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From Critical Accounting to an Account of Critique: The Case of Cultural Emancipators

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Abstract:

Drawing on the Boltanski's sociology of critique, this paper examines how critique contributes to debates in accounting research. Our analysis reveals two responses to critique: (1) reality critiques, uncovering how a research programme is diffused and accepted; and (2) truth critiques questioning object justness and legitimacy. Reality critiques occur before truth critiques but after isolated attempts at emancipation from the dominant perspective. Once the reality critique is articulated, emancipation commences. Truth critiques are not changing events but theorise the rise of isolated attempts at doing differently. In fostering and accelerating emancipation, a critique does not need to be explicitly referenced.

Keywords: Hofstede, critique, debate, knowledge advancement, Boltanski, Thévenot

1. Introduction

Scientific thought accepts that critique allows hypothesis reformulation, conditioning experimentation and interpreting results whereas critical thinking for sociologically informed research contributes to disputes (Kuhn, 1970; Lakatos, 1976; Lakatos &

Musgrave, 1970). Nevertheless, critique remains ill-defined while academics generally assume that critique denounces situations deemed unjust or unveils exploitation mechanisms. When properly articulated, however, a critique changes the order or course of things. Critique is thus central to inspiring debate leading to knowledge advancement like in the case in interpretive-critical accounting research (for some reviews, see Cooper and Hopper; Hopper et al, 1987; Gaffikin, 2009; Kaidonis, 2009; Young, J. and L. Oakes, 2009).

Presenting critique through problematisation and translation processes animates controversies and amplifies changes (Latour, 1988, 2004, 2008). Likewise, discussing and confronting ideas and theories advances debates though interdisciplinary and critical accounting research largely neglects debates' roles (Carnegie, 2012; Carnegie & Napier, 2012; Kaidonis, 2009; Cooper & Hopper, 1991; Roslender & Dillard, 2003; Tinker, Merino, & Neimark, 1982). Although authors have questioned the destiny of critical accounting research (Cooper & Hopper, 1991, 2007; Gaffikin, 2009; Hopper & Bui, 2016; Scapens, 2005; Scapens & Bromwich, 2010), how critique can advance academic debates remains unanswered. Why should interdisciplinary and critical accounting research be critical, then? And, what is critique in this context? These are the key, intertwined questions. In answering these, in this paper, we contribute to interdisciplinary and critical accounting research in particular and the sociology of critique in general (Basaure & Boltanski, 2011; Blokker, Brighenti, & Thévenot, 2011; Boltanski, 2009, 2011; Boltanski & Thévenot, 1999, 2000; Thévenot, 2009).

Despite critique advancing academic debates and thereby knowledge (for some reflections, see Kaldonis, 2009; Gaffikin, 2009), the matter in question remains ill-defined. While critical sociology often relies on loose conceptualisations in relation to such debates, Luc Boltanski has addressed this issue deeply throughout his career (Gardella, Fossier, & Latour, 2006; Latour, 2012; Nichi, 2015). As Gardella *et al.* (2006) observed, Boltanski's interest has been address the issue of how injustice is denounced and reported but ultimately overcome through critics and critiques. He devised a professional group, *les cadres* (executives), developed models of cities and economies of worth (Boltanski & Thévenot, 2006), and explored the conditions whereby Capitalism keeps expanding and continually survives its internal crises and recurrent criticisms (Boltanski & Chiapello, 1999, 2006). In this paper, we will build on his conceptualising of critique and emancipation (Basaure & Boltanski, 2011; Blokker et al., 2011; Boltanski, 2011; Boltanski & Chiapello, 2006; Boltanski & Thévenot, 1999, 2000, 2006)¹ and offer fresh insights into how knowledge is advanced.

Boltanski's recent conceptualising of critique – the climax of his œuvre (Gardella *et al.*, 2006) – is hitherto unknown to accounting research. Accounting research has indeed often engaged with his *The economies of worth* and pursuant theory of conventions (Annisette, 2000, 2003). However, this development has drawn little from Boltanski's new spirit of Capitalism (Berland & Chiapello, 2009). This paper examines Boltanski's latter work, namely sociology of critique in relation to a model widely known to

¹ We omitted *On justification: economies of worth* (Boltanski & Thévenot, 1987, 1991, 2006) to get these authors' fair views on critique and justification, which they say have significantly evolved since this publication. Although Boltanski and Thévenot have recently taken different paths, their thoughts have evolved in parallel; hence, they continue to complement each other (Basaure & Boltanski, 2011; Blokker et al., 2011).

accounting research and often utilised as a research commodity: Hofstede's model of culture (Baskerville, 2003; Bhimani, 1999; Harrison & McKinnon, 1999; McSweeney, 2002b). Accordingly, we utilise this model as a metaphor for the subject of critique and critical accounting research, especially knowing it has been widely used, even in interdisciplinary and critical accounting research throughout the last 30 years (Khelif, 2016). Our intention is neither to discuss the validity of Hofstede's model nor to critique it. Rather, we take it as a research commodity traded on the publication market. In so doing, following the critical accounting research tradition, we assess the reception of, and responses to, critiques of this model to see how debates were advanced in interdisciplinary accounting research. Rather than discussing cultural research in accounting (which has already been dealt with by others – *e.g.* Harrison & McKinnon, 1999), we use this research programme as a suitable *research site* characterised by an unfinished business with a set of sharp critiques (Baskerville, 2005). In short, our aim is to study how critique can advance academic debates using cultural accounting research.

