Critical Realist Accounting Research: Whence and Whither?

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Abstract:

Over the past decade, a small but growing body of accounting research explicitly informed by critical realism has started to emerge and be deployed to diverse research tasks. This paper offers a review and critique of this emerging strand of accounting research against the backdrop of broader developments in the critical realist research programme in the social sciences and explores its potential to contribute to critical accounting scholarship. It is argued that the use of critical realism in the accounting literature has thus far been rather piecemeal and only partially geared towards developing an explicitly critical or politically engaged research agenda aimed at advancing radical social critique. Whilst these features can partly be traced to internal divisions within the larger critical realist project in the social sciences, I elaborate on how emerging accounting studies can be developed into a more coherent and integrative research programme drawing on diverse strands of critical realist thought. In doing so, I pay particular attention to how such research can be imbued with more clearly articulated, critical intent. This is achieved by incorporating explanatory critiques pivoting on the twin concepts of retroduction and retrodiction into a contingent approach to critical research interventions recognising the varying ontological possibilities of emancipation embedded in social structures and the subjectively induced propensity for reflexivity among human agents. I elaborate on how such an approach may take critical accounting research beyond past controversies concerning the degrees of determinism and radicalism ascribed to especially Marxist and post-modernist (or post-structuralist) research as well as empiricist tendencies emerging as a counter-reaction to the allegedly pre-conceived notions of critique associated with these research genres.

Presenter's Bio:
Sven Modell is Professor of Management Accounting at Manchester Business School, UK. His research interests concern change in accounting and governance practices, especially in the context of the public sector and regulated industries, and various methodological issues in contemporary accounting research. He is currently and Erskine Fellow at the University of Canterbury.