

Reflections on critical research in the Brazilian accounting field: an autobiographic note

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Abstract

Objective: This paper aims to present a reflection on critical research in the Brazilian accounting field based on an autobiographic narrative of the processes that contributed to the development of my habitus as a critical researcher.

Method: Based on the theoretical concepts of habitus and scientific field, I develop an autobiographic narrative of my academic trajectory, during which I have sought to develop a critical research agenda in the Brazilian accounting field.

Results: I argue that epistemological rejection to objectivism and axiological commitment with some notion of social justice are the characteristics that define critical research. Furthermore, I point out surveillance mechanisms that, in my opinion, contribute to maintaining the hegemony of the mainstream in the Brazilian accounting field: a tacit agreement through which interpretive and critical approaches are restricted to peripheral subjects in the field; a discourse that associates the use of quantitative methods to the competence of researchers and qualitative methods to the incompetence of researchers; and the possibility of converting symbolic capital, accumulated in the form of prestige in the academic field, into economic capital, obtained through consulting activities. I also discuss some weaknesses I identify in the incipient community of critical researchers, such as unwillingness to confront the mainstream, low receptivity to criticism toward itself, and no previous contact with the theoretical framework commonly adopted in critical research.

Contributions: In addition to discussing the assumptions that characterize critical research in the accounting field, this paper contributes to a greater understanding of the functioning of the community of critical researchers in the Brazilian accounting field and lists the challenges this community faces to establish its relevance in the Brazilian academic milieu. Methodologically, this paper advances in the adoption of autobiographies in Brazilian accounting research.

Keywords: Autobiography. Accounting research. Critical research. Academic trajectory.

1. Introduction

Even though incipient in Brazilian accounting research, critical and interpretive approaches have gained attention in events and periodicals in recent years, and the community of researchers adopting these approaches began to consolidate. Since the beginning of my trajectory in the academic accounting milieu in the 2010s, I have sought to develop critical research agenda. In this paper, I present an autobiographic report reflecting upon the processes that forged my *habitus* as a critical researcher and discuss the assumptions of critical research, contributing to an understanding of how the community of critical researchers in the Brazilian accounting function, and listing the challenges this community faces to establish its relevance in the Brazilian academic milieu.

Andrew, Cooper, and Gendron (2021) state that the adoption of a critical research approach enables researchers to challenge the assumptions of the accounting practice, becoming directly involved with issues such as equality, justice, and democracy and exploring the impact of accounting practices on people, organizations, and institutions. Additionally, the authors argue that critical research in the accounting field also contributes to enriching the discipline through the significant connections critical researchers frequently establish between universities and the external community and through their various theoretical perspectives that promote deeper learning among students, instigating them to reflect, criticize, and challenge already established ideas.

Autobiographic narratives are an essential means to understand and interpret the construction of identities (Haynes, 2006). They facilitate access to primary data sources, have a more attractive style than traditional academic redaction, and encourage self-reflection among researchers and readers (Malsch & Tessier, 2015). Most of the period encompassed by this narrative refers to the time I was a graduate student. Among the various possibilities, the experiences of an accounting graduate student were already relevant as the object of study to understand how research processes are conducted and theory is constructed (Chua, 1986b), along with the influence of different institutional contexts concerning the nature and content of accounting theorization (Panozzo, 1997), the construction of individual identities and an epistemic community of critical research (Kaidonis, 2009), the reproduction of social hierarchy in the academic milieu (Fogarty, 2011), the female presence in the Brazilian academic accounting field (Casa Nova, 2012), and the construction of women's teaching identities (Nganga, 2019).

In section 2, I present the concepts of *habitus* and scientific field, such as formulated by Pierre Bourdieu, which will serve as the theoretical framework for the reflection shown in the later sections. In Section 3, I report the beginning of my academic trajectory and how I first came into touch with critical research in the accounting field. In Section 4, I discuss the assumption of critical research and list the main challenges to consolidating critical research in the Brazilian accounting field. In Section 5, I reflect upon my practice as a critical researcher, and Section 6 is dedicated to my final considerations.

2. *Habitus* and Scientific Field

The concepts of field and *habitus* are part of the theoretical framework proposed by the French sociologist Pierre Bourdieu to investigate social practices. In Bourdieu's view, a field

may be described as a network, or a configuration, of objective relations between positions. These positions are objectively defined, in their existence and in the determinations they impose upon occupants, agents or institutions, by their present and potential situation (*situs*) in the structure of the distribution of species of power (or capital) whose possession commands access to the specific profits that are at stake in the field, as well as by their objective relation to other positions (domination, subordination, homology, etc.) (Bourdieu & Wacquant, 1992, p. 97).