We begin by articulating both the research problem regarding critique's role in advancing debates and our theoretical construct thereof. Next, we explain our research site and methodology: the four critiques that address Hofstede's model and their *offspring* in accounting research. We then explore these four critiques' roles in advancing debates since Hofstede's model was first articulated. Lastly, we discuss our findings and contributions, then present our conclusions.

2. Boltanski's sociology of critique

In the French-speaking world, Luc Boltanski is known for his opposition to Pierre Bourdieu and Bruno Latour. Interestingly, Bourdieu was his PhD supervisor and co-author of his first publication. Boltanski soon departed from his structural approach to sociology and systematic Marxist claims. Also, he was distanced from Bruno Latour, whose relativism, for Boltanski, contributes little to debates. Being a French pragmatic sociologist, Boltanski developed a new system of thought in which he investigated the structure of debates (Nachi, 2006).

2.1. Boltanski vs Bourdieu and Latour

Boltanski (2009, 2011) notes that – notwithstanding how critical sociology's merits and offspring were strongly influenced by Pierre Bourdieu's works – the pragmatic sociology of critique has largely been neglected. Generally, critical theories and approaches are grounded in Marxism and dominate critical sociology. Boltanski (2011, p. 2) highlighted that these

“critical postures, which it is difficult to adopt as such out of a fear of falling short of the requirements of Science, are in a sense embedded in the fabric of the description, and this largely via rhetorical means capable of generating indignation in the reader. By the same token, we might ask to what extent the descriptions themselves are not overdetermined by these rhetoric, which would not have been the case – or at least not to the same extent – if the problems posed by the articulation

between descriptive orientations and normative aims had been explicitly acknowledged."

Traditionally, critique has been articulated not by political activists but by committed intellectuals (*intellectuels engagés*) with Marxist agendas (Basaure & Boltanski, 2011; Boltanski, 2011). Traditional critique purportedly unveils Truth before society by showing citizens how and why they are unjustly oppressed and dominated. It operates, Boltanski (2009, 2011) notes, very generally, expressed in quasi-philosophical terms. Its reach rests on moral discourses that contest the public order of their time. This is how, in their respective times, Pierre Bourdieu, Jacques Derrida, Simone de Beauvoir and Michel Foucault have encouraged public uprisings, including 1960s social movements. Through unveiling Truth, Boltanski (2009, 2011) notes, public thinkers position themselves above society, as though these intellectuals have superior knowledge of actors' conditions. The critic thereby associates with the *intellectual engagé*, revealing to the oppressed and dominated their unacceptable condition.

In contrast, Boltanski's entire sociology and research programme is grounded in actors' utterances. What counts to him is how grassroots people express their feelings. The *intellectual engagé's* duty therefore actually involves an "upraise in generality" without moral considerations or prior and superior knowledge of people's situation. In other words, for Boltanski, the sociologist's work lies in identifying how people conceptualise their own condition – not in moralising postures towards them. That is what is meant by being grounded in actors' utterances.

Commenting on Boltanski's latest book (Boltanski, 2012), Latour (2012) differentiates Bourdieu's and Boltanski's respective approaches to critique. Bourdieu denounces conspiracy theory hidden in people's behaviour and their subconscious acceptance of their own oppressed condition. His major opuses on social reproduction, education and the rules of the art evidence this. In contrast, observes Latour (2012), Boltanski prioritises what these people say regardless of any hidden project or attempt at alienating them. If these people speak of domination or oppression, pursuant to Boltanski's approach, the sociologist must conceptualise these views and confront them with others' towards arriving at a theory of domination, if required.

Although Latour started his career with Boltanski, they split and each pursued his own agenda. Boltanski's pragmatic approach differs from Latour's by focusing on raw facts and events but not their causes, ramifications or extensions. Overall, only actors' words count. In contrast, for Latour, people's utterances and confessions are part of a broader empirical whole, systematically put in perspective through a network of allies, and fed with controversies. Where Latour discusses *controversies*, revealing networks and their human and non-human actors, Boltanski focuses only on people speaking of themselves. Boltanski also differs from his peers regarding the role of critique. While Bourdieu deems critique purposeless and gratuitous, Latour sees controversies making a network's boundaries but Boltanski seeks emancipation from a dominant perspective. Hence, while Latour's controversies advance debates and clarify postures and positions, critique is a tool for emancipation and a rhetorical weapon for Boltanski (Boltanski, 2011, p. 156). Regarding emancipation, critical theorists' definitions carry vagueness. In contrast, for Boltanski, emancipation changes perspectives or ends a dominant perspective's taken-for-grantedness. According to Boltanski, emancipation occurs at two

levels: first, thinkers abandon the dominant perspective and introduce alternatives; secondly, thinkers still rely on the dominant perspective but justify why this is so, despite challenges. Hence, the dominant perspective survives or fades away depending on critiques and justifications.

