On neo-colonialism and the colonisation of accounting research

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Abstract: While assertions of the colonisation of accounting research have occasionally been made in the accounting literature, not only has there been no systematic examination of the evidence that supports these conclusions, no evidence has yet been proffered. This paper explores whether accounting research has been colonised by considering sociologically the essential elements of colonisation and whether they can be applied to accounting research. A critical examination of the elements of colonisation – control over communication, capital, culture, and education; elitism; and English as the dominant language – finds that accounting research has been colonised by acts of symbolic violence, which has resulted in misrecognised class distinctions and neo-colonial dependency relationships within accounting research. It urges accounting researchers recognise the neo-colonial power relationships that have been imposed upon them by the cultural imperialism of the dominant research culture.

Keywords: accounting research; colonisation; neo-colonialism; research construct; meta-construct; symbolic violence; false consciousness.

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1 Introduction and purpose

In this paper I examine the colonisation and resulting neo-colonialism of financial accounting research. The colonisation and neo-colonialism (also spelled neocolonialism) of which I speak is demonstrated by control over
1 communication (the presence and exercise of control over communication
2 capital (knowledge capital and intellectual capital)
3 culture (research culture and cultural imperialism)
4 education (doctoral programs)
5 elitism (journals and journal editors)
6 English as the dominant language that exists within the accounting research-publication complex by the colonial powers.

Neo-colonialism in present day accounting research is the result of the previous colonisation of accounting research beginning with the work of William Beaver in 1968 followed by Ross Watts and Jerold Zimmerman in 1986 and their disciples (who are too numerous to mention) and the rise of the school of positive accounting theory perpetuated by editors of ‘elite’ accounting research journals. The presence of neo-colonialism in accounting research is evidenced by a claim of Nicholas Dopuch, the editor of the Journal of Accounting Research: “I do believe that the traditional form of normative income theorizing is [dead], and I have done my best as editor of [Journal of Accounting Research] to encourage this end” [cited in Reiter and Williams (2002) and Bell (1984)].

Although Murphy and Zhu (2010) explored the presence of neo-colonialism in management journals, they do not explain the meaning of colonialism or neo-colonialism, or place them in a sociological context. They also refer to the colonisation of accounting research but do not explain the sociological meaning of colonisation within the field of accounting research. Reiter and Williams (2002) refers to the colonising of previously ‘uninvestigated’ research areas’, and ‘imperialist ventures’, but fails to explain what colonising previously uninvestigated research areas is or what imperialist ventures in accounting research means.

Published accounting research which attempts to describe accounting research as having been colonised fails to establish the foundation of colonisation, imperialism, colonialism, or neo-colonialism in the context of accounting research, or the meaning, significance, or consequences of colonisation, imperialism, colonialism, or neo-colonialism in the context of accounting research. Research has to date been content to merely declare without proving the existence of colonisation within accounting research and the accounting academy. Two questions that arise, therefore, are how can we know whether accounting research has been colonised without first understanding what constitutes colonisation, imperialism, colonialism, or neo-colonialism, and if it has been, what are the implications for accounting research?
This paper explores colonisation, imperialism, colonialism, and neo-colonialism in accounting research, with emphasis on financial accounting research. This paper argues that accounting research has been colonised by the dominant accounting research culture – economic and finance theory, positive accounting theory, and capital markets – and that the colonisers have committed acts of symbolic violence in order to establish and reproduce the dominant accounting research culture in future generations of accounting researchers. The colonisers have arrogated to themselves the power to impose upon accounting researchers a system of class distinctions through the creation of a construct of accounting research that has generated a false consciousness in accounting researchers of the legitimate parameters of accounting research. The present state of accounting research is characterised by neo-colonial control over communication, capital (knowledge capital), culture (research culture), education (doctoral programs), elitism and editorial control of accounting journals, and English as the dominant language, all of which are elements of neo-colonialism. The paper concludes with recommendations that accounting researchers recognise the artificial class distinctions, enter into a new consciousness, and resist the colonial powers-that-be.

The purpose of this paper is to create within accounting researchers a new consciousness, a consciousness of empowerment, and to help researchers recognise the power relationships and raise their awareness of the class distinctions created by the colonisers of accounting research.

2 Importance and contribution

For decades published accounting research has been controlled by a cadre of editorial gatekeepers (e.g., Lee, 1997; Fogarty and Liao, 2009) who enforce strict compliance with methodologies that yield results of little use to society. Too long have accounting researchers been subjugated to pressure from those same gatekeepers in an implicit collusion with accounting department administrators to focus their research on topics using research methods approved by the gatekeepers and administrators, in particular capital markets.

The importance and contribution of this paper is more than the obligatory marginal ‘contribution to the literature.’ It contributes to the formation of a new consciousness in accounting researchers, a consciousness that recognises the class demarcations and class distinctions, and the power of the gatekeepers to impose meaning on accounting research. It is important particularly for international accounting research and researchers on international accounting issues because it reveals the class distinctions imposed upon accounting research and accounting researchers internationally. It calls for all accounting researchers, especially international accounting researchers, to find their own voice and liberate themselves from the colonising construct of accounting research.

The rest of this paper is organised as follows. First, literature on colonisation, imperialism, colonialism and neo-colonialism are reviewed in order to provide a basis for characterising accounting research as having been colonised and to recognise the elements of class distinction. Next, accounting research as the casualty of colonisation and neo-colonialism is considered. Conclusions and recommendations follow.
3 Colonisation, colonialism, imperialism, and neo-colonialism

Colonisation, imperialism, colonialism, and neo-colonialism are inherently related. That is, while distinct, they are inseparable conceptually, with one accompanied by another. They have traditionally been used to describe international geo-political and economic relations, but as discussed below, also describe present day accounting research. This discussion is not to provide a comprehensive analysis of colonisation, imperialism, colonialism, or neo-colonialism but merely to provide a basic agreement of the concepts involved and to establish a common understanding of the arguments that support for the purpose of the paper.

