

## Banal accounts: subaltern voices

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### **Abstract**

In this review essay I argue that accounting research as it is currently constituted can be viewed as a banal practice in that the majority of research is largely insulated from and irrelevant to the majority of the world's population. Starting from prior research on "subalternity" I propose that accounting research is primarily a practice of the center, that the institutional field of accounting contributes to the unoriginal and partisan nature of accounting research, and finally that a consideration of the social location of accounting scholarship provides a tentative vantage point for decreasing the insularity and increasing the relevance of accounting research.

### **Introduction**

In 1961, Hannah Arendt was in Israel at the trial of Otto Adolf Eichmann, working as a reporter for the *New Yorker*. Her first reaction to Eichmann "the man in the glass booth," was—nicht einmal unheimlich—not even sinister." (Young-Bruehl, 1982, 329). "The deeds were monstrous, but the doer ... was quite ordinary, commonplace, and neither demonic nor monstrous" (quoted in Assy, 1998) Arendt concludes that it was thoughtlessness that was the defining feature of Eichmann:

"... the only specific characteristic one could detect in his past as well as in his behavior during the trial and the preceding police examination was something entirely negative: it was not stupidity but a curious, quite authentic inability to think." Eichmann became the protagonist of a kind of experience apparently so quotidian, the absence of the critical thought. Arendt says: "When confronted with situations for which such routine procedures did not exist, he (Eichmann) was helpless, and his cliché-ridden language produced on the stand, as it had evidently done in his official life, a kind of macabre comedy (quoted in Assy, 1998).

In her reporting on the Eichmann trial, Arendt uses the term the "banality of evil" to describe the practices of the Nazi Holocaust where banal is taken to mean unoriginal, partisan and thoughtlessly utilized and re-produced. She notes that something can be commonplace without necessarily being banal:

"For me, there is a very important difference: 'commonplace' is what frequently, commonly happens, but something can be banal even if it

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is not common.” Banal does not presuppose that the evil has a commonplace in everyone. (quoted in Assy, 1998)

Arendt was talking about Eichmann’s role in the Nazi holocaust, but could similar comments be made about accounting practitioners in general and accounting academics in particular? More specifically, can accounting research be regarded as an unoriginal, partisan and thoughtlessly utilized set of practices? Furthermore, what are the ideological\material effects of such banal research (Eagleton, 1991)?

In this review essay I would like to argue that accounting research as it is currently constituted can be viewed as a banal practice. While the number of accounting journals along with the sophistication and apparent rigour of research continues to increase, there are disquieting signs that this activity is very much like a dog chasing its tail—self-referential and of minimal importance to anyone other than the immediate actors involved in the activity. Stated differently, while the industry of accounting research continues to function in so far as researchers write papers, academic conferences occur, journals continue to publish these findings which are largely *insulated from* and *irrelevant to* the majority of the world’s population.

In part, current accounting research practices can be viewed as banal because they are primarily concerned with *practices of the center*: accounting research as it currently exists functions primarily in support of first-world institutions and a subset of first-world peoples. As a consequence, the voices of the subalterns are largely erased and ignored within such practices. This first-world vantage point is visible in the types of papers which are published in “pinnacle” journals, the social locations of individuals who act as editors and editorial board members of such journals, and the language and style of writing which is viewed as academic. As a consequence of these institutional features, accounting research serves to maintain the hegemony of the first-world.

In the subsections that follow, I develop the argument that a significant portion of accounting research is banal. Starting from prior research on “subalternity” I propose that accounting research is primarily a practice of the center, that the institutional field of accounting contributes to the unoriginal and partisan nature of accounting research, and finally that a consideration of the social location of accounting scholarship provides a tentative vantage point for decreasing the insularity and increasing the relevance of accounting research. Although my starting point is the literature on subaltern studies, Bourdieu’s work on both the institutional field of academe and the types of capitals possessed by various academics is useful in understanding how the institutional field of accounting research mediates the types of research that is accomplished.