Boltanski's approach (adapted to accounting research) can be summarised by rewording Berland and Chiapello's (2009, p. 34) point as follows. Playing several roles, criticism encourages changes of method to regain capacities to govern their discipline. Criticism also produces ideas – the reforming vision concentrating on the problematic aspects revealed. Certain ideas will be accepted and thus integrated into research practices for various reasons. First, because while satisfying criticism they also serve academic career development. Secondly, because they motivate people into change processes even if such decisions derive from reasons other than the pressure criticism exerts. Thirdly, because this silences persistent and inventive criticism, even when its virulence undermines researchers' motivation and causes disorganisation in academe. A successful critique is thus fated to be taken over and adapted. Nowadays in research, pressure to publish leads to developing well-established perspectives and, consequently, taking little risk, which tempts replication (de Villiers & Dumay, 2013; L'Huillier, 2012; Parker & Guthrie, 2009).

2.2. The primacy of a dominant perspective

A sociologist of critique (not a critique of scientific knowledge), Boltanski does not address epistemological concerns directly but focuses on the primacy of dominant perspectives. Throughout his career, he has defined these as generally understood and assumed models by which actors persuade one another (Basaure & Boltanski, 2011; Boltanski, 1999, 2011; Boltanski & Chiapello, 2006; Boltanski & Thévenot, 1999, 2000, 2006). Although ontological postures and epistemological stances are also crucial for understanding dominant perspectives, Boltanski (2009, 2011) considers philosophical disputes as sometimes problematic regarding the role of critique. Instead, focusing on perspectives' features – rhetorical apparatus constructed and deployed by thinkers who promote their ideas – is helpful. These include topics, examples, cases, methods and theories or arguments (Boltanski & Thévenot, 2000, 2006).

Studying convicts' detention conditions and crime and investigation novels, Boltanski (1999, 2012, 2014) shows that topics can form dominant perspectives – some with public appeal, others being irrelevant. Themes exist that mobilise public thinkers, including anything relating to human rights or victims' situation. For Boltanski, these two topics form society's dominant concern while the common approach to these forms the dominant perspective. If this perspective is challenged, its promoters denounce conspiracy against what forges public order. Conversely, thinkers neglect some topics because they attract little audience or because of the risk that the public sees them as conspirators or traitors. Bringing such new topics into what citizens commonly discuss publicly, thinkers explicitly critique the dominant perspective and endeavour to alter it.

Besides topics, public thinkers' cases and examples form dominant perspectives. For instance, in studying letters to convicts read on radio, Boltanski *et al.* (1995)² note

² This study extends observations made in *Distant Suffering* – initially published in the French language in 1993.

that topics can be popularised: the more the public identify with them, the greater their pervasiveness. Dominant perspectives thus have two situations: the same well-known cases the public no longer question are systematically presented; or discussion occurs at a general level. The latter enables the public to establish links with cases they personally know. Consequently, the dominant perspective can be challenged with new eloquent situations (*e.g.* a condemned convict always claiming innocence or someone committing suicide after his partner's unjust sentencing to death). The generally accepted and un-discussed 'official' example thus has its limits. Also, crime novels often echo political realms. Although readers are trying to discover the guilty party, they deliberately ignore or reject paths not drawn by the author (Boltanski, 2012, 2014). The same applies to social relations with, for instance, people introducing themselves: one way is accepted in a social milieu where it is a dominant perspective but not in another that rejects it for being subversive (Blokker et al., 2011; Boltanski & Thévenot, 2006).

Regarding research, Boltanski (2009, 2011) acknowledges that some methods are usually accepted but others commonly neglected, forming dominant perspectives. Likewise, certain theories and methods justify the orders of worth model (city model) and are generally explicitly accepted in certain arenas (Basaure & Boltanski, 2011; Boltanski, 2009, 2011; Boltanski & Thévenot, 2006). Well-accepted theories open doors that enable thinkers to express themselves, showing they have acquired community norms by referring to the 'right' authors. Other theories are *qua* arguments of authority (*argument d'autorité*) whereby the quoting author takes no responsibility for the point but refers to it because it has been done or because '*people do like this*'.

Widely embraced theoretical frameworks form dominant perspectives simply through much use and being taken for granted. In contrast, critical theories either challenge such theories or offer alternative approaches (Basaure & Boltanski, 2011; Boltanski, 2009, 2011). Unlike dominant theories (Boltanski, 2011, p. 5), "*Critical theory*' possesses [...] *reflexivity. It can or even must (according to Raymond Geuss) grasp the discontents of actors, explicitly consider them in the very labour of theorization in such a way as to alter their relationship to social reality and, thereby, that social reality itself, in the direction of emancipation.*" From a Marxist standpoint, critical theories question specific social orders to replace them with those that thinkers deem more just (p. 6). For Boltanski (2009, 2011), theory forms dominant perspectives because it moulds people's worldview and thinking processes, insisting on what is just at that time.

