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Is critique sustainable? A commentary on Bigoni and Mohammed

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ABSTRACT

Reflecting on the reactions that Bigoni and Mohammed's article "Criticism is unsustainable: A polemic" has provoked in me, I describe in this essay a number of tensions in the field of critical accounting that I sincerely believe must be taken seriously if critical accounting research is to fulfil its emancipatory potential. I also advocate the establishment of a dual analytical/programmatic agenda in the field of critical accounting that enables academic contributions to support the necessary social transformations. This agenda must put the disadvantaged (human and non-human, present and future) at the centre of our research and it should be centred around the co-creation of programmes that allow us to clearly link our academic contributions to the resolution of the social and environmental problems analysed.

1. Introduction

I am extremely grateful to the journal Critical Perspectives on Accounting for giving me the opportunity to reflect on the content of the work "Critique is unsustainable: A polemic" by Bigoni and Mohammed. I am sympathetic with the authors' concern that the field of critical accounting has serious difficulties in making progress towards a solution to the problems associated with capitalism. I must also admit that I sometimes see us researchers more as professional seekers of gaps in the literature or builders of academic research fields than as creators of tools that we or others can use to provide human and non-human living beings with a way out of the dead-end that the capitalist system may represent for us all. And that worries me a great deal.

The contention of Bigoni and Mohammed—that social and environmental accounting is not going to be able to help us to see the light at the end of the tunnel the capitalist system represents – is not new. Contributions from the field of critical accounting have levelled this argument (from different theoretical approaches) against social and environmental accounting, at least since the article by Tinker, Lehman, and Neimark (1991) and their critique of the "*middle ground*" approach. Bigoni and Mohammed go a step further than Tinker et al. (1991) by turning this critique, like a boomerang, against the critical researchers themselves.

However, Bigoni and Mohammed's acknowledgement of the limited ability of critical accounting research to solve the problems of the society and the lack of clear alternatives to the capitalist system is not new either. For example, Dillard and Vinnari (2017) have been very clear about this in their recent paper:

> *"There is a host of isms and ologies from Plato and Aristotle through Kant, Smith and Marx to Habermas, Foucault, Bourdieu and Latour and beyond. Has our application of these isms and ologies had an impact? Do we find ourselves and our constituencies living in more democratically inclined societies? Is public interest at least given equal billing with private interests? Are free speech and religious*

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tolerance more deeply and more widely realized? Is there more freedom from want and fear? And if not, does it mean that we, and others with progressive agendas, have failed? That our efforts have been futile? And is there anything else we could have done, can do, or should do in the future?" (p.103).

What sets Bigoni and Mohammed's work apart and makes it more provocative is that, unlike many of the critical authors who do not see a clear way out of the hegemony of capitalism and the devastating effects thereof, its authors do not pledge to fight on, putting their trust in the strength people draw from utopias and in the fact that reality is a social construction which therefore can (and should) be rebuilt in another direction. It seems instead, that Bigoni and Mohammed, are somewhat resigned to what they see as the almost invincible nature of the machinery of capitalism and its unstoppable destructive capacity, and they make this case convincingly. However, it is striking to note the markedly functionalist (deterministic) character of their postulates, with the capitalist system viewed as a perfect machine (without fissures), all-powerful and predictable—traits similar to those attributed to the market by neoclassical economics. This is an issue that calls for further analysis, with a focus on examining the extent to which the authors' theoretical arguments and literature review are so compelling and irrefutable as to support the affirmation that critique could be unsustainable. However, I am not going to devote my efforts, explicitly at least, to doing so in this short essay. Rather, I will give my opinion on the usefulness of critical accounting research as a tool that enables us to achieve the desired emancipatory goals, which is the point on which the paper of Bigoni and Mohammed hinges.

I agree with Dillard and Vinnari (2017: 103) that "reality is excessively more complex than our current level of theoretical representation and methodological capabilities". That is why I believe that it is premature to claim that critique is unsustainable due to its limited ability to achieve its emancipatory goals. I genuinely believe that the field of critical accounting has a limited impact and has yet to properly demonstrate that it provides the necessary tools to help solve the important social and environmental problems associated with the capitalist system, even if it has helped to reveal these problems and lay them on the table of the accounting academy. But I am not as categorical and deterministic as Bigoni and Mohammed regarding how critique works "against the agendas that we claim we wish to advance" (Bigoni & Mohammed, 2023: 7). In my opinion, there are various tensions within the field of critical accounting that could be preventing it from developing its full emancipatory potential; for that reason, it is worth not abandoning all critique but rather working to address these tensions, if only to see what happens.