The concept of *habitus*, in turn, describes the different systems of disposition an agent acquires by internalizing economic and social conditions that his/her position in a field imposes and which during his/her trajectory in this field find more or less favorable opportunities to update (Bourdieu & Wacquant, 1992). Being a product of history, *habitus*

Ensures the active presence of past experiences, which, deposited in each organism in the form of systems of perceptions, thoughts, and actions, tend, more surely than all formal rules and explicit standards, to ensure conformity of practices and its constancy through time (BOURDIEU, 1980, p. 91, our translation)

Hence, *habitus* is a way to theorize social actions as products of a practical sense that is socially constituted. Opposed to notions of rational agency, this practical sense "is not so much a state of mind as a state of the body, a state of being" (Thompson, 1991, p. 13). Therefore, it provides an explication regarding how the structure, from which *habitus*, is a product, governs practices through the imposition of limits and restrictions to common sense behaviors considered to be reasonable. In this sense, by adopting the term *habitus*, instead of **habit**, Bourdieu seeks to emphasize its generative, rather than merely reproductive nature. According to the author, *habitus* is

a product of conditioning that tends to reproduce the objective logic of conditioning but making it transform; it is a kind of transforming machine that leads us to "reproduce" the social conditions of our production, but in a relatively unpredictable way, in such a way that one cannot move simply and mechanically from knowledge of the conditions of production to knowledge of the products (Bourdieu, 2003, p. 140, our translation).

Habitus inculcated in the agent by the objective conditions of the position s/he occupies in a given field generates aspirations and practices that are objectively compatible with these conditions, excluding the most unlikely practices – whether totally unexamined, making them unthinkable; or at the cost of a double negation that inclines them to make necessity a virtue, refusing what is refused to them and loving the inevitable (Bourdieu, 1977).

When analyzing the French academic field of the late 1960s, Bourdieu (1984) points out a prevalent opposition between two types of capital: university power, based on the accumulation of hierarchical positions in the university bureaucracy, and scientific prestige, arising from successful investments in research activities. Regarding the scientific field, Bourdieu (1991) identifies two components of disputed capital: **strict scientific authority**, which is based on peer recognition for the competence in finding legitimate solutions for problems also considered legitimate in the field in question, and **social authority in science matter**, which is partially independent of strict scientific authority, being delegated by some institution.

In disputes for scientific legitimacy, agents in a dominant position in the field tend to adopt conservation strategies that aim to perpetuate the established scientific order, seeking to control teaching institutions, which through the inculcation of generative systems of perception, appreciation, and action, reproduce the current scientific *habitus*, thus guiding the choice of objects of investigation, the solution of scientific problems and the assessment of these solutions (Bourdieu, 1976). Such socialization processes are a condition for being admitted to the scientific field, which

like entry into the game, it presupposes a *metamorphosis* of the newcomer, or better yet, a sort of *metanoia* marked in particular by a bracketing of beliefs and of ordinary modes of thought and language, which is the correlate of a tacit adherence to the stakes and the rules of the game (Bourdieu, 1991, p. 8).

Once admitted to the scientific field, newcomers who aspire to dominant positions may adopt **succession strategies** intended to ensure gains that are promised to those who follow the established ideal of scientific excellence, taking part in the cycle of exchange of recognition by which scientific authority is transmitted through generations, or may adopt **subversion strategies**, which enable accumulating scientific authority without granting a counterpart to agents who occupy dominant positions in the field, denying them recognition. Subversion strategies demand more significant investment in scientific preparation, with a greater risk of failure, depriving those who adopt them from accessing gains in the scientific field in the short term. For this reason, they tend to be adopted by individuals with a greater subversive disposition toward the current social order (Bourdieu, 1976).

However, the distinction between conservation and subversion strategies tends to decrease as the scientific field has greater autonomy since acquiring the necessary preparation to promote ruptures depends on an engagement with the field itself. The ability to encourage ruptures tends to become a source of prestige itself, and a search for the truth comes to prevail over the affirmation of the truth of each individual's interests. Bourdieu (1976) states that social sciences face more significant obstacles to autonomy because the objective of social sciences is a legitimate representation of the social world, which is also an object of dispute in the political sphere. Hence, instead of scientific fields, social sciences are prone to become fields that produce scholarly discourses, characterized by a false rupture strategy that uses academic jargon to reaffirm common sense.

3. My Encounter with Critical Accounting Research

My trajectory in the accounting field started by chance. After finishing high school, I decided to attend a vocational program, and among the options available in the school nearest to my home, I chose the accounting program. Since the beginning, though I found it a bit laborious, I considered it an easy discipline. I could already see at the time that accounting was a vital tool to understand how the capitalist system worked. Years later, reading Bryer (2006), Chiapello (2007), and Oguri (2005), among others, I realized that there were grounds for my initial impressions.