2.3. Truth critique and reality critique

Seeking emancipation from a dominant perspective, critique has two objects: *truth* or *reality* (Boltanski, 2009, 2011). A *truth critique* (*critique de vérité*) deconstructs and questions a model's or a theory's justness and legitimacy. It addresses features of the dominant perspective to show these are wrong, unfair, illegitimate or unjust. Some thinkers present a topic, case, method or theory as a false statement. They thence become critics, explicitly calling for an alternative social order because, as they demonstrate, the dominant order is inappropriate. Common truth critiques are of Capitalism, articulated at each developmental stage, showing how capital accumulation has impoverished or dispossessed numerous populations despite various promises its promoters took but never kept (Boltanski & Chiapello, 2006).

Reality critique (*critique de réalité*) targets not the dominant perspective's core but its diffusion and acceptance by a research community. Through this form of critique, thinkers challenge others' deficient discernment of, and reflexivity on certain topics, examples or cases, and methods or theories. It explores actors' reflexivity, which takes two forms – the most obvious residing in critique itself, whereby actors rely on their personal experience to speak.

When causing target audiences' reflexivity, critique appeals to communities wherein it is addressed via rhetorical devices (Boltanski & Thévenot, 2000). Even when general (e.g. targeting society), critique requires rhetorical devices operating within a *given* community. As Boltanski and Thévenot (1999, p. 360) put it,

“The one who criticizes other persons must produce justification in order to support their criticisms, just as the person who is the target of criticisms must justify his or her actions in order to defend his or her own cause. These justifications have to follow rules of acceptability. “

Ultimately, because critique is deemed both acceptable and legitimate, it has followers. Consequently, discussions around its scope and offspring can emerge within targeted communities until their systematic responses yield consensus (Basaure & Boltanski, 2011; Blokker et al., 2011; Boltanski & Thévenot, 2000). Such responses to critique can thus lead to its triple offspring.

2.4. Critique's triple offspring: neglecters, reformers and emancipators

In response to critique, subsequent thinkers make their approach as just as possible, contextually speaking. Hence, it varies. Some embrace the dominant perspective but choose to justify their approach. These *neglecters* acknowledge neither a *truth critique* nor a *reality critique*: the dominant perspective remains valid and therefore applicable (Boltanski, 2011).

Another justification involves building on the critique. Boltanski and Chiapello (2006) and Boltanski (2009, 2011) call these *social reformers*, whose impact on society is twofold. First, the critique receives some legitimacy or justness, allowing subsequent thinkers to appropriate it and surpass the dominant perspective. For Boltanski (2009, 2011), these *social reformers* are not necessarily cited for society to attain emancipation. Secondly, critiques challenge a perspective's justness so indirectly comfort it as promoters can defend themselves and respond. Thus, *social reformers* give a second voice to the dominant perspective that can strengthen itself by responding and articulating an updated version.

These *reformers* nevertheless remain crucial for emancipation as the reflexivity critique means they no longer take their approach for granted. They may consequently amend or adjust topics, cases or examples, theories or methods, thereby drifting from the dominant approach, eventually rendering it a secondary *reality critique*. Once reformers' critiques and amendments can no longer influence the dominant perspective, the model's core contents are challenged, leaving room for a truth critique.

Emancipation is the natural offspring of a truth critique. Authors build on the truth critique but not always explicitly. Instead, some emancipators act as they deem appropriate, whereby they silently but eventually embrace a critique. Here, Boltanski (2011) says emancipation eventuates by generalising the third justification type whereby any approach finds its own argument. This occurs without reference to the dominant perspective or critiques (Boltanski, 2011). Only when thinkers no longer refer to critique but apply its principles can emancipation be reached. Thinkers are thereby no longer constrained by frameworks so follow their own path. Consequently, Boltanski (2009, 2011) notes, critique gains greater heterogeneity and diversity in the social order, and approaches are justified on their merits. As emancipation progresses, critique fades until it vanishes, simply because it is no longer useful.

Central to diffusing critique and emancipation is thinkers' socialisation. It involves meeting up already emancipated critics and thinkers who thereafter have influence. In research, socialisation can occur in specific institutions (*e.g.* historically Manchester Business School or the London School of Economics), at dedicated conferences (*e.g.* APIRA) or through doctoral relationships where supervisors foster candidates' thinking. Socialisation is a long process. Critique emancipates a community not in one round but where *neglecters* and their offspring stepwise become *social reformers* whose own offspring progressively cite them less. For Boltanski (2009, 2011), emancipation concerns not the final state of a process but the process itself whereby critique fosters people's reflexivity, whatever the ultimate effect.

