On “self-reflexivity,”¹ the emancipatory possibilities of narrative traditions and the role of critical research in realizing them – by self-reflexively critiquing the very boundaries of a conference paper’s shape, rationality and practice

A Commentary on “The Emancipatory Potential of Narrative Traditions: Implications for Governance, Accounting, and Decision Making Practices in Business Organizations”

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The paper’s main theses:

This is an important paper. The paper examines, as its abstract explains, “the potential of humanizing varieties of narrative traditions to support the infusion of lifeworld values in business organizations and foster the development of more humane governance, accounting, and decision making practices.” The paper’s focus on humanizing varieties of narrative traditions to do so derives its rationale, on the one hand, from the idea it is from the emancipatory potential of humanistic traditions, and, on the other hand, from the insight that current organizational structures and practices (such as “governance, accounting, and decision making practices”), based as they are on the neoclassical economic worldview and instrumental rationality, are socially atomistic, individualistic, and dehumanizing. In order to explore some illustrative examples of how the values of narrative traditions might be operationalized at the level of everyday organizational practice the paper uses “two widely promulgated voluntary ethical business codes” (p. 16) as examples of organizational value systems – these are the Caux Round Table Principles for Business (CRT), and the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprise (OECD GME) – and it uses the Enterprise Risk Management framework (ERM) as an example of an organization’s operational framework. The paper also goes on to draw out the implications that the process of re-orientating organizational practices along more humanizing (emancipatory) lines using narrative traditions could have for accounting education.

One of the basic premises of the paper is, therefore, the idea of humanistic traditions having emancipatory potential, and another is the general premise that “accountability and the very act of giving an account acquire their power from the social tradition(s) in which the account-giving is embedded (cf. Arrington and Francis, 1993; Maltby, 1997, p. 95)” (Shapiro, 2011, p. 3). By “humanizing” narrative traditions, the paper means those traditions which have the following features (p. 3, taken from Mele, 2003, p. 3): “(1) recognition of the person in his or her dignity, rights, uniqueness, sociability and capacity for personal growth, (2) respect for persons and their human rights, (3) care and service for persons around one, and (4) management towards the

¹ A term from Pierre Bourdieu’s critical self-reflexive sociology and used by Everett (2007) when he talked about the need to be self-reflexive about our own work in order to avoid “academic capture” and to radicalize our research practice.
common good versus particular interests.” The paper derives much of its value, therefore, from its emancipatory orientation and ‘critical intent’ (Arrington and Watkins, 2002) and from its exploration of how it is that organizations might actually operationalise these humanistic values into their everyday and concrete practice – or as the paper puts it, “to support the infusion of lifeworld values in business organizations and foster the development of more humane governance, accounting, and decision making practices” (p. 3). The paper’s normative orientation isn’t unsentimental as it is cautious against appropriating narrative traditions wholesale whilst emphasizing critical reflection and judgement with drawing on, interpreting and applying the values and insights of these traditions. Its critical orientation also comes through in the important distinction it makes between simply using idealistic statements and translating them into organizational practice: this is the point that attempts to adopt “humanizing social norms in an organization would likely fail and expose the organization to the cynical allegation that its spiritual commitments are just a sentimental ideology used as window dressing by management to manipulate public perception” if they remained “piecemeal or haphazard” and if they didn’t translate to concrete operational practices (p. 19).

Another important aspect of the paper is also its openness to different humanizing traditions, rather than its dogmatic privileging of just one as is the case in many if not most institutionalized religious orthodoxies – a theme that has also been recently discussed in papers that have reflected on the emancipatory potentialities of spirituality and its implications for accounting research and practice (Jacobs, forthcoming; McPhail, forthcoming; Molisa, forthcoming).

A notable quality of these ethical codes (CRE and OECD GME) are their abstract nature: their voluntary norms are typically stated in abstract language that is completely detached from any specific social tradition with the functional advantage being that they gain more universal appeal and greater public accessibility. As the paper points out, the 1994 CRT Principles for Business are based on three ethical foundations that the CRT asserts represent shared values and “a shared perspective on business behaviour acceptable to all”; namely, “(1) Respect stakeholders beyond shareholders, (2) Contribute to economic, social and environmental development, (3) Build trust by going beyond the letter of the law, (4) Respect rules and conventions, (5) Support responsible globalization, (6) Respect the environment, and (7) Avoid illicit activities” (p. 17). An example of the OECD GME’s own abstract nature is the guideline statement, “Encourage human capital formation, in particular by creating employment opportunities and facilitating training opportunities for employees,” as such general guidelines do not prescribe any particular formal or informal organizational processes to achieve these outcomes (p. 18). COSO (2004) defines ERM as “a process, effected by an entity’s board of directors, management and other personnel, applied in strategy setting and across the enterprise, designed to identify potential events that may affect the entity, and manage risks to be within its risk appetite, to provide reasonable assurance regarding the achievement of entity objectives” and as an interdependent process in which almost any component can influence another (COSO, 2004, p. 6)” (p. 19). In a generous sense, ERM could be seen as an operational structure that is holistic in orientation, that adopts a ‘systems perspective’ (for instance, it could be regarded as “an interdependent process in which almost any component can influence another (COSO, 2004, p. 6)” and as participatory in nature (“all of the parties who are engaged with the organization’s ERM roles and responsibilities – i.e., management, the board of directors, risk officers, internal auditors, and other employees – as well as external constituents must be given
opportunities to express, reflect upon, and when appropriate act upon the organization’s professed humanizing values”) making it amenable to facilitating the instantiation and operationalisation of the values from humanizing narrative traditions (p. 19). In this way, narrative traditions “can be explicitly linked to each of the components and can provide a structure for understanding and communicating the rationale regarding how each component is related to the organization’s humanizing objectives” (p. 20).

