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Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

Further critical reflections on a contribution to the methodological issues debate in accounting

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ARTICLE INFO

Article history:

Received 4 January 2012

Received in revised form 27 April 2012

Accepted 2 May 2012

Available online 9 October 2012

Keywords:

Critical

Public interest

Research methodology

Mots clés:

Critique

Intérêt public

Palabras clave:

Crítica

Interés público

ABSTRACT

Laughlin's (1995) contribution to the methodological issues debate in accounting (Laughlin R. Empirical research in accounting: alternative approaches and a case for "middle range" thinking. *Accounting, Auditing & Accountability Journal* 1995;8(1):53–87.) is often cited. Here, we assess and clarify the contribution, including in reflecting upon some critical reception. We initially provide an overview of Laughlin (1995), enhancing appreciation of this by relating it to prior work. We then appraise some previous critical assessments of Laughlin (1995) and take into consideration Laughlin's interaction therewith. We go on to elaborate our own critical appreciation. We conclude that Laughlin (1995) substantively provides for a number of insights that continue to be positive for the development of research into accounting and related practices. Developing our analysis, we indicate the continuing strengths of a German critical theoretical orientation in researching and developing theoretical appreciation of accounting and related practices today.

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1. Introduction

Laughlin (1995) is an oft cited contribution to the methodological issues debate in accounting and it would be reasonable to conclude that Laughlin (1995) has already had a significant influence on research in accounting and related areas.¹ Here, we aim to critically appreciate and clarify Laughlin's contribution, including by considering some of the

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¹ Laughlin himself, of course, contributed much to the methodological issues debate in accounting beyond this publication. He was part of a group at Sheffield University, including Wai Fong Chua (then Soo), Trevor Hopper, Tony Lowe and Tony Puxty, who pursued implications of a broader methodological issues debate for accounting research from the early 1970s (Laughlin, 2007, p. 273). A search on Google (http://www.scholar.google.co.uk/scholar?cites=10030355416184304&as_sdt=2005&sciodt=0,5&hl=en accessed 16.04.12) found that Laughlin (1995) had by 16/4/12 been cited 262 times in various journals (predominantly accounting and management and those more open to qualitative research). One could write a paper on why Laughlin (1995) has been cited and in what context. Here, to help justify our analysis, we suggest the following based on an overview of the citations. Several citations are made in the context of promoting and/or guiding qualitative research (or a particular variant thereof, such as case studies) (e.g. Baker, 2000; Broadbent, 2012; Chau and Witcher, 2005; Dey, 2002; Humphrey and Scapens, 1996; Johnson et al., 2006; Lee et al., 2007; Lukka and Modell, 2010; Parker and Roffey, 1997; Perren and Ram, 2004; Vaivio, 2008). Citations are not confined to consideration of researching accounting but e.g. other areas of organisational

reception of Laughlin (1995) and point to how it relates to potential development of research today. Our discussion here also gains insights into Laughlin (1995) by positioning it in relation to some relevant prior work.

We locate Laughlin (1995) as an attempt to promote a German critical theoretical orientation. That is, in broad terms, Laughlin attempts to promote, as a form of praxis, a research approach that is both rigorous and meaningful, being concerned to engender radical change, social progress and emancipation. In research, this involves the developing of critical interpretive understandings of phenomena (such as accounting and related practices) in context, the envisioning/sketching of better practices and states and the formulation of strategies to bring about the positive transformation. Laughlin promotes in this respect the work of the Frankfurt School and more especially the work of Habermas that emphasises the potential of communicative practice. This is a rich and significant tradition in the social sciences and humanities that has sought to go beyond Marx and to engage with and grow in relation to developments in the social sciences and humanities (see Bronner, 1994; Gallhofer and Haslam, 2003, 2008; Held and McGrew, 2000; Held, 1980). It makes little sense to assess Laughlin (1995) without appreciating this positioning (see Bernstein, 1976; Laughlin, 1987).

Laughlin (1995) directly makes the case for what he terms ‘middle range thinking’ but it is reasonable to conclude that this is to promote a German critical theoretical orientation deemed consistent with such thinking. We shall reflect on the controversy that this involves, aspects of which include that Laughlin does not intend to reflect Merton’s (1968) sense of middle range thinking and the implication that the German critical theoretical orientation is a ‘balanced’ position.² Aside from giving consideration to other critical assessments of Laughlin, we elaborate our own critical reflections on Laughlin (1995), informed by relevant literature. Consequently, we point to the positive character of a number of insights Laughlin (1995) substantively provides for the development of research into accounting and related practices. We expand on our elaborations by reflecting on the continuing strengths of a German critical theoretical orientation today.

The structure of the paper is as follows: overview of Laughlin (1995); Laughlin’s relationship to prior work; appraisal of some previous critical assessments of Laughlin (1995) and Laughlin’s interaction therewith; further critical reflections on Laughlin; concluding comments.

2. Summary of Laughlin’s (1995) position

Laughlin (1995) aims to clarify and put into perspective differing theoretical methodological stances for especially those newly entering research and those entrenched in a particular approach. He seeks to encourage researchers to take methodological issues seriously and aims to raise awareness that undertaking empirical study of accounting is to adopt ‘a perspective on theory, methodology and change, which is contestable and needs to be defended’ (p. 85). He also is concerned to interest those involved in the associated debates between different perspectives. In this respect, an understated aim of Laughlin (1995) is to elaborate the merits of a particular approach that Laughlin terms ‘middle range’ and which he deems exemplified by a German critical theoretical orientation (see also Broadbent and Laughlin, 1997a,b).

Laughlin (1995) encourages researchers to give thought explicitly to the philosophy of method informing their empirical research. All research, he suggests, is informed by a philosophy of method (‘theoretical and methodological choices are inevitably made whether appreciated or not’, p. 65) but he maintains that actually reflecting on this may improve and render more rigorous one’s research. He stresses that because all empirical research is partial it is better to reflect upon and be clear about biases and exclusions before launching into empirical detail.³ If he might have explicitly emphasised the point, Laughlin (1995) is aware that such reflection may improve research quality by suggesting new methods, enhancing the quality of interpretation of findings stemming from the use of particular methods and even by fostering new ways of seeing, indicating new questions (Chua, 1986; Gallhofer and Haslam, 1997a).

practice and management (e.g. Grant and Perren, 2002; Pansiri, 2009; Pavlovich and Corner, 2006; Pavlovich, 2001; Perren and Ram, 2004). Several citations are made to reference the character of a critical approach (e.g. Cooper and Hopper, 2006; Dey, 2002; Dumay, 2009). A number are made in the context of successfully applying the approach promoted in Laughlin (1995) (e.g. Broadbent and Laughlin, 1997a,b; Broadbent et al., 2010; Dillard and Yuthas, 2006; Mail et al., 2009; Richardson et al., 1996; Van Peurse, 2005). Some are made in the context of directly engaging with the methodological issues debate or specifically with Laughlin’s approach (e.g. Gurd, 2004; Lukka and Modell, 2010; Parker and Roffey, 1997; Thomas, 2006; Vaivio, 2008). Laughlin (1995) is typically favourably cited as an authority helping legitimise a research approach (e.g. Dey, 2002; Pavlovich, 2001). It appears reasonable to conclude that Laughlin (1995) has informed debates about how to research in accounting and related areas and has informed actual research studies.

² Laughlin’s (1995) schema for classifying research uses three continua diagrammatically presented in a three dimensional frame. Middle-range thinking is a research approach located close to the mid-point of each continuum. E.g., one of the continua expresses the researcher’s degree of commitment to change. A mid-range position is thus located midway between the more radical and the more conservative orientations. Laughlin (1995) sees a German critical theoretical orientation as exemplifying middle-range thinking and also characterises it as balanced. We explore the controversies here later but we would accept that a German critical theoretical perspective may be appropriately described as balanced in at least some senses, constituting positive dimensions of the perspective. E.g., the perspective is not dogmatic and is open to development through learning from other perspectives. Consistent with this, the approach develops initial positions while being open to refinement and transformation through evidence and reasoning. It is potentially confusing that Laughlin (1995) uses the same term as Merton (1968) while meaning something quite different from Merton, as we reflect upon again later. In this paper we restrict usage of the construct middle-range thinking to those instances where we need to reference usage of it by Laughlin and others. Instead, we refer to e.g. Laughlin’s preferred approach or Laughlin’s German critical theoretical orientation.

³ Laughlin (1995) is not claiming there is an approach free of bias. Such a claim would be problematic vis-à-vis German critical theory. Rather, he is making out a case for exploring one’s position. The perspective is consistent with being reflexive and self-critical.