Figure 1 below summarises this process. The rectangular boxes express research perspectives. Boltanski's model proceeds from the dominant perspective and its counterparts - neglect, reform, emancipation - and positioning. The elliptical boxes represent Boltanski's two critique types - truth and reality. In Boltanski's sociology, critique offers change, so the two below are between perspectives. Plain and dashed arrows connect both box types. Each arrow carries the justification and mechanisms by which there can be a move across boxes.

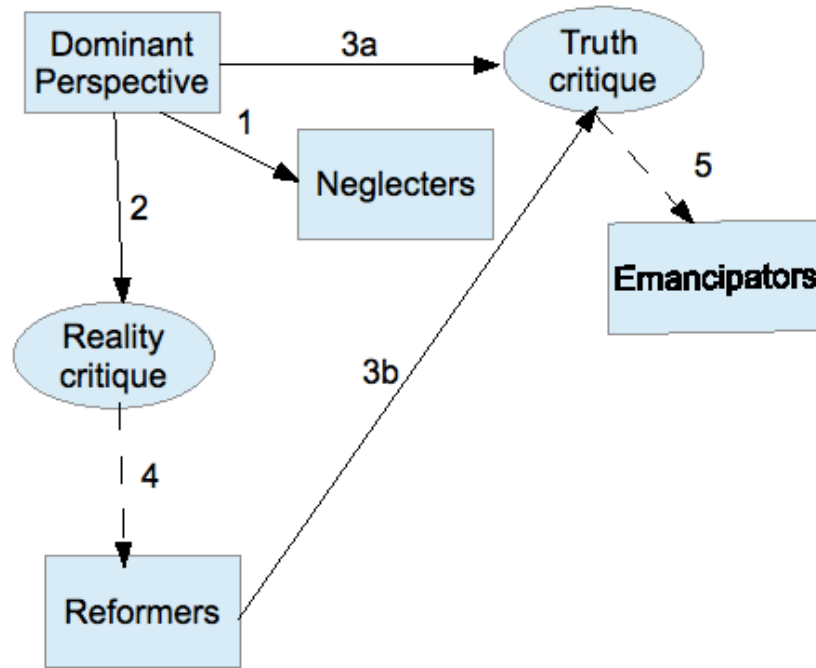


Figure 1: Critique and its path to emancipation

Boltanski has no interest in a dominant perspective's roots or causes. He takes for granted what the directly concerned people present as a dominant perspective. The model's core assumption concerns one averting discussion, reflexivity and critical thinking, and thus calls for emancipation (Boltanski, 2014). The process proceeds from this dominant perspective, though for numerous reasons some researchers ignore critiques on the dominant perspective and embrace it while it remains dominant (1). Consequently, they replicate it, leaving such research unchanged. In contrast, few experienced meta-analyses researchers say the dominant perspective has been blindly embraced and misused, sometimes against its core argument. Thereby, they articulate a *reality critique* (2). Sometimes concomitantly and sometimes subsequently in the emancipation process, other researchers call the dominant perspective misconceived and with intrinsic drawbacks that make it inappropriate, inapplicable or unjust, thereby articulating a *truth critique* (3a). Once reformers' critiques and amendments no longer influence the dominant perspective, the model's core contents are challenged, leaving room for a truth critique.

As Figure 1 shows, critique fosters justification about a perspective. However, the act of justifying is a dynamic or fluid process – it creates emancipators, neglecters or reformers, while neglecters also influence reformers. Eventually, the reformers enact the cycle of critique through another round of justification. Our aim is to examine how this has happened in the interpretative accounting research community by exploring the eloquent accounting research critique that Hofstede's model inspired

3. Empirical setting: cross-cultural accounting research

As this paper addresses the whence and whither of critique, in this section, we first explore Hofstede's model's primacy followed by two *reality critiques* on the model first articulated by Bhimani (1999) and Harrison and McKinnon (1999) then two *truth critiques* by McSweeney (2002b) and Baskerville (2003). Not just these four critiques on Hofstede's model have been articulated. We only focus on these for two reasons. Firstly, the two *reality critiques* were published in a journal belonging to Hofstede's original discipline and in which he had some publication history. Secondly, the two *truth critiques* we retained are the sole two critiques to which he eventually replied, in the same issue as that of their publication.

3.1. Hofstede's model as dominant perspective

Until Hofstede's (1980) four-dimension model became globally popular, management and accounting researchers largely neglected cultural issues (Carnegie & Napier, 2002; Chenhall, 2003; Smircich, 1983). Hofstede's model has somewhat followed Contingency Theory, explaining and predicting why practices differ across contexts and what cultural factors can prevail over corporate culture in international organisations (McSweeney, 2002a). Indeed, Hofstede's model pioneered bringing anthropological factors into organisation studies to highlight how culture matters (Hofstede, 2002, 2003). Since Hofstede's seminal book (1980), his model has been widely accepted and used across disciplinary borders (Hofstede, 2002, 2003). Hofstede's model can be perceived as a famous commodity operating on the publication market and thereby subject to colonisation, as with Capitalism within society (Khlif, 2016), viz. a metaphor opening a case for the spread of critique.

