide range of methods, although it is especially served by forms of qualitative research concerning key areas. It also values material from wide-ranging sources. **Conclusions:** the authors delineate appropriate research designs and methods in this area. We explore the theoretical appreciation of emancipatory accounting and reflect on debates over the philosophy of method in the literature to gain insights. The particularities and refinements involved in appreciating dimensions of emancipatory accounting are articulated: the multi-dimensional character of accountings' functioning and dynamics; the complex and dynamic processes and phenomena that shape the significance of accountings; the envisioning of betterment; the particular praxis-orientation. At the same time, we point to similarities with other types of critical accounting research.

Keywords: emancipatory accounting research; emancipatory accounting; issues of method.

RESUMO

Objetivo: este ensaio visa a obter insights sobre a natureza dos desenhos e métodos de pesquisa que melhor reflitam a pesquisa contábil emancipatória pós-marxista promovida por Gallhofer, Haslam e autores relacionados. **Tese:** a pesquisa contábil emancipatória, conforme promovida por Gallhofer e Haslam, é não dogmática, subjetivista e crítica. É consistente com uma ampla gama de métodos, embora seja especialmente servida por formas de pesquisa qualitativa em relação a áreas-chave, valorizando fontes diversas. **Conclusões:** os autores delineiam possibilidades de métodos e desenhos de pesquisa apropriados nesta área. Exploramos a apreciação teórica da contabilidade emancipatória, refletindo sobre os debates quanto à filosofia do método na literatura em busca de insights. As particularidades e refinamentos envolvidos na apreciação das dimensões da contabilidade emancipatória são articulados: o caráter multidimensional do funcionamento e da dinâmica da contabilidade; os processos e fenômenos complexos e dinâmicos que moldam o significado das contas; a visão de melhoria; a orientação específica da práxis. Ao mesmo tempo, apontamos semelhanças com outros tipos de pesquisa crítica em contabilidade.

Palavras-chave: pesquisa contábil emancipatória; contabilidade emancipatória; questões de método.

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


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“... authority and domination and hegemony have a burden of proof to bear, they have to prove that they’re legitimate. Sometimes they are, sometimes you can give an argument. If you can’t, they should be dismantled ... you have to work on that, you can’t do it by snapping your fingers ...”
(Eaton & Chomsky, 2020)

INTRODUCTION

The construct ‘emancipatory accounting’ has been used explicitly in the critical accounting literature, at least from the 1980s (Tinker, 1984; 1985). Gallhofer and Haslam (2019) articulate a shift in the construct from Tinker’s (1984; 1985) to a later usage within a post-Marxist discourse informed by poststructuralist and postmodern theoretical currents. The earlier usage reflects a particular variety of Marxist thought: a pristine form of emancipatory accounting is envisaged as helping in the struggle toward the Marxist revolution. The later usage, which has become quite influential, reflects complexities, uncertainties, sensitivities, reflexivity, and cautions of post-Marxist thought while still seeking progressive betterment (see Alvesson & Willmott, 1992; Arrington & Watkins, 2002; Gallhofer & Haslam, 2003).¹

Reflecting this later approach, Gallhofer and Haslam (2019) elaborate how both progressive and repressive forces shape given accountings at any moment, while these accountings can become more/less emancipatory through dynamic interaction. They recognize, indeed emphasize, the importance of emancipating workers and the economically poor (and they positively cite Žižek, 2000). Nevertheless, their approach indicates the significance of ‘emancipations’ (plural), a more comprehensive range of emancipatory concerns. They see the importance of an array of struggles and progressive projects and the possibility of engendering social progress in multifarious ways.

Gallhofer and Haslam’s approach indicates the need to secure alliances between diverse constituencies for progressive aims but also difficulties, the need to acknowledge the multidimensional character of change through intervention and the value of cautious intervention: consistent with a new pragmatist praxis that is radically progressive but also cautious, considered, and reflexive (Gallhofer, Haslam, & Yonekura, 2015; Gallhofer & Haslam, 2019). This new pragmatism aligns with political theorists such as Connolly (1988), while also aligning with critical theoretical approaches, including Marxism, in being concerned not only with understanding the world but bringing about the world’s progressive transformation, with research itself understood as praxis (Gallhofer & Haslam, 2019).

