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Structural Marxism

1. Introduction

The purpose of this chapter is to provide an introduction to two generic ways of seeing within the broader designation of Marxist perspectives that have been widely subscribed within critical accounting research: the political economy perspective and the labour process perspective. The scope of the chapter has been restricted to the years between the later 1970s, when critical accounting first began to be fashioned by a relatively small number of scholars, and 2000, by which time much of the legacy of this particular genre of critical accounting research had been firmly established. Subsequent contributions from within this tradition are identified elsewhere in this volume. With the benefit of hindsight it is possible to recognise that during the middle 1980s the political economy and labour process perspectives were arguably at their most fashionable, that is for those in the vanguard of driving critical accounting research forward. In this regard they can be understood to have displaced interpretivist perspectives whose heyday was a couple of years previously. Equally, the dominance of the former two ways of seeing was soon to be challenged by Critical Theory, a third generic Marxist perspective that has continued to flourish to the present day, and at least as strongly. It is therefore no coincidence that interpretivism and Critical Theory provide the previous and subsequent chapters within this volume. Taken together they framed the greater part of the critical accounting literature in the 1980s, thereafter sharing this role with a growing range of alternative ways of seeing whose critical credentials continue to be hotly debated..

2. Laying down some markers

The term structural Marxism has been adopted to identify those Marxist perspectives that Burrell and Morgan (1979) designated “radical structuralist”. They adopt this terminology in order to differentiate these perspectives from those they designated “radical humanist”. The latter provide the focus for the following chapter, where the predominant emphasis is on Critical Theory. The distinction between the two designations, while not being arbitrary, is certainly not uncontested, although this is not the place to debate it. Within the embryonic interdisciplinary accounting research project, Hopper and Powell (1985) and Chua (1986) quickly elected to collapse the distinction, preferring to employ a single radical designation to encompass a range of Marxist perspectives, along with Hopper, Storey and Willmott (1987)

Burrell and Morgan’s designations initially draw attention to a distinction between those Marxisms that have the characteristics of objectivism (radical structuralism) and of subjectivism (radical humanism) respectively. At the extreme, objectivist perspectives combine a realist ontology with a positivistic epistemology, exhibiting a penchant for nomothetic theorisation while embracing a determinist stance on human behaviour. Sociologies (and Marxisms) that might be characterised in this way attract the (often) pejorative designation ‘scientific’. By contrast, subjectivist perspectives,

itself an equally pejorative notion, reflect a desire to fashion a genuinely 'social' science, being characteristically nominalist, anti-positivistic, ideographic and voluntaristic. Burrell and Morgan understand each of these oppositions in terms of continua, as a consequence of which it becomes possible to envisage actual Marxist perspectives as being more or less objectivist/subjectivist, something they discuss in the relevant chapters of their text.

An alternative opposition, originating in Marxist theory itself, provides further fundamental insights. Structural Marxism is generally more focused on the 'base' while radical humanism is more concerned with the 'superstructure', an opposition that Marx himself first identified in the Preface to *A Contribution to the Critique of Political Economy* (1859). The base can be understood in terms of the economic and social foundations of society, while the superstructure refers to the ideational, or the political and ideological, realm. Base and superstructure are in a continuing dialectical relationship with each other, meaning that while the base determines or shapes the superstructure, at the same time it is shaped by it. As a result, those who embrace a structural Marxist perspective are often more focused on economic and social forces, in contrast to radical humanists whose primary emphasis is on ideational factors.

A further opposition is between the 'young' Marx and the 'old' Marx. In his formative years, Marx's thinking was heavily influenced by the idealist philosophy of Hegel and the young Hegelians, as a consequence of which his writing assumed a strongly philosophical quality. However, as a critical intellectual he constantly sought to scrutinise both the ideas that attracted him and those on offer from other directions. His *Eleven Theses on Feuerbach* (1845) is often recognised as the beginnings of his maturation and the move towards historical materialism, which is regarded as finding its fullest expression in the political economy that characterised Marx's writing in later life, particularly *Theories of Surplus Value* (1863) and his three volume master work *Capital* (1867/1885/1894). It was these later works of Marx, which also evidenced a strong input from his colleague Engels, that were best known from the time of Marx's death in 1883 until the later 1950s. Thereafter the young Marx's writings became more widely available, read and influential, contributing to a significant revitalisation of the Marxist canon that was beginning to look increasingly tired in the ideologically charged atmosphere of the Cold War.

The broader contribution of Burrell and Morgan's text has been overlooked over time by many accounting researchers, commonly being portrayed as a valuable source of insight on research methodology in business and management (including accounting) studies. As its title indicates, however, what the text actually documents for the most part is a quarter of a century of intense research activity within the sociology of organisations, broadly conceived. During this time the formerly predominant functionalist emphasis, in its many forms, was initially assailed by a younger generation of sociologists who argued for the adoption of an interpretivist approach of some description, an episode that was repeated in the early 1980s within interdisciplinary accounting research, as documented in the previous chapter. In both

disciplines, they were quickly followed by colleagues who believed that something more radical was now both desirable and possible. What Burrell and Morgan, like Clegg and Dunkerley (1980), provided was a comprehensive sourcebook for anyone within business and management research to draw upon. In the case of those attracted to what Burrell and Morgan designated the sociology of radical change, as opposed to the sociology of regulation, radical humanists argued for embracing a Marxism that challenged the continuing shortcomings of an evolving capitalist social order, while their structuralist colleagues were persuaded that there was still much to be documented in respect of the continuing persistence of the capitalist social formation. Within accounting research, the discovery of a range of radical change-oriented ways of seeing provided a powerful catalyst to the critical accounting research project that had emerged as one dimension of interdisciplinary accounting research. By the end of the decade the critical accounting project, and structural Marxism and radical humanist perspectives, had both established themselves as the dominant emphases within interdisciplinary accounting research.