One of the knots that I think has to be unpicked if we want to try to solve the problem of the unsustainability of the current economic system lies in the fact that those who have the means, knowledge and power to contribute to solving the problems associated with the capitalist system are the ones who extract the most (at least in the short term and so far) from its negative social and environmental impacts; moreover, they have not tended to be first-hand witnesses (until now) of the suffering and devastation it causes. Carrying this over to academia, it is predominantly white, North American/European scholars (who speak English and work in well-located universities) who have developed and are developing the methodologies, theories and methods to be used to understand and solve the problems facing the disadvantaged people of the world, who are generally not white, nor North American, nor European (and who do not speak English and cannot even dream of going to university). I really believe that, this tension is already evident to the editors of the journal Critical Perspectives on Accounting (Andrews, Cooper, & Gendron, 2020). Or at any rate, one of its clearest manifestations: the contradiction that lies in the exclusive use of English, the quintessential imperialist language of modern capitalism, as the vehicle for producing and conveying the knowledge needed for critical accounting to understand and alleviate the imperialist effects of capitalism. That is why the critical accounting academy, concerned about this tension within itself, is opening up to the creation of knowledge in other languages (the publishers not so much). But different languages imply different cultures, traditions and cosmovisions. The current imperialist use of English—as well as that of Spanish, French or German, now and in the past—is only the tip of the iceberg when it comes to this tension at the heart of critical accounting research.

Numerous voices of students, artists, intellectuals, indigenous people, peasants, workers and many other collectives have risen up from subalternized and silenced communities to reclaim the place that their culture, their language, their beliefs and their knowledge (which includes their way of creating knowledge and interpreting reality) should hold in the understanding of their problems and the formulation of solutions (Mignolo & Walsh, 2018). They view the encroachment of international organizations, as well as analysts and researchers with their Western cosmovision, as another form of imperialism. In the Latin American context, Walter Mignolo, Catherine Walsh, Arturo Escobar and Aníbal Quijano, among many others (a significant part of them, incidentally, are also white and work at reputable universities), have echoed these voices and advocate working with, within and for these communities to show that a non-Western critique of modernity is not only possible but essential if we are to understand the capitalist system and alleviate its malignant effects (Mignolo, 2000, 2011; Mignolo & Walsh, 2018; Quijano, 2000). These authors call for an "other" critique of modernity from the "exteriority" of "the global neo-liberal project" (Mignolo, 2007: 494), which cannot be built on the basis of Western cosmology/epistemology as they hold this to be not only responsible for and the source of the inequalities and oppression caused by capitalism, but also the constituent of critical theory approaches (e.g. psychoanalysis, Marxism, poststructuralism or postmodernism) used in an attempt to understand and overcome the problems associated with this system (Mignolo, 2011). Movements such as the modernity/coloniality/decoloniality project in Latin America seek to understand the process by which Western cosmology/epistemology has concealed knowledge, marginalized beliefs, silenced voices, and degraded and rendered invisible whole segments of the human population in countries with a colonial past, along with their traditions and cultures. They do this by unmasking what they call the colonial matrix of power, while at the same time developing an "other" epistemology that takes very seriously "the epistemic force of local histories and struggles" (Mignolo & Walsh, 2018: 29) building a "horizon of thinking and being that originated as response to the capitalist and communist imperial designs" (Mignolo, 2011: Xiii).

This epistemological tension lying at the heart of the Western critical approach is also beginning to be explored in the area of critical accounting; for example, through the publication of studies that directly address this topic (Sauerbronn et al., in press; Silva et al., 2022; Gomez-Villegas & Larrinaga, in press) or even the production of special issues dedicated to examining the "Southern Accounts" (Alawattage et al., 2023) or "Critical perspectives on accounting in Spanish" (Husillos & Larrinaga, 2019). I sincerely believe that it is worth analysing how this and other epistemologies born out of different oppressed parts of the planet can help to advance critical accounting. I think that there is a lot we could co-learn/co-construct with these social/academic movements about how to put the disadvantaged (human and non-human, present and future) at the centre of our research. This would necessarily entail the establishment of a dual agenda in the field of critical accounting: an analytical/programmatic agenda. In this sense, I believe that the field of critical accounting could be understood in the same way as Mignolo and Walsh (2018: 19) also understand decoloniality:

> "as a praxis—as a walking, asking, reflecting, theorizing and actioning—in continuous movement, contention, relation and formation […] "where the direction is discovered only in concrete application, with the material of day to-day, militant, and solidarity-based praxis (Dussel, 2014:322)""