Gallhofer, Haslam, and Yonekura (2015) and Gallhofer and Haslam (2019) call for more research exploring actual and potential dimensions of emancipatory accounting in practice. While there are already instances of empirical work focused on emancipatory accounting dimensions (see Gallhofer & Haslam, 2003), we aim to better understand how such research might be done. We consider the philosophy of method reflected in Gallhofer and Haslam’s approach, including their critical character and interest in ‘accounting delineation,’ along with the suggested wide-ranging research focuses. It gives insights into research approaches making good sense in developing a contextual appreciation of emancipatory accounting.²

Initially, we seek appreciation of Gallhofer and Haslam’s philosophy of method through reflection on their engagement with the methodological issues debate in the social sciences and humanities (see Gallhofer, Haslam, & Yonekura, 2013). A methodological debate in management (including accounting) studies was significantly influenced by Burrell and Morgan’s (1979) translation of these concerns (see Deetz, 1996; Power & Laughlin, 1992). Burrell and Morgan’s work was especially influenced by wider literature such as Bernstein (1976). Reflecting on Gallhofer and Haslam vis-à-vis these debates (including Burrell & Morgan, 1979, albeit the now-dated nature of their classification scheme) provides insights into their philosophy of method and hence their preferences for research design and methods.

The significance of praxis and critical interpretivism in Gallhofer and Haslam are discussed along with interest in accounting delineation. Gallhofer and Haslam (2019) see accounting actually and potentially in expansive terms, stressing the need to be clear about a particular accounting focus, and are concerned to develop the theorization of ‘conventional,’ ‘social,’ and ‘shadow’ (including ‘counter’ accounting; Gallhofer, Haslam, Monk, & Roberts, 2006). We argue that if shadow accounting is understood as alternative accounts produced by businesses, governments, and other established entities, counter accounting (varieties of which have long been advocated) is differentiated because of its explicit concern to challenge the established order and its dimensions (Gallhofer & Haslam, 2003).

Then, the reflection on underlying philosophy points to preferential tendencies and diverse possibilities in terms of research methods for emancipatory accounting

research as envisaged in [Gallhofer and Haslam \(2019\)](#). We attempt to articulate empirical research design consistent with [Gallhofer and Haslam's \(2003, 2019\)](#) framing of emancipatory accounting, and we offer some concluding comments. Our concern is to promote critical emancipatory accounting research and critical research into accounting more generally.

INSIGHTS FROM EXPLORING GALLHOFER AND HASLAM'S PHILOSOPHY OF METHOD

Gallhofer and Haslam and methodological issues

[Gallhofer, Haslam and Yonekura \(2013\)](#) appreciate [Burrell and Morgan's \(1979\)](#) overview and similar interventions in the literature focused on accounting (e.g., [Chua, 1986](#); [Hopper & Powell, 1985](#); [Laughlin & Lowe, 1990](#); [Laughlin, 1995](#); [Tomkins & Groves, 1983](#)) in terms of the articulation of a classification scheme. Two axes are superimposed on an envisaged continuous field of research approaches to create a 2 x 2 matrix. Reflecting continuity in the field, the axes or continua (see [Gallhofer et al., 2013](#); [Laughlin, 1995](#); [Prokhovnik, 1999](#)) are a simple expression of an ordering of the field of research approaches. Horizontally, in the crude or simple terms typically necessary in constructing a classification scheme, approaches are grouped in terms of their degree of objectivism or subjectivism (by reference to ontology and epistemology). Vertically, the approaches are ordered by their commitment to a 'sociology of regulation' or a 'sociology of radical change' ([Burrell & Morgan, 1979](#)). Subsequent schemes influenced by Burrell and Morgan have rather seen the latter (vertical) continuum, again crudely or in simple (but also for [Gallhofer et al., 2013](#)) terms, as more/less critical/conservative orientations.³ While all these schemes may be understood as crude simplifications, partly reflecting their status as classification schemes, [Gallhofer and Haslam \(1997\)](#) and [Gallhofer et al. \(2013\)](#) interpret them as highlighting key differences (from a general level of resolution), and this is of relevance for articulating perspective on method.

The simplification/crudeness involved, as noted, is shared with classification schemes more generally, which are typically mainly about helping those using them to understand differences better; any precision (or the illusion thereof) is typically secondary. The exact location of axes/continua — in [Burrell and Morgan \(1979\)](#) creating four cells they call 'paradigms' (a seemingly stronger term than 'cells' that Burrell and Morgan later regretted using; see [Gallhofer et al., 2013](#)) — concerning the field has an arbitrary character. Gallhofer and Haslam appreciate that one may still find insight in such classification schemes even

if one can quite easily point to their limitations. However, despite extensive discussion and critique of the classification, in the Brazilian accounting literature more specifically, the debate around [Burrell and Morgan \(1979\)](#) remains modest (see [Azevedo, Barbosa, Consoni, & Espejo, 2020](#); [Lourenço & Sauerbronn, 2016](#); [Pereira, Constantino, Sauerbronn, & Macedo, 2019](#)).⁴