Given the obvious space constraints of the article format the paper doesn’t provide a comprehensive examination of how this might work but it does provide some thought-provoking examples from ERM’s internal environment, objective setting, and risk appetite and risk tolerance elements. In terms of internal environment, the paper draws examples such as the creation of meditation and prayer spaces in organizations, allowing people to take time off work to observe and participate in religiously significant days and events and the particular example of Reel Precision Manufacturing (RPM), whose founders were of Christian faith, which had the policy of keeping on employees even during tough economic times, even going so far as to cut wages rather than to lay people off, as this aligned with its vision of “the common good” (p. 20). Another example from the organization Seeing Things Whole is their practice of having annual weekend retreats “where businesspersons and scholars representing different faith traditions meet to discuss the intersection of spirituality, values, and organizational life and performance” (p. 22). At such retreats, amongst other things, “participants hear from representatives of a business facing a difficult problem, and then” “discuss insights into the business problem that can be drawn from the texts discussed earlier in the retreat” (pp. 22, 23). In terms of objective setting, examples of how values from humanistic narrative traditions might be operationalized include the idea that “companies with large environmental footprints might draw from narrative traditions that emphasize environmental stewardship and its relation to spirituality in different faith traditions” and the idea that “[firms] that produce health services and medical products might draw from narrative traditions that emphasize caring for the needy or disadvantaged members of society and remind employees of the larger meaning and social purpose of their work” (p. 23). The paper suggests that in order for objective to be successful, it has to “link top level objectives, such as those expressed in the organization’s broad mission and value statements, with lower level objectives pertaining to concrete and particular activities” (p. 23). Examples of this can be seen in the area of risk appetite and risk tolerance because it is here that “[senior] management and board of directors” are able to “determine how much risk the organization should accept in pursuing its” “objectives, what kinds of risks the organization will not accept, and what kinds of risks the organization should accept for competing objectives (e.g., profitability versus responsible environmental practices)” (pp. 23, 24). The paper suggests that one of the ways to tell if an organization’s management and the board are sincerely committed to achieving their (humanizing) objectives (for example, environmental stewardship) is if they “actively support an accounting information system that can capture timely and relevant information about events that could have a positive or negative impact on the organization’s ability to achieve its objectives” (p. 24). This is the area of event identification, risk, assessment, and risk response. The information, communication, and monitoring area of an organization’s ERM is also another area where humanizing narrative traditions might have a role to play because it is through this information gathering, creating and distributing function “that people are able to perform their assigned roles and responsibilities.” In this way, “[the] technical
capabilities of business organizations’ existing financial reporting, disclosure, and auditing technologies could be applied to the organization’s humanizing objectives to produce additional reports and disclosures” (p. 24).² Such reports could be used “could be prepared for top-level management reviews, the employees who are described in the reports, and external constituents, all of whom should be encouraged to read the reports and raise any objections or concerns they might have about their content and reliability” (p. 25). In many ways, this humanizing process shares many commonalities with the commitments of dialogic accounting research in that both seek to make organizational practices such as governance, management and decision-making more inclusive, participatory (see for example, Thomson and Bebbington, 2005; Bebbington et al, 2007a, b; Brown, 2009) (there are, however, some important problems in dialogic accounting research that point to its “academic capture” as I’ll try to show in my own (unfinished) conference paper – “Putting the Divine and the Dialectic Back into Dialogics – an empathetic critique of dialogic accounting research”). An example of this participatory or dialogic approach to an organization’s information, communication, and monitoring processes is that of Medtronic, a medical device company, which “held holiday parties during which some of its customers and their doctors give public testimonies about how their lives were beneficially impacted by the company’s products and services,” a potential example of how such “face-to-face interaction” “can give employees a concrete experience of the social meaning and purpose of their work” (p. 25). The paper makes the important point that viewing one’s work in vocational terms “is a good in and of itself” “in addition to any beneficial impact it might have on other organizational outcomes” (p. 25). This point that certain experiences might be goods-in-themselves and part of the practice and process of emancipatory realization is worth stressing as it begins to touch on issues of “the good” or “the good life” which much critical and emancipatory accounting work has neglected in their decisions to focus overwhelming on issues of justice (Arrington, 1997, p. 13).

The paper suggest that ways in which accounting education and research might support these humanizing principles include the idea of accounting educators, “in the spirit of adopting a systematic and comprehensive approach for applying narrative traditions to an organization’s practices,” “could seek ways to engage students not only with technical accounting knowledge but also emotionally and spiritually with the public interest dimensions of their chosen profession,” to encourage students to “consider how the purpose of business and other social practices could be envisioned in more humanistic terms,” following McPhail (2001, pp. 489-490) ), by engaging students “with their existential situation by drawing upon “themes from the life experiences of those students (perhaps from their national/religious/cultural/class backgrounds)”” (p. 27). The value of narrative also comes through in the possibility that sources such as “literature and film” might help educators in achieving these objectives in that they encourage students “to reflect on their own personal experiences, feelings, and emotions” (p. 27). Moreover, the sharing of narrative traditions in the classroom would

² The paper cites Gallhofer and Haslam (2000) for a template for an “an expanded list of assets (resources), liabilities (obligations), and narrative” “disclosures about the organization’s activities that enabled employees to develop themselves spiritually, find larger meaning in their work, and maintain sufficient autonomy to pursue other important life activities outside of work” that other organizations could use (p. 24) and I think other possible pieces of research that the article could draw on to make sense of how ERM processes could be humanized would be Dillard (2008, “Responding to expanding accountability regimes by re-presenting organizational context”) and Dillard, Ruchala and Yuthas (2005, “Enterprise resource planning systems: a physical manifestation of administrative evil”).
enable students to “enhance their ability to appreciate and learn from what other traditions have to offer,” a practice not restricted to explicitly religious and spiritual traditions but to those of the humanities to stimulate the moral imaginations of students (p. 27). In this way, an important role for accounting educators would also be a cultural resource stewardship role in preserving and sharing historical and contemporary narrative traditions (pp. 27-28).

The paper’s value and contribution:

As mentioned above, the paper derives much of its value its emancipatory orientation and by looking into how the values of humanizing narratives might be operationalized through concrete instances of organizational practice, the paper also provides valuable insights into how emancipatory theory can be translated into emancipatory practice of actually realizing emancipatory change. The paper is, in this sense, important food-for-thought for scholars involved in the critical accounting literature as one of the most central and ongoing issues that this occupied this academic field has been whether or not alternative organizational accounting and accountability practices are actually able to realize emancipatory moment or whether the given socioeconomic structures of a capitalist economy that business organizations have to operate within are simply too constraining, too all-encompassing, for any emancipatory change to be realized (Puxty, 1991; Tinker et al, 1991; Cooper, 1992; Everett and Neu, 2000; Neu et al, 1998, 2001; Tinker and Gray, 2003; Gray, 1992; Gray et al, 1996, 1997; Owen et al, 1997; Bebbington, 1997; Thomson and Bebbington, 2005; Shenkin and Coulson, 2007; Spence, 2009; Gray et al, 2009).

What the paper shows is that institutional spaces do exist for realizing enabling and empowering experiences at the concrete level of organizational practice and that although there are definite constraints to agency, people can put into place processes that arguably translates emancipatory values into actual emancipatory moments. The paper gains much of its value, therefore, in its message of hope and example, and given the parlous state of our contemporary condition, such papers are to be engaged with and encouraged. Erich Fromm shows, however, there are different kinds of hope that people can have, it can be either irrational or rational, idealistic or realistic, and thus it needs to subjected to the same kind of critical scrutiny (“critical reflection” and “judgement”) that the paper itself advocates (p. 10). In the following commentary I’d like to explore just how much further this paper could be pushed in its critical analysis as it is through critique, and the understandings it produces, that academic papers can best contribute toward realizing the possibilities of accounting and accountability practice. What I focus on, more specifically, are some of the impressions or ‘linguistic effects’ (Everett, 2004) the paper produces regarding the nature of emancipation, the socio-historical context that we live in, and the way emancipatory change could be realized both generally and in particular through the integration and translation of narrative traditions into concrete organizational practices. These linguistic effects are important to consider since a paper realizes its emancipatory effects given the extent to which its understandings and interpretations are enlightening rather than distorting (Tinker, 1986), and the extent to which it avoids “academic capture” in challenging rather than symbolically reproducing the status quo (Everett, 2007).
Some issues to further think about: what ‘critique’ is, political quietism, ethical relativism, and ‘academic capture’

The paper is explicit about its emancipatory ethos and orientation and although it doesn’t explicitly define the nature of “emancipation” (what it is, how it might be realized), it does offer certain insights into it. Its focus on “humanizing” narrative traditions, for instance, indicate a possible situatedness within the broad humanistic traditions we have, and its conception of a human fulfillment (and thus human nature), and of “the good” and “the right,” would appear to revolve the values of “dignity,” “uniqueness” “sociability,” “personal growth,” “respect” “care” and “service” given that these are the very qualities of humanizing narrative traditions that it identifies. The vision of the good and just organization, then, and thus of the good and just society of which it is a part would likewise be one that recognizes a person’s “dignity,” “rights,” “uniqueness” “sociability,” and “capacity for personal growth,” that demonstrates “respect” for persons and their human rights, that embodies “care” and “service” for persons around one, and “manages” “the common good” versus “particular interests.”