## Banal accounts?

Although accounting research is a thriving industry, the majority of accounting research remains insular from the events of importance to the majority world. For example, United Nations data estimates that the current world population is 6.1B with 1.19B living in “developed” regions and 4.87B living in “less developed” regions (United Nations, 2001). Of this population, 23 percent live in poverty, the majority being located in the less developed regions (World Bank Group, 2001). Over the last two decades, the majority world has experienced periodic debt crises (most recently Argentina), civil wars (ie. Africa, South America) along with a host of externally-imposed neo-liberal reforms.

However when one examines the topics in accounting journals the contrast is telling. For example, the most recent issue (July 2001) of the *Accounting Review* contained the following articles: “Tax-Motivated Expense Allocations by Nonprofit Organizations”, “The Effect of Missing a Quarterly Earnings Benchmark on the CEO’s Annual Bonus”, “Strategic Interaction in Auditing: An Analysis of Auditors’ Legal Liability, Internal Control System Quality, and Audit Effort”, “The Mispricing of Abnormal Accruals”, “The Reversal of Abnormal Accruals and the Market Valuation of Earnings Surprises”, “The Effects of Domain Experience and Task Presentation Format on Accountants’ Information Relevance Assurance”, and “Securities Price Consequences of the Private Securities Litigation Reform Act of 1995 and Related Events”. Clearly, the issues which preoccupy the bulk of accounting researchers such as stock market efficiency, earnings management, earnings coefficients, and voluntary disclosures have little immediate relevance for the majority of the world’s population—the exception being when such research is used as a justification for imposing a new round of neo-liberal reforms on the majority world under the guise of structural adjustment programs.

The juxtaposition of this broader context with the preoccupations of accounting researchers hints at the banality of accounts. On the surface, the types of topics being published in the *Accounting Review*, and *Journal of Accounting Research* today do not look significantly different from the types of papers published in these journals thirty years ago in the Ball and Brown era (Ball and Brown, 1968). This unoriginality and repetition along with the steadfast refusal to admit to the partisan nature of accounts (Solomons, 1991) exemplifies Arendt’s comment about “ cliché-ridden language” producing “a kind of macabre comedy” (Assy, 1998).

While much of the accounting literature has been inattentive to the issues of concern to the majority world, there are research traditions that take as their central focus the social and organizational functioning

of accounting. These traditions, I believe, provide an appropriate starting point for explicitly examining issues that are central to the majority world. In 1980, *Accounting, Organizations and Society* published two articles that were landmarks in the study of the role of accounting in organizations and society. The first article by Tinker (1980) examined the roles played by accounting in the appropriation of surplus value by the Delco mining company in Sierra Leone. This article provided a fertile starting point for the examination of the partisan nature of accounting techniques in majority and non-majority world settings. The second article by Burchell and colleagues (1980) juxtaposed the accounts of accounting found in textbooks and academic journals with the manner in which accounting was used in organizations and society, arguing for both the importance and necessity of studying the “real-world” uses of accounting information. The premise of Burchell et al’s article was that the uses of accounting are both much broader and much less pristine than academic accounts often suggested.

In the subsequent twenty years since the publication of these articles, there have been serious attempts to consider the organizational and social functioning of accounting and to expand the definition of what counts as accounting. Although a review of this literature in its entirety is beyond the scope of this essay, within this literature there are two genres which: start from the aforementioned articles; begin the process of examining the nature and functioning of accounting in the majority world; and which provide a springboard for increasing both the quantity and relevance of such research.

First, research into the political economy of accounting has focussed attention on the manner in which accounting, through its distributive and hegemonic activities, helps to justify the continued appropriation of surplus value in core and peripheral countries (Cooper, 1980; Cooper and Sherer, 1984; Tinker, 1985; Lehman and Tinker, 1987; Tinker and Neimark, 1987; Neu and Taylor, 1996). This research has highlighted the distributive roles of accounting numbers and how accounting is “a device for appraising the terms of exchange between social constituencies, and an institutional mechanism for arbitrating, evaluating and adjudicating social choices (Tinker, 1985, 81). Likewise, PEA studies have examined how accounting discourses are ideological and play a role in the construction of dominant class hegemony (Cooper, 1980, 164; Lehman and Tinker, 1987, 509). Within this genre, a number of studies have examined the functioning of accounting in the peripheral world (cf Hoogvelt and Tinker, 1978; Tinker, 1980; Neu and Taylor, 1996).