Drawing from [Burrell and Morgan \(1979\)](#) and the literature inspired thereby, the [Gallhofer and Haslam's \(2019\)](#) approach, with approaches related thereto, is more critical than conservative and more subjectivist than objectivist. It is thus relatively easy to position it in the 'radical humanist' cell in the Burrell and Morgan's scheme. Considering the 'school of emancipatory accounting' as a school of thought, as a broader sub-branch of a critical approach concerned to change things in the name of radical progress, one could see this school as, e.g., including 'radical structuralist' researchers as well as radical humanists (see [Chua, 1986](#); [Hopper & Powell, 1985](#)). Nevertheless, in identifying with a post-Marxist approach, [Gallhofer and Haslam \(2003; 2019\)](#) would still see themselves as radical humanists. Concurrently, Gallhofer and Haslam are clearly concerned about learning from others and sharing parallel objectives with others, even with those not seeing themselves as radical humanists (see [Gallhofer & Haslam, 1997](#); cf. [Modell, 2009](#)).

In the literature on accounting research, schemes influenced by [Burrell and Morgan \(1979\)](#) — e.g., [Tomkins and Groves \(1983\)](#), [Hopper and Powell \(1985\)](#), [Chua \(1986\)](#), [Laughlin and Lowe \(1990\)](#), and [Laughlin \(1995\)](#) — are mainly seen as reflecting the substance of Burrell and Morgan. [Laughlin \(1995\)](#) articulates a fascinating variety of Burrell and Morgan-type overviews by adding a third dimension in such classification, constituting a substantive difference. [Laughlin \(1995\)](#) adds a continuum for the degree of 'openness' brought to research (e.g., a grounded theory approach would be deemed incredibly open, whereas testing hypotheses deduced from a prior theory would be rather a closed approach). In adding his third dimension, [Laughlin \(1995\)](#) contributes to the debate about limitations of the kind of two-dimensional scheme in this area exemplified in [Burrell and Morgan \(1979\)](#).⁵

Referring to [Laughlin's \(1995\)](#) scheme, one can conclude that [Gallhofer and Haslam's \(2019\)](#) post-Marxist perspective on emancipatory accounting is not only more subjectivist and more critical but also 'open' regarding [Laughlin's \(1995\)](#) third dimension. Here, [Gallhofer and Haslam \(2019\)](#) do not especially articulate their position as 'middle-range.' They rather promote developing critical argumentation through an approach resisting dogmatism and being concerned about being open to the field and finding things out ([Gallhofer et al., 2013](#)). [Gallhofer](#)

and Haslam (2019) emphasize interpretation, including interpretation of interpretations (the double hermeneutic) and critique. There is a concern to be open to empirical research that can shape and develop the prior theoretical position.

Insights into the critical character of Gallhofer and Haslam

We can gain insights into the kind of areas, focuses, and themes that interest Gallhofer and Haslam (2019) by looking more closely at the critical character of their approach. Regarding radical humanism, it is helpful to appreciate the three dimensions of a critical perspective articulated by Gallhofer and Haslam (see also Held & McGrew, 2000). We can trace these dimensions for a focus on accounting. The first dimension understands accounting, embedded in and interacting with its context, as somehow problematic. Gallhofer and Haslam (2019) emphasize this mix of emancipatory and regressive forces, understanding the more negative forces to dominate in a relative sense while also appreciating how things can change. The second dimension of a critical perspective is the incorporation (perhaps implicitly and in an underdeveloped way) of a vision of a better accounting-context interaction, where both accounting and the context of which it is a part change consistently with a notion of betterment, progress, or emancipation. The third dimension concerns how to transform things through intervention: praxis beyond researching and envisioning, which can also implicate accountings (i.e., accountings can be mobilized to arrive at a better accounting-context interaction).

A feature of Gallhofer and Haslam's (2003; 2019) critical perspective, influenced by the German critical theoretical perspective (see Gallhofer & Haslam, 1991; Held & McGrew, 2000; Laughlin & Broadbent, 1993), is that these three aspects/dimensions highlighted are intertwined or entail each other: they cannot be absolutely separated (Bernstein, 1976). Thus, e.g., the praxis orientation more evident in the third aspect pervades all three aspects. When the focal concern is problematized, a vision of a better state informs this position, and understanding is being garnered for intervention while problematizing and envisioning are also interventions. A vision reflects an understanding of a current state's problematic character.