One question that arise from all this, however, is why are these fulfilling, life-affirming values? The answer, of course, lies in human nature and the question is then an ontological one about what is the nature of human nature. This is an important question because answering it allows us to make important distinctions between ‘false’ and ‘true’ needs; between those human needs, the realization of which would lead to inner growth, independence, and fulfillment, and those that would keep a person trapped in psychological passivity, dependency, and compulsion. The paper doesn’t go into this ontological question and this detracts from it somewhat because it leaves us with no clear idea about how we might make crucial normative distinctions when evaluating an individual’s practice from the standpoint of their psychological state or state of consciousness (whether this be at the organizational or societal level). What psychologists, psychoanalysts and many spiritual teachers have shown is that “emancipation” has a crucial psychological component because a person’s inner state has a fundamental effect on how they experience, perceive and interact in life (Molisa, forthcoming; Fromm, 1947, 1976, 2008; Fromm, Suzuki & Martino, 1960; Laing, 1967; Tolle, 2004; Chopra, 2000). If a person inner state is motivated by the egoic compulsions of fear and ‘lack,’ and rooted in the existential state of separation produced by egoic consciousness, the world a person experiences (no matter how outwardly confident they may be) is one that is alien, separate from themselves, and filled with danger. In contrast, if someone has actually overcome their narcissism and selfishness, broken free of egoic consciousness, what they experience instead of separation, fear, and ‘lack’ is a sense of oneness, sacredness, and openness. According to thinkers such as Spinoza, Master Eckhart, Erich Fromm, Eckhart Tolle, and others, it is from this egoless nondual state that the inner experiences of love, compassion, joy, beauty, creativity, and inner peace arise. This nondual egoless state is called enlightenment in Buddhism (the realization of which the Buddha called “the end of suffering”) (Molisa, forthcoming; Tolle, 2004), satori in Zen (Fromm, 1960, Suzuki & Martino, 1960), Self-realization and Moksha in Hinduism (Vivekananda, 2003; Easwaran, 2007a, b), and liberation and awakening in others (Tolle, 2005). If emancipatory transformation if therefore not to reduce to the mechanical materialist conception of simply changing external circumstances, this psychological element has to be kept in sight – that is, we have to keep in mind that “emancipation” depends fundamentally on psychological transformation and, more specifically, on the realization of enlightenment. One of the current limitations of the
paper, therefore, is that its theoretical elaborations thus far don’t allow us to make these psychological distinctions very easily and the consequence of this is that when it comes to assessing the organizational practices the paper uses to illustrate how the values of humanizing narrative traditions are translated into organizational practices, we can’t easily tell if these organizational practices have, in themselves, resulted in shifts in awareness or transformations in consciousness in the organizational actors themselves and, to take the issue to the readers of the paper itself, we also get the ‘linguistic effect’ (Everett, 2004) that psychological transformation (and more specifically, the realization of enlightenment) is necessary, or even important, to realizing emancipatory change.

One of the strengths of the paper is its sensitivity to “intrinsic goods” being central to the notions of “the good life” and “right living” that are entailed in “emancipation.” For instance, the idea it talks about that finding meaning in work might is life-affirming, and an end-in-itself, is an important as is the idea that there is something empowering and affirming in organizations recognizing cultural diversity and doing so beyond merely talking about it to actually creating, for instance, prayer and meditations spaces within the workplace. The problem though, is that although these outcomes and practices can be considered intrinsic goods or ends-in-themselves insofar as they have lead to affirming experiences, from an emancipatory point of view, critical evaluation can’t just stop here it says little about the deep psychological state of the actors involved, particularly in terms of whether or not these practices or outcomes brought about a lessening of egoic consciousness or the hardening and self-enhancement of the egoic self.