After the vocational program, I entered an Accounting Sciences undergraduate program. Even though my interest in the accounting field remained, its markedly instrumental nature of teaching bothered me; there was much emphasis on *how* to do it but little emphasis on the *why*. Contrary to the programs in business administration and economics, in which we studied Taylor, Fayol, Weber, Marx, Keynes, Friedman, etc., our references in the accounting program included Laws No. 6.404/1976 and No. 4.320/1964, Income Tax Regulation, CVM instructions, and CFC resolutions. However, reading Hendriksen and Van Breda (2007), I realized that, even though we did not discuss them, there were theoretical foundations for the accounting techniques we learned. Hence, to deepen the study of these foundations, I began nourishing a desire to pursue the academic career – a desire that only grew during the brief time I spent in an auditing firm after I graduated as I felt involved in a constant role-play among clients, employers, bosses, and colleagues, without the freedom to openly express my views.

The beginning of the Master's program was a gratifying period. Moving to another state, adapting to a maddening pace of reading and classes given by “big figures” in the field everything contributed to a feeling of wonder that accompanied me for a long time. Still, it did not take me too long to realize that, while there was great depth, there was no diverse thinking in the program I attended to. To compound my frustration, I realized that the instrumental nature of the accounting teaching, something that always bothered me, was also present in the remnants of what I came to call ‘IOB-ism’. As noted by Martins (2012),

From the beginning of the graduate program up to 1988, there were no specific accounting scientific journals in Brazil, and accounting manuscripts were published by generic periodicals [...]. Among these, the most important periodicals at the time (as mentioned by many interviewees) in which many authors published, especially in the field of financial accounting, was the *Boletim IOB*, which was entirely aimed at professionals. [...]

There was not a concern with having a scientific journal, what was considered important for the profession at a given time and would impact professional life was published. (p. 198).

As a consequence of the *habitus* wrought by *IOB-ism*, I realized that there was no room in the program to challenge the claims of knowledge in the accounting profession. On the contrary, an intention to “promote accounting” prevailed, translated in a constant reaffirmation of discourse originating from the professional field, especially from standard setters. I started my Master's in 2011, right after the *de jure* convergence to International Financial Reporting Standards (IFRS) in Brazil had been concluded. My expectation when entering the program was to find an opportunity to reflect upon this process and discuss its pros and cons. However, I came across a context in which I often felt taking part of a cult of “IASB's Witnesses”, such was the dogmatism with which IFRS was promoted.

Later, when I came into contact with the Bourdieusian framework, I concluded that the main problem of the program I attended – and which, due to its central role in building the academic accounting field in Brazil, affected the field as a whole –, was lack of autonomy from the professional area. The agents in more prominent positions live a “double life”, reconciling their academic careers with professional performance as consultants, reviewers, directors, board of directors, supervisory boards, audit committees, standard setters, regulators, etc. Thus, these agents have a *habitus* of “accounting salespeople”, which is reflected in their academic production, making the Brazilian accounting academic field a field that produces scholarly discourses, as defined by Bourdieu (1976).

Even though at the time of my Master's I had not yet elaborated this theoretical interpretation, my practical sense led me to maintain discretion, without boasting too much about what I was doing when I decided to investigate, in my dissertation, an issue that aroused my curiosity since my initial contact with accounting: could it be beneficial not only to capital but also to workers? And it was from the identification of references on this topic in Accounting, Organizations, and Society (AOS) and on Critical Perspectives on Accounting (CPA) that I came into contact with critical accounting research. I recall Burchell et al. (1980) and Ogden and Bougen (1985) as the first references that blew my mind, showing me that accounting could be interpreted as a potential cause of problems rather than a solution. Young (2006), who analyzes the historical construction of the figure of users of financial statements as a way to justify accounting standard-setting, and therefore, explicitly challenges one of the main claims of knowledge in the profession, serves, up to this day, as the parameter I use to define what I intend to do as a researcher.

Interestingly, when I started exposing the ideas I came into contact with, the censorship I came across was more frequently aroused among my colleagues than professors. While many colleagues warned me that it was all “too radical” and I “would never publish something like that”, my professors never restricted what I was doing during the Master's program. My impression was that they did not understand what I was proposing very well but did not bother much either. Based on my memoirs alone, it is not easy to speculate the reasons behind my colleagues' attitudes. My main conjecture is that they perceived the indications that I would adopt disruptive strategies to threaten them as they were also entering the academic career and adopted succession strategies. Hence, they were eager to preserve the pre-established order. Perhaps, among the professors who already occupied dominant positions in the field, I was seen merely as an exotic individual.