Accounting delineation

Gallhofer and Haslam (2019) are concerned to open out to different types of actual and potential accountings (reflecting an expansive 'accounting delineation'), so long as those accountings are clarified in analysis. They see attempts to 'restrict' the delineation or definition of accounting as

potentially conservative in closing off forms of analysis and praxis (see Gallhofer et al., 2015; Gallhofer & Haslam, 2019). Gallhofer et al. (2015) elaborate that the usefulness of expansive delineation per se is limited to challenging the restrictive views: 'particular' accountings are the phenomena of interest, but a great variety of actual and potential accountings is worthy of research. Gallhofer et al. (2015) thus suggest all accountings are worthy of analysis and that researchers should take care to describe their particular type of focal accounting; in theorizing emancipatory accounting, Gallhofer and Haslam (2019) suggest that all categories/types of accounting, such as conventional accounting, social and environmental accounting, and shadow (including counter) accounting, may be properly theorized as a mix of emancipatory and regressive forces that shift over time (see Gallhofer & Haslam, 1991; Laughlin & Broadbent, 1993; Oakes & Berry, 2009).

The post-Marxist character of Gallhofer and Haslam

Gallhofer and Haslam's (2003; 2019) characteristic consistent with German critical theorizing (Held, 1980) is openness to theoretical modification through critical consideration of and engagement with alternative theoretical perspectives. The post-Marxist perspective adopted by Gallhofer and Haslam (2019) reflects the development of their earlier German critical theoretical position in the light of poststructuralist and postmodern theory.⁶ The perspective promotes analyses not only at the global and social 'levels' but at other levels such as the micro-organizational (see Masquefa, Gallhofer, & Haslam, 2017). The perspective holds to a non-inevitability thesis in that progressive change is not inevitable. Further, progressive projects, interests, and identities are not necessarily always strongly linked (e.g., advancing one progressive interest need not entail advancing others). Links must be forged to align a plurality of progressive projects, interests, and identities. Gallhofer and Haslam's perspective also sees human agency's relevance in explaining or engendering change. Together with the other dimensions, this suggests the need for a cautious pragmatism, consistent with a new pragmatism careful in intervening for progressive change (Connolly, 1988; Gallhofer et al., 2015; Gallhofer & Haslam, 2019). The approach is aligned with the argument of Bohman (1999), influenced by John Dewey's theory of democratic inquiry, that provides a more complex vocabulary to understand the goals for and political contexts to what critical theorists can do:

"... we abandon the standard that Marx saw as the criterion of the theoretical approach and the superiority of historical materialism: a unique fit between critical explanation and the goals of a

particular political practice. If empirical theories are indeterminate to the extent that they do not yield unique predictions, then critical theories are indeterminate if they do not establish a unique relation to human emancipation. I want to argue that we can accept such indeterminacy on the practical interpretation of critical social science and that it is the only possibility consistent with democratic politics" (Bohman, 1999, p. 461).

IMPLICATIONS FOR EMPIRICAL RESEARCH DESIGN

In summary, the Gallhofer and Haslam's post-Marxist approach to studying actual and potential emancipatory dimensions of accounting is characterized as open and non-dogmatic (concerned to learn and develop argumentation from the field), subjectivist, and critical. Along with being open to development from the field, the critical approach seeks to engage with and is open to influence from the theoretical currents of the social sciences and humanities. A closer consideration of the approach's critical character highlights research areas focuses and themes: the three intertwined dimensions of a critical approach; the encouragement to focus on a variety of actual and potential accountings that may be categorized as conventional, social, and shadow (including counter) accountings. Other dimensions of the critical approach were indicated: the importance of analysis at different 'levels'; human agency (see Brown, 2017); promotion of praxis to forge links between progressive interests/identities/projects; promotion of new pragmatist interventionism.

An indication of focuses/questions

These aspects imply several focuses: What emancipatory and repressive forces concerning various accountings can be identified in contextual analysis? What shifts in these forces can be uncovered in a study of change? What interactions between various dimensions/elements of accounting(s) and other contextual phenomena significantly constitute the forces? What insights are suggested in different contexts, including historical? What should be included in a sketch of a better accounting in a better context (a vision of a better state)? How have such visions fared in previous experience? What strategies can be adopted to bring about a 'better accounting in a better context'? How have such strategies fared before? These focuses/questions specify contextual dimensions one is being encouraged to explore and indicate what may be covered by visions of the better world and what more comprehensive forms of praxis may be relevant. These aspects impact then upon the nature of methods.

Quantitative or qualitative methods?