While I’ve spent some time on the psychological aspect of emancipatory realization simply because the psychological effects of organizational practices are much-neglected in critical accounting research which investigates the impacts of organizational change (Molisa, forthcoming; consider, for instance, the organizational change and accountability literature), critical evaluation also can’t stop there because, as Marx pointed out long ago (and the Old Testament prophets before him), “emancipation” can’t be a purely psychological affair because while our productive capacities for reason and love that the realization of enlightenment enables us to express are inner potentialities (Molisa, forthcoming; Fromm, 1960 in Fromm, Suzuki & Martino, 1960), we are fundamentally material and social beings (so long as we are “exist” and are alive here on earth), and so these potentialities, along with all our other inner potentialities, can only be expressed in, through and by reproducing or transforming the socio-historical conditions that hold in a particular time and place. More generally, his point was that human nature, our “essence” or inner potentialities, isn’t some abstract formula or purely internal state because we express it through our sensuous embodied everyday activities in and through specific socio-historical conditions (Marx, 1845, “Theses on Feuerbach”). What this means, first of all, is that although egoic consciousness (the existential state of separation, and of “having”) is a trans-historical psychological condition which is the ‘normal’ state of human beings regardless of what period of history or what cultural conditions they are born into and socialized within because it has to do with the nature of our minds (structured as it is through what Kant called the necessary “aesthetic forms of sensibility” of space, time and causality that we sensuously experience and perceive life through; what Hinduism calls maya), the way in which this existential separation or alienation is externally expressed is through the socio-historical conditions of a given society. What this means, secondly, is that while the psychological state of enlightenment or psychological well-being can be realized in
any time or place (as all of humanity’s “Masters of Living,” and “awakened teachers” such as saints, sages, and some great thinkers have shown), the extent to which we are able to express our productive capacities for reason and love depends fundamentally on the socio-historical conditions that hold in a particular time and place. What this means in terms of how we ought to understand “emancipation,” if it is to involve not just psychological transformation at the level of the individual but also social transformation is that it lies in **history** rather than in a state **transcending** history (Fromm, 1967, p. 65). What this means for accounting intellectuals, therefore, is that our critical evaluations of social (accounting and accountability) practice can’t just stop at investigating its psychological effects but we also have to go beyond that to theoretically analyse their wider **social** effects. This insight is given added impetus if were to recognize Marx’s insight that most societies, historically, have been underpinned by hierarchical, exploitative, and alienating socioeconomic structures and, given this, that emancipatory practice, if it is to mean anything socially substantive, has to be measured against the extent to which they are able to address, challenge and transform these social structures (material practices and social relations) (Marx and Engels, 1846, 1848). This means, **inter alia**, paying close attention to the role that organizational practices might be playing in the process of social reproduction, whether productively or transformatively, with particular attention paid to their social functioning in hegemonic struggles and social conflicts that the inequalities of the social structure produces (Hall, 1988; Gramsci, 1971; Neu et al, 2001; Neu, 2001). In the more specific case of the paper, what this means is that the paper can’t just stop at defining what emancipatory values are (for instance, that they include “dignity,” “uniqueness” “sociability,” “personal growth,” “respect” “care” “service” “management,” and “balance” between “the common good” versus “particular interests”), and noting how they are translated into organizational practices (for instance, Christian values being translated into holding onto workers rather than laying them off in tough economic times, even to the point of reducing their wages in order to keep them on; creating prayer spaces and meditation spaces), because if we want to illuminate their wider **social effects** we also have to critically analyse the **social functioning** of the values (of purportedly humanizing narrative traditions) as they are articulated in organizational settings (for instance, in the business ethical codes such as the CRE and OECD GME, and mission statements, value statements, etc. of the organizations in question) and the **social functioning** of the organizational practices themselves which are purported to translate these values into concrete practice by situating them in the wider socio-historical context, with particular attention to the role they might be playing in hegemonic conflicts and social struggles. Radical and critical accounting research has shown that, without this wider critical socio-historical sense, research can easily become philosophically or ethically relativistic and politically quietist in terms of the ‘linguistic effects’ (Everett, 2004) or understandings it produces (Tinker et al, 1991; Everett and Neu, 2000; Everett, 2004, 2007; Neu et al, 2001; Tinker and Gray, 2003). For instance, without such a critical contextualization we have no way of knowing whether the act of instituting a workplace place to pray and meditate which might have inherent emancipatory value in that it is a good in and of itself (it is a ‘good’ without which a certain “good life” can’t be lived) has any wider social effects beyond it being a certain “good.” Particularly, we have no way of knowing the role of this practice in the wider overall process of social reproduction and in mediating hegemonic struggles and social conflicts. For all we know, such practices, which are ‘culturally liberalist’ or ‘multicultural’ in their recognition and acknowledgement of workplace cultural diversity, could be functioning to help people stay at work longer, to make them work longer
hours, to maximize their economic “productivity” – and to facilitate their economic exploitation. Without such a contextualization, we could get into the situation whereby certain organizational practices could be seen as ‘empowering’ and ‘emancipatory’ when, in fact, in terms of their social functioning, they might actually be simply facilitative of greater managerial control and economic exploitation in ways that are parallel to the experiences of the workers at the Decatur plant (see, for example, Arnold, 1998; see also Cooper, 1997, 2006). (Similarly, we have no way of knowing whether a workplace space for prayer or meditation may in fact be functioning politically as a place in which problematic social identities are reproduced such as the rigid gender roles, norms, and values of our patriarchal system without a further socio-historical contextualization of this organizational practice.) What this highlights is the need to not only highlight the emancipatory changes that might take place in organizational processes but to also do so in such a way that they are seen as part of a wider process of substantive institutional and political-economic change. This critical socio-historical contextualization is currently not there in the paper and it detracts somewhat from the paper’s overall effect as a critical and emancipatory piece.

The paper’s use of terms such as “life-world” indicates perhaps a Habermasian sense of socio-historical context; however, the under-theorization of the social context, particularly when discussing examples of organizational practice doesn’t allow for the deployment of whatever theoretical perspective might be underpinning the paper in a way that brings out the social functioning of these organizational practices in a more critical light. Similarly, while there is some recognition of the dominance of neoclassical economic theory in the decision-making processes of business organizations there isn’t the explicit theorization of socio-historical that helps explain why neoclassical economics is “commonsense” (Gramsci, 1972; Neu et al, 2001) and hegemonic worldview that underpins the instrumental shape, rationality and practice of organizations. One of the problematic ‘linguistic effects’ (Everett, 2004) of such a-historical theorizing is, thus, similarly to what Everett (2007) observed in social and environmental accounting research; namely, that the normative category of ‘power’ is somehow unimportant to explaining social (accounting and accountability) practice, and in particular, the more ‘material’ forms of power that inhere in the basic political-economic structures of the socio-historical process (Neimark, 1990, 1994). This impression renders the paper’s interpretation of organizational practices somewhat idealistic rather than critical in that it identifies and affirms the possibilities of emancipatory realization within organizational settings – and to be clear, it is important to affirm as this paper does that there are spaces and possibilities for critical emancipatory agency – but it does so without specifying further the material constraints to their full unfolding and development of these possibilities and without specifying how the realization of these possibilities in organizational practices might themselves be participating in wider hegemonic struggles and in the wider process of social reproduction. In order to bring these issues out in a critical analysis, the theoretical perspective that informs it has to be able provide critical socio-historical contextualization, for one thing, and for another thing, it has to be able to make important normative distinctions between reproductive effects and transformative effects; between, that is, effects that are psychologically disempowering and or which simply reproduces the status quo and effects that lead to psychological well-being and which challenge the status quo and leads to the emergence of more egalitarian social relations. These normative psychological and socio-historical distinctions between reproductive and transformative effects are crucial in order to
avoid being ethically or politically relativistic (Tinker et al, 1991) and this is particularly relevant for a paper which cuts across cultural, social and religious boundaries in its “liberal” or “pluralistic” approach to all humanizing narrative traditions. One of the important strengths of the paper is its “pluralistic” orientation but unless these distinctions are made it may be vulnerable to the charge of relativism that a paper such as McPhail (forthcoming) would direct against such “pluralistic” orientations. I think this charge can be answered and this “pluralism” is to be affirmed but in order to escape this charge of ethical relativism the theoretical perspectives we use have to be able to recognize important (metaphysical, socio-historical, ethical, psychological) commonalities between different traditions whilst also being aware of their important and significant differences and also be able to make the distinctions between what “emancipation” is and what it isn’t, between whether an organizational practice is emancipatory or whether it isn’t, and why this is so. Without the kind of psychologically-informed critical socio-historical contextualization I’ve tried to point to above, I’m not sure if this can actually be done.

Given that the elements of ‘critique’ (or ‘critical science’), ‘vision,’ and ‘praxis’ tend to be indissociably related aspects of any critical-theoretical theorizing (Ollman, 2001; Chua, 1986), these theoretical limitations often have the effect of affecting the nature of the ethical and political perspective that informs a paper and, consequently, also the ‘solution,’ the approach to emancipatory change that a paper implicitly advocates through the ‘linguistic effects’ (Everett, 2004) that it produces. If we go on the ethical orientation the paper explicitly adopts, it is clearly critical and emancipatory in its ethos. If we were to go on its lack of critical socio-historical contextualization, however, in its examination and discussion of organizational practices an arguably more reformist orientation comes through because the empowering and ‘good’ aspects of these organizational practices are identified and affirmed without further situating them in the hegemonic contradictions, conflicts and struggles that animates the wider process of social reproduction. A subtle ‘linguistic effect’ this produces is that social structural inequalities do not exist and or that they may exist but the organizational practices in question are somehow hermetically sealed off from them. One result from these impressions is the production of an idealistic approach to social change: that is, the idea that the lack of ‘uptake’ by business organizations in adopting humanizing values and translating them into organizational practice is merely a matter individual will on the part of managers, business owners, or the board, and simply an educational issue of further spreading and disseminating these ideas, rather than also being a function of real material constraints such as operating under a competitive market economy with structural disciplinary pressures to recognize the overriding imperatives of profit maximization and capital accumulation. It is thus also idealistic in the sense that one of the ‘linguistic effect’ it produces is the impression that anyone and everyone could engage in such changes without actually fundamentally changing the socio-historical (and particularly political-economic) conditions we currently live within.