Laughlin represents theoretical methodological positions or schools of thought in terms of three continua.⁴ These, he conceives of as three broad 'bands', labelled theory, methodology and change (p. 66). In respect of the change band, he suggests research may be classified on a continuum in terms of its degree of critical emphasis or commitment to change the status quo (or, conversely, in terms of its conservatism). In respect of the theory band, he suggests research may be classified on a continuum in terms of its degree of ontological and epistemological subjectivism (or, conversely, in terms of its objectivism) a move towards a more focused and amalgamated version of Burrell and Morgan's (1979) 'nature of social science' dimension.⁵ And in respect of the methodology band, Laughlin (1995, p. 66) states: 'The choice in relation to "methodology" involves taking a position on an amalgam of the nature and role of the observer in the discovery process (Burrell and Morgan's "human nature" assumption) and the level of theoretical formality in defining or theoretical closure applying to the nature of the discovery methods (Burrell and Morgan's "methodology")'.⁶

Each of the three bands, for purposes of exposition, is classified into three levels or scalars: high, medium and low (for example, research could be highly or lowly subjectivist or could pursue or adopt some medium perspective or position). The three continua are depicted as a three dimensional cube constituted by twenty seven smaller cubes (defined in terms of the high/medium/low classification) (p. 68). Close to the centre of the three dimensional cube, Laughlin locates his reading of the German critical theoretical perspective.

Similar to Burrell and Morgan (1979) and Laughlin and Lowe (1990) (which closely follows Burrell and Morgan), Laughlin (1995) locates several schools of thought (such as 'structuration' and 'Blumer's symbolic interactionism'), which have driven or might drive empirical accounting research, in his schema. An attempted justification for the locations made is provided partly via a sketched historical profile of the influences upon these schools key philosophical interventions here being those of Kant, Comte, Hegel, Fichte, Dilthey, Weber, Marx and Nietzsche (clearly, necessarily simplified).

Laughlin (1995, p. 80–1) provides an overview of three substantively different positions in terms of their location within the schema and hence on the bands thereof. As well as helping to explain his schema, this focuses in effect on elaborating a case for an approach consistent with his German critical theoretical position, which he sees as being medium in respect of the three bands.

3. Relating Laughlin (1995) to prior research

The philosophical dimensions of Laughlin's work go far back in time before 1995, as Laughlin clearly acknowledges. Relatively recent key texts reflected in or informing Laughlin (1995) include notably Bernstein (1976) and Burrell and Morgan (1979).⁷ Bernstein (1976) is an often unacknowledged influence in terms especially of the extent of this influence for the methodological issues debate that rose to prominence in industrial and organisational sociology and the interdisciplinary study of organisations, and in management and accounting research in the latter part of the twentieth century. Laughlin (1995) is one of those contributions that acknowledge Bernstein's influence (see also Haslam, 1986). Burrell and Morgan (1979) is a more acknowledged influence in this area and is more immediately the model in e.g. Hopper and Powell (1985) as well as Laughlin and Lowe (1990).⁸

One gets a much better appreciation of Laughlin (1995) by first reading Bernstein (1976). And a critique of Laughlin's contribution to the methodological issues debate in accounting benefits from a reading of the Bernstein (1976) work. For instance, Bernstein's (1976) extensive discussion of empiricism, and his discussion of Merton's (1968) influential position, strongly informs Laughlin's (2004, p. 270) view that in social theory there 'are conceptual patterns, but even though meaningful they will always be partial and incomplete'. Further, Bernstein (1976) explicitly favours a critical theory of society and his critique of interpretive approaches that would distance themselves from critical commitment is especially insightful. Laughlin's (1995) commitment to a critical approach is, for us, delineated in Bernstein's (1976, p. xi) view that '... what was supposed to be objective scientific knowledge was in fact a disguised form of ideology that lent support to the status quo... the most striking characteristic of the social sciences was not their ability to illuminate... but... inability to provide any critical perspective...'. The influence of Bernstein's line of reasoning on accounting research has been and continues to be benevolent and remains something to build upon. Facilitating this influence and Laughlin contributes to

⁴ Categorisation involves abstraction and simplification, a given school or particular text/research work having its own particularities and complexities not easily reducible to a simple schema.

⁵ Regarding the epistemological dimension, Laughlin (1995, p. 66) refers to deciding on 'what constitutes knowledge either past or present and how it relates to the current focus of investigation'. For Laughlin, 'high' levels of prior theorising brought to research indicate an objectivist ontological position, the presumption of a materialist world offering high levels of generality to researchers as indicated in previous studies.

⁶ This is an awkward construction, if the amalgam's character becomes clearer later in Laughlin (1995). The theoretical and methodological bands are related. If the theoretical argumentation to be developed is very well specified *a priori* then it is likely the researcher's role will be more limited and the discovery methods more formally prescribed (see Laughlin, 1995, p.69).

⁷ A further, relatively unacknowledged, but influential text in the methodological issues debate in sociology, management and related areas is Clegg and Dunkerley (1980), overlapping with concerns of Bernstein (1976) and Burrell and Morgan (1979).

⁸ Chua (1986) also adheres quite closely to Burrell and Morgan (1979), if problematising the latter's distinction between radical *structuralist* and radical *humanist* paradigms. Tomkins and Groves (1983) use Burrell and Morgan (1979) partially, focusing only, if insightfully, on what one may crudely term the objectivist/subjectivist band (Willmott, 1983, elaborates a critique of this; see also Bernstein's, 1976, critique of the 'phenomenological alternative'). Other texts clearly reflecting Burrell and Morgan's (1979) influence include Cooper (1983), Haslam (1986) and Chua (1988). Burrell and Morgan (1979) and Laughlin (1995), can partly be considered translations of the more detailed Bernstein (1976), and related work, for more explicitly pedagogic purposes.

this is a major contribution. Of course, there are omissions from Bernstein's (1976) analysis and some of these reflect developments in the social sciences and humanities that have occurred since Bernstein (1976). Drawing in part from Bernstein's more recent works and other relevant works, we later consider how we may learn from these developments to better shape, promote and defend a critical theoretical position and better keep the theoretical dynamic moving forward.

4. Appraisal of some earlier critical engagement with Laughlin (1995)

As we have noted earlier, most citations of Laughlin (1995) are at least implicitly favourable. Yet in the pages of *Critical Perspectives on Accounting* there is a focused exchange between Lowe (Alan) and Laughlin over Laughlin (1995) that on the one hand offers criticism of Laughlin (1995) and on the other provides Laughlin with an opportunity to clarify some aspects of his position (Laughlin, 2004; Lowe, 2004a). There is also a range of related commentaries (Arrington, 2004; Chua, 2004; Quattrone, 2004). In the following, we appraise this engagement over Laughlin (1995).

4.1. Alan Lowe's commentary

Lowe (2004a), according to its stated aims, is not seeking to argue that Laughlin's approach is 'invalid'. Rather, Lowe's (2004a) concern is 'to expose the rhetorical nature of the argumentation... used by the author' (abstract, p. 207) and to illustrate theoretic constructs from the sociology of scientific knowledge (see Latour and Woolgar, 1986; Latour, 1987, 1993, 1999; Potter, 1996).⁹ Reflecting on these stated aims, one may begin to see rhetorical and contradictory moments in Lowe's (2004a) own argumentation,¹⁰ although this is not to suggest that Lowe (2004a) does not make any relevant points.

Lowe (2004a) appears to expect too much from a classification schema. He comments that he is 'a little dubious of the veracity of this categorisation' (p. 219). In the sense Lowe (2004a) intends here, however, most would be a little dubious. Categorisation schema are not trying to claim something like a kind of absolute precision (see here Lowe, 2004b, p. 283) and so they may always be criticised in Lowe's (2004a) terms. Classification schema involving continua may raise as many questions as they provide answers and trying to get people to think intelligently and philosophically about issues in research is what is crucial in Laughlin (1995). As far as construction of classification schema involving continua is concerned, necessarily simplistic/arbitrary diagrammatic representations go with the territory. A classification schema is a relatively easy target for critique – easier than the kind of scientific 'facts' pursued by Latour (see the comments of Laughlin, 2004, p. 264). At the same time, a classification schema is easy to defend, precisely because it necessarily involves simplification and arbitrariness: it is 'non fact like' and points of critique readily lose their firmness.

To begin to get to the substance of Lowe (2004a), we may first note that a schema that tries to classify the diverse approaches to research is always written from a particular standpoint. It may nevertheless be *generally* helpful when it enhances understanding, suggests new ways, indicates new avenues for exploration and raises new questions. If it is, however, more of a dogma, restricts communication, creates false antagonism and restricts (rather than liberates) forms of enquiry then, of course, it is more problematic.¹¹ Lowe (2004a) may be seen as meaningfully probing Laughlin's (1995) work around such issues and he does make a number of observations that contribute to critical reflection.

