

- **FOR TOLERANCE AND COMMUNICATION IN INTERDISCIPLINARY ACCOUNTING STUDIES**

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Abstract

This paper is a reply to Tinker's observations on our work. It shows that our work has been misrepresented and that Tinker's allegations are neither supported by evidence nor any analysis. It rejects Tinker's assertion that his reading of classical texts is the only valid one, and that his understanding of the world alone has validity. We argue that Tinker's reductionist critique could hinder the advancement of interdisciplinary accounting research. We conclude our reply by urging scholars to intervene in worldly affairs by ensuring that intellectual activity is diverse, not stereotypical or predictable.

Like Salim, the main character in V.S. Naipaul's novel *A Bend in the River* (Naipaul, 1980), many 'critical accounting' researchers are escapees from the repressive tolerance of mainstream accounting. For decades, the Gods of neo-classical economics, pseudo-scientific methods and 'there is only one way' enjoyed uncontested rule the world of accounting. Many have found residence in this place acceptable, especially as its intellectual aridity and ethical complicity were compensated by considerable rewards in the shape of grants, consultancies, titles and memberships of important committees. For others, though, the walls and furnishings of this home were experienced as forms of isolation, loneliness and betrayal. They were less inclined to subscribe to established traditions of servility to established authorities, including those who have presided over mainstream accounting theory.

So, some 'critical' accounting scholars sought refuge in that 'bend in the river' where a group has settled that engages in alternative ways of 'seeing' accounting. The 'bend in the river' attracted a motley collection of intellectuals, activists, careerists and the curious, all claiming to be concerned with fermenting the revolution of human consciousness. In this relatively free state, some inhabitants of the 'bend in the river' too began to anoint their own oracles and social Gods who demand a new conformity as they grow suspicious and threatened by anyone who does not worship at their altar. In short, the new life would seem to carry vestiges of the old; it is not as tolerant as some of its inhabitants might like to believe.

Like Salim's 'Big Man', 'critical accounting' has spawned its own Big Man or Big Men¹. Tony Tinker, who claims to be one of the first inhabitants (Tinker, forthcoming, p. 12) of that 'bend in the river', poses as the guardian of its sacred artefacts and provides seemingly authoritative guidance on how these texts are to be correctly read. Others inhabiting the 'bend' remain interested in exploring diverse ways of engaging with social life. They have also sought to develop lines of communication with those residing on the shores of mainstream accounting. In doing so, they risk the wrath of those who seek to police the boundaries, legislating on what kind of communication or 'trade' is acceptable. The dissidents have to be named,

labelled, warned and controlled. Their papers must be checked so that unauthorised occupiers of the bend can be 'outed' and sent into exile. If it is not Richard Macve or Rob Bryer (Tinker, 1999) then it must be Peter Miller, Prem Sikka and/or Hugh Willmott and others (Tinker, forthcoming). Non-believers stand accused of being "unreflective" (Tinker, forthcoming, p. 18) engaged in "bomb-throwing²", "Infantile Disorder³", "evangelism" (Tinker, forthcoming, p. 17) and "nostalgia" (Tinker, forthcoming, p. 18). All this is done in the name of rational criticism and creating intellectual solidarity in a research fraternity that claims to be reflective.

In this paper we take up such criticisms of our work. We reject both the accusations that our work lacks "attention to the present historicity" (Tinker, forthcoming, p. 17) and the allegations that we are engaged in advancing 'methodological individualism'. In our response, we have sought to provide a vigorous answer to his questions without descending into an exchange of personal abuse or making unsupported claims. This has not been easy, however, because our critic offers no sustained *examination* of the theoretical traditions that have guided our work, including the relationship between texts and audiences. Seemingly, such an examination is deemed unnecessary, presumably because it is regarded as self-evident. In the absence of such evidence, however, it is impossible to provide a systematic rebuttal of the criticisms. In preparing this response, we are also conscious of the danger of giving undue attention and respect to a critique of our work that does not engage seriously with it. Balanced against these considerations is the concern that silence might be interpreted as indifference, if not concession.