For instance, while the example of Reel Precision Manufacturing (RPM) keeping their employees on during hard economic times even at the cost of decreased financial profitability for the owner is an inspiring example of how humanizing values could be translated into organizational policy and practice, there are real limits, under our existing capitalist conditions, to how far this can be done since it can’t be sustained, except only for a short while, for costs to continually overrun revenues and for organizations to continually not meet their required rates of return (Marx, 1867).
Furthermore, particularly in the situation where an organization’s capital is publically traded and thus even more directly subjected to the disciplinary forces of the market, organizations who would do something similar as RPM did which is “socially responsible” from a humanizing or humanistic point of view but which is to the financial detriment of shareholders, would be punished by the market shifting funds elsewhere to those organizations who are much more ruthlessly instrumental (and “responsible” in Milton Friedman’s sense) in meeting the market rate of return than the Christian owners of RPM (Bryer, 2006; Friedman, 1970). Given all this, a more critical socio-historical contextualization and questioning in the discussion of these organizational practices is really needed in order to avoid the idealism and consequent political quietism that their absence currently produces.

Another example of uncritical idealism is the way the paper talks about “balancing” the “common interest” against “particular interests” without specifying why there might be antagonistic contradictions between them in the first place. Structural inequalities and conflicts surely have a role to play in this explanation but as things stand they are largely missing from the paper. For one thing, the paper doesn’t trace these contradictions to political-economic processes structures (that is, to material structures) but to “the [theoretical] varieties of neoclassical economic traditions that dominate modern business organizations” (p. 4). The source of social “domination” is here reduced from material structures to the theories that managers and boards might have in their heads when it comes to organizational decision-making. As an aside, the reality of the existence of dehumanization at the collective level is left unclear by the use of the term “arguably” in the statement, “...the varieties of neoclassical economic traditions that dominate modern business organizations arguably tend to dehumanize people and organizational practices inasmuch as they emphasize company-centric and individual-centric concerns about efficiency, profitability, and shareholder wealth and tend to be much less concerned about the development of employees and the organization’s impact on other affected parties in the broader society” (p. 4). If the paper was grounded in an understanding of human nature that identifies well-being at the individual level as the psychological overcoming of narcissism and selfishness (the realization of enlightenment) and at the collective level the extent to which a society’s political-economic structures allows for this expression of selflessness, along with a critical socio-historical sense of how our political-economic processes are structured, it would surely be abundantly clear that global capitalism (and capitalism is inherently globalizing) is dehumanizing because its basic political-economic shape (structuring relations), rationality and practice is fundamentally egoistic through and through (Fromm, 1967; Marx, 1844, 1867). For another thing, the ‘linguistic effect’ we are left with then is that this “balancing” between “the common interest” (“the public interest”) and “particular interests” (i.e. “private interests”) can be handled simply by managers, boards, and owners perhaps in consultation and ‘dialogue’ with wider stakeholders without a fundamental questioning (and changing) of the socio-historical system we live within – a socio-historical system that the paper itself doesn’t theorize in a way that situates the organizational practices it looks at within the system’s wider structural inequalities, contradictions, and conflicts. The more general impression we therefore get from the paper is, to coin Everett and Neu (2000), that ‘the system works’ and that ‘progress is being made.’

To be fair, the paper does recognize that “the administrative structures and practices that are prevalent in modern business organizations tend to give individuals few opportunities to reflect upon their traditional values in and through their work” (p.
4), but my point is more that these “structures and practices” aren’t explicitly theorized and made when it comes to contextualizing and evaluating the organizational practise the paper looks at. The paper is thus arguably ‘critical’ in what it says its ethical standpoint is but less so in terms of methodological application and analysis – in terms of what it does (in terms of the ‘linguistic effects’ or impressions it produces) (Arrington, 1997).

This ahistoricism and asocial theorizing renders all its other concepts idealistic with all its consequences of philosophical relativism and political quietism – as Tinker and Gray (2003) point out, this is something that tends to happen when research is explicitly underpinned by this critical socio-historical sense (Tinker and Gray, 2003, pp. 729-730, 752, footnote no. 8). “Human flourishing,” for instance (p. 3), is a worthy aspirational goal but without a concrete sense of how the current socio-historical prevents, distorts, and cripples it – particularly if we’re talking about “human flourishing” as a collective state rather than something a few privileged individuals might be able to enjoy – this is arguably closer to immanent legitimation than radical critique in terms of the ‘linguistic effects’ the paper produces (Tinker et al, 1991). For another example, take the paper’s recognition of the importance of interdependency. On the one hand, the paper recognizes the fact that “the administrative structures and practices that are prevalent in modern business organizations” “tend to suppress people’s awareness of their interdependence with others outside their organization” but when it comes to analyzing and discussing organizational practices the paper itself “[suppresses readers’] awareness of [the] interdependence [of organizational actors] with others outside their organization” by not telling us what these “administrative structures and practices are” and by not situating these organizational practices within the wider context of the social totality (a process that is fundamentally based on capitalism’s political-economic processes). This critical contextualization is especially important under capitalist conditions because just as we can’t trace systemic pressures and tendencies to the activities of individual organizations as these systemic pressures and tendencies are collectively produced by all economic actors through their everyday production and reproduction of capitalist social relations, we can’t actually isolate the social effects and consequences of organizations to certain outcomes that we’ve selectively identified as ‘good’ or ‘empowering’ (for instance, the creation of workplace spaces to meditate and pray) since they too, in facilitating the reproduction of capitalist social relations, are playing a wider role in capitalism’s social reproduction and the conflicts and crises that it produces. Without this critical contextualization, the ‘linguistic effect’ or impression produced is that being aware of “interdependency” simply reduces to ensuring that all the stakeholders involved in organizational consultations (for instance, “all of the parties who are engaged with the organization’s ERM roles and responsibilities – i.e., management, the board of directors, risk officers, internal auditors, and other employees – as well as external constituents”) are “given opportunities to express, reflect upon, and when appropriate act upon the organization’s professed humanizing values” (p. 19). While this stakeholder engagement might be the extent to which an organization is able to recognize “interdependency,” I’d suggest that critical accounting scholars can do more and arguably should do more as public intellectuals if they are to look at organizational practices by bringing out in their papers the interdependencies between the organizational practices they look at and some of the basic contradictions and conflicts that animate the social whole.
This idealism also leads to the production of (false) ‘linguistic dualisms’ (Everett, 2004) which can be detected in the paper. For instance, the paper asserts that concerns about “efficiency, profitability, and shareholder wealth” are “company-centric” and “individual-centric,” with the implication being that, as contrast, concerns such as “the development of employees” and “the organization’s impact on other affected parties in the broader society” are actually more in line with “the common good” rather than with “particular interests” (pp. 3, 4). This, to me, is problematic because it unreflectively accepts and symbolically reproduces the neoclassical economic separation of individual interests from public or universal interests. This theoretical assumption of neoclassical economics both reflects and legitimates the actual (material) separation that capitalist social relations impose between an ‘economic’ sphere whose basic shape, rationality and practice is based on egoism and the pursuit of egoic self-interest and a ‘political’ sphere where supposedly higher values such as “the public interest” and “the common good” are to be more seriously entertained through the mediations of the State and by unreflectively adopting it the paper symbolically reproduces the status quo (Everett, 2007; Marx and Engels, 1846; Wood, 1995). This acceptance of capitalism’s material separation of ‘the economic’ from ‘the political’ also comes through in the way the paper doesn’t critically question the legitimacy of organizational goals (or operational objectives) such as “efficiency, profitability, and compliance with applicable laws and regulations” (p. 9) but instead treats them as given and relegates the values of humanizing narrative traditions as only applicable to “other operational objectives” (p. 9, my italics). The full paragraph from which these phrases are taken is (p. 9, my italics):