What research methods are promoted in the philosophy of method influencing Gallhofer and Haslam (2019)? Research designs are often articulated as quantitative or qualitative. Notably, the more subjectivist position is linked to a tendency to prefer qualitative research methods to appreciate the complexity and multi-dimensionality of phenomena in context (as suggested by Burrell & Morgan, 1979). However, this is not the same as seeing no value in quantitative methods. The findings of quantitative analysis may be interpreted from more interpretive perspectives. For many complex areas of the social, quantitative methods, even if well employed in terms of statistical theory, may be deemed weak in terms of what they can illuminate from this perspective. Nevertheless, the results of or findings from such methods are not without some meaning. The idea that a quantitative approach such as counting, for instance, never makes sense or has no value whatsoever from a post-Marxist perspective would be rejected (Gallhofer et al., 2013). Indeed, quantitative methods may, in such a perspective, inform qualitative research approaches. They may also be valuable from a praxis perspective in a culture that values quantitative methods (see Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990). Here, to be clear, we might stress that using some quantitative analysis does not necessarily and automatically imply a strong positivist empiricism (in the sense of Bernstein, 1976; Burrell & Morgan, 1979; see also Modell, 2009; cf. Modell, 2010). It is noteworthy that Burrell and Morgan (1979) sought to liberate researchers rather than constrain them by other means (see Chua, 1986).

We might remark here, following the above logic, that a mix of quantitative and qualitative methods within any of the Burrell and Morgan's (1979) and other-inspired 'paradigms' or cells is a legitimate possibility (see Modell, 2009). So, while 'mixed methods' may be understood in different ways, you do not need to adopt a 'multi-paradigm' or 'cross-paradigm' approach to apply a mixture of methods, including quantitative and qualitative methods (Gallhofer et al., 2013). In terms of the thrust of the mixed-methods' approach articulated in the literature, one could argue, going back to the Burrell and Morgan's (1979) scheme as an illustration, that researchers following approaches reasonably situated near the center of the scheme (acknowledging the simplification and rough nature of such positioning), irrespective of the paradigm, may tend to prefer to use quantitative and qualitative methods equally, and, thus, be drawn to using both in many projects (and this is the equivalent of 'mixed methods' in terms reconcilable to Burrell and Morgan-type schemes with their mutually exclusive paradigms/cells).

Gallhofer and Haslam's approach is attracted more to research methods reflecting preferences of a critical interpretive approach: i.e., preferences for qualitative methods. However, no singular method is thereby ruled in or out for empirical research: it is just that some methods are valued more than others are. Acknowledging that the research question helps shape the method, one should recognize how it is posed and interpreted reproduces the philosophical stance brought to the research (Gallhofer et al., 2013). Subject to the above, Gallhofer and Haslam's approach would be consistent with the usage of various methods, including quantitative and qualitative methods.

Thus, research promoted by Gallhofer and Haslam (2019) in the quest for in-depth understanding of complex social phenomena may be facilitated and driven substantively by a qualitative research method, emphasizing 'contextual appreciation'. It may, however, include quantitative analysis to uncover evidence in an area where a quantitative approach is accepted as not controversial or where it can at least give some insights. Despite Gallhofer and Haslam's concerns, an additional benefit could be to increase the rhetorical power in a culture of assurance from quantification and related facticity. Further, a quantitative analysis could precede and be mobilized to inform a qualitative approach.

Elaboration on critical contextual appreciation

What might we write more specifically about research methods that would be consistent with Gallhofer and Haslam's (2019) approach and suggested by the research questions outlined earlier? The questions we outlined suggest using various methods, pragmatically defined/informed by the study object and the nature of knowledge to be accessed.

Going beyond historical materialism, the critical contextual analysis of an accounting focus, for Gallhofer et al. (2015) and Gallhofer and Haslam (2019), seeks to explore both the contextually embedded repressive and the emancipatory dimensions of accounting, albeit the problematic dimensions are understood to dominate, being consistent with a critical theoretical appreciation. It is informed by exploring and documenting interactions between various elements or dimensions of accounting with each other and with the context. Analysis of interactions will typically involve focusing on a period, on various contextual locations, and at different levels to be consistent with an analysis of substantive change. The promotion of critical contextual analysis reflects a more general interest to explore accounting's functioning in practice (including at the micro-level; see Masquefa et al., 2017; see also Dillard & Roslender, 2011). Gallhofer and Haslam (2019) encourage more empirical studies in different contexts to

develop a more insightful picture, better-informing praxis more generally. In the case of Latin America, we can add and emphasize Ibarra-Colado's (2006) argumentation, recognizing geopolitical spaces as 'places of enunciation' with the relevance of the 'outside' and a sense of 'otherness' for understanding realities.