Our response is organised into five parts. We begin by drawing attention to some of the more outlandish and ill-founded interpretations of our work. The second section draws attention to its reliance upon innuendoes and stereotyping. The third section notes how, somewhat perversely for a self-avowed Marxist, major accountancy firms are defended on the grounds that they are, and can be, a civilising force. In the fourth section, we note how, by privileging his interpretation Marx as the only correct one, alternative possibilities of dialogue and enlightenment are summarily dismissed. The

final part summarises our reply and concludes that reductionist critique does not offer the way forward.

MISREPRESENTATIONS AND CARICATURES

Our publications⁴ cover a wide range of issues and have appeared in scholarly, business, professional, national and international media. They borrow from a range of theories (including Marxism) to provide evidence and arguments to stimulate debate about issues such as money laundering, ethics, regulation, corporate governance, insolvency, academic labour, education, state-profession relationships, history of the UK accountancy bodies, offshore tax havens, financial statements analysis, poverty wages, the hijacking of liberal democracies by corporate interests, human rights and state secrecy, etc. Given Tinker's claims to be an early inhabitant of 'critical accounting', it is disappointing, to say the least, that no attempt is made to support the allegations he makes with any evidence. Indeed, he boldly claims that "such an examination is unnecessary" (Tinker, forthcoming, footnote 37).

In the absence of any detailed examination of our work, Tinker compares us to Abraham Briloff⁵ and suggests that we have imitated Briloff's work, achievements and worldviews (Tinker, forthcoming). This labelling and categorising is completely unsupported. It is then claimed that the writing of "Sikka *et al* often appeals to nostalgic professional statements as the authority for its critique" (Tinker, forthcoming, p. 16); that this "literature makes an even more dubious invocation of a once Golden Age of Professionalism (Tinker, forthcoming, p. 16). We are accused implicitly of defending "a quasi-Jeffersonian version of capitalism, by protecting the investor "ownership" from the encroachments of increasingly powerful management "control" (Tinker, forthcoming, p. 15) and advancing "the belief that capitalism itself is unproblematic and can be regulated for the public good" (Tinker, forthcoming, p. 16). In constructing his imaginary target, Tinker adds that Sikka [and colleagues] do not "dissect financial statements" and "fight the figures" ((Tinker, forthcoming, p. 15). Let us deal with these accusations, showing them to be entirely misconceived and ill-directed.

Tinker's comparison of our work to Briloff's is flattering in certain respects but it is wholly misplaced. It may be the case that 'Briloff' is the nearest US equivalent to 'Sikka' (or vice-versa) but to say that our scholarly work and public interventions have been modelled on Briloff's work is unsupported and unsupportable⁶. Our own position, which we have repeatedly aired, is that intellectual activity should be diverse, not stereotypical or predictable (e.g. Sikka and Willmott, 1995b, 1997).

Unfortunately, the comparison to Briloff is symptomatic rather than exceptional. Tinker makes no detailed or careful reference to our work and its reception. He does not show, for example, how we have allegedly sought to defend the interests of small accountancy firms, investors⁷, or capital markets at the expense of other stakeholders. Indeed, we have written monographs (Mitchell and Sikka, 1996, Sikka et. al, 1999) to argue the exact opposite. Moreover, contrary to Tinker's claims about 'nostalgia' and returning to an 'absent' past, we have sought to reposition social subjects by excavating the history of the accountancy trade associations in a way that suggests that they are not what they claim to be. We have shown that they have a long history of opposing reforms which arguably would have advanced the accountability of major corporations (Puxty et. al, 1994a); that its technologies play a major part in the exploitation of workers (Sikka et al, 1999); and that the accountancy industry is engaged in ruthless exploitation of citizens (Cousins et al, 2000). At times, we have also sought to mobilise opinion by holding a mirror to the accountancy trade associations to argue that their claims or ethics, integrity etc. are little more than rhetorical garnishes, arguing that neither their policies nor their actions come anywhere near their claims (Willmott, 1990; Mitchell et al, 1994, Puxty et al, 1994; Cousins et al, 2000). If we are the friends of the accountancy industry hell bent upon returning it to some glorious past, as Tinker asserts, then only the most convoluted (e.g. double agent) explanation would account for why we have been on the receiving end of threats of lawsuits, establishment's attempts to prevent publication of our articles (Mitchell et al, forthcoming), pressures upon our employers (Jack, 1993), the wrath of the accountancy bodies (for example, Langard, 1996), or their media