3. So what is being critical?

Perhaps the easiest way to begin to answer this question is to recall Marx's famous dictum known as the Eleventh Thesis on Feuerbach:

“The philosophers have only interpreted the world in various ways; the point, however, is to change it” (Marx, 1845: 286)

In Marx's view it was imperative that those whose studies of society had uncovered or documented the persistence of a disturbing, largely concealed social order embraced the necessity to go beyond simply reporting their insights. Their task was to challenge what existed, the *is*, while simultaneously reformulating their knowledge to identify an alternative social order, the *ought*. There is no pretence here that as students of the social order, researchers must profess a commitment to objectivity or value-freeness. Engaged enquiry, which Marx unequivocally commended, albeit not by name, meant that if what your research revealed was unpalatable to you, it was incumbent on you to make this clear. Equally, it was necessary that you acknowledge that how you framed and organised your enquiries was recognised to be value-laden, as a result of which it was more than likely that you would find what you expected to find. In this respect all knowledge is contestable and must be acknowledged as such. At the same time, however, what provides any insights with credibility is the rigour with which they have been obtained. In this regard, rigour is a more powerful attribute than objectivity, and surely less contestable.

Contestability is a fundamental part of the lexicon of all Marxist theory, arguably no more clearly evident than in the axiom that the capitalist social formation is shaped by the persistence of class struggle. At its simplest this struggle is between the greater part of the population, referred to as the working class or proletariat, and the minority ruling class, referred to as the capitalist class or bourgeoisie. Even during his own

lifetime Marx recognised that in practice the class structure was more nuanced than this, as a result of which the class struggle was unlikely to resolve itself with any ease. During the 1960s and 1970s the changing nature of the class structure and resultant struggle was extensively documented and debated, not least as an aspect of the turn to a critical sociology. This debate continues to the present, albeit now recognised to be something of a low return intellectual investment. A range of related, contemporary debates, as they impact on accounting, are explored throughout this volume.

The principal consequence of the existence of the basic division between the working class and the ruling class is that, for the most part, the ways in which the working class both lives and understands or makes sense of their lives is determined by the minority. As Marx observed in *The German Ideology* (1846) “The ideas of the ruling class in every epoch are the ruling ideas”. The continued existence of class divisions, and thus the class struggle, is justified by the ruling class. The veracity of this proposition is evident well over a century and a half later in the widespread acceptance of many clearly contestable assertions, such as the views that prevails within accounting and finance that those who are prepared to take financial risks merit any resultant rewards or that labour is a resource be used efficiently and replaced by machines as necessary. Equally, the argument that the continued increased affluence for the mass of the working classes of Western societies, combined with extensive social mobility, is invoked to demonstrate the naivety of Marxist class analysis. The success with which successive generations of the ruling class, readily assisted by its lieutenants from within the upper echelons of middle class, some of whom were born into very modest circumstances, have retained control of social formations reflects the strength of that class’s hegemonic dominance as Gramsci (1971) designated the prevailing ideational arrangements of capitalism.

Marxist scholarship can be characterised as the systematic unpicking of capitalist hegemony with the objective of demonstrating its myriad failings, misrepresentations and inequities, as a prelude to the formulation of a progressive hegemony that best serves the interests of the mass. This was never envisaged to be an easy nor an automatic process. Unfortunately it has turned out to be much more difficult than anyone had ever imagined, which is certainly a major reason why the fundamentals of a Marxist critique continue to hold. How deeply embedded capitalist hegemony would become among the masses was clearly underestimated. Beyond this are the practical difficulties entailed in communicating critique to the masses coupled with the vulnerability of those individuals who are prepared to challenge the ruling ideas of any epoch. While it has long been possible to act as critical social commentator and hold down influential positions within society, there is a constant threat of being exposed as a danger to society ‘as we know it’, while being prepared to accept the rewards that such positions attract, or both. There have always been those individuals of independent means – Marx’s own close associate Engels was one such person as were several early figures within the Frankfurt School – but their situation brings with it its own contradictions that are readily exploited by the ruling class as necessary.

In the context of accounting, the foregoing interpretation of what being critical entails, has translated into exploring and exposing how accounting theory and practice has become implicated within contemporary capitalist hegemony. While there had always been a small group of accounting academics who had sought to promote such an agenda, among whom Abe Briloff is probably the most famous, it was in the later 1970s that a step change in the critical scrutiny of accountancy occurred. At the time, an embryonic critical agenda was bundled together with concerns about the applicability of a positivist methodology for the study of the non-technical aspects of accounting. As a consequence, what subsequently became designated critical accounting was initially progressed as a constituent element of interdisciplinary accounting research, which in the early 1980s exhibited a preference for a generic interpretivist methodology (Roslender and Dillard, 2003). As noted at the outset, Burrell and Morgan's 1979 text was to prove of immense value here, not least by allowing interested researchers to quickly understand the options, including those designated radical structuralist, i.e., structural Marxism.

4. An initial road map

In their discussion of radical structuralism, Burrell and Morgan identify "three distinct lines of development" (p329). Bearing in mind the corpus of extant literature they sought to review, their categorisation is inevitably somewhat arbitrary. On balance, however, it was, and remains, useful for those encountering Marxist theories for the first time. The first line of development is identified with scholarly formulations of scientific Marxism, sometimes attributed more to Engels than Marx himself, and in large part the philosophy that underpinned the Soviet Union and similar social formations. Within this formulation both historical and dialectical materialism play a central role. An alternative designation is that of political economy, or more precisely the radical reinterpretation of that science in the hands of Marx. It is from this stream of literature that many of the fundamental elements of the lexicon of Marxism in general originate, which is hardly surprising as it was fashioned to demonstrate the pivotal role played within capitalist social formations by the class struggle.