Colonialism is “a political-economic phenomenon whereby various European nations explored, conquered, settled, and exploited large areas of the world…By discovery, conquest, and settlement, these nations expanded and colonized throughout the world, spreading European institutions and culture” (Encyclopædia Britannica, Inc., 2015a).

Colonialisation is “the act of bringing into subjection or subjugation by colonializing; the state or fact of being colonialized” (Dictionary.com, 2014). While colonisation may have begun by violent conquest, it continues through domination of knowledge. “Every conquest is pre-eminently a conquest of knowledge” (Lal, n.d.). Colonialisation, by one definition, is “the action of appropriating a place or domain for one’s own use” (Oxford Dictionary, 2015). While actual, physical violence such as war and invasion is a sufficient condition for the exercise of colonisation, it is not a necessary condition. On the other hand, symbolic violence is not a necessary condition, but in the absence of actual, physical violence it is a sufficient condition for the exercise and continuation of colonisation and colonialism.

Imperialism describes the “policy, practice, or advocacy of extending power and dominion, especially by direct territorial acquisition or by gaining political and economic control of other areas…it always involves the use of power, whether military force or some subtler form, (Encyclopædia Britannica, Inc., 2015b).

Neo-colonialism is “the policy or practice of a wealthy or powerful nation in extending its influence into a less developed one, especially in exploiting that nation’s resources” (American Heritage Dictionary, 2014). It refers to a form of power used to perpetuate colonial exploitation of developing countries. Neo-colonialism has been associated with “the development of capitalism that enables capitalist powers (both nations and corporations) to dominate subject nations through the operations of international capitalism rather than by means of direct rule” (Encyclopædia Britannica, 2015c).

The significance of the relationship between capitalism and colonisation, colonialism, imperialism, and neo-colonialism, cannot be understated. As Sartre (1996) observes, “it was capitalism itself that became colonialist” (p. 39). Colonisation, colonialism and neo-colonialism were, and continue to be, instruments of capitalist economies. Colonisation, colonialism and neo-colonialism are functions and expressions of power, first of military power and then of symbolic power in support of capitalist enterprises and capital markets.

It is not a coincidence, then, that the emphasis in accounting research is on capital markets. It is a well-publicised secret that mainstream accounting research has for the past several decades been conducted, intentional or otherwise, in support of capitalism through its emphasis on capital markets research and capital market. Indeed, Reiter and
Williams (2002) comment that, “One of the principal characteristics of the empirical/calculative tradition in accounting research is its reliance on economic theory.” Kinney (2003) conducted a survey of doctoral students at the 2002 AAA/Deloitte & Touche/J. Michael Cook Doctoral Consortium in Tahoe City and found that 90%, 54 out of 60 students, had either already taken, or planned to take, capital market research methods courses (p. 41). More recently, Williams (2014) noted that accounting research emphasises the exporting of tools of capital markets research and analysis.

The next section discusses accounting research and neo-colonialism.

4 The colonisation of accounting research

The colonisation of accounting research has been achieved first via the commission of acts of symbolic violence, which Bourdieu (1993) defines as “the establishment of a canon in the guise of a universally valued cultural inheritance…in that it gains legitimacy by misrecognizing the underlying power relations which serve, in part to guarantee the continued reproduction of the legitimacy of those who defend the canon” (p. 20), and second by the exercise of symbolic power by the colonisers of accounting research. Symbolic power is exercised when a power is capable of not only imposing meanings, but to impose those meanings as legitimate while concealing the power relations which are the basis of its force (Bourdieu and Passeron, 1990). The crux of the matter is that the power to impose meaning by the colonisers is misrecognised as legitimate when the meanings disguise power relationships.

‘Canon’ is often used in a theological context. Here, ‘canon’ refers to the authority of the current accounting research construct, and ‘cultural inheritance’ refers to the cultural imperialism of the accounting research construct. As Chua (2011) so insightfully comments,

“One can hardly learn to innovate if one is drilled in nothing but a singular canon from very early in one’s [Ph.D.] candidature. Neither is one encouraged to experiment if one is informed early that certain methodological choices are career-limiting and ought to be avoided at all costs. Indeed, unorthodox researchers are at times disallowed from PhD supervision on the grounds that this would harm both the prospects of students and the institution’s reputation, for their graduates would not be able to gain employment at ‘prestigious’ institutions” (p. 36).

Literature where accounting research has been considered as having been colonised includes Tuttle and Dillard (2007), McCarthy (2012), and Williams (2014). Tuttle and Dillard, for example, note that “A plethora of academic accounting research published outside the American Accounting Association (AAA) imprimatur documents what has come to be known as the colonisation of the accounting academy” (p.388). McCarthy reports that “members of the German informatics community) have organised specifically to prevent colonisation of their research endeavours by North American research values” (p. 837), while Williams, citing Hopwood (2008), states there are historical pressures at work that may make European accounting research vulnerable to colonisation by US-style research.