campaigns (for example, Certified Accountant, July, August and September 1996, also see Sikka, Willmott and Puxty, 1995b).

Issues about what constitutes good or bad technical accounting remain neglected in 'critical' accounting work. On occasions, we have drawn attention to such issues (Mitchell et al, 1991). It is not clear, however, why Tinker is keen to allocate the task of dissecting financial statements to us. Here, once again, he omits to cite any evidence, or reasoning. We have never made any claims about our expertise in this field. Nor have we ever sought to locate any substantial part our work in it. Of course, this does not mean that we have always ignored the contents of financial statements. We have tried to show, for example, to the low-paid groups that accounting practices and statements are directly implicated in the payment of poverty wages (Cousins et al, 1997). We have also undertaken the largest UK-based analysis of published company financial statements to highlight the wage differentials in major quoted companies (Sikka et al, 1999). This study shows how the disclosures in financial reports can be used to highlight institutionalised inequalities and exploitation. Notably, our analysis argued that companies employing women and part-time staff tend to have the lowest average wage. In this work, we also identified actions that could be taken to secure a more equitable share of wealth.

STEREOTYPING AND INNUENDOES

Tinker seems to delight in making sweeping generalisations. For example, he claims that “Professional accountants are usually entrepreneurial “small shopkeepers” who quietly run their private practices out of their office, and whose paramount aspirations for their students are in those that they harbored for themselves (but invariably failed to realize): to land a job with a Big 5 firm”. He then adds that “this section [of the membership] still exercises disproportionate influence over accreditation and other policies” (Tinker, forthcoming, p. 13). What evidence is provided in support of such assertions? In the UK, around 36% of the membership of the ICAEW⁸, the largest UK based accountancy body, is in public practice. The membership of the accountancy bodies is also highly segmented since accountants

work in industry, commerce, public practice and the public sector. It is segmented by age, gender, ethnicity and other inequalities. Their class position is also ambiguous in that some (e.g. firm partners) are arguably part of capital, whilst others perform routinised work and could be said to be increasingly proletarianised. Others are agents of the state (Puxty, 1990). The tensions between the various factions make it difficult for the accountancy bodies to represent any faction with consistency. As a result they are engaged in a constant process of reinventing themselves (Willmott et al, 1993). In the field of education, small practitioners again defeated the leadership of the ICAEW by rejecting electives as part of the examination syllabus (Accountancy Age, 17 June 1999, p. 16-17). In the field of regulation, major firms seem to call the shots, though the ICAEW has been unable to secure 'proportional liability' for big-firm partners (Cousins et al, 1998). Given the existence of a highly segmented and differentiated membership, one of the challenges is how to mobilise them and unfreeze potentialities for change, bearing in mind that the same members are also mothers, fathers, neighbours, citizens, consumers and stakeholders. Assertions based on stereotypes are no substitute for analysis founded upon detailed investigations.

Tinker delights in labelling others as "unreflective" (Tinker, forthcoming, p. 18) and claims that we are disinclined to engage in "reflective critical scrutiny" (Tinker, forthcoming p. 17). We leave it to others to assess whether this mud sticks as we consider whether his analysis itself exudes this virtue. Limitations of space lead us to consider just a couple of his specific allegations relating to our involvement with the Association of Chartered Certified Accountants (ACCA): first, his commentary on the EGM of the ACCA and, second, his reference to the ACCA Reform Group.