The ERM framework as currently formulated by COSO (2004) focuses on the conventional set of operational, financial reporting, and compliance objectives which emphasize the organization’s economic goals of efficiency, profitability, and compliance with applicable laws and regulations. The substantive moral commitments of narrative traditions can furnish other operational objectives, such as promoting greater solidarity among employees, a greater awareness of interdependence with others and of the organization’s impact on external constituents, a goal to provide socially beneficial products and services, and the promotion of environmentally sustainable practices.

The most obvious subtle impression the italicized other performs in this statement is to convey to readers that these given organizational goals (‘given’ by capitalism’s socio-historical conditions) are not to be subjected to critical scrutiny but should be self-evidently accepted as valid. These operational objectives, which are at the heart of capitalism’s political-economic process of social reproduction are not to be subjected to critical scrutiny – are not objects where “the substantive moral commitments of narrative traditions” might be brought to bear. Instead, critique and humanizing moral commitments are confined to “other operational objectives.” The deeper linguistic effect of this therefore the reification of capitalism itself as it legitimates and symbolically reproduces the capitalist status quo.

It would surely be better to call the structurally compulsive pursuit of “efficiency, profitability, and shareholder wealth” as ego-centric rather than “individual-centric” because it at least it makes clear while our social (political-economic) system might impose certain incentives on people to be selfish rather than selfless but this is by no means compatible with the emancipatory potentialities all human beings have, all individuals have, for being selfless – and for creating a social system based on
selflessness (love). This is an example of ethical relativism that the paper expresses (it doesn’t distinguish between egoistic individual interests and emancipatory individual interests) and, again, it only points to the importance of critically theorizing human nature and socio-historical context. Another example of ethical relativism comes through in the paper’s depiction of what ‘reason’ is. The paper’s statement that “…we cannot obtain whatever humanistic outlook we need from reason alone or from scientific study of the natural world, but that we also need to draw from a social tradition,” produces the impression that ‘reason’ is some kind of general way of thinking rather than to the possibility that there are different kinds of ‘reason,’ one of which is the emancipatory kind (the kind of thinking one does in an egoless or “being”-based state) and ones which aren’t (which are egoistically-based (“having”-based), an example of which is the instrumental rationality (instrumental ‘reason’) that structures accounting’s current capitalistic shape and practice. Such distinctions in what ‘reason’ might be allows us to also make important distinctions between our inner potentialities to engage in emancipatory ‘reason’ and the historically specific form that ‘reason’ takes on given in social practice given our current socio-historical conditions. The above statement and the paper itself says nothing about these normative distinction or its related historical specificities. By contrast, a critical or emancipatory conception of ‘reason’ arguably both recognizes the psychological preconditions for us exercising this inner potential as well as the fact that when we’re engaged in ethical reasoning that drawing on social traditions might actually be entailed in this exercise of ‘reason.’ This is a different conception of ‘reason’ from the one which implied by the statement above – a statement that actually comes from Charles Taylor, who adheres to an interpretivistic ontology which sees language as something that goes ‘all the way down’ in its determination of what human beings are (in its determination of ‘human nature’) (this is why Taylor argues for the necessity of social traditions since apparently without these traditions, we won’t even be able to think about ethics much less be ethical).

This might be a bit of an aside, but this interpretivistic or linguistically-determined ontology differs from certain humanistic traditions in that in these traditions, whilst there is recognition of the need for traditional narratives that pass on ethical codes and values to people, their ultimate goal is for people to actually transcend ethics, thereby leaving behind the need for guidance by these narrative traditions, by realizing a state of consciousness where “right action” and “good action” are actually spontaneous responses and behaviours from the fully and permanently enlightened person because a characterological change has actually taken place in their psychological structure (Fromm, 1960, p. 123, in Fromm, Suzuki & Martino, 1960). This points to the idea that narrative traditions are only relatively necessary (in our situation where most people aren’t enlightened and where egoic consciousness is the norm), rather than absolutely necessary (to paraphrase Vivekananda, a person may have never been exposed any kind of religious upbringing that espouses “humanizing” values but they will still be much more religious in the true sense of the word if their consciousness is egoless and they are selfless in the actions compared to those of us to self-identify with “humanizing” traditions, who espouse their values, but whose state of consciousness or psychological character remains egoic and selfish) (Vivekananda, 2003). In this sense, narrative traditions might be socially necessary to pass on and instil values in people but the upper limits of emancipatory realization is actually the transcendence of ethics itself (and the need for linguistic reasoning on which narrative traditions are based) (Fromm, 1960, p. 124). Another way of putting this, and to illustrate why such realization
transcends language and thought is to say that narrative traditions might serve as **pointers** to what “emancipation” is but the realization of the **psychological** state of **enlightenment**, on which all of an individual’s “right and good action” is based isn’t something that an individual can realized through **language** or **thinking** (you can’t think or ‘dialogue’ your way to enlightenment since these are still mind-based forms) but by being **aware**, by **feeling** in the entirety of your being, your state of inner connectedness with Being (or, in more traditionally religious language, with “God”) which is your inner essence as pure consciousness (Molisa, forthcoming). As Erich Fromm, Master Eckhart, Eckhart Tolle and others have pointed out, pure consciousness or awareness – and thus enlightenment – is a state of consciousness that is **deeper** than thought, **beyond** thought – and it’s that depth that that you have to get to for you to realize enlightenment. Narratives can’t ‘do’ anything for you to realize enlightenment (to ‘get there’) – that’s something you have to realize for yourself by being fully and intensely present (Molisa, forthcoming; Tolle, 2004). And as Zen Buddhism has pointed out, enlightenment is a psychological state that you don’t need any narratives to achieve – in fact, one of its important insights is that often the conceptions that people have of “God” and “religion” are often psychological **barriers** to enlightenment, psychological attachments that have to be dropped in order for people to realize this enlightened state of **satori** (Fromm, Suzuki & Martino, 1960). These emancipatory possibilities aren’t recognized by ethical and social theorists who adhere to a linguistically-determined (or perhaps better, linguistically reductionistic) ontology such as Charles Taylor and Ernesto Laclau which the paper itself draws on. This linguistic reductionism at the level of ontology comes through, for instance, in the way people’s identities are often reduced to mind-based forms such as in MacIntyre’s statement quoted by the paper that “I am brother, cousin and grandson, member of this household, that village, this tribe. These are not characteristics that belong to human beings accidentally, to be stripped away in order to discover “the real me”” (p. 9). While the conclusion from this statement that “traditions and social relationships into which we are born play an important role in constituting our social identity” (p. 9, my italics) is arguably fair enough, this misses the point made by the Buddha and other spiritual teachers that the emancipatory point is not to get rid of social identities or relationships **per se** (this is impossible) but more to realize a state of consciousness where you’re not psychologically **attached** to these roles. This psychological attachment is the very nature of ego or egoic consciousness. The emancipatory point, from the point of view of an individual’s psychological state (rather than from the point of view of collective social transformation which necessitates a critical socio-historically sensitive questioning of given social roles), is not to get rid of social “masks” **per se** but to not lose yourself in these masks by being psychologically (unconsciously) attached to them and this detachment is only realized by being **aware** that these social roles (and more generally, the mind-forms that arise in our consciousness of which “social roles” are one kind) **are** masks – something that can only be realized in a psychologically emancipatory sense when you can feel deeply with every cell of your body your inner ‘essence’ or ‘identity’ as formless awareness itself as it is only in this state that complete psychological detachment is realized (Tolle, 2005). The