Nonetheless, at the end of my Master's, and mainly at the beginning of the doctoral program, I noticed a change in the program's *zeitgeist* – or perhaps, I only acquired a greater awareness of the symbolic disputes that took place therein. My interpretation is that there was a historical division of tasks between “market” and “academic” professors: the first had built the department's reputation and dedicated most of their time capitalizing on this reputation through their work in the professional field. The second group worked in the university's day-to-day life and was occasionally rewarded for this task through scholarships and financial support provided to the department. At one point, the “academic professors” seem to have rebelled and assumed the program's reins, seeking to drive it toward research. For this reason, there was a time of greater openness to thematic and epistemological diversity. However, the “market professors” considered that, by making room for diverse themes and approaches, this rebellion neglected the mainstream accounting research and put the “reputation factory” the program represented at risk. Thus, the market professors gathered their forces and regained control over the department.

Note that I was merely a distant witness of this process; thus, it is not convenient to take my interpretation with high regard – it only serves to contextualize my experience as a graduate student. I was fortunate to come across critical research at a time of greater plurality and could take courses in critical and interpretive theory in accounting and discourse analysis, which were offered in the program by visiting professors. Nowadays, however, I believe it is even more difficult taking this path, as the mainstream seems to exercise closer surveillance, although not necessarily explicit, as other researchers' reports show (cf. Ganz et al., 2019; Lima & Casa Nova, 2020). Paradoxically, this greater difficulty is perhaps a symptom of the growth of interpretive and critical approaches, which may already be perceived as a threat by those in a dominant position in the field.

3.1 Mainstream Surveillance Mechanisms

For Bourdieu (1976), a scientific field is structured by competition for scientific authority – symbolic capital gained through peer recognition. As these peers compete for the same symbolic capital, such authority is only acknowledged through proper scrutiny, making the search for truth prevail over each individual's assertion of truth. Therefore, epistemological surveillance has a vital role in establishing a scientific field, differentiating it from other areas of symbolic production.

In my opinion, however, the low autonomy of the Brazilian accounting scientific field from the professional area makes the surveillance exerted by the mainstream occur through mechanisms other than epistemological surveillance. It happens through a tacit agreement through which interpretive and critical approaches are restricted to peripheral subjects in the field, such as education and research, gender and race, history, occasionally socio-environmental accounting, or topics other than “accounting subjects”. On the other hand, challenging knowledge claims of the accounting profession – and, therefore, the profession's commercial agenda, with which many professors maintain close ties –, is still seen as too serious a heresy. Hence, criticisms to the IFRS, International Public Sector Accounting Standards (IPSAS), Integrated Reporting, Balanced Scorecard (BSC), to the Economic Management Model (Gecon), Activity Based Costing (ABC), or any accounting technology are practically banned.

I admit that identifying specific topics as peripheral may reinforce the narrow definition that the mainstream promotes of “what accounting is”, and that broadening the discipline's scope, giving voice to traditionally marginalized issues and groups, by itself is an important objective for critical research to pursue. However, by pointing the peripheral condition of these topics, I do not intend to make any judgment of value, but rather, to make a truth claim about the structure of the Brazilian accounting scientific field, which can be empirically corroborated by the small number of these themes published in the area. Even in these themes that are usually addressed by the incipient interpretive and critical literature addressing accounting in Brazil, it seems to me that care is taken so as not to directly confront the accounting profession. As a rule, accounting appears only as background for investigations into education, gender, race, history, etc., and could be easily replaced by any other related discipline. In summary, my impression is that this literature still carries the spirit of promoting accounting that characterizes *iobism*, lacking a subversive disposition toward the professional field.

Another way through which the mainstream protects itself against criticism is through a competence discourse: I have already heard more than one saying that criticism of “academic” professors toward “market” professors stems from their incompetence, as they would not be able to enter the market –, as if all academics aspire to transform the university in a mere business counter, putting their knowledge at the service of corporations. Additionally, mastering quantitative methods is portrayed as something that requires complex skills, whereas choosing qualitative methods would show inability and/or indolence. To criticize the prevalence of qualitative methods, I once heard a professor mentioning that the problem in the management accounting field was that only “little girl research” was done.

However, it seems that the most effective means through which the mainstream keeps its hegemony in the academic accounting field in Brazil is through the possibility of converting symbolic capital into economic capital that “market” professors offer. At least in the graduate program I attended, students increasingly see it as a *trainee* program. They enter the program seeking to follow these professors’ footsteps and become consultants, referees, directors, board members, tax advisers, standard setters, regulators, etc. Furthermore, I realize that graduate programs became somewhat banalized as Master’s programs in the accounting field have been increasingly searched by public employees, middle-level executives, managers, and partners of auditing firms, all looking for educational credentials that differentiate them professionally, but without necessarily intending to pursue an academic career. On the other hand, an expanded offer of graduate programs seems to meet the repressed demand of professors from public Higher Education Institutions (HEI), reducing the average age – and background – of doctoral students. Considering all these factors, I realize that most graduate students are unwilling to question but rather reaffirm the claims of knowledge in the accounting profession. The minority that escapes this pattern has to deal with explicit censorship in congresses, consortia, and pre-defense meetings, in which discouraging critical approaches are not uncommon.