In particular, Lowe (2004a) raises issues around a practice of 'inscription' in Laughlin (1995). We would agree that the practice Lowe (2004a) focuses upon does have some interesting and ambiguous effects on the progression of argumentation in Laughlin (1995). Lowe (2004a) thus pursues something of substance here. Yet he offers less than strong critique. He makes a play about the transformation of a three dimensional diagram into a two dimensional one. Lowe (2004a) sees this as a key moment of inscription. Alternatively, it could be seen in terms of ease of exposition (see also Chua, 2004, here). Lowe's (2004a) own diagrammatic (re)representations are remarkable in one sense, as Laughlin (2004) also notes: German critical theory remains in the central region around the mid point of each two dimensional variant! Accepting that transformations in the character of continua may be of some effect, Lowe (2004a) did not need his diagrammatic representations to substantively make his point. He is not unreasonable in indicating Laughlin's 'bias' or alignment here (see Arrington, 2004), but there is no neutral position and while many may see some substance in the issues raised more might worry about their significance or prioritisation. Laughlin (1995) is, in our view, indicating what he sees as the more balanced character of German critical theory in terms of the three band criteria (he sees it explicitly as 'more balanced', Laughlin, 1995, p. 223). This position may be contestable as Chua (2004, p. 5) suggests. At the same time, many of a critical theoretical bent will find Laughlin's (1995) effective portrayal of German critical theory as 'balanced' as substantively not unreasonable. This theorising stresses openness and a concern to avoid dogma; influenced by other debates, it has become more pragmatic

⁹ The points Lowe (2004a) makes could have been substantively replicated without these constructs (Arrington, 2004; Chua, 2004). Chua (2004) suggests Lowe's (2004a) translation of Latour is muddled. We concentrate much, in any case, on what we take as the substance of Lowe (2004a).

¹⁰ Lowe (2004a, p. 226) declares: 'This ought not to be accepted'. Issues arise about the possibility of absolutely escaping rhetoric and distinguishing good and bad rhetoric. Lowe (2004a, p. 212) sees statements being made to convince without apparent basis in the text and (somewhat vaguely if clearer later) statements 'linked to a diagrammatic construction'. To challenge a text for its rhetoric and contradiction via rhetoric and contradiction (Lowe, 2004a, may be analysed as he analyses Laughlin, 1995, as Chua, 2004, also notes; and similar points have been made regarding Latour, see Arrington, 2004; Elam, 1999) is problematic, if it does not mean that substantial points cannot be made in the process.

¹¹ Approaches amplifying differences between perspectives (whether formally categorised or not) may have negative effects, e.g. restricting communication (Lowe, 2004b, p. 286; Quattrone, 2004).

vis à vis its critical intent. And Laughlin goes some way in empirical work, e.g. in collaboration with Jane Broadbent, to back up his point (see, e.g. Broadbent et al., 1991; Broadbent and Laughlin, 1997a,b).¹²

To counter Lowe (2004a), it is actually a strength of Laughlin (1995), consistent, as suggested above, with a 'more balanced' German critical theoretical orientation, that it does not reduce to dogma. Rather, there is an openness to learn from other perspectives across the entire field of research endeavour. There is a liberal respect for other perspectives rather than a dogmatic presumption of correctness, if there is a concern to challenge others as well as to be challenged (cf. Alvesson and Deetz, 2000; Alvesson and Willmott, 1992). Laughlin (2004) could have better emphasised and reflected this and Lowe (2004a) is reasonable in his critique of Laughlin's (1995) extreme characterisations of other perspectives (e.g. Lowe, 2004a, p. 222–3).¹³ For us, these extreme characterisations reflect Laughlin's (1995) apparent concern that the pedagogic role of his contribution be stressed over its critical character (a concern that we suggest below is misplaced). It is in emphasising the pedagogic role that Laughlin (1995) presents a diagram and then in effect allows endpoints on the diagram's continua to substitute for tendencies, encouraging extreme characterisations. Laughlin (1995) thus exaggerates contrasting positions on the continua to try to clarify his points.¹⁴ If Laughlin (1995) includes elements that risk falsely indicating neutrality in his perspective, his overview and the diagram are of value to the general researcher as well as to those more convinced by Laughlin's own preference: the diagram does not constrain the reader to one way (see here Laughlin, 2004).¹⁵ And one might note that, in stressing continua, Laughlin's (1995) diagram potentially facilitates a discourse especially respectful and open to other discourses.

Lowe's (2004a) critique includes elaboration on Laughlin (1995) in relation to the social nature of academic writing and the usage of allies. Again, this does not contribute a strong critique. Laughlin (1995) actually indicates the broad brush character of his overview of philosophical influences. And, if Lowe (2004a), albeit implicitly, makes the critical point about references as allies, at the risk of putting it somewhat crudely there are now few academic texts without any references (and Lowe, 2004a, is not one of them). It would be somewhat unfair and unreasonable to single out one paper referencing texts. While referencing and using allies may have the kind of effect indicated (cf. Gallhofer et al., 2001), its commonality may at least moderate or render more ambiguous its impact, most clearly within the academic sphere within which there are other, more significant, issues concerning referencing. Lowe's (2004a) critique is admittedly focused mainly on Laughlin's (1995) diagrammatic representation: 'My target was the diagram which Richard constructs, and nothing more' (see Lowe, 2004b, p. 283, Lowe's response to Quattrone, 2004).

4.2. Further interactions over Laughlin (1995)

In terms of clarifying and refining aspects of his position in response to Lowe (2004a), Laughlin (2004) unpacks the methodological band of Laughlin (1995). He relates the theory band and the methodological band, seeing the latter as flowing from the former, and makes explicit the links to underlying ontological assumptions (p. 271–2). Laughlin here sees the ontological choice as the foundation for the other choices, down to the choice of data collection methods.

Chua (2004) takes the opportunity to go beyond Lowe (2004a) and to critically discuss more explicitly and directly Laughlin's reading of German critical theory. Drawing on Geuss (1981), she appreciates German critical theory as a reflective theory 'giving agents a kind of knowledge inherently productive of enlightenment and emancipation' (Chua, 2004, p. 259; see also Alvesson and Willmott, 1996; Held, 1980)¹⁶ and she suggests that 'the notion of a skeletal theory fleshed out empirically does not communicate well the commitment of critical theory to reflexive emancipation' (Chua, 2004, p. 59). As we elaborate further below, in promoting a particular approach Laughlin (1995) does at least risk oversimplifying the Hegelian notion of change, and understating the commitment to emancipatory change, by appearing to make the latter commitment subject to understanding (see Gallhofer and Haslam, 2004, 2008, p. 12; Yonekura, 2009). These issues strongly problematise Laughlin (1995) as German critical theory. Yet, as we have noted, Laughlin's (1995) elaboration of his position as 'balanced' in relation to the alternative positions he highlights and his commitment to skeletal theory (in relation to which engagement and openness are key) are consistent in some ways at least with an interpretation of a German critical theoretical position.¹⁷ When

¹² Lowe (2004a) appears to downplay values, but they are quite central in German critical theory, which accepts the value-laden character of positions and would see Lowe's (2004a) view of methodology as narrow (see p. 228). This may help answer why he chose Laughlin (1995) for critique (or to illustrate theoretic constructs) over related influential classification schema that also enlist allies and have diagrammatic representations. Arrington (2004) suggests Lowe (2004a) leaves Laughlin's (1995) case hanging by a tenuous thread but if one were to ask what would be a better approach, from a German critical theoretical perspective this may be more of a refinement of Laughlin (1995) rather than something nearer to an absolute rejection.

¹³ See also Lowe (2004b, p. 287) on 'absolute differences' and on Laughlin's discussion of Alvesson and Skoldberg (2000) (in the latter discussion, arguably a pedagogic interest intervening to exaggerate a point).

¹⁴ Lowe (2004a) warns of the dangers of a kind of diagram-logic in noting that 'the positions of the axes, and divisions and the size of the boxes are quite arbitrary' (p. 223; see also p. 226, which considers 'why we should accept straight lines'). These warnings are not invalid but, again, simplification and abstraction are always involved in categorisation schema and their representation.

¹⁵ Further, Laughlin (2004, p. 269) indicates other approaches that for him might be considered close enough to German critical theory as to also be considered 'middle-range', a point pursued by Gurd (2008).

¹⁶ The language of gift here is not without controversy. In summary terms, the combining of Hegelian reasoning with the presumption (shared by most?) that our world is problematic and the logic of praxis renders the research act committed to radical change through insight from the start. This insight itself may require struggle although in a sense it may be construed in terms of gift.

¹⁷ One aspect of the openness is that German critical theory is interested in theorising the particular (Gallhofer and Haslam, 1991; Laughlin, 2007).

Chua (2004, p. 259) offers a critique of the perspective on change in Laughlin's preferred approach by asking what the change is from and what the change is towards this is reasonable in relation to the *particular* characteristics of Laughlin's (1995) preferred theory¹⁸ but less reasonable in relation to Laughlin's (1995) classification schema, which involves more 'amalgamated' and general conceptions. Like Lowe (2004a), she here arguably expects too much of a simplifying classification schema that is, for instance, trying to classify a broad range of theories that cover different views in respect of change. As we have noted, Laughlin (1995) appears to see a tension between his pedagogic intent where a concern to bring out that there are alternatives to the type of perspective informing Watts and Zimmerman (1986) and other 'positive accounting theory' is a key motivation¹⁹ and his commitment to a German critical theoretical orientation. So the latter orientation is presented in a modified way in broad and general terms. Chua's (2004) critique is on this generalised presentation: texts such as Laughlin (1987), Broadbent and Laughlin (1997a,b) and Power et al. (2003) arguably better bring out the commitment to a German critical theoretical orientation in terms of its particularities and may be more appropriate texts to develop a critique of vis à vis Chua's concern here. At the same time, while Chua (2004) does not refer to Laughlin's (1995) apparent seeing of tension in the above terms, her argumentation suggests that she would agree with us that a German critical theoretical perspective may be *both* pedagogic and critically committed and orientated. This is in our view facilitated by the openness of the approach.