Second, research into the governmentality aspects of accounting have highlighted the roles played by accounting in societal governance (Burchell, Gordon, and Miller, 1991; Miller and O’Leary, 1987; Miller

and Rose, 1990). Starting from the premise that government be viewed as an “ensemble of institutions, calculations and tactics” that attempt to arrange things in order to attain specific ends (Foucault, 1991), this research has examined how accounting functions as a *technology of government*: that is, “actual mechanisms through which authorities of various sorts have sought to shape, normalize, and instrumentalize the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable” (Miller and Rose, 1990). Although work in this genre doesn’t necessarily start from Foucault, it shares a commitment to understanding the roles played by accounting in social governance. For example, work on the role of accounting during the Nazi holocaust (Funnel, 1998), indigenous peoples ((Bush and Maltby, forthcoming; Neu, 2000a) and institutions such as the World Bank (Shiraz, 2001c forthcoming; Shiraz and Lawrence, 2001a forthcoming) make visible the diverse sites and diverse agents through which social governance occurs.

These two streams of research are noteworthy because, in contrast to many other genres of accounting research, they begin the process of examining the roles played by accounting in peripheral countries from a vantage point that is sympathetic to the position of peripheral peoples and countries. However it is my contention that this research needs to further step outside of the frame of “conventional” academic research and to acknowledge the eurocentrism implicit within conventional research. To better illustrate this claim, I would like to briefly step outside the frame and to consider a literature which theorizes the notion of subalternity.

## Subaltern studies

The literature on subaltern studies grew out of the dissatisfaction of a group of south asian scholars with the “traditional” histories of this region (Guha, 1982, 2). Starting from Gramsci’s notion of the subaltern: that is anyone who is “subordinated in terms of class, caste, age, gender and office or in any other way”, Guha declared that all aspects of subaltern life—historical, social, cultural, political, or economic were relevant to the effort to recover subaltern contributions to history (Mallon, 1994, 1494). Since 1983 the subaltern studies group has published 10 research monographs on south asian history and has encouraged increasing empirical and theoretical interest in the topic of subalternity in a variety of social science disciplines (Arnold, 2000; Chaturvedi, 2000; Mallon, 1983). For our purposes, three aspects of this literature are relevant: (1) the recovery of subaltern voices, (2) the implicit eurocentrism of prior research efforts, and finally (3) the tensions between centers and peripheries.

According to Guha, research on south Asia has typically adopted an

elite perspective (Guha, 2000, 2). In this research the subalterns are either ignored or viewed as simply responding to the stimuli provided by dominant groups (Prakash, 1994, 1478). In contrast, the subaltern studies literature attempts to recover the “subaltern’s myths, cults, ideologies and revolts” which conventional research has tended to erase (p 1479). It concentrates on the “politics of the people” (Guha, 2000, 3) and how these subalterns make their history but not under conditions of their own choosing (Das, 1989, 315).

This literature emphasizes the location of subaltern groups within societal mechanisms of hegemony and power. For example, Das comments that the subaltern studies literature examines the ‘contract’ which subaltern groups have been compelled to establish with forms of domination belonging to the structures of modernity—western law, western medicine, bureaucracy, and police (1989, 313). While she doesn’t mention accounting *per se*, clearly accounting functions in similar ways to these other technologies of governance (cf Bauman, 1989; Funnel, 1998; Miller and Rose, 1990). Similarly Prakash notes that the social location of subalterns is mediated by macro-level discourses which influence their thoughts, actions and behaviours. For Prakash, “subalterns and subalternity emerge between the folds of the discourse, in its silences and blindness, and in its over-determined pronouncements (1994, 1492).

If these technologies of governance attempt to secure a “hegemony of consent” (Gramsci, Hoare, and Nowell-Smith, 1971), the observation by Miller and Rose (1990) that governmentality is eternally optimistic but perpetually failing seems appropriate. Guha notes that subaltern rebellion should be viewed as a reasoned form of peasant praxis which occurs when subaltern peoples perceive no other mode of resistance to be viable (Guha, 1983, 1). However as Das states, “in the face of the massive institutional structures of bureaucratic domination, subaltern rebellions can only provide a night-time of love—it cannot be transformed into a life-time of love” (Das, 1989, 315). Prakash suggests that the subaltern be viewed a “recalcitrant presence”, at once part of the institutional structures and outside of it (1994, 1489).