To better understand the current presence of neo-colonialism in accounting research, a review of a ‘mediawiki’ published by Brigham Young University, What is accounting research, is first in order. According to BYU,
“Accounting research is hard to define because it has shifted over time…. With the advent of the Journal of Accounting Research, advances in finance such as the efficient market hypothesis, creation of large data sets and the statistical abilities to analyze them (i.e., computers), and the publication of Ball and Brown’s seminal work in 1968, accounting research moved into positive research…[which] has resulted in a significant increase in research output …”

(BYU, 2014; see Appendix)

Oler et al. (2009) classified accounting research according to six research topics, seven research methodologies, and the number of citations made to previous papers by papers published in six top elite journals” (BYU, 2014). But BYU considered Oler et al.’s categorisations of both their topics and the research methodologies as “broad” thus necessarily implying that accounting research and methodologies must, or at least should, be narrower than those identified by Oler et al.

Oler et al. define accounting research as, “research into the effect of economic events on the process of summarizing, analyzing, verifying, and reporting standardized financial information, and on the effects of reported information on economic events” (p.639). To that end, BYU identifies the major topic of accounting research more narrowly than Oler et al. consisting principally of “capital markets research and decision making based on financial accounting information” which again underscores there is no coincidence that accounting research reflects the dominant economic system. The three main methodologies used in accounting research according to BYU are all empirical: archival, analytical, and experimental. Topics and methods that do not fit into one of those categories BYU classifies as ‘other’ (see Appendix).

BYU aligns accounting research in creating new accounting knowledge with what it refers to as “the hard sciences”. 4 That is, although accounting is a social science (Lowe and Puxty, 1990; Huber, 2015) BYU asserts that models of research and testing used in the hard sciences can be used in accounting research which, along with “evidence such as financial statements, stock prices, surveys, experiments, computer simulations, and mathematical proofs” provide a ‘scientific perspective’.

Reiter and Williams (2002) also acknowledge the attempt to import into accounting research the research principles of the ‘hard sciences’. But, they say, in addition to importing research principles of the ‘hard sciences’, accounting researchers have also imported the “reputation structures for knowledge production…” which in turn “forces most US accounting researchers to narrowly define their work within the economic paradigm” (p.602).

The observation by Reiter and Williams accords with Said (1993) who states that both imperialism and colonialism are supported and impelled by ideology and forms of knowledge affiliated with domination and class distinction. Similarly, Childs and Williams (1997) claim that “Colonial rule is necessarily enmeshed with a system of representations and, as an apparatus of power, its discourse constructs a knowledge of ‘subject peoples’ through which it variously authorizes that rule…” (p.123).

Lukka and Kasanen (1996) showed that the statistical research methods dominate both US and the non-US research. Furthermore, “the mainstream US academy dominates accounting knowledge production and publication well beyond the shores of North America” [Reiter and Williams, (2002), p.601].

Herein lies one of the pillars of the creation of a false consciousness in accounting research – that accounting research should be ‘scientific’5 – and the propagation and continuation of the misrecognition of the symbolic power exercised by the neo-colonial
powers of gatekeepers and administrators of accounting education and research. Mattessich (1995), among others, refers to this as the “empirical revolution in accounting.”

Kaplan (2011) identifies six interconnected elements of what Huber (2014) refers to as the research-publication complex that “have converged into a stable equilibrium of accounting scholarship characterized by a narrow set of research methods” (p.381). ‘Stable equilibrium’ may be considered a euphemism for neo-colonialism since the six elements that created the “stable equilibrium of accounting scholarship characterized by a narrow set of research methods” are the same elements that empower and sustain neo-colonialism in accounting research: doctoral training; publication standards applied by journal editors and reviewers; faculty promotion criteria; textbook writing and educational curriculum; school and program accreditation criteria; and university promotion standards.

Alawattage and Wickramasinghe (2009)

“share Neu’s (2001) concern that accounting research is a banal practice and that it needs to create a discursive space for the issues of relevance to the ‘majority world’, which would provide a vantage point for decreasing the insularity of accounting research. Despite the growing interest of taking accounting research into the ‘majority world’, such endeavours are conditioned by the ideologies of the centre, which often impose on us to look for western accounting, or its deviations, in the periphery, i.e. how western accounting penetrates into the periphery as a technology of government (Neu, 2000a, 2000b; Neu and Graham, 2006; Davie, 2000, 2005, 2007), and how elite class in the periphery ‘voyages in’ to the accounting discourses of the centre.”

Graham (2009) suggests that accounting research is “implicated in subalternity in complex ways both through its construction of the subject of research and in its attempts to reproduce accounting researchers habituated to Western academic norms and practices” (p.309). The reproduction of “accounting researchers habituated to Western academic norms and practices” is the essence of Bourdieu’s argument of cultural reproduction of the dominant culture.

Graham (2009) further observed that “much of the research on LDCs [less developed countries] in top accounting journals is produced by people from those countries who have taken doctoral training at a European or North American university” (p.314), and that non-Western students become “indoctrinated in European modes of thought and expression. Without this indoctrination, the student will have a hard time of it trying to get published in so-called reputable journals, because the criteria for journal reputation are well entrenched and are decidedly Eurocentric” (p.315).

But if non-Western students become indoctrinated in European educational systems and modes of thought and expression, European modes of thought and expression are themselves extensions of the US research construct. As noted by Borghans and Cörvers (2009), “While higher education started to grow substantially around 1960, only a few decades later, research and higher education transformed gradually to the American standard” due in part to the increased mobility of European students (p.2).

Sunder (2008) comments on how to build a research culture and thereby unwittingly supports the proposition of colonisation and neo-colonialism in accounting research. Publications in international journals are an important consideration in promotion and tenure decisions and are often required, as in the USA, by many Asian universities and
ministries of education. But such requirements, states Sunder, are not without sacrificing the longer term goal of building an indigenous research culture to address important problems of the indigenous society since international journals focus their attention on addressing the problems of the economies in which most of their readers reside.