Tinker (forthcoming, p. 19) takes issue with one of our proposals for the 1996 extraordinary general meeting⁹ (EGM) of the Association of Chartered Certified Accountants (ACCA). This stated that "with effect from 1997, the Association undertake a sustained promotional campaign during each calendar year to promote the title ACCA" (Certified Accountant, December 1996, p. 11). The proposals for the 1996 EGM initially began with just two motions advocating 'open' council meetings

and the principle of 'one person one vote' to displace the arrangements which enabled the (unelected) ACCA President to cast some 20%-25% of all the votes for council elections. In the face of a hostile press campaign by ACCA (see July, August, September 1996 editions of *Certified Accountant*), we began to mobilise support for the EGM. It then became clear that other ACCA members had views on closely related issues that they wanted to see raised at the meeting. We could have insisted that more resolutions could not be added; or that only our resolutions could be put forward; or that as the initiators of the EGM our worldview should dominate all others. Such a strategy raised ethical questions. Are we right in prioritising our concerns and not permitting others to raise theirs? We wanted to encourage others to believe that if they feel strongly about some questions, then they should be willing to mobilise and organise and need not be afraid to express their concerns¹⁰. Encouraging others to speak seemed more ethically defensible as well as politically expedient. Eventually, the initial two motions became ten¹¹, a development that Tinker portrays as a ploy to “seize power” (Tinker, forthcoming, footnote 40).

A large number of the signatories (nearly 50%) for the 1996 EGM came from ethnic minorities¹². Many of these worked in industry and commerce and shared the experience of doing mundane jobs. They have found considerable difficulty in securing promotion and recognition and mostly work as self-employed accountants at the lower-end of the public practice market. Nearly 40% of the ACCA's non-white membership works in public practice, often working as sole practitioners. Their financial rewards were (and still are) low. This group suggested that their economic (and social) circumstances would be improved by a regular advertising campaign by the ACCA. In effect, the advertising campaign amounts to a wealth transfer. The cost is borne by the entire membership while the benefits, if any, are appropriated on a somewhat unequal basis. It was in this context that the motion to increase the advertising budget was added to the list. Of course, it could be argued that such a motion was not really appropriate, or that people should be mobilised to demolish capitalism, not to reform the distribution of surpluses.

A second allegation concerns our use of word “Reform” in the “ACCA Reform Group” (Tinker, forthcoming, p. 17). Tinker says, “I assume it was not coincidental that Prem adopted the term, “Reform”, after we [i.e. Tinker and colleagues] had established a Reform Club of North America, to challenge the Executive Committee of the North American Accounting Association” (Tinker, forthcoming, p. 17). If we had been asked, we would have responded that we had no awareness at that time of Tinker’s initiatives at the American Accounting Association (AAA), or their outcomes.

Why, then, did we use the term `Reform'? In the world of politics, there is frequently an encounter between groups and individuals endowed with unequal resources. In this context, language is an important factor for positioning and mobilising various groups. As we focused upon the state of democracy and openness at the Association of Chartered Certified Accountants (ACCA), described by *The Times* as an organisation that “has always tended to be more secretive than it should be” (The Times, 16 May 1996, page 30), some of the people closely involved with the campaign fastened upon a name that summarised our activities. The Group was/is committed not only to securing more openness in the governance structures of the ACCA¹³ (e.g. open council meetings, elections of officers, one-person-one-vote), but also to achieving better representation of minorities¹⁴ (ethnic monitoring of members and students) and encouraging non-UK ACCA members to declare independence from (a kind of colonial) reliance upon London by forming their own local associations and developing the local social infrastructure to meet local needs¹⁵. We are castigated for the use of the word “Reform” on the grounds that it devalues the memory of the anti-slavery movement. Yet, the Reform Club of North America seems to have no difficulty in using the same name for its crusade against the Executive Committee of the AAA.