When applied to the domain of accounting, the notions of an elite perspective along with the role of technologies of governance influencing the lives of subalterns are provocative. These comments hint at not only how accounting practices intrude in the lives of subalterns but also how subalterns work with, resist and accommodate such technologies. Clearly, more research is needed to understand how accounting works in such social settings.

A second feature of the subaltern studies literature is its critique of the eurocentric nature of research. Prakash comments that, within subaltern

studies research, the “west” or “Europe” refers to an imaginary though powerful entity created by a historical process that authorized it as the home of reason, progress and modernity (1994, 1485). The silent reference to this entity works via asymmetric ignorance regarding the institutional features of non-Europe and by the installation of the west as the theoretical center of all research. Furthermore, these notions are also present within critical research which makes silent appeals to enlightenment notions of freedom and democracy (p 1484). Following from Said’s work on Orientalism (Said, 1979), subaltern scholars have sought to analyze and critique how binary oppositions and other literary techniques have edited, suppressed, and marginalized everything that upsets the founding values and presuppositions of the west (Prakash, 1994, 1486).

The notions of asymmetrical ignorance, the use of hierarchical binary oppositions and the privileging of the center (in this case the United States) are also prevalent in accounting research. The types of articles published in the *Accounting Review*, *Journal of Accounting Research* and *Journal of Accounting and Economics* illustrate a preoccupation with stock market phenomena, executive compensation, agency relations between managers and other parties: issues which are largely irrelevant to the majority world. Furthermore, even “international” journals which ostensibly are concerned with the broader world mostly publish articles that reinforce colonial notions of third-world inferiority (Manassian, 2001).

The final theme of importance for the current essay, are the tensions that exist between the centers and peripheries. On the surface, the notion of a center and a periphery seems clear-cut. However as the subaltern studies literature demonstrates, these categories are permeable in that within a particular institutional field there are a variety of actors/groups struggling to further their interests. For example, Guha states that the category of the elite is “heterogeneous in composition and thanks to the uneven character of regional economic and social development, differed from area to area (Guha, 2000, 7). Arnold notes that this is quite consistent with Gramsci’s notion of the subaltern in that the concept of subaltern classes, although mostly a convenient shorthand for a variety of classes, emphasizes the central importance of the relationship of power between social groups (Arnold, 2000, 33). Thus within this literature there is a recognition of the existence of a multiplicity of centers and peripheries.

In many ways, this construction of centers and peripheries parallels and draws sustenance from an earlier literature on economic development and dependency. For example Wolfe notes that:

A distinctive characteristic of dependency was a hierarchically replicated cyclopean structure whereby a metropolis (also known as a

center, core) dominated a number of satellites (the periphery). In addition to dominating its satellites, a metropolis was itself satellite to a higher-order metropolis further up the chain of dependency.... Apart from the very lowest and the very highest links in the chain, therefore, each level had a dual aspect, functioning as both metropolis and as satellite (Wolfe, 1997, 395).

Within this scheme, a comprador class of local elites acted as a crucial linchpin, "acquiescing in their own exploitation from above in return for the balance left over from below" (p 396). The theme of centers and peripheries hints at the multiplicities of centers and peripheries along with the need to examine internal processes as well. Thus for accounting research which seeks to be relevant to the majority world, it is necessary to move beyond country stereotypes (cf Hofstede, 1984) to analyze and understand how accounting works at the micro level within specific settings.

In sum, the literature on subalternity highlights the importance of examining the micro functioning of accounting in specific sites while recognizing how hegemony, power, and issues of political economy mediate and influence the local. It also emphasizes the need to acknowledge how eurocentric research presuppositions may inadvertently reproduce the very binary oppositions which the research seeks to challenge. Finally, a subaltern approach starts from the belief that research should examine the functioning of accounting in sites of relevance to the majority world instead of erasing subaltern voices and perspectives (Everett and Neu, 2000).