The second line of development was much more contemporary and something of a challenge to the former orthodox Marxism. Burrell and Morgan designate this "Mediterranean Marxism", identifying its key proponents as Althusser and Coletti, both of whom produced nuanced theories of the capitalist social formation that remained true to a commitment to contribute to its demise but sought to address the inherent shortcomings of earlier predominantly economic analyses. In so doing a younger generation of Marxist academics were also attempting to incorporate a number of insights from the increasingly popular Critical Theory tradition, with its more idealist emphases, into their thinking. Althusser's work, like that of many of his associates and followers, was marked by a high degree of abstractness deployed to provide detailed analyses of the dynamics of the capitalist social formation and its various constituent structures. Largely absent from such work was a reference to people (or subjects) who were instead portrayed as agents populating the structures which provided the

principal focus for analysis. In this regard Mediterranean Marxism can be understood in part as a reaction to the subjectivist emphases that could be identified with the humanism of Critical Theory, together with its inherent historicism and idealism.

Conflict theory, the third subset of radical structuralism identified, predates the rise of Critical Theory and Mediterranean Marxism by a few years. One way to understand its place is as a first response by a younger generation of sociologists worried by the hitherto disguised conservatism of the dominant structural functional paradigm of the 1950s. No longer prepared to accept the explanations of their older colleagues, many younger sociologists found interesting ideas within the Marxist literature that allowed them to develop more challenging accounts of their societies. C Wright Mills was probably atypical in the sense of being a highly politicised commentator who systematically exposed the failings of his native United States. At the same time, in common with many of his contemporaries, he also derived many insights from the writings of Weber, which had the result of moderating the tone of their critiques and commentaries. Ultimately conflict sociology came to be regarded as an exemplar of an *uncritical* sociology, which needed to be rejected in favour of a tradition more informed by the newly encountered Marxist writings identified as radical structuralism and radical humanism.

In chapter 11 of their text Burrell and Morgan identify Braverman's seminal 1974 study entitled *Labor and Monopoly Capital*, as an influential example of a radical structuralist contribution to the study of organisations. Few would disagree that Braverman significantly changed the way in which sociologists viewed work, almost overnight. Braverman sought to address an absence within Baran and Sweezy's 1966 political economy of monopoly capitalism, viewing work as a critical element of the capitalist mode of production that he designated the labour process. Braverman argued that throughout the twentieth century it is possible to recognise the progressive deskilling of work, as a result of which the majority of employees are unable to derive much satisfaction from their employments. As well as providing a rationale for reducing the wages of employees, this process is designed to ensure that control of the workers largely resides with those in managerial positions, via the systematic divorce of conception from execution. This is asserted to be the principal objective of the degradation of work in the twentieth century, the subtitle of Braverman's text. In his view the spread of the labour process to white collar jobs is already well underway, while the passage of time necessitates its continued extension to more and more providers of mental as opposed to manual labour. In this way, Braverman's thesis complements the writings on the new working class that had emanated from French Marxist industrial sociologists during the 1960s (e.g., Mallet, 1963; Gorz, 1964), as well as the subsequent theoretical analyses of the contemporary class structure advanced by Poulantzas (1973) and Carchedi (1977).

Irrespective of its many, inevitable, shortcomings, to some extent mitigated by the ambition that underpinned the production of the text itself, Burrell and Morgan offered those interested in employing radical or Marxist perspectives in their studies of

accounting theory and practice a highly valuable foundation on which to build. Without it, it is difficult to imagine that a generic critical accounting project, as this is characterised above, would have become so dominant among the interdisciplinary accounting research community by later 1980s. The following pages seek to document this rise to dominance.

5. Encountering political economy

The origins of critical accounting research, as it was to evolve during the 1980s, lie with an initially small group of UK accounting academics, who viewed the University of Sheffield as their intellectual home. In retrospect, an early contribution from Lowe and Tinker published in 1977 can be identified as heralding the arrival of a putative Marxist perspective on the theory and practice of accounting. After several years of exploration of the interface between accounting and organisations and society, which inevitably resulted in an increasing encounter with (critical) sociology, Lowe and Tinker's paper identifies the urgent need to begin to explore and expose the ideological nature of much accounting and those who practice it. For them the prevailing methodology of accounting is characterised by an "ideological "blindness"" based in an acceptance of the philosophy of pluralism. What is now required is a process of intellectual emancipation, the objective of which will be the construction of a more socially progressive accounting praxis.

A little over two years later Tinker published a paper in which political economy is argued to promise the means to the latter praxis. Although Tinker talks of "classical" political economy, while omitting any reference to Marx, at various points in the paper the alternative analysis that political economy fashions is readily recognisable as being extensively infused with the terminology of Marxist theory. The power of a political economy perspective is demonstrated in the Delco case study that provides the centrepiece of the paper, as an empirical illustration of the Cambridge Controversies alluded to in the paper's title (Tinker, 1980). In the accompanying commentary, Cooper (1980) initially invites Tinker to be more expansive in his critique of marginalist economics and to provide further evidence in relation to the Delco case study. Having done so, he returns the focus to the 'accounting as ideology' theme asserted in Lowe and Tinker (1977). In Cooper's view:

"Accounting may be viewed as a means of sustaining and legitimizing the current social, economic and political arrangements. This view treats accounting as a form of ideology [false consciousness]; although accounting prescriptions may suggest the need for changes at the margin, the basic structure of the status quo is regarded as desirable". (Cooper, 1980: 164).