In a statement that could be taken directly from the ‘Colonialism Playbook’, Sunder explicitly acknowledges that

“The policy of requiring international publications induces them to turn toward addressing unfamiliar problems of distant lands for the sole purpose of getting a publication or two so they can get promoted. This turns the very purpose of research on its head— instead of doing research in order to serve society, faculty start doing research so they can get it published, so they can get promoted and in turn be able to do more such research.” (p.84)

That the dominated accounting researchers adopt the research culture of the dominating power is well supported in the literature and is further evidenced in Canadian accounting research. In a study of Canadian accounting research, Qu et al. (2009) found “empirical evidence of a strong US elite dominance in the research agenda of a non-US research community” because there was “a consistently higher proportion of authorship representation and participation of US elites (measured by doctoral origins) in [Contemporary Accounting Research]” (p.2).

Murphy and Zhu (2012) studied Anglo-American domination in management journals using cartograms to respond to “the most common justifications for the neo-colonial scholarly hierarchy”. One of their findings was that “The systematic exclusion of non-Western scholarship from major management journals is…tied to overall patterns of domination in the world economy and society” (p.919).

Murphy and Zhu further concluded that, “The intellectual domination of the West parallels economic domination maintained through control of the top of the value chain; just as the economic value chain is governed by Western interests, so is the scholarly value chain” (p.920). They support their conclusions by demonstrating a close relationship between economic power and scholarly distribution. “The close concordance between economic and scholarly power distribution can be seen by comparing the global GDP cartogram below with the author and editor cartograms…” (p.920). They also found that much of the scholarship about emerging economies that was published in ‘world-class’ journals was predominantly from Western-based authors. The ‘insidious result’, as Murphy and Zhu refer to the Western domination of leading journals, is its “colonizing effect on scholarship in emerging economies. This effect is heightened as academic institutions in major emerging economies seek to ‘prove’ that they too are ‘world-class’”.

Almost two decades ago, Lee (1997) had established that the majority of published accounting research was conducted by researchers whose topics and methods of research interests aligned with those of major US universities. Likewise, Raffournier and Schatt (2010) argue that “the top accounting research journals do not fairly reflect the variety of research conducted throughout the world because the number of research fields and methodologies is largely limited to financial accounting research using a positivist perspective and statistical methods, particularly in U.S. accounting research journals [which] clearly show that top US journals focus on a limited number of domains, methodologies and data origins” [Lukka and Kasanen, 1996; Bonner et al., (2006), p.11]. Similarly, Williams et al. (2006) found that accounting research was dominated “by
graduates of an elite set of schools who have demonstrated agility in employing the methods of economics and monetarist finance” (p.814). Reiter and Williams (2002) agree with Williams, Jenkins, and Ingraham that “One of the principal characteristics of the empirical/calculative tradition in accounting research is its reliance on economic theory” (p.581).

Yet, in spite of the assertions that accounting research has been colonised, no proof has been proferred to sustain those assertions. Therefore, the essential components of colonisation and neo-colonialism must be examined and compared to the state of accounting research to determine whether accounting research has, in fact, been colonised.

The six components of neo-colonialism in accounting research are examined in the following sections: communication, capital (knowledge capital and intellectual capital), culture (research culture and cultural imperialism), education (doctoral programs), elitism (journals and journal editors), and English as the dominant language. Each has been studied in isolation, but when combined the presence of neo-colonialism in accounting research is unmistakable and undeniable. They are inextricably linked but are broken down into their essential components for analytical purposes.

4.1 Communication

Pedagogic action imposes a cultural arbitrary by a dominant, arbitrary power (Bourdieu and Passeron, 1990). Pedagogic action is based on pedagogic authority. Pedagogic authority consists of

“the power relations between the groups or classes making up a social transformation are the basis of the arbitrary power which is the precondition for the establishment of a relation of pedagogic communication, i.e., for the imposition and inculcation of a cultural arbitrary by an arbitrary mode of imposition and inculcation (education).” [Bourdieu and Passeron, (1990), p.6]

Communication, says Bourdieu (1999, p.167), “contributes to the legitimation of the established order by establishing distinctions (hierarchies) and legitimating those distinctions”. Furthermore, the dominant culture facilitates communication between its members thereby not only contributing to the integration of the dominant culture but also by class distinguishing the dominant culture from other classes (p.167).

The established order in accounting research is the research construct’ and the class distinctions imposed by the research construct. The dominant accounting research culture facilitates communication between its members which contributes to the integration of the dominant research culture and distinguishes the dominant research culture from other classes of research. That is, “in communicating reality, we construct reality” (Hines, 1988).

Bourdieu’s understanding of communication is an extension of McLuhan and Fiore’s (1967) The Medium is the Massage[sic] who proposed that the medium, rather than the content it carries, should be the focus of study the characteristics of the medium affect society. This is clearly the case in accounting research where the major medium of communication, accounting research journals (Moizer, 2009), is a message separate, apart from, and above the content of the actual published research since accounting research journals are divided into classes – elite and non-elite – thereby “establishing distinctions (hierarchies) and legitimating those distinctions” and “distinguishing the dominant
culture from other classes”. For Bourdieu, the simple act of transmitting a message with as a pedagogic communication “implies and imposes a social definition…of what merits transmission…which confers on the information being transmitted its legitimacy and thereby its full meaning” [Bourdieu and Passeron, (1990), p.109].