To circumvent mainstream surveillance, when I entered my PhD, I gave up researching accounting regulation, my main topic of interest, and presented a project in education, which I felt was a more open alternative research approach. However, after getting involved in various conflicts throughout the program, at one point, I realized that one more conflict would make no difference. Hence, while my colleagues wore t-shirts printed “I love IFRS”, I decided to write a critical dissertation about the process through which IFRS was adopted in Brazil. After many setbacks, I was fortunate to find an advisor who supported my project and gave me the freedom to write my dissertation with the independence of thought my critical research demanded. In any case, the “counter-revolution” I witnessed throughout my doctoral program, added to personal issues I faced at the time, led to a feeling of not belonging to the Brazilian accounting academic field, a feeling I still carry to this day. The best experiences I had during this period were in the courses I attended in other programs offered by the university, which contributed to broaden my lack of interest in the Brazilian accounting literature, a lack of interest that only grows with each new congress and new journal issue publishing more papers addressing the impact of anything on the share price of publicly trading companies listed on B3, excluding those in the financial sector. Looking back, I consider it a mistake to have remained in the program, which during my Master’s had already given me all the good it had to offer. I spent most of the doctoral program wanting not to be there and did not give up because the Capes scholarship was my only source of income.

4. After all, what is “Critical” Research?

According to Parker and Thomas (2011), “in the last half century, virtually every discipline within the social sciences in the ‘English-speaking world’ has developed a critical wing which claims that the centre of the discipline is conservative and that radical changes to the canon are required.” (p. 420). Hence, it should be noted that critical research arises from symbolic disputes in the academic field and that the self-attributed term “critical” is, by itself, a tool used in these disputes, implicitly bringing with it the claim that the center or mainstream produces “uncritical research” – something that is perhaps inconsistent with the very concept of “research”.

Additionally, the usual definition of critical research as a counterpoint to the mainstream may suggest a misleading notion of unity; defining it for what it is not may mask the diversity of approaches critical research comprises, which not rarely end up being contradictory. According to Morales and Sponem (2017), “critical accounting is a contested terrain, marked more by splits and disagreements than by consensus and harmony.” (p. 150). Hence, the controversies between the different theoretical traditions covered by critical research can be just as or fiercer than in the mainstream, as international accounting research shows, such as Marxist critiques to postmodernism (*cf.* Arnold, 1998; Cooper, 1997) and the debate between Marxists and Foucaultians, which reached, at a certain point, a considerable degree of animosity (*cf.* ARMSTRONG, 1994; GREY, 1994; HOSKIN, 1994; NEIMARK, 1990, 1994).

Hence, what distinguishes critical research from other research approaches? Many authors have already set themselves the arduous task of defining what critical research is, and the readers will undoubtedly benefit greatly from Burrell and Morgan (1979), Chua (1986a), Crotty (1998), Fournier and Grey (2000), Prasad (2005), and Gendron (2018), among others. Throughout the development of my identity as a researcher thus far, I understand that one of the elements that characterize critical research is the epistemological rejection of objectivism, that is, the typical positivist assumption that the mind can gain direct access through perception to reality as it is (Japiassú & Marcondes, 2001). Instead, critical research is based on constructivism, that is, on the premise that the process of knowledge is not a “data” immediately perceived by empirical experience, but a construct derived from the dialectical relationship between the knowing subject and the known object (Japiassú & Marcondes, 2001).

Nonetheless, I believe that the epistemological dimension is not enough to characterize critical research, considering that interpretivism also shares constructivist assumptions. However, critical research differs from interpretivism in the axiological dimension, as it rejects neutrality as a guiding value of scientific work in favor of the commitment with some notion of social justice, seeking to promote changes that promote it. According to Prasad (2005),

The critical traditions are simultaneously committed to both critique and change. One without the other is not considered very meaningful. The critical traditions thus break quite definitively with the stances of scientific detachment and semineutrality adopted by many other intellectual traditions (p. 109)

Still, because they share similar epistemological bases, distinguishing between interpretivism and critical research may be difficult in practical terms, and the boundaries between both approaches are often blurred (Gendron, 2018). Therefore, even though I confess certain discomfort at the possibility of being associated with a fundamentally contemplative stance of interpretive research, I consider that bringing together critical and interpretive studies under a single umbrella has pragmatic merit, mainly due to the incipience of both approaches in Brazilian accounting research.