The remainder of Cooper's commentary is a plea for more of his (and Tinker's) accounting academic colleagues to focus their research endeavours towards questioning what has traditionally been taken for granted, including the neo-classical marginalist economic foundations of accounting, as a crucial prerequisite of any

broader critical accounting project. In the absence of such an endeavour, accounting is destined to remain an ideologically informed practice and those who pursue it ideologists, to the detriment of the mass of society.

The next contribution to the case for embracing a political economy of accounting perspective comes in a third paper published by Tinker, co-authored with Merino and Neimark, which explores the disguised normative origins of value-free positive theories (Tinker, Merino and Neimark, 1982). Although it was possible to identify growing support for a more social scientifically informed accounting research tradition in the guise of interdisciplinary accounting (Roslender and Dillard, 2003; Roslender, 2015), by the early 1980s positive accounting theory was rapidly emerging as the dominant paradigm, particularly in North America (Watts and Zimmerman, 1986). What better target to choose to demonstrate the need to pursue a more critical perspective? In a closely argued contribution that reprises elements of Tinker's earlier critique of marginalism, Tinker *et al* identifies the conservative underpinnings of positive accounting theory, its resultant ideological attributes and (ironic) normative inclinations (see also Christenson's (1983) mainstream critique of positive accounting). By contrast, Cooper (1983) elects to broaden out the scope of any critical accounting perspective, by drawing attention to insights provided in Burrell and Morgan's (1979) study of the contribution of contemporary sociological analysis to progressing organisational analysis. In doing so he demonstrates the limitations of the well-intentioned importation of sociological and related insights into recent research, essentially the interpretivist turn, and particularly their inability to break free from the constraints of the sociology of regulation as identified by Burrell and Morgan.

Together with Sherer, in 1984 Cooper documents the superior merits of a political economy approach, over private value and social value approaches, for the study of accounting within the economic, social and political environment in which it is practised, initially identifying it with Tinker (1980) along with Burchell, Clubb, Hopwood, Hughes and Nahapiet (1980). After identifying the principal characteristics of a political economy approach, Cooper and Sherer discuss the three "imperatives" of such an approach. The first of these is to be "explicitly normative", which they identify as entailing the rejection of traditional pretensions of value neutrality. Having embraced the precepts of Marxist political economy it is simply inappropriate to then proclaim objectivity – instead as an engaged researcher it is necessary to make your values (political position) evident. The second imperative is to be "descriptive". A seemingly unfortunate choice of terminology is reinforced as Cooper and Sherer admit some sympathy for calls to develop a "positive" approach to accounting research, as in the case of Watts and Zimmerman (1978). However, they quickly provide the necessary corrective by means of a reference to the study of accounting in action:

"Such studies would attempt to describe and interpret the behaviour of accounting and accountants in the context of the institutions, social and political structures and cultural values of the society in which they are historically located".
(Cooper and Sherer, 1984: 221).

The third imperative is to be “critical”, which for Cooper and Sherer entails actively seeking to demonstrate the unsavoury, inequitable, contestable form that accounting theory and practice currently assumes. Coupled with this is the challenge to fashion not only alternative understandings of accounting but to strive to develop alternative accounting practices that are more aligned with a differently structured society. Or put simply, being critical when pursuing accounting research seeks to promote the construction of a better society rather than simply better accounting practice.

It is possible to identify three contributions from 1985 that capture the progress the critical accounting project had made during the previous five years. Tinker’s *Paper Prophets: A Social Critique of Accounting* is the first critical accounting monograph, combining a more refined statement of the precepts of the political economy perspective on accounting with a range of empirical materials that communicate the reasons why it is necessary to embrace a radical critical perspective on accounting in action. In parallel, Berry, Capps, Cooper, Ferguson, Hopper and Lowe’s 1985 seminal case study of the changing nature of the management control system within the UK coal industry, instigated at the behest of a right wing Conservative government committed to dismantling the power of the working class and its trade unions, affirms the promise of a critical perspective previously identified by two of its co-authors, Lowe and Cooper (see also Hopper, Cooper, Lowe, Capps and Mouritsen, 1986; Berry 1988; Capps, Hopper, Mouritsen Cooper and Lowe, 1989). A third paper, by Ogden and Bougen (1985), provides a radical perspective on the continuing debate surrounding the disclosure of accounting information to trade unions. The authors frame their paper in terms of the continuing conflict between capital and labour, deploying Braverman’s 1974 thesis on the progressive deskilling of labour as a means of securing control of the workplace. These structural processes ensure that any accounting information that management elects to disclose to trade unions is, by definition, ideologically biased against labour and thereby designed to reproduce the prevailing social organisation of work that characterises the capitalist social formation.

6. Exploring the labour process perspective (and beyond)

Many of the still embryonic critical accounting research fraternity came together at the first Interdisciplinary Perspectives on Accounting (IPA) conference, held in Manchester in July 1985. A paper presented at this conference by Hopper, Storey and Willmott, and subsequently published in 1987 in *Accounting, Organizations and Society (AOS)*, commends the adoption of a labour process perspective in the study of accounting practice (Hopper *et al*, 1987). The labour process perspective is identified as an alternative to both conventional (functionalist) and naturalistic perspectives. Its relationship with a political economy perspective is not discussed, although it is clear that the two perspectives are recognised to share similar origins and emphases. The labour process perspective, after Braverman, places a significant focus on work and the organisation as the context for work, as a consequence of which Hopper *et al*. are readily able to establish the link between the labour process perspective and management accounting research (as in the table on page 446). In

this regard, and in retrospect, it becomes possible to view the labour process perspective, within its organisational focus, as complementing the more society-oriented political economy perspective.