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3 I put ‘identity’ in these scare quotes because awareness isn’t a thought-form, it’s what you are.

4 The value of this psychological detachment is classically illustrated in this Zen Buddhist story (Tolle, 2005, pp. 199-200):

The Zen Master Hakuin lived in a town in Japan. He was held in high regard and many people came to him for spiritual teaching. Then it happened that the teenage daughter of his next-door
often-cited points that ethical and social theorists such as Charles Taylor and MacIntyre make to justify an linguistically-reductionistic ontology to justify their ideas on what ethics is, such as the point (to take examples from the paper) that socially constructed identities are “simultaneously constraining and enabling” (p. 9) or that “[in] life...we always live under certain constraints” are of value when explaining, from a functionalistic point of view the institutional preconditions and limits of agency, but they completely overlook the emancipatory point that when emancipatory teachers such as the Buddha, Master Eckhart, Spinoza, and others talk about ‘absolute freedom’ they’re not talking about institutional freedom as the status quo is now but, first of all, the psychological freedom that the egoless state of enlightenment is, and secondly, (not so much in the case of the Buddha but certainly in the case of Western spiritual teachers from the Old Testament prophets onwards) the possibilities for institutional freedom as they can be if we’re able to remove the institutional barriers that currently stand in their way. General comments like this – like the idea that socially constructed identities are “simultaneously constraining and enabling” (p. 9), are often used by works informed by a linguistically-reductionist ontology (for instance, much postmodern and post-Marxist work) as ideological rationalizations for not deeply questioning the changeability or legitimacy of the status quo – and this comes through in the form their underlying socio-historical ‘critique’ performs through how the analysis is implicitly conducted rather than what the ethical stance is that the work explicitly says it adopts. These functionalist statements are render ethically relativistic by hardly ever being followed up with a psychologically- and socio-historically-informed theorization that allows us to make important distinctions between “constraining” and “enabling” conditions that are emancipatory and those that aren’t. That’s what we need in emancipatory theorizing which is normatively discerning rather than relativistic.

The central and differentiating point of radical politics is not the sociologically functional one that socially constructed identities are “simultaneously constraining and

neighbour became pregnant. When being questioned by her angry and scolding parents, she finally told them that he was Hakuin, the Zen Master. In great anger the parents rushed over to Hakuin and told him with much shouting and accusing that their daughter had confessed that he was the father. All he replied was, “Is that so?” News of the scandal spread throughout the town and beyond. That Master lost his reputation. This did not trouble him. Nobody came to see him anymore. He remained unmoved. When the child was born, the parents took the baby to Hakuin. “You are the father, so you look after him.” The Master took loving care of the child. A year later, the mother remorsefully confessed to her parents that the real father of the child was the young man who worked at the butcher shop. In great distress they went to see Hakuin and ask for forgiveness. “We are really sorry. We have come to take the baby back. Our daughter confessed that you are not the father.” “Is that so?” is all he would say as he handed the baby to them.

This story shows how the Zen Master was completely detached from the different social roles and identities ‘society,’ in the form of the parents, the daughter, and his wider reputation, constructed for him. Instead, given his completely egoless enlightened state, which is animated by the inner experiences of love and inner peace, he simply responds to falsehood and truth, bad news and good news that these social narratives constructed for him in exactly the same way: “Is that so?” Because of this events aren’t personalized for him, he is no one’s victim, and completely at one with what happens so that events have no power over him anymore and he responds each time in ways that accord with “right action”: the baby is looked after with loving care, the baby is let go when it is time to do so, in this psychological state of utter nonresistance, he always responds to what the present moment requires.

You don’t get to this state by learning all the narratives in our spiritual traditions and religions; you realize this state by transforming your state of consciousness through intense present-moment awareness (Molisa, forthcoming; Tolle, 2005).
enabling” (p. 9) but that there are certain social inequalities that currently inhere in the basic way our political-economic system is organized, that these inequalities are dehumanizing, that without their transformation we can’t fully (collectively) realize our humanistic potentialities for being loving and peaceful beings, that these inequalities can be changed because they are socially constructed (created by human beings, changeable by human beings), and that it is the point of radical critique (or critical accounting research) to make these insights and possibilities clear by developing the kind of critical analyses of social (accounting and accountability) practice that makes visible how this practice is situated within its wider organizational and social context in a way that brings out its links to these basic structural inequalities and their associated effects, that points to how they can be changed, and more specifically, changed in psychologically and socio-historically humanizing (emancipatory) ways. If these above observations are valid, this is what the paper hasn’t yet done and what it has to do if it to fulfil the public intellectual’s role (the social role or “mask” we have as critical academics) of deeply questioning the nature of our socio-historical system and what barriers it has in place that prevent the full unfolding of our emancipatory human possibilities.

Given these theoretical and methodological limitations not only is the status quo symbolically legitimated and reproduced in the paper’s discourse (Everett, 2007) but the political approach to emancipatory change that the paper implicitly advocates resembles more a voluntaristic “top-down” approach to social change akin to Gramsci’s notion of “passive revolution” (Gramsci, 1971) where organizational and social change is championed by elite or privileged individuals and groups such as owners, managers, and board members where changes can occur at the level of superstructural moments of the social process (the “other operational” processes of an organization’s activities which leave unchallenged the capitalistically-defined “operational objectives” of “efficiency, profitability and compliance with applicable laws and regulations” (p. 9) rather than the kind of social revolution radical thinkers such as Freire, Gramsci and Marx pointed to which is based on universal self-emancipation (or perhaps better, Self-emancipation), and in particular, self-emancipation by the oppressed and with the oppressed rather than by elite groups whose current powers and privilege are dependent on this very oppression (Freire, 1972; Gramsci, 1971; Marx and Engels, 1846; Allman, 1999; Molisa, forthcoming).