On the other hand, the frequent description of both approaches as “qualitative studies” seems quite troublesome. First, because it may suggest that critical research necessarily implies qualitative methods, and even though I agree that the epistemological assumptions of critical research favor these methods, quantitative methods may also provide a relevant contribution to critical research, as discussed by Everett et al. (2015) and evidenced by Shaoul (1997, 2005). Secondly, because it may suggest that qualitative studies are necessarily interpretive or critical, ignoring what Prasad (2005) describes as *qualitative positivism*, that is, the adoption of non-quantitative methods to collect data, such as interviews and observations, under conventional positivist assumptions concerning the nature of social reality and knowledge production. In this sense, Crotty (1998) states that

It is possible for a quantitative piece of work to be offered in non-positivist form. On the other hand, there is plenty of scope for qualitative research to be understood positivistically or situated in an overall positivist setting, and, therefore, for even self-professed qualitative researchers to be quite positivist in orientation and purpose. When investigators talk, as they often do, of exploring meanings by way of qualitative methods and then ‘confirming’ or ‘validating’ their findings by a quantitative study, they are privileging the latter in a thoroughgoing positivist manner. What turns their study into a positivist piece of work is not the use of quantitative methods but the attribution of objectivity, validity and generalisability to quantitative findings. (p. 41)

Fournier and Grey (2000) observe that the mainstream rarely defends and argues for positivism, simply assuming it without any explicit epistemological or ontological reflections, restricting methodology discussions to statistical methods and technical issues. Therefore, even though some authors use the term “qualitative research” to refer to interpretive and critical research (e.g., Denzin & Lincoln, 2011; Prasad, 2005), I found that this elision of meanings promotes a superficial understanding, typical of the mainstream, using only methods chosen as a criterion for distinguishing between different research approaches and bypassing the epistemological assumptions that underlie such choices. Furthermore, in pragmatic terms, I fear that a loose demarcation of boundaries opens up room for the influence of qualitative positivism mentioned by Prasad (2005), especially in the processes of assessing manuscripts, giving rise to demands for “triangulation”, “protocol”, and “bias reduction” or any other form the premise of objectivity takes, which would make it even more challenging to consolidate an interpretive and critical accounting research community in Brazil.

However, even in the face of obstacles found in the academic field of Brazilian accounting, one can see the emergence of a community of researchers who claim to be critical. However, to effectively deserve the epithet of “critical”, I understand this incipient community needs to overcome some internal weaknesses. The one that bothers me the most is an apparent unwillingness to confront the mainstream. While in the English-language literature, questioning the mainstream is one of the pillars of critical research in accounting (e.g., Baker & Bettner, 1997; Fogarty, 2011; Lee, 1999; Reiter & Williams, 2002; Tinker et al., 1982), in Brazil I usually find this type of debate is banned. Questioning is rejected *a priori*, under the argument that “there are only two types of research: the good and the bad”, as if criticism itself denoted an attempt to curb divergent thinking. The curious thing is that this argument is usually used by the community of critical researchers itself, which shows a conciliatory disposition. My impression is that adherence to the tacit agreement to which I referred in section 3, through which interpretive and critical approaches are restricted to peripheral topics in the field, is primarily voluntary, showing a search for a comfort zone that minimizes risks inherent to the adoption of contestation strategies in the scientific field. In summary, instead of adopting strategies to subvert the rules that legitimize scientific authority, it seems that many critical Brazilian researchers seek to follow succession strategies, aiming to obtain recognition from agents in dominant positions in the accounting field, or at least, reaching “pacific coexistence”, something like: “you do not question what we do, and we do not question what you do!”

However, this ban on questioning is not restricted to the mainstream. Paradoxically, I believe that criticism is not even welcomed in the few critical instances in our academic community. Contrary to the context of disciplines with established critical traditions, which are marked by internal controversies (e.g., Alcadipani, 2005; Faria, 2005; Misoczky & Amantino-de-Andrade, 2005a, 2005b), it seems that the incipient critical communities in Brazil are characterized by a lack of intellectual tension, in which mutual support, praise, and encouragement prevail. In contrast, criticism is treated as the result of epistemological incomprehension. Here, it seems to predominate that maxim “once bitten, twice shy” considering that a recurrent way through which the mainstream maintains its hegemony in the academic field is by using positivist quality criteria to assess interpretive and critical studies (Baker & Bettner, 1997; Chua, 1996), which is often associated with the competence discourse. Therefore, when there is finally an opportunity for interpretive and critical research, researchers used to environments dominated by the mainstream seem to keep on adopting a defensive stance because they are used to having their competence questioned whenever they do not adapt to positivist precepts. However, the fact that interpretive and critical studies do not meet positivist quality criteria does not mean they should not meet any quality criteria. According to Prasad (2005),

The absence of theoretical grounding, the lack of a theoretically driven focus, the failure to develop careful and well-structured methodologies, and an unawareness of the fundamental assumptions underpinning one’s fieldwork are more likely to result in a piece of work that is closer to a shabby and pedestrian form of journalism. Such studies can do little more than report and categorize the results of interviewing and observation. They are likely to produce “literal translations” [...] of empirical situations that are relatively simplistic and unsurprising descriptions of social processes. (p. 5-6).