Communication is related to both elitism and the editorial control of journals. and the dominance of the English language, which are discussed below, because accounting research is disseminated both literally and symbolically through journals. Accounting research is disseminated literally because of the content of the research published, and symbolically because of the topics and research methods of the papers published, and the topics and research methods rejected for publication. Elitism, as exhibited in accounting journals, is a hallmark of cultural imperialism.

Moizer (2009) contributes to our understanding of the function of journals and their relationship to communication. “The primary function of a journal…is to communicate the results of their research as widely as possible, with the segment of the academic community to which it is of interest” (p.286). But, hiring, tenure, and promotion decisions are based in large part on research productivity and research ‘quality’ as judged by the number of articles published in elite journals which in turn creates pressure from administrators to submit research to the elite journals which are controlled by the editorial gatekeepers (Huber, 2015).

4.2 Capital (knowledge capital and intellectual capital)

Education is a method of proliferating knowledge capitalism (Peters, 2003). According to McPhail (2009) ‘knowledge capital’, also known as ‘knowledge capitalism’, or ‘intellectual capital’; refers to “the shift from tangible capital as a factor of production to knowledge as a primary economic resource” [McPhail, (2009), pp.2–3] McPhail continues. “There is a growing discussion of the knowledge economy within the accounting literature…Much of this analysis may of course represent an attempt to rationalise the capriciousness of market values and legitimise the ideology of market efficiency” (McPhail, (2009), p.805).

As neo-colonialism in geo-politics is the imposition of capitalism by colonial powers on colonised nations, neo-colonialism in accounting research is the imposition of knowledge capitalism by the colonisers of accounting researchers.

4.3 Culture

The American Heritage Dictionary defines culture as “the totality of socially transmitted behavior patterns, arts, beliefs, institutions, and all other products of work and thought; the predominant attitudes and behavior that characterize the functioning of a group or organization”. Cultural elitism is the assumption that some cultures and cultural expressions are superior to others “as determined by a cognoscenti concerned with the acquisition of cultural capital” [Mulcahy, (2010), p.324].

Finnegan and Gamson (1966) remark that many universities during the 1960s and 1970s were drawn to “the only worthwhile model to emulate: the research culture.” The research culture “draws its essential character from graduate faculty in research universities” and as a result, through the educational socialisation of students by the university and its faculty the university produces a new generations of scholars using,
among other things, the peer review publication process, and, importantly, “the content, methods, and research problems addressed in funded projects, journals, and professional associations” (p.141).

Research culture is an expression of cultural imperialism. Cultural imperialism as defined by Tomlinson (1991, p.10) is “the use of political and economic power to exalt and spread the values and habits of a foreign culture at the expense of a native culture”. Another defines it as “the sum of the process by which a society is brought into the modern world system and how its dominating stratum is attracted, pressured, forced, and sometimes bribed into shaping social institutions to correspond to, or even promote, the values and structures of the dominating center of the system” [Schiller, (1976), pp.9–10].

4.4 Education

Education is also a form of knowledge capitalism and is “responsible for creating a complex of classes of knowledge workers” (Peter, 2003). Producing elite academic accounting researchers has been achieved in the USA, as elsewhere, in large part by doctoral programs (Lee, 1995).

In a given social formation the pedagogic authority endowed with the dominant legitimacy, “is nothing other than the imposition of the cultural arbitrary insofar as it is misrecognized in its objective truth as the dominant [pedagogic authority] and the imposition of the dominant culture” [Bourdieu and Passeron, (1990), p.22]. The university, or more specifically, the accounting doctoral programs, is the pedagogic authority endowed with the dominant legitimacy to impose on students the cultural arbitrary of the dominant research culture. This is substantiated by Peters (2003, p.118) who states that, as a form of knowledge capitalism the university system is “responsible for creating a complex of overlapping classes of knowledge workers”.

4.5 Elitism and editorial control

In addition to doctoral programs, producing elite academic accounting researchers has also been accomplished by journal and author rankings; and journal editors and editorial boards (Lee, 1995). The editors determine what is or is not published which in turn determines the research agenda to which accounting researchers respond if they want to get their research published (Lee, 1995). Furthermore, ‘Elite’ is a term signifying class distinction and refers to those in positions of power and has frequently been used in accounting research to refer to disproportionate groups in positions of power (e.g., journal editors) in relation to their proportions in the population (e.g., accounting researchers) Lee and Williams (1999).

The elite US accounting journals have specific criteria and methods that are narrowly focused on a financial accounting construct (Hopwood, 2008). To underscore the point, Reiter and Williams (2002) explain:

“Because of actions by powerful gatekeepers such as Dopuch, the expurgation from the accounting academy of traditional brands of normative theorizing happened very quickly. The rapidity of change was not exclusively the result of the superiority of positive economic science as an explanatory tool. It also served the ideological and career interests of both academics and large public accounting firms” (p. 582).
Raffournier and Schatt (2010) contend that the research published in the top accounting research journals is largely limited to financial accounting research and the research methodologies to positivist perspective and statistical methods, particularly in the US accounting journals. They cite several studies, such as that by Lee (1997, p.3), that “have shown that most articles are authored by scholars affiliated to a limited number of American universities and sharing the same research orientation”.

The Accounting Review has been the subject of several studies as an example of elitism. One such study is that by Fogarty and Liao (2009), who emphasise that

“A considerable body of research suggests that the accounting academy is a tightly controlled oligopoly. Publishing in prestigious journals appears to be highly concentrated, both in terms of authors’ current institutional affiliations and their doctoral origins…Through organizations and the journals that organizations produce, academic elites have an opportunity to reproduce and thrive through time.” (p.301)

Their study showed that, although there had been a modest decline recently, overall members of the editorial board of The Accounting Review tended “to have received their doctoral training at the most prestigious schools and take positions at a similar set of schools”, which has persisted overtime.