5. Further critical reflections on Laughlin (1995)

5.1. Risking the downplaying of the 'normative' and the appearance of neutrality?

Laughlin (1995) was part of a broad wave of calls in accounting encouraging more empirical research. Laughlin's opening paragraph cites Mattessich (1980) view that until the 1970s a form of 'normative' research had been paramount that had little empirical content and Laughlin seeks to counter this normative excess in promoting research that is more empirical. A danger in such a promotion of empirical research is to foster an excess in research of a different kind, with the effect that a 'normative' dimension an engaged dimension related to a value laden prescriptive position is now downplayed and given much less than an explicit emphasis.²⁰ These risks are clearly very far from Laughlin's (1995) intention.²¹ But Laughlin could have reduced the likelihood of their realisation by more explicitly embracing the value orientation of German critical theory. Part of the 'balance' in the latter is between the empirical and the 'normative',²² as is reflected in Held and McGrew (2000) and Gallhofer and Haslam (2003, 2008) (see also the value laden emphasis in research seeking enabling possibilities through this perspective, e.g. Ball et al., 2005; Broadbent et al., 1997; Jacobs, 2011; Roslender and Dillard, 2003; Roslender, 1992, 2006). In such research, the researcher is reflexively understood as being located in a context within which he or she is aiming to progress three interrelated tasks of praxis: to critically understand phenomena in context; to envision better ways; and to mobilise ways of moving from the actual to the positive potentiality.²³ Reflecting on the above concerns, Laughlin's downplaying of his critical value orientation vis à vis his pedagogic intent (*supra*) may again not help. At the same time, Laughlin's (1995) particular characterisation of and emphasis upon the change band does focus attention on a change commitment and thus does help to counter the dangers alluded to.

It is perhaps an instance of Laughlin's (1995) reticence to reflect explicitly the values of a critical theoretical orientation that Laughlin terms the approach he promotes 'middle range' thinking. An alternative construct, such as e.g. 'balanced' thinking, would be more suggestive of an evaluative stance. Yet 'balanced' is consistent with the openness

¹⁸ Chua (2004) indicates German critical theory's value despite what she sees as Laughlin's problematic translation (p. 259). Consistent with her other points, she stresses that German critical theorists 'typically deny that there can be a distinction between observation and interpretation, between fact and value' (p. 260).

¹⁹ Laughlin (2007, p. 274) acknowledges this, also indicating that positive accounting practitioners typically do not adhere well to the theoretical position they espouse (whether their work has *some* substance from a German critical theoretical orientation is another matter). Today, contributions of those, like Laughlin, who questioned a positivist approach that seemed to see itself as the only valid approach, dismissing alternatives and trying to silence critics, are perhaps taken for granted (see Laughlin, 2007). We may need reminding that not all academics, or those influencing their context, have the liberal attitudes actually properly exemplified in a German critical theoretical position (Tilling and Tilt, 2004).

²⁰ This is an all too relevant point in the age of formal research evaluation and the potential for this to restrict academic freedom and impact upon the role of an academic in a problematic way.

²¹ Laughlin (2007, p. 273) sees one good aspect of the positive accounting theory of Watts and Zimmerman (1986) to be the bursting of the bubble of normative thinking, if he also argues for the relevance of 'some of the great normative thinkers', seeing Mattessich (1963, 1978) as helpfully trying to balance empirical and normative (p. 273) (see also Mattessich, 2002, which promotes working towards synthesis between schools of thought).

²² Better terms than positive and normative are arguably descriptive and prescriptive, if the latter's medical and clinical associations may not help the case. A problem with the word 'positive' is its possible confusion with positivist, while 'normative' has its etymological link with the idea of a norm. The substantive distinction is between the 'should be' and the 'is'. Hence, 'positive' risks displacing ontological and epistemological views of the 'is' beyond positivism, while 'normative' risks lack of radicalism in terms of prescriptive envisioning. German critical theory does not embrace ideas of pure or absolute prescription or description. For a reflexive position, a prescriptive view does not come from nowhere, as it were. And a descriptive view is never entirely beyond values and interests, from an Archimedean point (Bernstein, 1976; Tinker et al., 1982). In this regard, Laughlin's (1995, p. 69) suggestion that some theories exclude 'normative' critique is suspect, unless an explicit version of such critique is meant.

²³ In this regard, that the actually existing 'normative' ideas were not being taken up in practice (Laughlin, 1995, p. 63) is not a substantive case for abandoning prescriptive visions of better states. The more 'meaningful and appropriate normative systems' Laughlin (1995, p. 63) refers to are properly developed through critical theory's three interrelated dimensions of research-as-praxis (these implying radical change of the context).

and non dogmatic strengths of the critical theoretical position Laughlin seeks to promote. For Bernstein (1976), critical theorists are concerned to embrace rather than to downplay their values.²⁴ Further, usage of a construct such as 'balanced' thinking would have avoided the potential confusion with Merton's (1968) theory of the middle range noted earlier.²⁵

Laughlin (1995), in characterising Burrell and Morgan (1979) as helping design an 'abstracted classification schema' if thus indicating the simplified or broad brush character of such a schema risks creating the impression that it is possible to evaluate different paradigms from a position outwith any of the paradigms, one that is apparently neutral. Since the schema is aiming at total coverage and inclusivity this would not be a tenable position. In this regard, Bernstein (1976) quite clearly reviews different perspectives and their historical development from a German critical theoretical perspective. Laughlin (1995, p. 77–8) appears to find this position an awkward one in relation to his concern to encourage others to intelligently engage with methodological issues, which he suggests is a more important consideration for him than elaborating his own stance: '...the following is an example of a possible design of an argument in support of a particular position... It is offered as a "for instance", albeit one which the author finds convincing... support for this approach is not dependent on requiring the reader to adopt Habermasian critical theory'.²⁶ The 'middle range' position he presents an argument for is seen as a broader category than German critical theory, if the latter is part of that category. Again, as noted, Laughlin appears to see a tension between a pedagogical intent in his elaboration of the classification schema and his own particular preferred position within it. Here, we may stress that such juxtaposition is unavoidable and it is more reasonable to accept it than make an issue of it. While numerous writers may write as if they stand outside a supposedly inclusive classification schema, this would clearly be engaging in misleading contradiction. It is a mistake to think that Burrell and Morgan (1979) or others are or can be free of bias and merely indicate approaches on offer (see Laughlin, 1995, p. 263; Lowe, 2004a, p. 24). Would the aims of Laughlin not also be served at least as well by an explicitly committed exposition of his own position? Indeed, an exposition that indicates the strength of his position as balanced in relation to the continua he works with? It is consistent with a critical theoretical position to communicate openly, to be prepared to learn from others, to be respectful and to be non dogmatic. Yet, why, subject to this, should a writer seeking to promote or defend her or his position not try to represent it in something like the best possible terms consistent with their conviction including diagrammatically? Indeed, why should they not present it consistent with a conviction to persuade, which, as Chua (2004, p. 257) notes, is not a bad thing? In this respect, we should acknowledge that classification schema themselves are bound to be simplified. A major objective of classification is to enhance awareness and understanding. Such schema may be discarded once they have achieved their purposes for a given project, perhaps to be re visited again, in no doubt altered forms for German critical theory, at least, would not set them in stone vis à vis future endeavours.

5.2. Over determining methods' choice?

Laughlin (1995, p. 64) also is in danger of linking positivism and quantitative methods too strongly, in the sense of over determining methods, if he does properly characterise the positivist approach of the Rochester and Chicago Schools as having a quantitative *emphasis*. It is important to stress that the differing perspectives, outside of the extreme, hypothetical and abstract end points of the simplifying schema, neither rule in nor rule out particular methods in research in an absolute sense, rather they influence preferences and evaluations of particular research methods (see, in this regard, Gallhofer and Haslam, 1997a; Morgan, 1983).²⁷ There is a difference between reflection on methodological issues and the pursuit of a restrictive dogma. If Laughlin's 'methodology' dimension may encourage a way of seeing the relation between research approach and method that is overly determinist of particular method usage, by adding the third dimension he does refine categorisation and thus also counters the tendency to some extent.²⁸ Further, Laughlin's stress on continua may actually

²⁴ In our analysis here we do not use middle-range theory as a positive construct, preferring instead to refer to Laughlin's approach or Laughlin's German critical theoretical orientation, but refer to middle-range theory when we discuss the usage of the construct by Laughlin and others.