Concerning accounting elements/dimensions, Gallhofer and Haslam (2006) and related theorists typically focus on accounting's content, form (including the media, e.g., online/newspapers/separate reports, and how it appears in an aesthetic sense or whether it reflects a sense of order or the extent to which it is numbers or narratives), usage (how it is used and by whom) and aura (how it is seen in terms of its status, legitimacy, objectivity, and so on) (see Gallhofer & Haslam, 1991). What may be considered a dimension of accounting and what might be considered a dimension of the wider context is not something that can be static. Masquefa, Gallhofer and Haslam (2017) suggested that networks around accounting might be seen as accounting dimensions.

A study of change can seek to explore shifts in the mix of emancipatory and oppressive forces (so one may find accounting becoming more or less emancipatory) vis-à-vis changes in the elements/dimensions and/or wider contextual forces. It may be that key shifts (with significant consequences) may occur without much in the way of change in accounting content. Gallhofer and Haslam (1991) saw especially significance in changes in an accounting's usage (in terms of both users and uses), form (in the sense of an accounting moving to the 'front page' of a mass-circulation newspaper), and aura.

It requires critical evaluation and subjective interpretation, often interpretation of interpretations. It concerns understanding how subjective positions are constructed (McClure, 1992). It aims to gain insights into the 'relative silences and lack of influence of some voices' (Johnson, Buehring, Cassell, & Symon, 2006). Modes of critical discourse analysis are relevant here (see Gallhofer, Haslam, & Roper, 2007) with approaches sensitive to the linguistic turn deemed relevant; there is an interest here in accounts' persuasiveness (see Alvesson & Kärreman, 2000).

Finding accounting focus

Regarding particular accounting(s) focuses, Gallhofer and Haslam (2019) encourage a focus on a wide variety of accountings, referring to conventional accounting, social accounting (including environmental and notions of more ethical accounting), and shadow, including counter accounting as three broad categories and acknowledge that specific accountings may be mixes of these types. Concerning 'conventional' accounting, Gallhofer and Haslam use the

category uneasily, appreciating issues around rhetorical tone. However, conventional is preferred to 'traditional,' the latter deemed problematic vis-à-vis accounting given what for them is a rich history of accounting multiplicity, variation, and change (Gallhofer et al., 2015).

Empirics for such analyses can be found through various sources. In Gallhofer and Haslam's (1991; 2006) studies and related research, historical records, documents, participant observation, media reports, company reports, online reports, social media, survey, and interview findings have been used. Again, subjectivist interpretation is promoted across this variety, including interpretation of interpretation.

Envisioning the better

The concern to 'sketch' a more prescriptive vision of a better society (with better accounting), to attempt to make the implicit of a critical discourse more explicit, is something Gallhofer and Haslam (2019) emphasize relatively more than many other critical accounting researchers, influenced here by Bronner's (1994) call for such a sketch. Concurrently, Gallhofer and Haslam's (2019) appreciation of situatedness and the reflexivity of theoretical currents of the humanities and social sciences explain their (cautious) articulation of a better rather than a reference to a utopian best. They express values that might be summarized as seeking greater justice, greater respect for and harmony with the planet, more opportunities for people, and seeking to realize greater well-being (Gallhofer & Haslam, 2003).

Wider forms of praxis

It is of remarkable interest to see accountings vis-à-vis social struggles, communicative interaction, and wider forms of praxis. Critical evaluation of efforts to realize more emancipatory accountings through research mobilizing critical and contextual analyses can be insightful (Gallhofer & Haslam, 2003; Gallhofer et al., 2006). Gallhofer and Haslam (2019) promote wider forms of praxis in which the researcher is centrally involved. Approaches akin to engaged action research (see Baker, 2000; Eden & Huxham, 1999) are encouraged, and research here may be concerned to develop 'counter accounts', assess their impact, and explore their development (see Brown, Dillard, & Hopper, 2015; Gallhofer & Haslam, 2019). Researchers can interact with the researched in a process reflecting concerns to influence things and being open to finding things out. Studies of praxis, which may involve social actors' interactive dialogue, can also further praxis.