In conclusion, the paper represents an important contribution to critical and emancipatory accounting research because of its recognition of the emancipatory value of narrative traditions, and how they could be used to translate emancipatory ‘value’ into emancipatory ‘practice’ at the level of organizational practice but as it stands, because of the theoretical and methodological limitations I’ve tried to identify and point to above, the paper exhibits tendencies that point to problematic effects – effects that are politically quietist and that point to the presence of “academic capture” (Everett, 2007) – a situation which is actually at odds with the paper’s explicit normative orientation of being a critical and emancipatory work. Because of this, I’d like to finish this commentary by considering where the paper might look to in terms of overcoming these limitations.
Where to from here? From “humanizing” narrative traditions to the tradition of (radical) humanism – a possible way forward

What I’ve tried to do in this commentary is perform an immanent critique of the paper that takes the paper, on its own terms, at its face value, of being “critical” and “emancipatory” in terms of its normative orientation and to try to push it as far as I think it could go in terms of being a radical critique of accounting and accountability practice by bringing out tensions and contradictions between what it explicitly claims to be what it actually does (Eagleton, 1991). The paper doesn’t say what “tradition” it locates itself but if we were to locate the particular “humanizing” tradition that the paper situates itself within by what it does (by what ‘linguistic effects’ or impressions it produces) we’d probably have to say that it is the tradition of liberal humanism (Shearer and Arrington, 1993, pp. 254-256; Eagleton, 1991) because while the paper demonstrates a ‘pluralistic’ openness to different perspectives (different narrative traditions), and a concern for the “arguably” dehumanizing tendencies of “the administrative structures and practices that are prevalent in modern business organizations” (p. 4), like the liberal humanist feminism that Shearer and Arrington (1993) critiqued, “teleologically” “it stops at mere assimilation” and “[taking] assimilation as its telos” it “leaves the shape, rationality and function” (the socio-historical conditions) of capitalism intact by not subjecting them to critical scrutiny while examining the organizational practices it looks at (p. 255). The question that liberal humanist discourse continually overlooks is (Shearer and Arrington, 1993, p. 255), “why one would desire [as one’s ultimate teleological goal] [the] assimilation [of the moral values of humanizing narrative traditions] into the selfsame institutions that sustain the exclusionary practices that make assimilation an issue in the first place?” Radical politics is surely more than this. And it is more because rather than stopping at mere assimilation it carries out, as a necessary practice, a radical critique of the socio-historical conditions that are exclusionary in the first place.

Given that the paper situates itself within “humanizing” narrative traditions, my suggestion for where to go to find the resources for overcoming some of the theoretical and methodological limitations identified is a thinker whose writings embodied a deep respect for the tradition of humanism, who was “at least partly rooted in this inherited tradition,” whose “moral vision [critiqued] the inherited tradition’s boundaries” and “[proposed] new humanizing elements,” and who extended it from the liberal humanist variant of humanism by pointing to its radical potentialities – radical potentialities that we are yet to fully realize so long as capitalism’s shape, rationality and practice continues to be the hegemonically dominant socio-historical conditions that we live and experience life through (p. 5). The theoretical and methodological limitations that I’ve pointed out in this paper aren’t my own. They were pointed out long ago by this great representative of radical humanism and he also suggested some ways of transcending them long ago – but his voice continues to be overlooked and silenced by most scholars and researchers, whether self-professedly ‘mainstream’ or ‘critical’ (Chua, 1896). The political methodology he adumbrated is critical, self-reflective, sensitive to historical specificities, concerned about social processual totalities rather than simply isolated practices, and underpinned by a radical humanistic vision about the nature of human beings (Fromm, 1967).

The form of immanent critique that this commentary uses for its own analysis of the paper is exemplified in his writings. The need to theoretically root a social practice in its historical specificities and in their internal relationalities and processual totalities is an insight from him (Harvey, 1996). The humanistic conception of human beings as
having the psychological potentialities for overcoming egoism and narcissism and thus to create a society based on the lived (psychological) experience of oneness and love and the practice of loving, giving and sharing is at the base of his moral vision (Fromm, 1976; Molisa, forthcoming).

He’s not the easiest of writers for scholars use though, not because he’s hard to read as he’s one of the most accessible of philosophical thinkers who wrote much for the general public, but because his ideas are so challenging of the “commonsense” (Gramsci, 1971; Neu et al, 2001) ways of thinking in academia and its fetish for the “academic chic” (Arrington, 2004) rather than for the truly radical, and because of this his philosophy is often subjected to the most ridiculous “Mickey Mouse” portrayals (Tinker, 1999) by scholars who’ve never actually read his writings, who put up “straw person” caricatures of his writings as reductionistic, totalizing, mechanically materialist, pejoratively essentialist, and anti-spiritual just so the uncomfortable truths he presents can be dismissed, and his emancipatory insights safely cordoned off into the corners of ‘critical’ scholarship and relegated to the marginalized extremities of academic respectability so that a politics of the status quo can be promulgated under the guise of radical rhetoric (Wood, 1986). These crude and unjustifiable criticisms refuse to seriously face the possibility that his mechanical “materialism” and anti-spiritual tendency is utterly false (Fromm, 1967, p. 3). They refuse to consider that his aim “was that of the spiritual emancipation of [human beings], of [their] liberation from the chains of socioeconomic determination, of restituting [them] in [their] human wholeness, of enabling [them] to find unity and harmony with [their] fellow [human beings] and with nature” and that, rather than being “anti-spiritual” just because he used secular language (as if “right belief” and citing religious texts is what makes someone truly spiritual), his philosophy was “in secular, nontheistic language, a new and radical step forward in the tradition of prophetic Messianism” aimed as it was “in the full realization of individualism, the very aim of which has guided Western thinking from the Renaissance and the Reformation far into the nineteenth century” (Fromm, 1967, p. 3). This tradition of radical politics and radical critique is also present in the critical accounting literature – and marginalized even in this ‘critical’ field – and it has been this philosopher’s methodological ideas and insights that have tended to be emphasized, I’d also like to point to the radical nature of his humanistic vision as another reason for looking to him for resources about how scholars could critique accounting, organizations and society and thereby, in raising the consciousness of the contradictions inherent within them, to help contribute (at the discursive or symbolic level at least) to the transformation of social practice. I think this is a valid suggestion simply because the paper itself suggests the necessity of “critical reflection” and “judgement” in research (p. 10) so all I’ve tried to do here is suggest that “critical reflection” and “judgement” needs to go beyond its liberal constraints so that its radical possibilities can be better affirmed in emancipatory accounting research.

This paper touches on issues of spirituality, emancipation and accounting that I’m also interested in so I’d like to provide Brian for writing such a stimulating and thought-provoking paper and for giving me the opportunity to comment critically on it and while there may be mistakes in there and oversights on my own part in this commentary I hope there’s something in there of some value that could be used to develop and extend the paper and that extends our conversations in the literature about what
emancipation is and how it can be realized through accounting and accountability practice.

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