Hofstede's model has seemingly not been much questioned, challenged or confronted in management studies (McSweeney, 2002b). Its periodic updates have broadened its reach, enriched existing dimensions (Hofstede, 1984, 1991; The-Chinese-Culture-Connection, 1987) and even added a fifth dimension (Hofstede, 2001). For Hofstede (2002, 2003), the model's regular updates have allowed it to operate as a prominent perspective. Browsing the *Publish or Perish*® software reveals that this model's domination over organisation studies can be expressed through the number of citations it has received thus far:

Hofstede (1984)	54,403 citations
Hofstede (2001)	26,411 citations

As the author of this five-dimension cultural model has published in numerous areas of management research, it can be assumed that his name has widely spread over our disciplines. Undoubtedly, Hofstede is known to mainstream cross-cultural management research and organisation studies, by publishing in journals such as *Organization Studies* (Hofstede, 1996, 1998a; Hofstede, Bond, & Luk, 1993), *Academy of Management Review* (Hofstede, 1984), or the *Journal of Management Studies* (Hofstede, 1985, 1986, 1998b).

In organisation studies, no other framework has had the same reach at Hofstede's model. In contrast to Hofstede's model, these others were developed by anthropologists,

widely accepted in their home discipline. These have been less popular than Hofstede's model in organisation science, this latter being the most cited, as revealed by the *Publish or Perish*® software:

Douglas & Wildawsky (1985)	8,212 citations
d'Iribarne (2015, second ed)	1,060 citations
Geertz (1973)	57,749 citations

3.2. Reality critiques: Bhimani (1999) and Harrison and McKinnon (1999)

In an *Accounting, Organizations and Society* issue, two papers critique the over-extensive use of Hofstede's model and researchers' lack of discernment when applying it (Bhimani, 1999; Harrison & McKinnon, 1999). The papers criticised not Hofstede and his model but those applying it: a *reality critique*. Thus, the model is not unjust, though its application has been.

Both critiques reason that most cross-cultural accounting research replicates Hofstede's study – administering the same questionnaires in the same cultural settings and processing responses identically. Doing so yields predictive conclusions and makes poor contributions to knowledge. These critics acknowledge the merits of Hofstede's approach but denounce blind use thereof, highlighting how the original exploratory study sought discussion and enrichment. Bhimani proposes triangulating this model with other theoretical frameworks (e.g. neo-institutional sociology) and employing other questionnaire methods. Interestingly, Hofstede agrees, contending that misusing his model is researchers' sole responsibility (Hofstede, 2002); he also questions whether “*all these authors would refer to [his] work if it does not contribute to understanding the problems they address*” (Hofstede, 2003, p. 813).

This *reality critique* was neither sharp nor bitter, since Hofstede acknowledges it. This was without further critiques on the model, which subsequently came/arrived with two *truth critiques*.

3.3. Truth critiques: McSweeney (2002b) and Baskerville (2003)

Subsequently, the model itself – not its use – was critiqued. Presenting it as intellectually dishonest, these critiques deemed Hofstede's model so misconceived that works of this kind cannot advance knowledge (Baskerville, 2003; McSweeney, 2002b). The *truth critique* on this model is twofold.

First, what was considered unacceptable in cross-cultural research was the ignorance of what culture is in its home discipline, anthropology. Collapsing culture into five values and associated metrics ignored two centuries of cultural anthropology and its recent intellectual developments (Baskerville, 2003, p. 2). This model's theoretical and intellectual grounds were denounced, and Baskerville proposed alternative perspectives (e.g. *emic* and interdisciplinary research) that could gain insights from cultural anthropology. Secondly, the model's methodological and empirical grounds are denounced as the triumph of faith and the failure of analysis (McSweeney, 2002b).

Administering a questionnaire to 117,000 IBM employees is problematic in two ways: methodologically, because the company's strong corporate culture can *shade* respondents' national cultures; and empirically, because emerging dimensions proceed only from averages and trends but neglect standard deviation within a cultural setting and disputable degrees of freedom for small cultural groups. This *truth critique* thus challenges these conclusions' generalisability. In articulating their *truth critiques*, Baskerville (2003) and McSweeney (2002b) call for humbler *emic* research informed with ethnographic accounts and taking specific cultural units (e.g. ethnicity) over broader ones (e.g. nationality) (Baskerville, Jacobs, Joannidès de Lautour, & Sissons, 2016). To see how critique operates within but also advances academic debates, one must understand how it has been received, appropriated and incorporated into research. The following section therefore clarifies how we have identified respondents to critiques and their paths.

4. Dataset and methodology

To understand critique's role, following Boltanski (2009, 2011), the structure of debates within interdisciplinary, interpretive and critical accounting needs clarifying. For this, we considered three periods: (1) prior to its articulating (before 1999); (2) during its publishing (1999–2003); and (3) after these (2004 onwards). Confining only to this community's three main journals (*Accounting, Organizations and Society*, *Critical Perspectives on Accounting* and *Accounting, Auditing & Accountability Journal*), we proceeded through each period accordingly. First, we sought Hofstede-based papers and those that ignored this model. As the four critiques had hitherto not been articulated we could not speak of emancipators but did follow critical works. For the second period, we explored papers published by *neglecters* and *emancipators* (those addressing neither Hofstede nor critiques). Although expecting papers on Bhimani's (1999) and Harrison and McKinnon's (1999) *reality critiques*, we found none. Finally, we sought later papers authored by *neglecters*, *emancipators* and *reformers*.