A second paper presented at the conference reinforces the case for embracing labour process thinking. Armstrong, an industrial sociologist, utilises a number of elements of the labour process literature to underpin an exploration of the rise (and persistence) of accounting controls within British companies (Armstrong, 1987). The increasing credibility accorded the audit profession from the mid-nineteenth century resulted in the broader accounting profession being in a position to install its own preferred modes of internal control within enterprises following the First World War. Although these largely originated in the management accounting sub-discipline, they were successfully mastered and implemented by those traditionally more familiar with financial accounting and reporting. Thereafter the profession was well positioned to persuade shareholders of the superiority of its prospectus of control technologies, and thereby ensuring a continuing pre-eminence within British management hierarchies (see also Armstrong, 1984, 1985, 1986). Armstrong (1989) documents the ways in which the operation of a direct labour reporting system in a small footwear factory, with a predominantly female workforce, is made to serve the interests of senior management at the expense of both shopfloor workers and their own supervisors. Consistent with the precepts of labour process theory, as previously rehearsed in Hopper *et al* (1987), Armstrong highlights how senior management successfully delegate blame for excessive expenditure on labour costs to their subordinates as result of the manner in which they have elected construct the local accounting control system.

Knights and Collinson's IPA paper, published in 1987 alongside those of Hopper *et al* and Armstrong, reinforces the case for exploring what a labour process perspective has to offer critical accounting researchers. It differs significantly from the other two contributions, however, commending a variant of "post-Braverman labour process literature" that seeks to extend its fundamental theoretical framework by incorporating elements of Foucault's power-knowledge perspective, providing a way of seeing that is particularly valuable in understanding how accounting can readily be deployed in disciplining the shopfloor. Knights and Collinson were not alone in representing Foucault as sharing the radical inclinations associated with both political economy and labour process theory, as well as Critical Theory. Chua (1986) famously affirms this position in her highly influential paper in *The Accounting Review*. Conversely, early Foucault-informed papers including Burchell, Clubb and Hopwood (1985), Loft (1986) and Miller and O'Leary (1987) were recognisable as being less radically oriented, and in retrospect provided a perceptive understanding of Foucault's broader contribution to the interdisciplinary perspectives on accounting research tradition, as opposed to critical accounting research (Roslender and Dillard, 2003).

A further cluster of papers published in the mid-1980s introduced prospective critical accounting researchers to a broader Marxist literature. Neimark and Tinker (1986)

drew on key contributions from a range of Marxist writers, including Baran and Sweezy, Habermas, Mandel and Ollman, to develop a dialectical approach to management control. The following year they published a political economy based study of female exploitation in the context of General Motors' annual reporting practices in the six decades to 1976 (Tinker and Neimark, 1987). In parallel Lehman and Tinker (1987) advances a provocative thesis on the ideological underpinnings, and thus conditions and consequences, of a range of accounting and kindred outputs. A further literature is embraced, including contributions from influential Marxist writers such as Adorno, Althusser, Gramsci and Stuart Hall, alongside post-Marxists such as Barthes, Derrida and Laclau. Several of Gramsci's insights are also explored in Richardson (1987), which provides a concise comparison of the different ways in which the structural-functionalist, social constructionist and hegemonic perspectives view legitimation. For Richardson, the identification of accounting as a legitimating institution constitutes one of the key insights to be found in the extant critical accounting literature.

Confirmation of the breadth and robustness of the theoretical underpinnings of the rapidly evolving critical accounting literature was evident in the collection of papers, published in 1990 as *Critical Accounts: Reorientating Accounting Research*, most of which were presented at IPA 1985, and edited by Cooper and Hopper. Contributions informed by structural Marxist writing are much in evidence, alongside others that draw on the work of Foucault, Giddens and Habermas. In the final section of the collection, several papers explore the place of the accounting profession within the class structure as it manifests itself within capitalist corporations, an issue that had been left largely implicit during much of the previous decade despite falling within the ambit of both political economy and labour process theory. Roslender (1990), drawing on a number of structural Marxist accounts of the evolving class structure of late capitalism, offers a further range of insights on the subject, which in turn are scrutinised in Hopper's accompanying reply (Hopper, 1990).

7. The end of an era

Throughout the 1980s AOS had been by far the principal outlet for critical accounting work. With the benefit of hindsight, however, it possible to see that as the decade drew to close critical accounting contributions, as these have been identified in the previous pages, became much less evident in the journal. During 1988 only Tinker's review of Panglossian accounting theories sought to continue in the critical genre, with Richardson (1989) performing the same service the following year. In 1990 there was to be no return to prior practice, although in 1991 there were indications that normal service might be being resumed. In the first issue, Armstrong (1991) develops a provocative reinterpretation of the agency problematic beloved of functionalist (positivist) accounting researchers. Using a conceptual framework that draws extensively on previous contributions from both political economy and labour process

perspectives, Armstrong presents a detailed analysis that demonstrates that the generic problem of agency is the result of the contradictions embedded within the capitalist agency relationship itself, which in turn ensure that such problems cannot ever be resolved within capitalist society. In an earlier paper Armstrong (1989) had argued that it is these contradictions that result in both the installation of monitoring within the ranks of managerial employees and the pursuit of deskilling wherever feasible, telling insights that cannot be had from simply conceptualising managerial work as a(nother) labour process.