DEFENDING LARGE ACCOUNTANCY FIRMS

The world today is in the grip of capital more than ever before. Increasingly, international capital sets the political agenda and dominates public policymaking, so

much so that some commentators (Chomsky, 1999) consider its unchecked power to be a threat to social democracy. In an unexpected move for a self-avowed Marxist, our critic comes to the aid of major accountancy firms (or international capital). He says that Sikka [and colleagues] make great play of violations of professional ethics and standards, and thus hypocrisy of practice relative to its proclamations of “independence”, “integrity”, “public service” etc. (Tinker, forthcoming, p. 16). Instead of exposing this contradiction, we are urged to sympathise more with the Big firms because of their “more progressive policies towards... disadvantaged groups [and the large firms] might prove more powerful and willing bedfellows in tempering globalising processes” (Tinker, forthcoming, p. 20-21). We question Tinker’s strictures as we can find no ground for accepting that the social power exercised by major fractions of capital should be given special exemption from critical public scrutiny. Is misconduct and hypocrisy by large-scale organisations to be placed off limits because, perhaps, they might conceivably be more inclined to exercise their monopoly power to eliminate some of the seamier aspects of ‘globalising processes’? The major accountancy firms are a significant fraction of international capital and play a major role in advancing the hegemony of capitalism and Western values. We make no apology for scrutinising their relationship with the state (Sikka and Willmott, 1995a), their hype of professional ethics (Mitchell et al, 1994), their possible role in money laundering (Mitchell et al, 1998a, 1998b) or exposing the way in which major firms hire legislatures to advance their narrow private economic interests (Cousins et al, 1998; Mitchell and Sikka, 1999). Such scrutiny, we argue, is an essential part of the politics that seek to render capital more accountable by tempering its venality by regulations forged within liberal democratic politics. Since we are socially positioned as accounting academics, it is not really too surprising that our writings are informed by an analysis of some of the more powerful players in the accounting world. But our focus upon dominant institutions (e.g. the big five accounting firms) has been accompanied by a concern to locate the world of accountancy in the broader social context (for example see, Puxty et. al, 1994b; Sikka and Willmott, 1995a, 1995b; Mitchell et al, 1998a, 1998b).

The role of accountancy firms in globalising processes is an interesting issue. The partners of major firms, like other agents of capital, roam the world to secure profitable opportunities and an environment that is conducive to their narrow private interests (Cousins et al, 1998). Occasionally, they miscalculate and their practices are exposed rather than ignored, condoned or actively encouraged by regulators. In Italy, for example, the Big-five accountancy firms were recently fined £1.4 million for "consistently distorting market competition in Italian accountancy services, in particular by standardising prices and co-ordinating to win clients" (Financial Times, 22 February 2000, p. 8; The Accountant, March 2000, p.7 and 13). They claim to be global business but shun local accountability when it suits them (Willmott and Sikka, 1997). They have a history of discriminating against the local non-white population and encouraging Western economic imperialism (Annisette, 1996, 1999, 2000). In 1987, the UK's Commission for Racial Equality (CRE) noted that compared to their non-white colleagues, white trainees were four times more likely to secure a contract with chartered accountancy firms (Commission for Racial Equality, 1987). The CRE recommended that accountancy firms should undertake 'ethnic monitoring' of all applicants (Commission for Racial Equality, 1987). Over fourteen years later, no major UK firm has complied with this recommendation¹⁶. As the providers of lucrative privatisation schemes, accountancy firms have played a major role in the transfer of wealth from citizens to economic elites (for example see, Arnold and Cooper, 1999), a process that has resulted in further concentration of power, loss of jobs, tax revenues and a degradation of the quality of life for many. As a part of the mobile international capital, these firms play a major part in cheapening labour and destroying local histories, traditions and cultures. Our critic urges us to overlook these activities and effects by applauding the civilised work of large accounting firms. The idea that major firms might make willing bedfellows in tempering globalising processes could possibly be persuasive if some supportive theory or analysis accompanied it.