Seeking papers referring to Hofstede's model, we browsed publishers' databases using Boolean language (*i.e.* "Hofstede" AND "culture"), finding 173 papers. These addressed cultural issues or organisational culture, so we assigned code "C" specifically for "culture" and "O" for "Other", then removed any about Hofstede's works on organisational or corporate culture (the latter). Our sample thereby reduced to 50 papers. Next, we coded these using Boltanski's "reliance" ("R"), "elicitation" ("E") and "critique" ("C") categories for, respectively, a paper explicitly building on Hofstede's model, an incidental body-text reference to Hofstede and a paper critiquing Hofstede's applicability.

A more difficult part was identifying the papers *emancipators* published. We searched publishers' databases using the following Boolean language: "culture OR cultural AND NOT Hofstede AND NOT Baskerville AND NOT Bhimani AND NOT Harrison AND NOT "subculture" AND NOT "subcultures" AND NOT "organisational culture" AND NOT "organizational culture" AND NOT "corporate culture" AND NOT "cultural change" AND NOT "cultural revolution". We sought papers explicitly claiming to address cultural issues, finding 59. Removing those mentioning culture incidentally left 48 papers.

Desired papers by *reformers* addressed at least one of the four critiques. For these, our procedure resembled that used for the AAAJ 1996 special issue's impact on

Accounting History (Carnegie & Napier, 2012). We specifically included papers by Bhimani (1999), Harrison and McKinnon (1999), McSweeney (2002a) and Baskerville (2003). We used Harzing's *Publish or Perish*® software. When we started working on this paper, the version of this software utilised would only allow for references colligated by a beta version of *Google Scholar*. At the time of the study, these two tools were the sole available and utilised to measure publication impact. Since our first attempt, these two tools have been further developed, so that *Publish or Perish*® now allows to sort searches indexed on various search engines, such as *CrossRef*, *Google Scholar*, *Google Profile*, *Microsoft Academic*, *Scopus* or *The Web of Science*. With the multiplication of these tools and the engagement of the so-called *Gafam* in academic projects (Smyrnaio, 2016), more powerful algorithms have been developed and enabled more and more accurate searches (Béranger, 2018). Thence, these can produce the following results:

	Publish or Perish	Google Scholar	Google Profile	Scopus	Microsoft Academic	Web of Science
McSweeney (2002)	673	2,656	2,556	No access	N/A	No access
Baskerville (2003)	208	949	949	No access	N/A	No access
Harrison & McKinnon (1999)	145	402	N/A	No access	N/A	No access
Bhimani (1999)	51	155	155	No access	N/A	No access

From these results, we browsed critiques returned by *Publish or Perish*® as of 13 November 2014 and pertinent citations, using the existing tool at the time of the study. Like other bibliographic reviews (Bhimani, 1999; Carnegie & Napier, 2012; Harrison & McKinnon, 1999; Hopper, Tsamenyi, Uddin, & Wickramasinghe, 2009; Khelif, 2016), we manually selected papers that academia has validated. Focusing on the same three accounting journals yielded seven papers³. We omitted those only eliciting the critique (e.g. footnote or incidental mention). Those eventually building on Hofstede's model were deemed neglecters. Commensurate with our aim of understanding critique's role in advancing knowledge debates, we omitted literature review papers but used them to organise our sample (Carnegie & Napier, 2002; Chenhall, 2003; Chenhall & Smith, 2010; Khelif, 2016).

Eventually, we focused on how researchers justify their approach (e.g. Hofstede-inspired, emancipation-oriented, critiques-driven). As their justification process concerns orders of worth (Boltanski & Thévenot, 1999, 2006), we considered only these authors'

³ Applying Geert Hofstede's protocols, we found that cross-cultural accounting research, based on his five-dimension model, flourished not before the critiques, as Baskerville (2003) stated, but since. Indeed, of 395 references to his major works on culture, 352 were published after 1999 – 269 since 2003. Regarding non-Hofstede cross-cultural accounting research, we searched *Publish or Perish*® as of 13 November 2014 for accounting journals from 1999 onwards containing the word *culture* without the bibliography mentioning Hofstede or S. Gray, giving 5,260 results. After examining their contribution to cross-cultural accounting research, we removed texts that addressed corporate culture, accounting culture and other management or economic cultures, leaving 220 academic papers.

arguments and reasons for their choices. Justification was unsystematic and unpredictable: some discussed research design (*e.g.* theory or methods) while others mentioned the surrounding critical environment. The next section shows how these justifications evolved through each period, highlighting how a *reality critique* and a *truth critique* are formed and spread but also how justifications operate at different stages of the critical community's development.