The 1991 double issue five/six was devoted to a collection of papers initially presented at IPA 1988, now badged as "The new accounting history" (Miller, Hopper and Laughlin 1991). Included is a paper jointly written by the two principal stalwarts of the labour process perspective, Hopper and Armstrong (1991), who take as their subject matter the continued reconstruction of cost accounting as a means to retain control of labour within organisations. The paper provides an alternative analysis of the history of management accounting to that presented in Johnson and Kaplan's seminal 1987 study of that discipline's fortunes. In so doing, Hopper and Armstrong consistently emphasise the need to develop accounting technologies that promise to deliver the continued control of labour within the corporation, suggesting that the new management accounting technologies that commentators like Johnson and Kaplan urge the profession to develop will inevitably be shaped by similar imperatives. Central to Hopper and Armstrong's thesis is the way in which the pursuit of increased efficiencies within the labour process disguises the resultant increased effort levels on the part of labour within the evolving control process. Wardell and Weisenfeld (1991) provides a range of historical details pertinent to Hopper and Armstrong's arguments from a broadly labour process perspective after Buroway, Edwards and Littler, as well as Braverman. By contrast, a second paper in the new accounting history collection (Bryer, 1991) employs Cooper and Sherer's political economy of accounting approach to frame a study of the questionable role of accounting within the UK "railway mania" episode of 1845.

In the year's final issue, Moore (1991) presents a powerful challenge to critical and radical accounting researchers. A student of neither discipline, rather a literary theorist, Moore reviews and critiques a decade of critical accounting scholarship invoking the progress identified with Critical Legal Studies, which for Moore only predates critical accounting by only several years, as a benchmark. In the course of the paper Moore offers a range of interesting observations, each of which clearly merits detailed scrutiny. He is unimpressed by critical accounting's lack of a radical presence within both the discipline and its complementary practices, something that he believes threatens to undermine its future prospects, suggesting that it promises to become "an interesting sidelight, but never a rich alternative, to the state of affairs in accounting today" (p770). What is particularly noticeable in Moore's review of the extant literature of critical accounting is that it appears skewed towards contributions that do not fit the structural Marxist designation but instead privilege postmodern and post-structuralist

thinking. Moore himself is at home with such work but nevertheless seems to appreciate that this may also have the consequence of compromising the fashioning of a genuinely radical critical accounting project.

The latter genre of contributions was by now increasingly more visible within the pages of *AOS*, a trend that has continued to the present. At the same time, contributions underpinned by structural Marxism become less evident within the journal, although never disappearing completely even to the present day. Between 1992 and 1995 arguably only a single paper extended the portfolio of structural Marxist thinking within accounting, Arnold and Hammond's study of the ideological role that accounting and social disclosure played in the debates about South African divestment activities in the United States during the previous two decades (Arnold and Hammond, 1994). Unsurprisingly, the specific focus on ideology is more consistent with a political economy perspective than labour process thinking. At the same time the emphases evident throughout the paper readily distinguish this appropriation of the concept of ideology from those associated with its use by critical accounting researchers working within the Critical Theory tradition, which by this time had begun to significantly outstrip structural Marxist contributions.

8. The emergence of *Critical Perspectives on Accounting*

The establishment of a new journal, *Critical Perspectives on Accounting (CPA)*, in 1990 meant that critical accountants now had a further highly credible vehicle for publishing their work. *CPA* provided a space in which there would be significantly less competition for visibility with contributions underpinned by the increasingly ascendant postmodern and post-structural perspectives, although such work was never to be proscribed within its pages. *Advances in Public Interest Accounting* had previously published two collections of critical work in 1986 and 1987, in the more liberal US tradition of 'public interest accounting'. From the outset, the *Accounting, Auditing and Accountability Journal*, founded in 1988, indicated a willingness to contribute to the spread of critical perspectives, albeit as one constituent of a broad range accounting studies portfolio.

Jointly edited by Cooper and Tinker, *CPA* immediately became *the* critical accounting journal, the place where 'new' critical/radical thinking underpinned by the philosophy of praxis, be it theoretical or empirical in emphasis, was to be made accessible to the accounting research community. At the same time, *CPA* was something of an anachronism, committed to pursuing a pathway that was arguably more fashionable fifteen years earlier. In this respect, *AOS* was much more a la mode with its growing emphasis on postcritical contributions. For these reasons, the pages of *CPA* were the place where structural Marxist writing was more likely to flourish, which they did alongside many other different ways of seeing, including Critical Theory together with some that had previously been embraced by contributors to *Advances in Public Interest Accounting*.

The inaugural issue includes Neimark's 1990 provocative assault on the critical credentials of the growing corpus of contributions to the critical accounting canon informed by postmodern philosophy. Those reliant on the work of Foucault are subjected to particular attention, although it is evident that several further 'popular' postmodern thinkers are viewed by Neimark as offering a similar contestable genre of 'critical' insights. It is not that postmodern philosophy lacks any capacity to provide incisive commentaries on the theory and practice of accounting and much beyond. Neimark recognises that they have played their part in demystifying the social world alongside Marxist thinking during the previous quarter of a century. The issue is whether postmodern philosophy (and by extension post-structuralism) seeks to realise the intentions of the philosophy of praxis as that is understood within Marxist thought, and which had come increasingly to the fore in the previous decade of critical accounting work, whether informed by structural Marxism or by Critical Theory. Neimark concludes her paper with the powerful reminder that:

“But as Marx noted long ago, the role of philosophy is not to describe the world but to change it. And the aspirations of critical accountants should be no less.”
(Neimark, 1990: 110).

Inevitably, several years later *CPA* devoted a special issue to “Accounting and Praxis: Marx after Foucault”, in which Grey (1994) and Hoskin (1994) offer highly nuanced responses to Neimark's critique. These are designed to promote a healthy rapprochement between the two now dominant standpoints within critical accounting, something also evident in Armstrong's 1994 paper. Given Armstrong's labour process theory credentials, it is no surprise that, on balance, he reasserts the primacy of the Marxist over Foucauldian thinking for the critical accounting project. Neimark (1994) is accorded the final say, at least for the moment. In essence she elaborates on her previous conclusion, that irrespective of the considerable merits of Foucauldian and kindred accounting research oeuvres, the purposeful decoupling of theory from practice that is widely evident therein is not consistent with critical accounting praxis as Neimark understands and commends it. The ironic acknowledgement about being “a Material Girl”, is further reaffirmation that it is Marxist theory, and within it structural Marxism, that promises the most purchase on the challenge of understanding the topography of late twentieth century capitalism (and within it accounting) with the expressed intent to seek to change in an effort to make it serve the interests of majority rather than those of the minority.