Williams et al. (2006) not only obtained evidence that the power to shape the accounting research agenda by serving on the editorial boards of elite journals is dominated by individuals who are graduates of “elite schools utilizing a neoclassical economics based research paradigm,” but that “the power of this group seems to be growing in the US” (p.783).

4.6 English – the Dominant Language

A major tool of colonisation is the imposition of a dominant language (Bourdieu, 1999). The recognition of the legitimacy of the official language is inscribed in dispositions which are inculcated by the sanctions of the linguistic market and adjusted to the chances of symbolic profit which is given to the owners of linguistic capital (Bourdieu, 1999).

It is in this respect that Raffournier and Schatt (2010) argue that most accounting research published in top US accounting journals come from US institutions and that “non-English speaking scholars are at a competitive disadvantage in the race for publication in recognized periodicals” (p.1). Likewise, Borghans and Cörvers (2009) maintain that the Americanisation of European education is clearly seen in the change of language used in research from the national language German or French to English.

The emulation of English language, US researcher journals by non-US researchers demonstrates the acceptance and reproduction of non-US researchers of the dominant position of US and other English-based journals.

5 Conclusions and recommendation

The purpose of this paper was to determine whether accounting research has been colonised by as claimed by Tuttle and Dillard (2007), McCarthy (2012), and Williams (2014). The essential components of colonisation and neo-colonialism were analysed. The evidence clearly supports those claims. True accounting research has been victimised
by the imposition of capital market and financial economic methods to the detriment of advancing socially useful accounting knowledge.

It is clear that new accounting scholars, new accounting researchers, new accounting PhDs, have developed what Mannoni (1991) calls the ‘dependency complex’ where the colonised depends on the coloniser. Applied to accounting research, the colonised are the researchers who are dependent on the coloniser for the privilege of publishing their research. Since cultural imperialism exists in part as a function of its victims’ collaboration (Said, 1993) accounting researchers must now become self-aware and emancipate themselves from the colonising powers.

The colonisers have arrogated to themselves the power to impose upon accounting researchers a system of meaning by acts of symbolic violence through the creation of class distinctions within accounting research that has generated a false consciousness regarding the legitimacy of accounting research. The present state of accounting research is characterised by neo-colonial control over communication, capital (knowledge capital), culture (research culture), education (doctoral programs), elitism and editorial control of accounting journals, and English as the dominant language.

Accounting researchers must recognise the symbolic violence that has been committed against them by the colonisers, and the creation of a research culture and class distinctions, that has been imposed upon them by the cultural imperialism of the dominant research culture. Accounting research must assert their own voice and engage in research useful to society.

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References


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Notes

1 Contrary to what many believe, the primary function of the US Securities and Exchange Commission is not to protect investors, but to protect the market (see Huber, 2015).

2 The relationship of citations, accounting research, and Impact factors are discussed in Huber (2015).

3 Journals examined were Accounting, Organizations and Society, Contemporary Accounting Research, Journal of Accounting and Economics, Journal of Accounting Research, Review of Accounting Studies, and The Accounting Review since “These journals are currently and commonly viewed as top-tier publications at research-intensive US schools” (p.636). “A publication in one of these journals represents a highly sought after achievement that is required for tenure at top institutions and can often guarantee tenure at lower-tier institutions. An elite university will often require six top-tier publications for someone to have a likely chance at tenure, and many other research-intensive schools will require two to four top-tier publications. Lower-tier schools have reduced tenure requirements, but typically pay less” (p.640).

4 The ‘hard sciences’ are not identified by BYU but would presumably be physics and chemistry.

5 Ironically, and hypocritically, the emphasis that accounting research should be scientific is itself a normative statement, a principal eschewed by the scientific community.

6 Subalternity refers to those of inferior rank and is used to denote a group without class consciousness (Gramsci, 1971).

7 For a discussion of the accounting research construct, see Huber (2014).

8 While related, intellectual capital should not be confused with the intellectual capital as a corporate resource subject to intellectual capital laws such as copyrights.
Appendix

What is accounting research? (Current as of date of publication)

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What is accounting research?

From PhD prep track

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Introduction

Accounting research is hard to define because it has shifted over time. As a rough overview, early accounting research (pre-1960s) was mostly normative (i.e., argued for the ‘correct’ accounting treatment, or what should be). With the advent of the Journal of Accounting Research, advances in finance such as the efficient market hypothesis, creation of large datasets and the statistical abilities to analyse them (i.e., computers), and the publication of Ball and Brown’s seminal work in 1968, accounting research moved into positive research (i.e., examining what is rather than what should be). Although this change has had its critics, it has resulted in a significant increase in research output (and many new journals).

A cynical definition of research is: any paper that cites a lot of other accounting papers must be accounting research. This ‘quick and dirty’ definition restricts accounting research to topics and methodologies that are well established in the literature; it is ‘safe’ but somewhat limiting. More rigorously, Oler et al. (2009) attempt to characterise accounting research by looking at the topics, research methodologies, and citations made by papers published in a set of six top accounting journals (AOS, CAR, JAE, JAR,
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RAST, and TAR). Their work can be criticised, though, because they do not consider all accounting journals, and because their categorisations of topics (6 of them) and research methodologies (7 of them) are broad. In spite of shortcomings, their paper appears to be the first that attempts to characterise and define accounting research, which they define as follows: “accounting research is research into the effect of economic events on the process of summarizing, analysing, verifying, and reporting standardized financial information, and on the effects of reported information on economic events.”