## **Institutional inertia**

Why is it that, within accounting research, issues of the majority world are not addressed and, if they are addressed, the framing reproduces colonial presuppositions and stereotypes? The sociologist Pierre Bourdieu suggests that it is necessary to understand the structure of the field if one wishes to understand the outputs (Bourdieu, 1990a). For Bourdieu, fields are "networks of social relations, structured systems of social positions within which struggles or maneuvers take place over resources, stakes and access" (Bourdieu, 1990b). Fields can be thought of as a market or game where different actors battle to establish a monopoly over the mechanisms of reproduction within the field and the types of power which will be effective (Everett, 2001).

In thinking about specific institutional fields, Bourdieu suggests that it is useful to distinguish between restricted and widespread fields (Everett, 2001). Widespread fields refer to fields where the outputs of the field are produced primarily for the broader public whereas a restricted field is one in which the outputs are produced primarily for other producers of cultural goods. In this sense, the field of accounting research can be

viewed as a restricted field in that the outputs of accounting research are primarily consumed by other academics. Furthermore, within such restricted fields, the cultural capital possessed by the participants more than their economic capital influences how struggles over stakes, resources and access are played out (Bourdieu and Thompson, 1992).

Thinking about accounting research as a restricted field of practice where different actors possess different amounts/types of capital and where these actors struggle to control the reproductive mechanisms of the field is provocative. This vantage point draws our attention to not only the struggles that occur within academic fields but also how the capital of the participants influences the outcomes of these struggles (Bourdieu, 1991). For example, Bourdieu suggests that symbolic capital is an important subset of cultural capital (Bourdieu and Thompson, 1992). Symbolic capital manifests itself in the prestige, renown, reputation and personal authority of certain academics within the field and provides these individuals with the ability to impose their vision of the world on the organization of the field (Cronin, 1996; Everett, 2001). Furthermore, the social capital possessed by individuals within a particular institutional field influences to what extent they are able to draw upon the collectively owned capital of the group (Bourdieu, 1991). Within academic fields, high prestige positions are both the cause and consequence of the social capital possessed by individual academics.

From this vantage point, accounting research outputs are very much a consequence of the structuring of the field. The editors of high prestige journals are "selected" on the basis of their symbolic and social capital. In turn, these individuals are provided with the power to define what are legitimate research topics and methods. However while there is a certain amount of power, and hence autonomy invested in the position of journal editor, these individuals are still "accountable" to the power blocs that supported their tenure. As a consequence, the legitimate vision of the world that such editors promote is tied to the vision of the dominant power bloc.

Within the field of academic accounting, the dominant power bloc is American-centric. A recent issue of *Critical Perspectives* refers to this bloc as AAA Inc. This power bloc determines which group of accounting academics will control the American Accounting Association and the Association's journals. This process ensures that the articles which appear in dominant journals such as the *Accounting Review* espouse certain values, examine certain topics, and utilize certain scientific methods. Given that international accounting firms, brokerage houses and other institutions indirectly participate in the field and given that these institutions possess significant economic capital (as well as being part of the dominant power bloc), it is not surprising that articles tend to focus on the capital market and promote an imperialistic and neo-

liberal vision of the world. Furthermore, the symbolic, social and economic capital possessed by these dominant groups allow them to exercise symbolic violence against other accounting academics that seek to disrupt dominant viewpoints. The treatment by the *Accounting Review* of an article by Abe Briloff and, in the Canadian context, the treatment by *Contemporary Accounting Research* of a recently submitted article by Norm Macintosh illustrate the disciplinary powers that the dominant blocs possess (see especially Briloff, 2001; Tinker, 2001; Williams, 2001; Macintosh, 2000 for an overview of this affair).

This brief sketch of the institutional field of accounting provides an explanation as to why we observe a paucity of research that addresses issues of concern to the majority world. In essence, the concerns of the dominant bloc of accounting research are not those of the majority world. Rather, the research which is published is the outcome of a field-specific game whereby accounting researchers strive to obtain symbolic and economic capital by demonstrating their affiliation with key institutional players such as the international accounting and brokerage firms and with their like-minded peers. As a consequence, there is little symbolic capital to be gained by exhibiting a concern for the subalterns—rather such a concern would more likely function as a mark of negative distinction resulting in the loss of both symbolic and economic capital.