In retrospect, it is possible to see that during the 1980s most of the key elements of structural Marxism were set out by its principal accounting advocates in the papers reviewed in the previous pages. As a consequence, the pages of *CPA* were largely taken up by contributions that sought to employ these ideas in fashioning critical accounts rather than rehearsing the detail of relatively obscure Marxist theoreticians. Such an observation might feasibly be levelled at some of those more attracted to postmodern and post-structural thinking at this time, however. Occasionally a paper would appear that, intentionally or otherwise, served to remind readers of the legacy

provided by structural Marxism. Neu (1992) sets out the case for using a political economy approach to provide a further set of insights on the functionality or otherwise of the regulatory process underpinning new stock issues. By framing his case study of PETCO in this manner, Neu is able to document the manner in which the prevailing arrangements for new stock issues may privilege the interests of owner-managers at the expense of the broader pool of potential investors, thereby posing questions about the taken for granted notion of market efficiency. Hooks and Moon (1993) also embrace a political economy perspective in their study of the evolution of the Management Discussion and Analysis extension to the corporate reporting approach. In so doing they document the continuing conflicts and tensions that exist between the various participants within this particular regulatory space, concluding that the interests of the corporations seem to prevail both directly and as a consequence of the regulatory agencies themselves representing the public interest in ways that reinforce the power of the corporations.

A new pathway within the generic political economy of accounting perspective is evident in the *CPA* paper by Williams, Haslam, Cutler, Johal and Willis (1994a). Their approach is characterised by the derivation of an alternative set of accounting information emphasising the crucial contribution that labour continues to make to the global capital accumulation process (see also Williams *et al*, 1994b, 1995). Williams *et al*. take issue with Johnson's view that the key to restoring US competitiveness lies with the widespread adoption of Total Quality Management rather than a reformed managerial accounting discipline, as commended in his seminal 1987 critique co-authored with Kaplan, subsequently the leading figure in the fashioning of the new management accounting (Johnson, 1992, 1994). For Williams *et al*. narratives of this sort serve to disguise an increasingly global economic reality in which competitiveness continues to be accomplished by means of the payment of low wages and the successful exploitation of labour, using recent comparative data from the car industry to document their argument. Three years later Shaoul (1997) employs a variation of Williams *et al*'s approach to provide a compelling alternative, critical financial analysis of the economic performance of the recently privatised water industry in England and Wales (see also Shaoul, 1998).

Yuthas and Tinker (1994) also take issue with Johnson's "relevance regained" arguments, identifying a range of crucial silences within it: the growth of cheap imported labour within the US; ever cheaper sources of labour in the Pacific Rim and former communist countries; the rapidly evolving global capital market; and the fashioning of readily portable production technologies. They conclude by suggesting that Johnson (and Kaplan) provides the Clinton administration with the same means to disguise the fundamental contradictions that characterise late capitalism that Jensen and Meckling gifted the earlier Reagan, Bush and Thatcher administrations. The challenge to critical accounting research is to ensure that the systematic demystification of these economic contradictions continues to expand.

Despite being introduced to critical accounting researchers in the later 1980s, the value of Gramsci's work to developing a critical perspective on accounting was explored in only a relatively limited way in the following years. This lacuna was partially addressed in Cooper's 1995 case study of the power struggle that had occurred in the UK National Union of Journalists. Gramsci's concept of hegemony (or hegemonic control) is commended for its capacity to transcend the base/superstructure distinction within Marxist theory, drawing attention to the existence of a dialectical relationship between them. This relationship results in accounting as ideology impacting on the base or economic foundations of society that simultaneously impact upon accounting, thereby contributing to the reproduction of the status quo, *inter alia* the persistence of a state that seeks to perpetuate the interests of the ruling capitalist class.

The following year, Roslender (1996) returns to the conditions of contemporary accounting labour that he had previously identified as meriting close enquiry by critical accounting researchers (Roslender, 1990). Combining elements from political economy and labour process theory he draws attention to the increasingly hierarchical nature of much accounting work within large organisations and the concomitant deskilling of such labour, resulting in a progressive proletarianisation within the accounting profession, a process that had previously been evident within comparable occupational groups. This view is recognised to be at odds with the way in which many critical accounting researchers implicitly think about practitioners. In the course of pursuing research on accounting labour Roslender believes that critical accountants may find a means of connecting with their colleagues, which in turn might catalyse the promotion of the broader critical accounting project.

It was probably inevitable that as the 1990s drew to a close it was not too difficult to recognise that AOS was largely populated with contributions that had very little concern with promoting the philosophy of praxis while publication within CPA implied such a commitment to be *sine qua non*. Undoubtedly a damaging state of affairs, not a great deal has changed in the intervening years. It is therefore something of a contradiction that three of the most insightful papers published at the end of the period under scrutiny in this chapter, which might be identified as being underpinned by structural Marxist thinking, are to be found within the pages of AOS.