Another difficulty to be overcome for the consolidation of this critical research community is that, opposed to positivism's typical emphasis on methods, critical research focuses on theory and requires deepening into frameworks that often sound unintelligible to the uninitiated – you cannot simply employ agency theory to every single research problem. However, due to the typically instrumental nature of accounting teaching, I realize that most graduates in accounting sciences had little contact with the theoretical references commonly adopted in critical research. Thus, the decision to follow a critical line of research in accounting usually requires graduate students to make an extra effort, in addition to the already heavy workload, especially in programs heavy with mandatory courses, in which topics related to critical research are seldom addressed. In this sense, it is interesting to note that many of the researchers leading the community of interpretive and critical research in the Brazilian accounting field graduated in other areas, such as it happened in the United Kingdom during the 1980s (Gendron & Baker, 2001).

Finally, social impact is an objective that needs to be on the radar of any community intending to focus on critical research. The possibilities of social intervention in critical accounting research in English-language literature have already been discussed by Sikka, Willmott and Puxty (1995), Neu, Cooper and Everett (2001), Cooper (2002), Cooper and Coulson (2014), among others. Given the incipience of the Brazilian community, I believe it is not feasible to hope that critical accounting research will have a significant social impact in the near future; however, we need to work to make it happen. In my view, we need to promote engagement in public debate: considering the agility with which certain adepts of the mainstream perform the role of ideologists and technocrats at the service of financial capital, we need to enable ourselves to, at the very least, offer them a counterpoint. Another critical arena we need to dispute is education itself, making our research reach the classroom and offer the students something beyond the simplistic view of “useful information to support decision making”, showing them that accounting is a social practice imbricated in our society's various power relations.

5. What is it like to be “critical”?

As reported in Section 3, when I started exposing the ideas I had contact with through international critical literature, I came across my colleagues' censorship, warning me that I would never be able to publish anything similar in Brazil. Additionally, I often heard some colleagues, who showed interest in critical research, say they would be “free” when they graduated from the doctoral program and would publish whatever they wanted. For these people, “where am I going to publish?” was a concern that justified their reluctance to engage in critical research. After graduating, they still do not want – or could not— publish critical studies in the accounting field.

Gendron (2008) argues that when tools to measure performance and rank periodicals draw collective attention to the researchers' number of publications and the periodicals' factor of impact as measures of value, they contribute to consolidating a superficial trend and conformity to the modern academic environment, making the publication of heterodox papers a risky activity. In this sense, Moizer (2009) claims that the process of publishing in social sciences evolved to a game of authors, referees, editors, and bureaucrats, in which a simplistic criterion, i.e., quality researchers publish in quality periodicals, is adopted. Thus, the original purpose of publishing to advance the knowledge of a discipline seems to be lost amid this game. Malsch and Tessier (2015), in turn, even though they recognize that journal rankings represent a threat to the diversity of accounting studies, report that they engaged politically and questioned the ranking practices adopted in the institution to which they were affiliated, showing that it is possible to actively resist the conformity and intellectual conservatism trends these practices promote.

For my part, when faced with calls from my colleagues at the time of the Master's program to comply, I sought to engage with the "publish or perish" culture as a way to contest it. I made an effort to show the mistake of these pieces of advice and censorship –, after all, as highlighted by Bourdieu (1976), promoting ruptures in a scientific field requires engagement with the field itself and its specific logic. I believe that my educational trajectory, during which I always had top performance, forged a *habitus* characterized by self-confidence – occasionally excessive – in my ability to prove that my colleagues were wrong and I was right. In this sense, Gendron (2018) states "being critical implies the endorsement and even embodiment of an epistemological position to go against the crowd" (p. 2). The fact is that I have been relatively successful in my publishing efforts since then. The main reason for this is practice because, since the first time I came across critical research, I started writing papers and submitting them to congresses and periodicals, rather than waiting for my "doctoral degree" to start publishing.

To overcome the mainstream resistance during the submission of my manuscripts, my primary strategy was to invest heavily in theoretical foundation: almost all my papers have more references than what I considered to be necessary to substantiate them properly. Another successful strategy was writing in English; in my experience, this virtually ensured my papers would be approved in conferences, and no matter how "radical" the content was, assessments were always positive. I believe that both strategies enabled me to show proficiency, overcoming the restrictions imposed by the mainstream, alleging a lack of competence. On the other hand, in journal reviews, I sometimes needed to fight with a referee. In the papers with which I went through conflicts, I adopted the analysis of discourse. In the review process, I used the discourse analysis itself to "evaluate the evaluator" and deconstruct his/her arguments. However, adopting this strategy requires much care, and it does not always work. I have had papers summarily rejected in the desk review, and one paper rejected after five rounds of review. Still, I did not give up publishing them.