## Subaltern voices

While the preceding section argues that the structure of the field mitigates against research which addresses the concerns of the majority world, spaces still exist. After all, the view that the field of academe is a site of struggle by definition acknowledges not only that spaces for resistance exist but also that fields only change through the continued struggle of individuals within the field (Everett and Neu, 2000). In this concluding section, I provide some suggestions as to how accounting researchers can provide spaces for subaltern voices.

At present, the dominant bloc controls three of the four “pinnacle” journals in the field (*Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*). However, within the field there are numerous other journals which have more tenuous links to the dominant bloc. Furthermore, there are a group of journals which strive to publish socially relevant research (for example, *Accounting, Auditing and Accountability Journal*; *Accounting Forum*; *Advances in Public Interest Accounting*; *Critical Perspectives on Accounting*). Potentially, this later group of journals could provide a space for the publication of articles of relevance to the majority world. To create a space these journals would not only have to encourage these types of articles

within the normal review process but also through the delegation of responsibility for special issues to researchers working within these areas. This delegation is exceeding important because struggles over access, stakes and resources also occur within the critical community of accounting researchers. The recent issue of *AAAJ* on indigenous peoples (cf Gibson, 2000; Greer and Patel, 2000) and the forthcoming issue in *CPA* on accounting and empire provide a prototype for the provision of journal space to special issues pertaining to the issues of the majority world.

On another level, it is important to create spaces within the academic community for scholars from the majority world. While students from the majority world have often travelled to Australia, Canada, New Zealand, the United Kingdom and the United States for post-graduate education, this education has often taken the form of socialization into the values, beliefs and practices of the developed world. This socialization is evident in the international accounting literature, for example. While a sizeable percentage of authors in *the International Journal of Accounting* were born in the majority world, the articles by these authors, in most cases, have adopted the same colonial and paternal values as non-majority world authors (Manassian, 2001). This tendency highlights the strength of socialization that occurs in both post-graduate training and the journal publication process. This being said, the doctoral theses of Anisette (1996), Achary (Achary, 1996), Shiraz (1998), Manassian (2001), and Kim (2001) among others illustrate how certain doctoral programs have done a better job than others in creating spaces for such work.

Third if one takes seriously the claim that the majority of research that is published in journals exhibits a western bias in terms of topics and methods, it is important to disrupt these tendencies as much as possible. Such disruptions might take the form of publishing alternative styles of research—for example the decision of *Critical Perspectives on Accounting* to publish poetry as a form of research. Alternatively, it might involve the publication of papers which challenge the methodological presuppositions of eurocentric research (see Kim, 2001; McNicholas, Humphries, and Gallhofer, 2001 under review). Or perhaps it might include publishing research in languages other than english. The requirement of most accounting journals that research studies be written in english reproduces colonial attitudes and relations since english is not the first language of the majority world. Accounting researchers could be encouraged to submit articles in their “first” language that, after acceptance, would be published in both the original language and also translated into english. Such a strategy would disrupt the language barrier which contributes to the difficulty of scholars from the non-english speaking world. Finally, implicit in all of these suggestions is

the recognition of the need to encourage accounting scholars from the majority world to undertake research on the social settings they understand best and to publish this research in accounting journals which are accessible to a world-wide audience. Such accounting outputs will both disrupt dominant conceptions of what counts as research and give voice to the concerns of the majority world.

In this essay I have argued that much of what passes as accounting research can be interpreted as banal—that is unoriginal, partisan and thoughtlessly reproduced. The topics which are researched and published in accounting journals focus on the developed world, ignore issues of importance to the majority world, and serve to sustain and reproduce colonial relations of domination. In part, this is a consequence of the structure of the field that encourages and reproduces certain types of symbolic, social and economic capital. However this is not to say that spaces do not exist or cannot be created for subaltern voices. Opening up spaces in journals for research which adopts different methodological presuppositions and which examines issues of relevance to the majority world is one possibility as is the encouragement of majority world scholars and the publication of articles in languages other than english. While these tentative strategies cannot be expected to immediately change the structure of the field of accounting research, they represent an important step in the never-ending struggle over stakes, resources and access. This is an important struggle, especially if we wish to move beyond the “cliche ridden language” of market efficiency, abnormal earnings and earnings coefficients. After all, these terms serve to privilege the preoccupations of a subset of the developed world thereby producing “a kind of macabre comedy” where the concerns of the majority world are continuously ignored and erased.

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