²⁵ We should add here however, that Laughlin (1995) makes clear that Merton's (1968) position does not equate to a position around the mid-point of his theory/change/methodology bands, rather it actually uses high levels of theory and methodology with minimal concern to change.

²⁶ Laughlin (2007, p. 276) acknowledges that the 'nature and content of the middle-range theory research approach draws from an adaptation of Jurgen Habermas' critical theory'.

²⁷ The alternative view overly constrains: the methodological issues debate should try to liberate. Laughlin's (1995, p. 69) elaboration on the relationship between theoretical and change bands risks constraint with little justification, if he more reasonably notes that 'it is not certain that these connections follow in all cases' (p.69) (Lowe, 2004a, p. 17, points to a contradiction here, and Laughlin, 2004, p. 267, acknowledges the need for revision). As noted, all classification schema simplify. Laughlin (1995, p. 68) clearly acknowledges this. His schema attempts a refinement upon Burrell and Morgan (1979). Unless one takes a more extreme view of the significance of the latter's different emphases vis-à-vis 'methodology' (the ideographic-nomothetic distinction arguably does not match exactly Laughlin's notion of theoretical formality), the schema is at least potentially successful as allowing richer possibilities of classification.

²⁸ One way to progress the issue focuses on two dominant influences on method choice (if this simplifies appreciation of the complexity and direction of influences here). First, there are philosophical assumptions brought to research, including the degree of subjectivist emphasis and commitment to change (if the latter may be reflected upon after a project, it is always brought to research, a point of issue with Laughlin, 2004). Second, related to the first, is the particular focus of enquiry or question. Not enough emphasis has been placed on this second factor, it being seen as largely subsumed in the first, if Habermas (1972) suggests an addressing of different types of question where differing methods may be appropriate (Bernstein, 1976).

open up researchers to a more positive appreciation of different methods, including those most associated with functionalism (see also Chua, 1986). We would suggest that viewing theories as provisional and open to change by reflecting on a variety of research and evidence, thus encouraging variety in method, is consistent with a German critical theoretical orientation.²⁹

5.3. Engendering misconception through characterisation vis à vis extremes? Clarification in terms of tendencies and positions within a classification schema

Conceptually, Laughlin (1995) may be better served by a different rendering of the notion of the extreme. Laughlin (1995, p. 66), for example, refers to the 'far extreme' where it would be better to use an expression such as 'towards the subjectivist extreme of the band or continuum'. This is because the status of the extreme points in the framing, if extreme points mean the end points, is problematic. Conceptually, the end points of the continua are the only points, when considered in relation to each other, which may be taken to be points of absolute as opposed to relative difference in the schema. Consider the 'change' dimension. At one end there is the most radical position conceivable (whatever that may be) while at the other there is the most conservative position conceivable (whatever that may be) – absolute opposites. To reflect on the end points, as hinted, tends to the conclusion that they are abstract ideas without substantive content: differing perspectives actually differ in degree, not in absolute terms. Hence, it is also better to avoid usage of 'opposites' in the argumentation concerning different methodological approaches. Laughlin (1995) refers to 'polar opposites' (p. 79) and 'exact opposites' (p. 81): in both cases, he is referring to very different approaches rather than strict opposites. Laughlin's schema, based on continua, should be rather seen as a simplifying way of classifying approaches than something in the nature of a precise mathematical formulation. Here, we have an example of the diagrammatic representation having undue significance because of its suggestion of continua *with end points*. The end points, which we are no doubt encouraged to see by the diagram, get confused with and stand in place of the tendencies. Reflection on the continua *between* the end points is to be realistic and potentially has a much more positive effect on the argumentation.³⁰

There is also a need to see the possibility of synthesis – from a German critical theoretical perspective – of differing approaches, for example, the possibility of synthesis between what Laughlin (1995) understands (p. 64) as economic and behavioural approaches and different approaches within the behavioural,³¹ and of differing theoretical perspectives (see Lowe, 2004a, p. 225; see also Mattessich, 2002). A German critical theoretical perspective should in this respect be concerned to communicate and engage with and learn from other perspectives (see Chua, 1988; Gallhofer and Haslam, 1997a; Hopper et al., 1987; Willmott, 1990, 1993).³² This is encouraged, helpfully, by Laughlin's very stress on continua and by his inclusive perspective that indeed recognises that theoretical and methodological choices are made implicitly as well as explicitly whether appreciated or not. Yet, rather than see Foucault, Derrida and Lyotard as abandoning

²⁹ Nothing here argues for the so-called multi-paradigm perspective (which in one manifestation contradicts Burrell and Morgan, 1979, and related schema such as Laughlin, 1995). Rational debate on paradigms here involves those adhering to particular paradigms (in that this is how they are classified), those respecting there are differing paradigms (and situating themselves), those not accepting any valid classifying schema and those interpreting the paradigms as prescribing against or overly constraining multi-method approaches and who are really arguing for multi-methods and not multi-paradigms. There are some, however, who appear to suggest that actually combining paradigms is possible: they are defining paradigm quite differently from Burrell and Morgan, and related work, if this is not to dismiss the *substance* of any research project they may do – Burrell and Morgan set up *mutually exclusive* paradigms (not methods), so one cannot be in two or more paradigms simultaneously if accepting the schema (see the various perspectives in Ackroyd, 1990, 1992; Arndt, 1985; Booth, 1998; Czarniawska, 1998; Deetz, 1996; Donaldson, 1998; Falconer and Mackay, 1999; Gallhofer and Haslam, 1997a; Gioia and Pitre, 1990; Hassard, 1990, 1991, 1993; Jackson and Carter, 1991; Kaghan and Phillips, 1998; Lee, 1991; Lewis and Grimes, 1999; Lowe and Locke, 2008; Modell, 2010; Parker and McHugh, 1991; Scherer, 1998; Schultz and Hatch, 1996; Weaver and Gioia, 1994; Willmott, 1990, 1993). Laughlin's (1995, p. 77) view that the 'location of the schools of thought... in relation to the dimensions of theory, methodology and change suggests an inevitable partiality in understanding' is suspect here. German critical theory suggests this inevitable partiality (Bernstein, 1976, 1983; Gallhofer and Haslam, 1991) but this is whether there are several schools of thought or not, which is not to suggest that synthesis cannot improve theory. The mutually exclusive nature of alternatives (p. 78) follows from the categorisation: borderlines are arbitrary to some extent with continua. Positions may be different enough in terms of the categorisation criteria to be in different paradigms. Yet this does not negate communicative possibilities or possible emergence of syntheses (that may then also find their own place in the categorisation). Perhaps Laughlin (1995) is really concerned about simple amalgamation rather than complex synthesis, as p. 78 suggests.

³⁰ For Lowe (2004a), 'Statements such as "they are polar opposites and share no common boundaries" are no more than the result of a convenient construction of the author'. This is a particular way of discussing the representation that focuses on the problematic of it and overlooks the more reasonable. On the one hand to refer here to polar opposites and to depart from the continuum perspective that is elsewhere evident in Laughlin is unreasonable. On the other, Laughlin is trying to develop a classification schema and does emphasise continua. Emphases in Laughlin (1995) appear to reflect his pedagogic concerns.

³¹ Of course there are different approaches within the 'economics' sphere, and, the 'behavioural' may not be the appropriate category to delineate the entirety of the 'non-economics' approaches.

³² Other writers indicate the continua by placing schools of thought in positions (whether as elliptical representations – on which Lowe, 2004a confers undue significance, ignoring the basic consistency with Laughlin, 1995 – or not) reflecting basic characterisation in terms of the dimensions delineating criteria for categorisation (see Burrell and Morgan, 1979; Hopper and Powell, 1985; Laughlin and Lowe, 1990).

'concepts such as hope, a better state or similar values and concerns' (Laughlin, 1995, p. 76),³³ it would be more consistent with the commitment to engagement to consider the sense in which the ideas of these writers can enrich a basic German critical theoretical orientation.³⁴ The liberal openness to diverse perspectives (e.g. Covaleski et al., 1996) should not be an excuse not to engage with, learn from and seek to influence those perspectives. A related point here concerns confusion about the meaning of paradigms, a confusion that many have been influenced by (see here Laughlin, 2004, p. 264). Paradigms are mutually exclusive because they are different categories of a categorisation schema. This does not, however, mean that, for instance, schools of thought located in two different paradigms cannot communicate with and learn from each other in various respects. And, as Laughlin (2004, p. 264) appropriately argues, trying to influence (and learn from) others in a way that shows commitment to openness and respect is part of academic discourse. It is very clearly so from a German critical theoretical perspective and that is reflected in Laughlin's (2004, p. 267–8) comments: here, there is no 'absolute rejection' of the other perspectives and this is proper continuum thinking consistent with a focus on 'tendencies' rather than abstracted 'end points' (see Gallhofer and Haslam, 1997a, 2003). Any synthesis of schools would have to be located within one of the categories of the schema, so long as the schema is accepted.