Professors typically will choose a subject area and a methodology in which to focus their efforts. Subject areas include the topical areas considered under the umbrella term ‘accounting’. These include information systems, auditing and assurance, corporate governance, financial, forensic, managerial, and tax.

General overview of accounting research

“Academic research looks at how accounting affects the world around us and how the world affects accounting”. Teresa P. Gordon and Jason C. Porter

Accounting research plays an essential part in creating new knowledge. The hard sciences have produced models of research and testing that can be used and applied over many disciplines including accounting research. Using these models along with evidence such as financial statements, stock prices, surveys, experiments, computer simulations, and mathematical proofs, we can gain a scientific perspective and basis for the following:

• deciding and implementing new accounting or auditing standards
• presenting unusual economic transactions in the financial statements
• learning how new tax laws impact clients and employers
• discerning how the accounting profession affects the capital markets through academic accounting research

Researchers perform two main types of research, positive and normative.

• positive research is the branch of academic research in accounting that seeks to explain and predict actual accounting practices
• normative research, in contrast, seeks to derive and prescribe ‘optimal’ accounting standards.

Researchers use the scientific method to search for cause and effect relationships. By using the scientific method, the researcher has a systematic model that enables documentation of their results. The more specific the researcher is in documenting their methods, the better others will be able to follow and repeat their experiment.

Scientific method

• Observation: As with most research, accounting research begins with the researcher making an observation, seeing a potential pattern, or wondering how an action or event may affect a future action or event.
• Develop theory: The researcher then uses these observations to develop a theory or an explanation of might be causing these actions or events.
• **Background research:** Once the researcher finds an interest and develops a theory, background research on this theory is important. The background research is to help the researcher discover similar past theories, current and alternative theories, what evidence has been brought forth and tests performed. This research will save the researcher a great deal of time and guide their research to test a new aspect or help resolve areas of disagreement.

• **Use theory to develop hypothesis:** After this background research is conducted and existing theories discerned, the researcher will use their theory to create a specific hypothesis. This hypothesis should focus on an untested area or area of disagreement. Additionally, the hypothesis should make a specific prediction about how an action or condition will affect other actions or conditions.

• **Test if hypothesis is correct:** With a hypothesis developed, the researcher needs to identify sources of data and design tests to examine the hypothesis. The design of the tests should address the following:
  a. how well the study captures a cause-and-effect relationship
  b. how well the variables used in a study capture the ideas and events in the hypothesis
  c. how well the results from a study can be applied to other settings.

• **Examine test results:** Once the tests have been design, operated and data collected, the next step is to use statistical methods to compare the actual results with the hypothesised results and determine if there is significant evidence to confirm the hypothesis.

• **Confirm or disconfirm theory:** After the evidence has been examined and sensitivity analysis ran, the researcher can then confirm or disconfirm the hypothesis and theory the hypothesis was derived from.

**Accounting research topical areas**
The following definition of research come from a research paper by Coyne et al. (2010).

**Accounting information systems (AIS)**
Studies which address issues related to the systems and the users of systems that collect, store, and generate accounting information. Users are defined broadly to include those involved in collection, storage, or use of accounting information or even the implementation of the system. These systems may be electronic or not. Research streams include, but are not limited to design science, ontological investigations, expert systems, decision aides, support systems, processing assurance, security, controls, system usability, and system performance.

**Auditing**
Studies in which the topical content involves an audit topic. These studies vary widely and include, but are not limited to, the study of the audit environment – external and
internal, auditor decision making, auditor independence, the effects of auditing on the financial reporting process, and auditor fees.

- for a summary of audit fee research see Hay et al. (2006)
- for a review of archival audit research see DeFond and Zhang (2013).

**Financial**

Studies that address the topical content of financial accounting, capital markets, and decision making based on financial accounting information.

- for a review of the financial reporting research see Beyer et al. (2010)
- for a review of the capital markets research in accounting see Kothari (2001)
- for a review of empirical research on accounting choice see Fields et al. (2001).

**Managerial**

Studies that examine issues regarding budgeting, compensation, decision-making within an enterprise, incentives, and the allocation of resources within an enterprise.

- For a review of empirical research in Managerial Accounting see Ittner and Larcker (2001).

**Tax**

Studies that examine issues related to taxpayer decision-making, tax allocations, tax computations, structuring of accounting transactions to meet tax goals, tax incentives, or market reactions to tax disclosures.

- for a review of tax research see Hanlon and Heitzman (2010) and Shackelford and Shevlin (2001)
- for a review of research in accounting of income taxes see Graham et al. (2010)
- *Empirical Tax Research in Accounting: A Discussion,* Ed Maydew
- *Taxes and Corporate Finance,* John Graham
- *Research in Taxation,* Terry Shevlin
- *The future of tax research: A mostly economics perspective* William Gentry
- *The future of tax research: From an accounting professor’s perspective,* Terry Shevlin
- *A legal perspective on unanswered questions in taxation research,* David Weisbach and George Plesko
- *The Future of Tax Research: What Are the Unanswered Questions?*, John Robinson
- *Handbook of Public Finance* This is a series that has been going on for a couple decades where they get economists to write reviews about issues in public finance (the sub-field in economics that deals with taxes). Many of the articles can be found
for free on SSRN. Go to the newer issues to look at what economists are up to now when they research taxes.

- *Taxation and corporate financial policy, Alan J. Auerbach*, a chapter from the Handbook of Public Finance referenced above.

**Other topical areas**

Studies that do not fit into one of the other topical areas. The topical areas in these studies vary significantly and include such things as education, methodologies, law, psychology, history, the accounting profession, work environment, etc.