To do this, it would first be necessary to analyse the dynamics of power in the process of knowledge creation in the field of critical accounting, and examine what role is played in this knowledge creation by the day-to-day experience of those most harmed by the capitalist system. We critics characteristically assign great importance to the study of power and its dynamics when attempting to understand social problems. Questions about who has the power, who are the winners and losers and why, and to whom accountability is owed for the use of power, form the pillars of our studies on the dynamics of inequalities and environmental problems. Therefore, some of the questions to be asked are: Who has the power in the creation of knowledge in the area of critical accounting? To what extent do the weakest and those harmed by the capitalist system participate in the creation of knowledge that should be used to improve their situation? Or we can directly ask this question: Is it enough for the excluded to be the object of study in the area of critical accounting, or should we go one step further? It is my opinion that we need to reflect on these and other similar questions if critique in the area of critical accounting is to be more meaningful and useful. We academics are well-intentioned when we undertake our analyses and have the genuine aim of helping the disadvantaged to improve their situation; however, I often have the feeling that the disadvantaged do not represent the origin and destination of our research, but rather a subject on which to test our hypotheses, propositions or academic developments, with academic contributions (analytical agenda) being assigned more importance than the co-construction of actions and programmes aimed at solving these issues (programmatic agenda). In this regard, Dillard and Vinnari (2017: 88) have urged the area of critical accounting to engage in a "more robust development of the social and political implications of critical accounting research" and highlight the value of "articulating the ideas and implications as action programs"; while Silva et al. (2022: 1) call for a "programmatic engagement with subalternized voices to coproduce pluriversality in accounting" (see also, for instance, Sauerbronn et al., in press).

The tensions in critical accounting to which I refer also arise when trying to answer questions such as these: Are the most esteemed and powerful researchers the ones who make the best academic contributions or the ones who make the most significant contribution to solving the problems they analyse? Or are both criteria equally important? Are they related? Are they equivalent? If it is obvious that some theories are more popular than others, does this mean that the most widely used and popular ones are those that can best be used to formulate actions and programmes that contribute to solving the problems they examine so thoroughly? In our research, do we use methodologies and methods that allow the disadvantaged to actively participate in the process of co-creating the knowledge about themselves and their situations? Is this necessary? Could it be the case that a construction of knowledge which is more inclusive, democratic, egalitarian and participatory (values that characterize the critical movement) is essential to make the world a more inclusive, democratic and egalitarian place? I hope I will not wake up one day and realize that my work consists of being a professional seeker of gaps in the literature, and that filling those gaps has produced academic contributions that are hard to translate into specific actions and programmes aimed at solving the social and environmental problems that prompted me to become a critical researcher in the first place. Yet the influence of dominant gap-spotting institutions is both pervasive and often subtle.

Finally, to describe another of the tensions that I sometimes perceive in the academic world in general (not just in the field of critical accounting) and that I think may be preventing us from making our work a more useful tool to achieve the goals of critical accounting, I have to turn inwards. This tension is related to the construction of our identity. It is my opinion that there is a spider's web (from which we surely cannot and should not extricate ourselves, but of which I think we must be genuinely aware if we want to endow accounting with an emancipatory capacity): this web is woven from our cognitive and non-cognitive abilities; where, when and how we have been brought up; and how we have internalized our life experiences. It makes us feel more comfortable with one or another theory or paradigm, but also means that we researchers end up sticking so closely to these theories and paradigms that if "our" theories, paradigms or methodologies are criticized we may feel personally attacked, putting our instinct for self-defence ahead of efforts to better understand social and environmental problems and the measures needed to solve them. This is most evident when we talk about the researchers who have created these theories, methodologies or methods (or who are the main disseminators of them in particular fields of research) and who also tend to be the leaders of the fields of knowledge in question, with everything that this implies in terms of the direction that the related research takes. If after reading the article by Bigoni and Mohammed the reader feels indignant—that is, if the authors have been sufficiently polemical to provoke this or other similar feelings in us—we should ask ourselves why we feel that way, and whether this feeling distances us from the ability to identify, understand or find a solution to the social problems we analyse. It is not a question of agreeing with the article by Bigoni and Mohammed, but of examining how this or other articles that have prompted similar feelings can help, or not, and in what way, to solve these problems, recalling once again that we researchers, or the theories and methodologies we use, should not be the epicentre of our work. In short, I sincerely believe that we would be much closer to solving the social and environmental problems that we critical researchers are so concerned about if we engaged in more serious reflection on these issues, as the analysis and the proposed actions would benefit from a more empathetic position with respect to other paradigms, theories, methods and cosmovisions.

Ultimately, what I wanted to emphasize by describing these tensions within the scientific community is that our *habitus* as researchers, which serves us so well for exhaustively examining social problems, could also be distancing us from those problems and thus their solution.

Data availability

No data was used for the research described in the article.

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