5.4. In what sense is there a need to update?

It would be reasonable to argue that Laughlin (1995) is out of date with respect to schools of thought and/or that he omits some (significant) schools of thought. On the face of it, the omissions of, for example, feminist and post colonial schools of thought are significant omissions.³⁵ Further, one may suggest that aspects of over simplification in Laughlin (1995) are related to outdated or underdeveloped appreciation of, for example, the collection of work Laughlin (1995) terms French Critical Theory. There are, however, several points to consider here in appraising the significance of the omissions and under development. The key one is whether the new developments and omissions alter the reasonableness of the classification schema, with its bands of theory, methodology and change. It is not clear that they do alter the reasonableness of the schema in any substantial way, at least not from a basic German critical theoretical position. It may be more appropriate to include more things in the schema and refine it rather than overthrow it. One should still acknowledge, however, that it is only by simplifying that one can classify diverse material. If one considers the change dimension, for instance, a great deal is being fused in a continuum tracing out the more or less critical (or conservative) and this is clearly a simplification but this is a very useful dimension for classification and issue raising. Further, as well as substantively asking the right kind of questions, Laughlin's schema is already more refined than previous influential schema. And, in a sense, once the key questions have been seriously considered vis à vis a research project, the framework has served its purpose.

5.5. On the 2004 response and other related texts by Laughlin

Laughlin (2004) does not, for us, add much to Laughlin (1995), although it does attempt to clarify aspects of his position. As a point of critique, Laughlin (2004) gives an impression of an especially strong link between methodological approach and method, which tends to risk limiting research possibilities (*supra*). At the same time, Laughlin (2004, p. 271–2) does refer to a key decision on ontology *guiding* (not determining), directly and indirectly, the choices about methodology and method. And the discussion in Laughlin (2004, p. 274–5) is much more consistent with the looser relationship between methodology and methods that we hold more consistent with a German critical theoretical orientation (a looseness also appreciated by Morgan, 1983, and indeed in a related way by Feyerabend, 1975).

A further point of critique is that in our view the central commitment to change in a basic critical theoretical orientation is displaced at least to some extent in Laughlin (2004) in our view, in spite of Laughlin's (2004, p. 271) argument to the contrary. Here, to elaborate this point, one can develop upon argumentation begun above. This argumentation concerns the influence of the prior context (encompassing its historical formation) to the research act upon that research act. This prior context is a prior within which 'scientific' research acts as well as everyday acts take place. To put it simply, basic epistemological,

³³ Note that the Frankfurt School has been seen in similar terms (Bronner, 1994).

³⁴ Laughlin (1995, p. 76) characterises research he sees as rooted in Nietzsche as not seeing a point in changing the status quo as '...one "disciplinary power" network is...exchanged for another'. One could, more pragmatically, reflect upon whether some disciplinary networks are better than others. If one holds all disciplinary networks the same and such a network inevitable then one has no evaluation criteria (if outcomes in some sense are relevant to that). To prefer the status quo would have no apparent basis. Perhaps it is better to see the research in question engaging in critique, problematising various institutions, practices or tendencies and implicitly pointing to the need for change (see Lowe, 2004a). For strategic reasons perhaps rather than because of uncertainty (see Laughlin, 1995, p. 81), pessimism or concern about doing any harm, explicit prescription may be lacking in the research. If you believe the world a mess (e.g., in respect of environmental or social issues or sustainability) but seek not to act because, you argue, of uncertainty, or you wish to leave, in Laughlin's (2007, p. 276) words, 'actors in any empirical situation untouched or undisturbed' (as if that was possible), or (in Lowe's, 2004b, p. 288–9, rhetorical style) you fear you are taking on too much or are worried about presuming superiority over others (even if others will no doubt act in your place), you might reasonably be accused of trying to escape from reality (see Bronner, 1994; Gallhofer and Haslam, 1997b, 2003). For Russell (1996, p. 2): 'To teach how to live without certainty, and yet without being paralysed by hesitation, is perhaps the chief thing that philosophy, in our age, can still do for those who study it'. When this is combined with the Hegelian axiom of internal relations and the impossibility of having no effect, this delineates our situation.

³⁵ Another omission is indeed Actor Network Theory, linked to Latour (see Latour, 1987). And the schema is based within Western thinking and may be understood in this sense as Eurocentric.

ontological and 'change' positions will be formed prior to contemplation on these issues before a research act. Reflexivity appreciates that the research act takes place within an inescapable context, indeed a human one (cf. Bowie, 2003; Warnke, 1987).³⁶ Thus, there are problems in suggesting that decisions on change follow understanding (Laughlin, 2004, p. 267–71). Rather, it is better to be open to reflecting on a given commitment to change – the emancipatory interest in change – in relation to a given focus. Further, the progressive variant of the Hegelian position that informs German critical theory strictly sees change as in some sense always necessary (notions of a final resolution aside), although this may be in a subtle sense: for example, a change in some *other* aspect of a context may properly change how a particular *focus* is perceived, engendering progress. This implies a refinement of Laughlin's (1995) overview. In German critical theory, Marx's famous view (also inscribed on his grave) that philosophers 'have only interpreted the world. . . The point is to change it', continues to hold. The change commitment is central to a German critical theoretical perspective: it is a commitment to trying to pursue the best possible path based on our admittedly limited understanding of the actual and the potential and how to make the transformation (Bronner, 1994).³⁷

Other related texts of Laughlin include Laughlin (1999, 2007). Laughlin (2007) encompasses an overview of his work on the methodological issues debate that reflects both Laughlin (1995, 2004), summarising his position.³⁸ Laughlin (1999) is consistent with Laughlin (1995, 2004) and gives more explicit focus to a critical theoretical orientation in framing a review.³⁹

6. By way of concluding comments: Laughlin's contribution, German critical theoretical orientation and reflections on ways forward

We have re-appraised Laughlin (1995) and engagements therewith. We related Laughlin to prior research and pointed to Bernstein (1976) and Burrell and Morgan (1979), as well as interactions at Sheffield University, as being very influential, if Laughlin (1995, 2007) also indicates broader influences. We especially pointed out the significance for Laughlin (1995) of Bernstein's (1976) critique of empiricism and the highlighting of the ideological dimension of what was conventionally taken as objectivist scientific knowledge, along with his especially insightful critique of interpretive alternatives. We indicated that Laughlin (1995) makes a key contribution in a number of senses. We reviewed some critical engagement with Laughlin (1995) and elaborated further critique from our perspective. Here, we concentrate on summarising senses in which Laughlin (1995) makes a key contribution and develop our analysis by reflecting upon ways forward and the strengths and possibilities of German critical theory for today.

6.1. Highlights of Laughlin's contribution

Laughlin (1995) does substantively achieve its intentions. It sets out different positions in relation to key dimensions of the philosophy of research method; enhances methodological awareness; and, stimulates consideration of methodological issues in a way that adds refinement to previous work influenced by the Burrell and Morgan (1979) schema. It is in elaborating (indirectly) on the German critical theoretical approach that Laughlin (1995) delineates good principles valid for research more generally. All of this is especially insightful for those newly entering research and those entrenched in particular approaches. We highlight below particular dimensions of the contribution further.

Firstly, Laughlin's (1995) promotion of Bernstein's (1976) treatment of differing theoretical schools of the social sciences, combined with Bernstein's critical appraisal of strong variants of positivistic empirical theory and critique of a phenomenological interpretivism, offer a real opportunity for the development of theoretical argumentation concerning accounting and related practices.

Secondly, Laughlin (1995) encourages different approaches to research, which is also bound up with another project aimed at improving research that is of concern to Laughlin: to open up, from a German critical theoretical perspective, research possibilities; to encourage that more attention be given to different research focuses and the asking of new research questions.

Thirdly, Laughlin (1995) enhances methodological awareness and points to the improvement of research through both the insights offered in Laughlin (1995) itself and in the encouragement to researchers to give serious consideration to methodological issues in their own projects. In this respect, and in promoting an approach that he sees as consistent with the German critical theoretical approach, he suggests a number of principles that are good for the research act in general.

Fourthly, and underplayed by Laughlin (1995), he advances particular aspects of Burrell and Morgan (1979), including in developing a more refined categorisation. An instance of this is Laughlin's re-working of the change dimension, which gives

³⁶ This argumentation is also of some relevance in relation to Latour, albeit that Latour does try to relate the everyday act and the scientific research act at least diachronically, suggesting that the latter involves more intense controversy than the former (see Lowe, 2004a).

³⁷ There is a danger that Laughlin (1995), by indicating how things need not change and by pointing to an order in time of first understanding and then reflecting on change, encourages overly conservative analysis. Related to this, perhaps, it is possible that research following Broadbent and Laughlin (1997a,b) may elevate the status of a past or present set of processes or practices by at least implying one or both of them legitimate.