After several years of relative quiet, the Marx vs Foucault debate reignited in 1998 with the publication of a pair of critiques of Miller and O'Leary's 1994 study of the role that managerial accounting technologies, among others, had played in the development of Caterpillar's Plant With a Future (PWAFF) programme at its Decatur plant in Illinois. Arnold (1998) acknowledges the many insights provided by contributions to the literature of critical accounting informed by postmodern and post-structuralist thinking in the previous decade but expresses a concern that these invariably downplay the relevance of the broader context in which accounting and kindred practices occur. In the case of Miller and O'Leary's Caterpillar study, Arnold observes that they left the research site at just about the same time as an eight year period of harmonious industrial relations came to an abrupt end, following the introduction of "a surprisingly

aggressive anti-union stance” (p667). It was during this eight year period that the PWAF initiative was fashioned, delivering a set of workplace experiences, encapsulated in the term “economic citizenship”, which even those committed to the deployment of a historical materialist (Marxist) framework might, albeit with some caution, commend to be implemented more broadly. However, the return to a more familiar mode of labour-capital conflict in 1991, and a lengthy strike that was broken in April 1992 when Caterpillar threatened the permanent replacement of employees, serves to remind critical accounting researchers of the ‘limits’ of postmodern and post-structuralist ways of seeing. The promise of a structural Marxist perspective is concisely articulated in the following terms:

“Absent from [Miller and O’Leary’s] account of the role of accounting and other managerial expertise in the construction of subjectivity is any problematization of those concerns that constitute the core of historical materialism: class, ideology, material interests, political economy, social structure, relations of production. Even capitalism is taken for granted as the history of industrial production is rewritten in the vocabulary and theories of postmodernism.” (p682).

In a subsequent *CPA* paper, Arnold (1999) provides a complementary critique of the underpinnings of the array of new manufacturing regimes evident in post-Japan US industry, focusing on the various new management accounting techniques that have been pressed into service by capital, rather than how these might (not) be scrutinised by critical accounting researchers.

Froud, Williams, Haslam, Johal and Williams (1998) take Miller and O’ Leary to task in two ways. Initially they scrutinise the manner in which Miller and O’Leary engage with the narrative advanced by Decatur’s management in respect of the PWAF initiative, an approach significantly at odds with that embraced in Arnold (1998, 1999). Froud *et al* identify that while Miller and O’Leary clearly succeed in distancing and dissociating themselves from this narrative, at the same time they avoid constructing a counter-narrative that would see them actually abandoning a managerialist standpoint in favour of something more politically engaged. This is implied to constitute the appeal of postmodern enquiry for many who commend it. In the second half of their paper, Froud *et al* explore four decades of economic activity at Decatur using the alternative framework of accounting analysis identified earlier. They are able to provide a further story to complement those of both Miller and O’Leary and Arnold, to the effect that in developing the PWAF Caterpillar significantly overcommitted itself, albeit to some extent for reasons that might be adjudged either beyond their control and/or arguably well intentioned, the upshot of which was that by 1991 it was recognised that the only way in which the company might continue to exist, let alone generate significant profits, was to attack the financial settlement that it had previously gifted to its workforce, with all its attendant rhetoric. In no sense are Froud *et al* to be regarded as apologists for Caterpillar’s senior management – in their view, it is always labour that must bear the cost of capital’s mistakes.

Finally, a powerful reminder of the insights that might be gained by adopting a labour process perspective in accounting research is evident in Cooper and Taylor's 2000 paper documenting the changing working practices of accounting clerks from the mid nineteenth century through to the end of the twentieth century. They observe that hitherto this largely unresearched section of accounting labour can be shown to have been subjected to systematic and progressive deskilling in accordance with Braverman's thesis on the degradation of labour. As a consequence, the great majority of those who now occupy the previously prestigious role of "bookkeeper" find themselves engaged in work that is highly repetitive and unskilled, relatively poorly paid and lacking in much prospect of promotion. Such roles are increasingly likely to be filled by young women, the "Ms Taylor"s referred to in the paper's title. The paper concludes with the suggestion that the experiences of accounting clerks may soon become a feature of the lives of a growing proportion of professionally qualified accountants (cf Roslender 1990, 1996). There are already indications that some large organisations are enthusiastic about outsourcing the activities of their accounting and finance functions, while elsewhere in the industry a distinction is evolving between those who are attracted to the development of entrepreneurial skills rather than simply contenting themselves with the utilisation of hard-earned technical competences. The prospect of a two-tier accounting profession, with its attendant negativities, is possibly rather closer than many aspiring accounting professionals might imagine or indeed wish (see also Cooper, 1997).

9. Never forget where we are coming from

In a recent paper Lukka and Vinnari (2014) explore the distinction between what they term "method" theories and "domain" theories (see also Lukka, 2005). The former are those theoretical frameworks that accounting researchers have embraced in order to frame their research, particularly their empirical research. Such theoretical frameworks have previously been termed "framing" theories by Baxter and Chua (2003, 2005). By contrast, domain theories are those explanations and understandings that have accrued as a result of research activity. Every method or framing theory informs what researchers 'see', as a consequence of which the resultant stock of understandings does not assume a neat, well-organised compendium that is readily accessible by the accounting research community. All knowledge is therefore partial in the sense that its various constituent elements reflect both the method and domain theories that inform and underpin them. The challenge for the individual researcher is to be able to make sense of the resultant stock of disorganised knowledges as a prerequisite to engaging in further enquiries that will have the inevitable consequence of further complicating what is known.

The partiality attribute is doubly significant in the context of structural and critical Marxist perspectives. Embracing such a way of seeing also entails making a commitment to the philosophy of praxis understood as the project of bringing about a fundamental change in the nature of the present social order, one that is designed to promote the interests of the mass over those of the minority. Such knowledges and

understandings have been advanced for a specific purpose, one that remains as necessary today as it was when a number of the founders of critical accounting, following in the footsteps of several generations of Marxist scholars, embarked upon establishing their programme.

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