**Accounting research methodologies**

A researcher will select a methodology to determine how the research is to be conducted. There are three main methodologies for research in accounting: *archival, analytical*, and *experimental*.

One thing to avoid when discussing methodologies is to refer to one of the methods as ‘empirical’ to differentiate from other methods. This is most often done by archival researchers who refer to their research as empirical and not to include experimental research under the ‘empirical umbrella’. Empirical research is research that is verifiable based on observation or experimentation; thus, archival and experimental research is both empirical in nature.

**Analytical**

Researchers who utilise analytical methods base analysis and conclusions on formally modelling theories or substantiated ideas in mathematical terms. These analytical studies use math to predict, explain, or give substance to theory.

- For a recent example of analytical research in accounting, see Gao (2010).

**Archival**

Researchers who utilise archival methods base analysis and conclusions on objective data collected from repositories of third parties. Also included are studies in which the researchers collected the data and in which the data has objective amounts such as net income, sales, fees, etc.

- For a recent example of archival research in accounting, see Ball and Shivakumar (2008).

**Experimental**

Researchers who utilise experimental methods base analysis and conclusions on data the researcher gathered by administering treatments to subjects. Usually these studies employed random assignment; however, if the researcher selected different populations in an attempt to ‘manipulate’ a variable, we also included these as experimental in nature (e.g., participants of different experience levels were selected for participation). Experimental research can include analysing both economic and behavioural factors.
For a recent example of experimental research in accounting, see Magilke et al. (2009).

**Other research methodologies**

Studies that did not fit into one of the other methodological categories. The methodologies in these studies vary significantly and include such things as surveys, case studies, field studies, simulations, persuasive arguments, etc.

**Skills necessary to be a successful researcher**

Although there have been great discoveries made by accident that have changed the great paradigms of knowledge, academic research and the creation of knowledge is not an event left to chance. Academic research comes from mastering of skills that enable the researcher to carry out research processes that will contribute and progress the current accepted knowledge base and industry practices and open up new ideas and areas of research to follow.

Some of the skills necessary to become a successful researcher include the following:

- **The ability to know and stay abreast of current work within your field of research.**

  Staying abreast of the research being performed and the publication of such work, is important as you further your own research, discover new questions and problems and contribute to your fellow researchers. Being involved with workshops and peer reviews, as well as working with fellow professors and reading the publications in the peer journals are some ways in which to stay abreast of the current work in the industry. A listing of top journals can be found at Accounting Journals.

- **The ability to understand and recognise research problems.**

  Researchers need not only stay abreast of current research being performed and published, they also need to understand and recognise difficulties in performing their own research or that of research performed by others.

- **The ability to understand research content.**

  The ability to read and understand the content of research articles is an important skill for academics and practitioners alike. Teresa P. Gordon and Jason C. Porter have a great list of hints to reading a research paper in their article Reading and Understanding Academic Research in Accounting: A Guide for Students. Read part of it here.

- **The ability to discover where you can make a contribution, and to be able to evaluate and re-evaluate your contribution.**

  The ability to discern a topic that will add knowledge to the field and trigger your interests is a great strength. Additionally, being able to evaluate the causality, strength, and validity of your research is important, not only when initially writing it, but to return and re-evaluate later and see if it needs to be edited or expanded.

- **The ability to master appropriate experimental, mathematical, and computational research skills.**
It is necessary to build a strong base of mathematical and statistical tools to be able to draw on and enable you to build experiments that have good construct and internal validity.

- **The ability to think critically and analytically.**
  
  As you perform research, the ability to examine assumptions, assess evidence, discern hidden values, and evaluate the conclusion will be greatly utilised. Additionally, the ability to break a concept or paradigm into its constituent parts and then study the parts and find and evaluate the relationships between those parts is also a skill that will further your research goals.

- **The ability to formulate plans to meet short-term and long-term goals and time-specific deadlines.**

- **The ability to follow good research practices.**
  
  Being able to develop experiments or studies that are built on good solid research practices will strengthen the research you do and lend credibility to your work that fellow users can rely on.

- **The ability to document and report your work.**
  
  After the data is gathered and analysed and conclusions are developed and confirmed, the researcher needs the ability to effectively communicate their work in a paper such as a thesis paper. The documenting of others who have worked in similar areas, contributed to your work, or you have used to further your research is important.

- **The ability to communicate and defend a coherent argument to interested parties.**
  
  Effective communication includes not only written papers, but the ability to address and defend your work in a public setting that includes fellow researchers and practitioners. To take criticism with a view to improve your work and strengthen the field is desirable.

- **The ability to critically review the worth of your own work and the works of other researchers.**
  
  A researcher needs to be able to critically review their own work as well as the work of others and assess the strengths and weaknesses of it. Determine if there is a causal relationship and to assess the various types of validity. See if there is strong enough internal validity – the strength of the controlled experiment. Evaluate the construct validity – is what is being measured actually capture the ideas and events in the hypothesis. Is there good statistical conclusion validity – when everything else is in place, is there strong enough evidence to prove an actual difference. And finally external validity, now that we have proven that this is valid in this situation, how does it transfer to other situations and other subjects. These are a few of the concepts to analyse the strength of your own work as well as the strength of your fellow researchers work.

Information for these key points and further information on research skills can be found at:
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- Guidelines on PhD Research and Supervision, Professor Roberto Cipolla, University of Cambridge
- Research Skills Required by PhD Students, Cloudworks

How accounting research can make a difference in the world

- Affect practice (usually high level decision makers, through textbooks).
- Mentor researchers’ thinking who then change world through consulting, professional service, teaching.
- Affect standard setters.