³⁸ Laughlin (2007) does emphasise some points from the earlier works. There is a danger of reading into the summarised argumentation that the philosophical assumptions to research determine methods (see p. 275). He argues that decisions on data collection methods 'fall out' of 'adopting different research approaches once the ontological, theoretical, methodological and change issues are resolved' (p. 276). And Laughlin (2007, p. 276) notes that 'change is not an inevitable outcome'. We have pointed earlier to the danger of simplification.

³⁹ Laughlin (1999) in particular distinguishes – as acts separated in time – understanding from the consideration of change, if he does stress that the understanding is critical and never for its own sake.

prominence to the need to decide on an issue of commitment to change. For Laughlin (1995, p. 66), the choice in relation to change 'involves taking a position on whether the investigation is intentionally geared to achieve change in the phenomena being investigated'. Laughlin sees this as equating to Burrell and Morgan's (1979) 'society' (or regulation/change, see Lowe, 2004a) assumption. Yet it allows for the expression of a much more direct commitment to change.⁴⁰ Burrell and Morgan's (1979) 'sociology of regulation' and 'sociology of radical change' differentiation is less clear, including in terms of its more general applicability. Both of these contrasted sociologies in Burrell and Morgan (1979) have theoretically descriptive emphases, while their prescriptive implications may be considered moderately progressive in the case of the former and difficult to grasp in the case of the latter. This reflects, for example, debates about the interplay of agency and structure and, even, a worrying about the possibilities of betterment (see Gallhofer and Haslam, 2003; Laughlin, 1995). Laughlin's (1995) change band is, like the equivalent in Burrell and Morgan (1979), simplifying. Yet its basic character is clearer. Of course, the substantive content of a position on change varies between schools, including notably between critical schools, in ways that render the continuum a simplification. Yet in this respect Laughlin (1995) is at least not substantively worse than Burrell and Morgan. And in highlighting the need to take a position on change it is better and more to the point. For Laughlin (1995), the change continuum reflects perhaps more strongly so than in Laughlin's (2004) modification a German critical theoretical perspective that at least in some sense involves a commitment to radical change. The refinement integral to Laughlin's (1995) schema also facilitates in this context the portrayal of German critical theory as a reasonable and balanced approach that ought to have broad appeal.

Fifthly, there are a number of ways in which Laughlin (1995) facilitates engagement between different approaches to research. He uses continua in his framing and thus indicates a continuity that facilitates communicative possibilities between different schools. Laughlin (1995) uses the construct 'empirical theory' helpfully and insightfully in that an appreciation of his argument enhances understanding of the broad range of empirical approaches, not restricted to positivism, empiricism or functionalism. This again points to dimensions of continuity and unity.⁴¹ He also stresses the insight that methodological choices are made whether explicitly or not, again indicating a unifying dimension for research. Laughlin (1995, p. 80–1, including the table), furthermore, is especially helpful in delineating different schools of thought in terms of key characteristics in such a way as to encourage communication between schools. And, related to this, Laughlin (1995) stimulates debate in reflecting upon tensions between different perspectives, notably those between a German critical theoretical orientation and other perspectives beyond functionalism. Communication over these tensions has been somewhat deficient in the literature.

Thus, as part of a general wave of papers encouraging empirical research and methodological awareness and in terms of specific dimensions of its intervention, Laughlin (1995) is a contribution that continues to be of relevance today. Its strengths include that it may be seen as an attempt to influence and properly engage in debate and to remain committed to German critical theory's concern to bring about betterment.⁴² The mobilisation of a particular German critical theoretical classification of various perspectives and its positive development promises to continue to encourage good communication between perspectives including in terms of critique and learning from each other.

6.2. *Ways forward?*

What would be ways forward in relation to Laughlin (1995)? We can appropriately consider this in relation to the pedagogic commitment and the commitment to engagement of Laughlin (1995). We should begin by stressing that these commitments in Laughlin (1995) do not have to be and should not be understood as conflicting with each other. A classification schema developed by a German critical theorist will necessarily reflect the values of German critical theory, including when its intent is pedagogic. Yet this should not be problematic for a German critical theorist who believes that value positions are inescapable. Further, German critical theory is committed to principles that serve a pedagogic intent very well – for instance, the concern to be open and non-dogmatic. A classification schema explicitly reflecting German critical theory would in this context not only be of value to German critical theorists. And this would reflect that German critical theory's concern to engage with and learn from others and to place a high value on principled communication.

Focusing upon a pedagogic dimension or emphasis, our analysis has suggested that the development of Laughlin (1995) as a classification schema that aids understanding implies the acknowledgement of greater complexity and refinement in terms of exposition of the German critical theoretical position – for example, in relation to its perspective on change in part and whole and its continuous commitment to change. We have argued that it does appear appropriate in a German critical theoretical classification schema to portray German critical theory as the best perspective, a perspective that learns from and goes beyond others. Yet this properly implies articulating further aspects of the complexity here: for instance, the dynamic character of German critical theory and indeed other elements or schools of the classification schema. If German critical theory seeks to be the intellectual driver, it also understands itself as an open perspective that can change and in relation to

⁴⁰ Concurrently, it should adopt a reflexive stance, consistent with a critical theoretical orientation. The band is also more helpful as a categorising dimension if, of course, in simplifying it rides over a lot of differences.

⁴¹ There is little danger of the reader confusing empirical theory with empiricism if one appreciates Laughlin's (1995) position and the argument of Bernstein (1976). Bernstein (1976) emphasises that theory should be empirical as well as interpretive and critical.

⁴² Concern to bring about a radical betterment vis-à-vis accounting is variously supported in the literature (e.g., Cooper, 2005; Gallhofer and Haslam, 1997a, 2003; Sikka and Willmott, 1997; Tinker, 2005).

other theoretical developments. It does not see itself as set in stone. German critical theory may here be articulated as seeking to develop partly through interaction with other perspectives (see Calhoun and Karaganis, 2006, p. 179).⁴³ By stressing and fully using the *continua* within the framing – rather than losing purchase in the *continua*'s abstracted end points – we may better face up to and grapple with the context of our research and enhance communication between different perspectives, including those sufficiently different as to be classified into different paradigms. Moreover, this will facilitate a more liberal approach to method, which is also consistent with German critical theory. In this respect, we should be clear that context, philosophical assumptions and particular research topics are in a fusion that *influences* – and does not *determine* – the actual choice and usage of research methods and the interpretation of related findings. We need to be aware of a danger of countering good intentions by forgetting the basics: for instance, research is about developing an argument through evidence and reasoning and we should keep returning to such a unifying insight even while refining and deepening our perspective.

Further, we have indicated in the re appraisal that it is appropriate to incorporate into the classification schema more schools of thought and hence their ideas. This can help provide for a classification schema that is more widely usable. More generally, the case for regular review and updating of the classification schema follows from our analysis. At the same time, we need to recognise and be open about the limitations of a classification schema in this area. It necessarily involves simplification and a degree of arbitrariness. The pedagogic commitment, which we stress is not inconsistent with an engaged position, is an important one as it can aim to both encourage methodological awareness and good methodological practice as well as present an open and non dogmatic case for an explicitly balanced and updated German critical theoretical approach.

In relation to the commitment to engagement of a German critical theoretical orientation – reflected not only in Laughlin (1995) but throughout at least most of Laughlin's interventions, often quite explicitly – there is a need to develop the German critical theoretical perspective so as to reflect engagement with developments in theory. Below, we outline ways forward in this respect by clarifying dimensions of what 'balance' appropriately means in relation to German critical theory, outlining key strengths of an engaged and refined German critical theory for today and elaborating upon some progress vis à vis themes in the critical accounting literature.

Let us, then, begin by further reflecting here upon and trying to clarify the meaning of 'balance' in relation to German critical theory. The 'balance' of German critical theory, consistent with Laughlin (1995), is in a subtle blending of the strengths of theoretical, methodological and change possibilities. We may illustrate this sense of balance by considering, for example, the notion of a balanced perspective on indigenous culture and the meaning of a balanced view on change. In respect of indigenous culture, a balanced perspective tries to avoid extreme tendencies of cultural relativism and ethnocentrism. It tries to both respect difference and to learn from it but also to appraise it. The reflexive commitment to respecting and learning from the other is properly emphasised in critical theory today to reflect orientation of relatively recent theoretical developments or emphases (Bowie, 2003; Calhoun, 1995; Gallhofer and Chew, 2000). A balanced perspective on and approach to change here, consistent with a German critical theoretical orientation, does not mean departure from a principle of always seeking betterment. It does mean that change is to be pursued in a 'balanced' way. Thus, the approach to change is not dogmatic: there is reflexivity and openness. Further, there is a need to appreciate the contextual and holistic character of the approach – substantive change may actually be needed beyond a phenomenon focused upon and the latter might 'change' in the more indirect sense it is affected by interaction with this change in the broader context. Next, consistent with post Marxist influences upon German critical theory (Gallhofer and Haslam, 2003), 'balance' involves something in between an overly cautious conservatism and a more 'revolutionary' approach. Gallhofer and Haslam (2003) promote 'continuum thinking' (see Prokhovnik, 1999) in this regard. Post Marxist refinements to critical theory suggest that praxis involves attempting to co ordinate different campaign dimensions or radical social movements aiming to change things in relation to various concerns – a fusion of change interests (Gallhofer and Haslam, 2003). While this complexity indicates the simplifying nature of Laughlin's (1995) change band, as noted a degree of simplification is necessary and it does here facilitate the schema's very appropriate concern to stress the importance of deciding upon a basic position in relation to change.