MARXIAN DIALECTICS

We acknowledge that Marxian dialectics has a considerable capacity to enhance our understanding of the social world. But for this to be possible, attention needs to be paid to its richness, diversity, complexity and the debates about its meaning and significance (see Archer *et al*, 1998; Bhaskar, 1979; Rees, 1998). We are suspicious of any claim that a particular version of dialectics can secure an objective account of the totality. It is doubtful that the totality can be adequately grasped by concepts. On the one hand, Tinker wants to encourage non-identity thinking, yet, on the other hand, he does not want to tolerate alternative readings of Marx, or the relevance of alternative philosophies and research approaches. The insistence that the 'commodity', rather than class or other social antagonisms¹⁷, forms the only defensible starting point of all empirical investigations, risks the basing of investigation and analysis on an unnecessarily reductionist foundation. To the extent that we are persuaded by the argument that only the processes of commodification offer any scope for understanding social change, we stand in danger of introducing a kind of determinism that robs research of its dynamism and a capacity to provide new, self-critical insights.

Following Marx's dictum that 'the philosophers have only interpreted the world in various ways; the point is to change it', Marxist traditions must continuously be renewed through lived experiences and opposition to institutions of oppression and exploitation in an effort to enable human beings to live less brutalised and destructive lives. But how are the agents of such change to be galvanised? While there is a role for scholarship and related forms of intellectual engagement with radical ideas, this activity should not displace involvement in the world of practical affairs. This participation can be pursued through diverse media: as organisers or orators, through street theatres, involvement in worker associations, mutual aid societies and support of politically and intellectually charged newspapers and pamphlets. It is not just that these activities are morally or politically commendable or 'correct'; they also provide raw material for critical self reflection and the development of new theories, shared experiences, thoughts and values that foster the development of alternative forms of society.

Unlike Tinker, we have advanced some proposals for social reform and regulation in the belief that change is possible, and that social and institutional structures can be changed. To encourage dialogue and debate, we have published monographs in more accessible language (for example, Cousins et al, 1998; Mitchell et al, 1998b; Sikka et al, 1999; Cousins et al, 2000). To unfreeze potentialities for change, each monograph is accompanied by public policy suggestions. These proposals are not intended to be the final word. Instead they are offered to stimulate debate and encourage critical scrutiny of the way social power is exercised. In contrast, Tinker seems to inhabit a world where the walls of capitalism, like those of Jericho, will collapse when the right language is used to urge their destruction.

SUMMARY AND CONCLUSION

We would welcome the careful examination and critique of our work. Tinker manufactures a series of stereotypes and caricatures to dismiss it. Like Salim's 'Big Man', Tinker insists (Tinker, 1999a, 1999b, 2000, forthcoming) that his reading of the classic texts (e.g. Marxism) is the only valid one, and that his understanding of the world alone has validity. Like some fundamentalist religious zealots, the 'Big Man' reads from a Grand Narrative to insist that his (reductionist) interpretation of its meaning is the only credible or persuasive one, and that it alone offers the benchmark against which everything else is to be discussed and appraised. No allowance is made for any alternative philosophy, interpretation, culture, history, belief system, or an engagement with the lived experiences of the world. All other forms of knowledge are declared redundant because they do not measure up to the favoured interpretation of the classic texts and the idealised legacy of dead philosophers.

That 'bend in the river' is becoming colonised by new social Gods who demand conformity. Intellectual life is under pressure to become stereotypical, one-dimensional and predictable. Anyone not worshipping at the same altar is increasingly viewed with suspicion. The inhabitants of that 'bend in the river' are becoming divided into warring camps (notably, Foucauldians v Marxists) with their own news media (i.e. journals) or exiled to other lands. Preoccupied with their petty intellectual battles, 'critical accountants' have made little contribution to, or impact

upon, progressive public policy-making, let alone ferment more radical forms of change. Perhaps it is time to focus attention upon the practicalities of such activities, in preference to the self-policing of critical accounting knowledge. To pursue critique without this care inevitably involves the substitution of dogma for analysis. In effect, the Other is defined and interrogated primarily for purposes of self-affirmation.

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Endnotes

¹ 'Critical accounting', like academia and accounting, is primarily the domain of white European males as is evident from the composition of its journal editors and the composition of their boards.