Another variant here in a sequential approach is conducting a series of dialogues that may involve 'forms of

shadow or counter accounting' and modification (Brown, 2009; Brown & Dillard, 2015). The researcher as an activist can also try to organize dialogue and 'opening up' between diverse groups. Again, this can be done through a sequential process (articulating perspectives, exploring differences, considering perspectives held by groups on each other, feeding back into the process, appreciating changes in perspectives). It involves engaging across differences (Brown & Dillard, 2014; 2015; Brown, 2017; Young, 1990) and can encourage engagement and transformation consistent with the perspective. Differences can be better appreciated, and boundaries between them clarified. The perspective downplays the possibility of consensus but can help create alliances for progressive change (Brown & Dillard, 2013; 2014; 2015; Brown & Tregidga, 2017; Brown et al., 2015; Byrch, Milne, Morgan, & Kearins, 2015; Gallhofer et al., 2015; Gallhofer & Haslam, 2019). Group-specific accountings (accountings reflecting progressive interests, identities, and projects of specific groups) may be helpful here (Gallhofer et al., 2015; Brown, 2017). It can be a useful linking of accountings to progressive aims (Brown et al., 2015; Gallhofer & Haslam, 2019). The approach is attracted to exploring dynamics, given the interest in engendering progressive change (Gallhofer & Haslam, 2003).

While praxis infuses all research dimensions Gallhofer and Haslam (2019) promote, their reflexivity and sense of multi-dimensionality lead them to be cautious and radically progressive, a new pragmatism they link to Connolly (1988).

Gallhofer and Haslam and other critical approaches

An observation that should be made to the research encouraged by Gallhofer and Haslam concerns how it differs from other critical research approaches. In many important respects, it shares much in common with other critical approaches, and in this regard, it would be a pity if different branches of critical accounting literature did not learn from each other and co-operate (to emphasize a point of Gallhofer & Haslam, 2006). The emphasis on sketching a vision of a better state differs from most critical accounting researchers, albeit it is a difference of degree. It is working out strategies for change, especially if we consider the nature of those strategies. It is relatively uncommon in the critical accounting literature, finding affinity with other similar critical accounting interventions influenced by Laclau and Mouffe's post-Marxism (see Brown, 2009; 2017; Brown & Dillard, 2013; Dillard & Yuthas, 2013), but with ways forward suggested in other critical accounting research (see Catchpole & Smyth, 2016).

Regarding critical contextual analysis focused on accountings, emphasis on multi-dimensionality and

accounting elements may be considered refining analysis. At the same time, the basic story relating accounting's problematic functioning, serving more the established order, and contributing to relative repression and dispossession, is similar (see here many studies in critical accounting, including studies following differing critical perspectives such as: [Catchpole & Smyth, 2016](#); [Cooper, 1995](#); [Lehman & Tinker, 1987](#); [Spence, 2009](#)). It is not to deny differences between these approaches and those of [Gallhofer and Haslam \(2019\)](#). Indeed, [Catchpole and Smyth \(2016\)](#) are concerned to point to differences between their perspective and that of [Gallhofer and Haslam \(2003\)](#). We are here simply highlighting essential similarities.

In recognizing possibilities of human agency and prospects for more emancipatory accounting, the Gallhofer and Haslam's approach carries a principle of hope while suggesting responsibility in and through accounting. However, these dimensions can also variously be imputed to other critical accounting approaches. Of course, the differences, which we have indicated and elaborated upon in this essay, will translate the philosophy of method into research designs and methods (seeking, e.g., to explore the distinct areas with specific assumptions on board). The point is that argumentation and insights from this can still be insightful to a wider critical circle (not disregarding those challenging this methodological debate by considering it Western rhetoric of modernity and an enlightened form of colonialism; see [Mignolo, 2007](#)).

CONCLUDING COMMENTS

For Gallhofer and Haslam, developing critical theorizing of emancipatory accounting, informed by engagement with alternative theoretical perspectives, is consistent with a methodological approach emphasizing a new pragmatist praxis. It embraces the concern of building a critical interpretive insight, including being open to the field and finding things out. It is concerned with mobilizing evidence in developing influential arguments. Various research methods and designs are encouraged, drawing from a variety of sources. Research here is about more than understanding and is often close to a form of action research involving interactive dialogue between researcher and researched (compare the promotion of a critical ethnography of [Dey, 2002](#)). For instance, exploring dialogue in terms of counter accountings and responses is a key focus. The study of praxis more generally can gain rich insights from the general phenomenon of accounting in practice in various contexts, including micro-level and historical. Research involves in-depth subjective interpretation, including interpretation of interpretation. It explores subject positions and their differences to inform praxis. It does not exclude entirely quantitative analysis, which can help answer some

questions, but it stresses building insight and engendering change through in-depth qualitative research. A sequential approach to the deployment of methods will often help further research consistent with [Gallhofer and Haslam's \(2019\)](#) perspective. The argument developed should appreciate [Gallhofer et al.'s \(2015\)](#) stance on accounting delineation, promoting a focus on a variety of particular accountings. The research approach carries key messages of appreciation, hope, and responsibility, the latter in terms of a complex and challenging struggle for a better world. At the same time, it shares much in common with other critical accounting approaches, and its insights can inform a wider circle of critical researchers.