A German critical theoretical approach continues to be a very worthwhile commitment in research today (as Chua, 2004, acknowledges). A key strength to draw upon is the concern to engage with differing perspectives and to seek to be enriched by these as well as to influence them (Alvesson and Willmott, 1996). This implies a dynamic that, as we have noted, renders classification schema such as Laughlin (1995) always in need of re appraisal. Another resource to draw upon in theoretical/practical struggle is the experience German critical theory has built upon in its past struggles to retain a principle of hope in the wake of waves of despair inducing developments, including some challenging theoretical developments. Partly by dint of this resource, German critical theory is well positioned to come through such struggle in an enriched state. The Frankfurt School itself once appeared to come to the view (after the consequential manifestation of Fascism in Germany) that social emancipation was not possible and for some the School has vacillated between wanting socially progressive changes and thinking such things futile (Bronner, 1994). There has been a very negative view on the legacy of the Enlightenment, a lack of

⁴³ Calhoun and Karaganis (2006, p. 179) here see dangers in a narrow interpretation of German critical theory whereby it would 'appear to be much more rigid and fixed than it ever was or can be. Not only are there innovations by new generations of theorists – as with any vital theoretical tradition – the Frankfurt School founders insisted on a conception of critical theory as always embedded in processes of historical change, providing both an analytical perspective on the present and a lever on the future'. The theory is understood as transformed by social change (p. 181).

clarity about the potentiality of agency in relation to structure and an emphasis on theory/research as praxis that downplays praxis beyond this. Attempts to counter excessive negative and pessimistic dimensions of German critical theorising have been made within the theory (Bronner, 1994; Held, 1980). Consistent with the struggle for a more positive orientation in German critical theory, an important dimension of the theory to mobilise is its concern to engage with theorists who have appeared for different reasons not to see the possibility of social emancipation (Bowie, 2003; Bronner, 1994). Habermas has contributed to such engagement in seeking to retain possibilities of solidarity around a notion of emancipation while preserving autonomy through a communicative ethics (Bronner, 1994; Held, 1980). German critical theory still holds it possible to meaningfully seek social emancipation and to explore and disclose the purposes and interests and values of the ideologies⁴⁴ and policies and institutions impacting upon well being (see Bowie, 2003). Consistent with this, Bronner (1994) and Bowie (2003) argue that German critical theoretical orientation is valid today as we can still envision better worlds and more rational policies, critically understand phenomena, including in relation to power in society and the context of globalisation, and try to grasp how to change them (see Held and McGrew, 2000). We may have limited understanding. But if we do not act others will. And it is in any case very difficult 'not to act' in some absolute sense. And as hinted the tendency to passivity also effectively in the context lends support to, or constitutes resignation in relation to, the highly problematic status quo (Bronner, 1994; Gallhofer and Haslam, 2003). We can look for the ambiguities and contradictions and seek to intervene for the better (see Benjamin, 1973; Bowie, 2003; Ferris, 2004). And we can aim to use the progress of technology and, related to that, we can try to advance open communication with people generally (Bronner, 1994).⁴⁵ We can also be concerned, as noted, to co ordinate the myriad of interests informed by a more complex and balanced understanding of progressive change along a continuum (see Prokhovnik, 1999; cf. Alvesson and Willmott, 1996, p. 69). As touched upon, we should also embrace a universalism that is respectful of the particular and steer a path between the excesses of relativism and ethnocentrism (Benhabib, 1986; Calhoun, 1995; Yonekura, 2009). The world faces enormous problems and threats as well as positives and opportunities and our research as praxis should help us in relation thereto (Bowie, 2003; Bronner, 1994; George, 2010; Žižek, 2011).⁴⁶

6.3. Illustrative contribution reflecting the continuing relevance of critical theory

Critical accounting studies have begun to take up the themes delineated above. In many ways, Gallhofer and Haslam (2003) is illustrative, although in analysing it below we make reference to some of the other studies done that help make our point here. Gallhofer and Haslam's work has drawn inspiration from and been influenced by Laughlin's work, more particularly in terms of Laughlin's encouragement of empirical and critical interpretive research. Gallhofer and Haslam (2003) represents a German critical theoretical perspective on accounting that seeks to engage with and learn from postmodern⁴⁷ and post Marxist thought and that reflects or encourages research consistent with German critical theoretical themes for today. Together with the parallel work in the literature, it indicates the continuing possibilities of German critical theory in researching accounting.⁴⁸ It suggests that German critical theory, including in the social analysis of accounting and related phenomena, may become more refined through learning from the constructs and ways of seeing of other perspectives, such as, for example, the various positions of Foucault and Actor Network Theory. The study delineates a basic critical systems thinking (see also Gallhofer and Haslam, 2008, this elaborating a basic critical theoretical orientation in terms consistent with a pedagogic emphasis) that is concerned to develop visions of better states, critically understand accounting and related practices in context including globalisation, with its ambiguities, threats and opportunities (see also Arnold and Sikka, 2001; Cooper et al., 2003; Gallhofer and Haslam, 2006; Josiah et al., 2010; Lehman, 2005, 2009; Yonekura, 2009) and try to develop strategies for change. Gallhofer and Haslam (2003) are also motivated by an appreciation of the context to research as praxis, such that there is a broad responsibility to act (see also Gallhofer and Haslam, 1997b). It also theorises ambiguities and contradictions in relation to accounting (see also Annisette and Neu, 2004; Gallhofer and Haslam, 1991; Neu, 1999). And the study points to the potentiality of the Web (broadly defined) in relation to accounting (see Gallhofer et al., 2006). Further, it discusses the need to better communicate through and about accounting to society and to get beyond expertise as an obstacle to open communication (see Power, 1997; Power et al., 2003). Gallhofer and Haslam (2003) also indicates the importance of co ordinating diverse interests informed by a 'continuum thinking' (see also Gallhofer and Haslam, 2006; Gallhofer et al., 2006). The study embraces difference within a universal perspective (see also Annisette, 2000, 2004; Gallhofer and Chew, 2000; McNicholas and Barrett, 2005; Yonekura, 2009). And Gallhofer and

⁴⁴ See discussion of ideology in critical theory today in Gallhofer and Haslam (1995).

⁴⁵ The desideratum of open communication is appreciated by Bentham, including vis-à-vis accounting and accounting expertise (Gallhofer and Haslam, 2003). Gallhofer and Haslam (2003) is in part a German critical theoretical appraisal of Bentham on accounting and related phenomena, which includes noting that Habermas appreciated some progressive dimensions of Bentham's work.

⁴⁶ George (2010) does see a crisis partly in terms of an opportunity for emancipation (in a relative sense) from a system imprisoning us mentally and physically.

⁴⁷ See in this respect Kellner (1989), Best and Kellner (1991), Calhoun (1995) and Agger (1998) (in accounting see Arrington and Watkins, 2002).

⁴⁸ We should stress that we hope the approach promoted and pursued by Laughlin (1987) and Broadbent and Laughlin (1997a,b) will continue to yield contributions in empirical accounting research. We point to possible developments and refinements. Aspects of German critical theory such as ideology critique that have a long history and may be regarded as 'traditional' continue to be relevant with again potential for development (see, for examples, the perspectives in Dillard, 1991; Lehman, 1992; Neu et al., 2001; Power, 2003; Tinker, 1988).

Haslam (2003) consider that the seriousness of the situation motivates and legitimises action in and through accounting. As a further point to stress here, Gallhofer and Haslam (2003) also see the relevance of engaging with a range of diverse perspectives, including the religious and the spiritual (see also Gallhofer and Haslam, 2011; Kamla et al., 2006; Kamla, 2009; cf. Žižek, 2000, 2009). In their work, accounting, or ‘governance accounting’ (Gallhofer and Haslam, 2011), including notions of holding to account and making things visible (encompassing illuminating imbalances in society and relating private problems to public issues), is re represented as a key focus for all the dimensions of the interface between research and praxis (see also Gallhofer and Haslam, 1997b; Gallhofer and Haslam, 2003; cf. Bronner, 1994).

6.4. Final thoughts

Laughlin (1995) has been critically appreciated here in relation to his work more generally and the possibilities of a German critical theory vis à vis theoretical challenges today. We concluded that the intervention has made multiple contributions and that it suggests and indicates a number of developments, some already consistent with manifest critical accounting research. Long may the influence and inspiration of Laughlin’s work and the work of the “Sheffield School” continue.

Acknowledgements

We wish to acknowledge the helpful comments of Jane Broadbent and two anonymous reviewers.

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