² Elsewhere they are referred to as “bombthrowers” and “dinosaurs” (Tinker, 2000b, page 18).

³ People are also mocked because their speech (or accent) shows the marks of their geographical location (footnote 22 to Tinker, 2000b).

⁴ These are all listed in the biannual research register published by the British Accounting Association (BAA). Sikka was at the University of East London until early 1996 and has since been at the University of Essex. Hugh Willmott was at Aston University until 1988 and has since been at UMIST. Information about our publications from 1996 can be found on the BAA web site (<http://www.shef.ac.uk/~baa/>). Earlier information is available in hard copies. Our publications are also listed on the web sites of the University of Essex (http://www.essex.ac.uk/AFM/about_us/staff/staff.html) and UMIST (<http://dSPACE.dial.pipex.com/town/close/hr22/hcwhome>).

⁵ For references to Briloff's work see Tinker 1999b and 2000. Also see Sikka, Willmott and Puxty, 1995b.

⁶ In terms of age, class and ethnicity, Sikka and Briloff are also probably positioned very differently in their respective societies.

⁷ We cannot resist noting here how Marx himself was an investor who speculated on the stock market. He rationalised this practice by arguing that “It's a type of operation that makes small demands on one's time, and it's worth while running some risk in order to relieve the enemy of his income” (When, 1999, page 268).

⁸ Information as per the ICAEW web site (<http://www.icaew.co.uk/institute/statistics>) accessed on 28 March 2000.

⁹ The 1995 EGM was organised by Prem Sikka. In 1996, Ken Robins and Prem Sikka organised another EGM.

¹⁰ Another EGM (not organised by us) was held on 17th February 2000 (Accountancy Age, 24 February 2000, p. 16-17). The number of resolutions ‘critical’ of the leadership have also increased (see the ACCA's 2000 annual report).

¹¹ Eventually so intense was the pressure upon people that two of them chose not to move their respective motions.

¹² According to a circular (dated 10 January 2000) from ACCA President, the Association has “over 70,000 [members] in 140 countries”. Nearly 50% of the ACCA

membership is outside the UK, mainly in former British colonies. Nearly 50% of the UK membership is estimated to be non-white. In nearly 100 years of its history ACCA has never had a non-white officeholder, chief executive or a director. To appease demands for local autonomy, in May 2001, ACCA Council appointed a Hong Kong based Ernst & Young partner as its Vice-President (in 2003 he is expected to become President).

¹³ ACCA has not been the only accountancy body to attract our attention. We have tried to persuade all major (there are six) accountancy bodies to be more open.

¹⁴ We have campaigned extensively and have liaised with the Commission for Racial Equality to provide an insight to the UK accountancy bodies. Coincidentally, most of the UK accountancy have now promised to undertake ethnic monitoring of their UK membership. We are well aware that this in itself does not deal with questions of institutionalised discrimination.

¹⁵ ACCA has a history of subverting the development of local infrastructure in former British colonies. (Annisette, 1996, 1999, 2000). Tinker claims that “Relatively speaking, the ACCA is well positioned. Its international membership opens up opportunities for supporting an increasingly globalised economy, and its broad base of member experience may ease the provision of new assurance services. While, at times, harnessing this diversity may seem like riding a tiger (indeed, at times, the tiger seems to be ready to devour its riders) the Association does seem to be in the right ballpark” (Tinker, 2000c, p. 34)

¹⁶ The 1998/99 student recruitment statistics published by the ICAEW show that in 1998/99, out of nearly 4,000 British trainees securing a contract with a chartered accountancy firm, 3667 were white. The remainder included 15 black (12 Black African, 1 Black Caribbean and 2 Black Other), 159 Indian, 45 Pakistani, 11 Bangladeshi and 26 categorised as 'Asian Other'. There is no information about the retention and/or progression rates of ethnic minorities in accountancy firms.

¹⁷ Many of these antagonisms (e.g. racial discrimination) also predate capitalism and European colonialism.