NOTES

1. There is affinity/overlap here with notions of 'enabling accounting' and related enabling practices articulated in the literature, if underlying theory may differ (see [Broadbent, Ciancanelli, Gallhofer, & Haslam, 1997](#)). Strictly, enabling accounting is a broader category: emancipatory accounting is restricted to accounting engendering progress consistent with its critical theoretical position.
2. Our concern here is not to confirm Gallhofer and Haslam better than other critical approaches. [Gallhofer and Haslam \(2019\)](#) articulate positions. We elaborate issues of method vis-à-vis Gallhofer and Haslam's promotion of emancipatory accounting research. Some attention later is given to differences/similarities between Gallhofer and Haslam and other critical approaches, but this is in clarifying positions, not emphasizing critical evaluation (key similarities are actually highlighted).
3. Since the underlying field is continuous, differences between researchers located in different paradigms will depend on their very particular locations. Researchers close to the center of the scheme have, irrespective of their paradigmatic classification, quite similar attributes in terms of the criteria constituting the classification scheme. The simplifying classification schemes do not easily capture complexity and nuances of critical and Marxist discourses (see [Chua, 1986](#); [Bhaskar, 1989](#)).
4. Schools of thought can traverse Burrell and Morgan's paradigms (as differing philosophies of method can co-exist in such schools; [Burrell & Morgan, 1979](#)), if the four paradigms, constituted by their relative philosophy of method orientations in terms of the continua, are mutually exclusive ([Burrell & Morgan, 1979](#)). As a researcher or group of researchers (such as the Gallhofer and Haslam team and those they envisage following their approach), you thus cannot be in two paradigms (or more) concurrently (if you can shift

between paradigms over time): Burrell and Morgan's scheme is thus a classification (and, as hinted, there are alternative classifications; see Deetz, 1996, for insights). Influential alternative classifications departing significantly from Burrell and Morgan have in effect been developed under 'mixed methods,' these referring to the possibility of a cross-paradigm or multi-paradigm approach: from Burrell and Morgan's perspective, a plea for an alternative classification, since their paradigms are mutually exclusive.

5. We mainly consider here Laughlin's (1995) addition of a third dimension in classification. We acknowledge critique of Laughlin (1995), e.g., Lowe (2004) and Roslender (2013) problematize Laughlin's positioning of his (Habermasian) perspective in the center of his scheme, at least unorthodox in terms of their understanding of Habermas. Laughlin (1995) furnishes insights on the focal approach in his three continua to aid articulation of a philosophy of method. In effect, his approach departs, at least in a relative sense, from reference to delineated 'paradigms.' In the Brazilian management literature, Paes de Paula (2016) similarly challenges the paradigmatic quadrants and goes beyond delineated paradigms, proposing epistemic matrices: empirical-analytical (positive philosophy, formal logic, technical interest), hermeneutic (hermeneutic philosophy, interpretive logic, practical interest), and critical (negative philosophy, dialectical logic, emancipatory interest). She proposes matrices be used as references guiding knowledge and reconciling the

researcher's cognitive interests and not as scientific performance domains (effectively resonating with Laughlin, 1995).

6. Gallhofer and Haslam (2003; 2019) transform a neo-Gramscian perspective (for them having affinity with the Frankfurt School) through a poststructuralist discourse, retaining the concept of hegemony. In Paes de Paula (2016), there are parallels from a Habermasian perspective. Emancipatory accounting inquiry may involve technical-empirical, interpretive-collective, praxeological, and critical/dialectical aspects. Emancipation is understood beyond its utopian face in terms of a more pragmatic notion of performance. For Paes de Paula (2016), it is key to a critical project to reconstitute its articulations with technical and practical interests related to the empirical-analytical and hermeneutical matrices. The critical matrix is deeply intertwined with these matrices. Methods are shaped by pragmatic aims. Regarding the subjectivist epistemology, balance is needed. Poststructuralist and postmodern perspectives appreciate social phenomena/their interpretation as dynamic and multifarious. Without balance, through continuum thinking and committed praxis, interpretation here risks transforming cautious reflexivity to contingent, floating, and individual subjectivism that at an extreme has questionable usefulness (Grice & Humphries, 1997). Concurrently, the theorizing is about possibilities, not negating religious perspective or progressive commitment.

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