I have also learned to more carefully choose a suitable journal. For instance, the paper that was rejected after five rounds had been submitted to a periodical, which despite its allegedly multi-paradigm scope has never published a single critical paper in two decades. During the entire review process, one referee insisted that I adopted a more "neutral" tone up to the point that I felt the manuscript would be uncharacterized and refused to make any further changes. Next, I submitted the last version of the manuscript to a periodical in the field of organizational studies, and virtually all criticism concerned a lack of the elements contained in the original version. In the second round, I submitted a practically identical version I had initially submitted to the previous periodical, and the paper was approved. Hence, I have learned that I do not need to restrict my manuscripts to the academic accounting field. Organizational studies in the field of business administration, for instance, are consolidated in Brazil for decades, and sometimes it is easier to convince the referees in this field that accounting can be an interesting topic than overcoming the resistance of referees in the accounting field toward critical research. My recent attempts to direct my work to periodicals in the field of organizational studies have resulted in more rewarding review processes, and I feel that these are effectively contributing to my development as a researcher.

During my PhD classes, I began openly confronting mainstream assumptions, developing a challenging *persona* that reflected my growing dissatisfaction with the program at the time, and by extension, with the Brazilian accounting academic field. Looking back, I believe that it added little to my training and ended up converting into apathy and indifference in the last courses I took in the program. When qualifying and defending my dissertation, I resorted to the help of a few sympathizers in the program's power structure to ensure no mainstream supporters would be included in my dissertation defense committee, avoiding creating more inconveniences beyond those I had already dealt with throughout my trajectory – and I suspect that this only worked because there was a general awareness that if I had to fight for my dissertation, I would. In congresses, I believe that I was able to adapt this contesting *persona* in a slightly more productive way; my strategy was to demarcate space in lectures and the sessions that I attended, asking questions to move the interlocutor out of his/her comfort zone. Adopting this attitude, I went on the offensive to face the mainstream and never had to deal with explicit censorship to the criticism I proposed. However, over time I also got tired of this need to always be in combat, which added to my complete lack of interest in the mainstream. For now, I simply stopped attending accounting conferences in Brazil.

6. Final Considerations

Haynes (2006) points out that the dominant autobiographical narrative model in popular culture is characterized by a linear, chronological, progressive, cumulative, and individualistic account of a life trajectory with a problematic beginning, during which obstacles are overcome, and the true self is updated or revealed. However, evading this script a little, the narrative presented in this paper ends in a melancholic tone. While it is true that I overcame the barriers such as “you will never be able to publish something like that,” with which I was faced at the beginning of my graduate studies, it is also true that this journey brought me more disappointments than satisfaction. While many researchers are dissuaded from engaging with critical research through the mainstream surveillance mechanisms, I ended up developing a sense of not belonging, which has led me to avoid engaging with the academic accounting field in Brazil as a whole.

Thus, although through different means, I also face a process of marginalization common among newcomers who adopt subversion strategies in the scientific field – currently, what I am most proud of in my academic trajectory is not having been co-opted by the mainstream. In line with Bourdieu (1977), I believe that I ended up making a virtue out of necessity considering that my objective conditions of life before entering the graduate program made me never aspire to become an ideologue of rentism and financial speculation – and I would hate it if that had happened. Therefore, the report presented here shows that the process through which I became a critical researcher was motivated by incompatibility between my previous *habitus* and the conditions I encountered in the Brazilian academic accounting field. From what I know of other critical researchers' trajectories, I believe that this is an aspect we have in common. Therefore, this paper is not intended to encourage new researchers to engage in critical research. I think that willingness to engage in critical research precedes entrance into the academic field. Instead, I hope that my report serves to warn of the obstacles that this path may present to anyone willing to take it.

The emergence of a Brazilian community of critical researchers, even if incipient, can contribute to fewer researchers getting lost along this path. However, as I have explained throughout this manuscript, my impression thus far is that this community has sought to establish itself within the boundaries negotiated with the mainstream so that it lacks a greater impetus to promote ruptures within the scientific field and in its relationship with the professional accounting field. However, as I understand that lack of autonomy concerning the professional area is the main characteristic of the Brazilian accounting academic field, it seems naïve to expect that challenging the profession's commercial interests will be accepted in the environments controlled by the mainstream. Instead, I consider that there is a risk of this emergent community of critical researchers to only contribute to reinforce the mainstream legitimacy, conferring a false appearance of diversity of events, periodicals, graduate programs, and other spaces, the primary role of which is to increase the symbolic capital of those who aim to convert it into economic capital. Therefore, to effectively consolidate a critical community that lives up to this name, I think that the best way is to mirror ourselves in related disciplines, such as business administration and economics, or even in the example of accounting in English-speaking contexts, promoting a more radical rupture with the mainstream and constituting autonomous spaces for the production and dissemination of knowledge.

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