5. Hofstede's critiques: advancing academic debates

Unsurprisingly, 25 papers explicitly relied on Hofstede's model between 1999 and 2003 for two joint reasons. First, the publication cycle means certain papers after Hofstede were possibly accepted before the critiques were publishing. Hence, the reality and truth critiques were perhaps unknown then. Secondly, authors of papers published after this period may have been unaware of these critiques or their potency for subsequent research, especially as their grounds were unexamined in an era when Hofstede's model had long been approved (Khelif, 2016).

5.1. Cultural accounting research between two critical moments

Despite these two reasons, the community probably knew about Bhimani's and McKinnon and Harrison's critiques before publication through research seminars they delivered and their sporadic informal talks. Hence, even between 1999 and 2003, *emancipators* but no reformers were evident.

5.1.1. Neglecters

Our observations indicate three types of neglecters. The first concerns six publications whose reliance on Hofstede's model encountered much more developed justification than their predecessors (C. Chow, Harrison, McKinnon, & Wu, 1999; C. W. Chow, Harrison, McKinnon, & Wu, 2002; C. W. Chow, Shields, & Wu, 1999; Eden, Dacin, & Wan, 2001; Merchant, Van der Stede, & Zheng, 2003; Williams & Seaman, 2001). Such is particularly so for the above two papers co-authored by Harrison and McKinnon, who argue that this model provides strong theoretical predictive bases for empirical research and has abundant support.

Two co-authors criticised this model's use, so Chow *et al.* (1999, 2002) applied it differently from the publications they criticised. They justified their approach through Hofstede's additional fifth dimension and the potency from integrating it with his model of organisational culture, because this "*permits a closer theoretical link between the current study and those of Pratt et al. (1993) and Soeters & Schreuder (1988)*" (pp. 349–350) *vis-à-vis* which they positioned themselves. Hofstede model had been validated and was applied in the two studies they sought to enrich. The other four papers do not mention the *reality critique* and just rely on the model, contending that "*among the manifold definitions and taxonomies of culture in the literature, the seminal work of Hofstede (1980) and subsequent extensions (1982, 1984, 1991) have been accorded the most attention in cross-cultural (cross-national) management and accounting studies*" (Williams & Seaman, 2001, p. 445).

The next *neglecters* refer to Hofstede's model through elicitation (Arcy (d'), 2001; Boczko, 2000; Doupnik & Richter, 2003; Glover, Mynatt, & Schroeder, 2000). Some take culture as a contingency factor, despite Hofstede's model being imperfect (d'Arcy, 2001). Others use this framework to make culture emerge from the data, unlike functionalist models in management research that stigmatise instead of explaining cultures (Boczko, 2000, p. 132). In either elicitation, Hofstede's model broadly justifies methodology choices, especially in comparing particular cultures rather than others. All studies that elicit the model use it as a starting point and combine it with different views under the purview of arriving at their own cultural classification – for example, cultural relativism (Merchant *et al.*, 2003) or combining human capital theory and structural/class theory whereby they make culture emerge from their questionnaire (Glover *et al.*, 2000).

One paper openly builds on Bhimani (1999) and shows Hofstede's model's limitations, insisting on its inapplicability to Aborigines' perceptions of accounting (Greer & Patel, 2000). They argue that Hofstede's "*approach to culture is [...] overly simplistic primarily because it reflects the status quo and the dominant values of the politically and socially advantaged groups within countries*" (p. 310). Greer prolongs and justifies her previous emancipation from Hofstede's model by explicitly showing its inapplicability to her study. These authors, however, maintain the model's dominant perspective status, as departing from it seemingly requires particular justification efforts.

5.1.2. *Emancipators*

Emancipators have published 11 papers: (Annisette, 2000, 2003; Davie, 2000; Dyball & Valcarcel, 1999; Sonia Gallhofer & Chew, 2000; Sonja Gallhofer, Gibson, Haslam, McNicholas, & Takiari, 2000; Gibson, 2000; Neu, 2000a, 2000b; Uddin & Hopper, 2001, 2003).

While the critiques were articulated, emancipation seemingly revolved around three authors: Trevor Hopper, Dean Neu and Sonja Gallhofer – each already known for emancipating accounting from the neoclassical microeconomics-driven mainstream. Trevor Hopper established the interdisciplinary, interpretive and critical accounting research community and was Marcia Annisette's PhD examiner at the University of Manchester. Dean Neu has long been working with Marcia Annisette at York University; both have also been the *Critical Perspectives on Accounting* rotating editor-in-chief. Sonja Gallhofer likewise previously contributed much to emancipatory accounting (Sonia Gallhofer & Haslam, 1996, 2003) and still does (Sonia Gallhofer & Haslam, 2011; Sonia Gallhofer, Haslam, & Yonekura, 2015). With such backgrounds, these authors bring alternative theories, empirical material, and methods. Regarding emancipation, these 11 papers justify their contribution to accounting debates (*i.e.* regardless of the critiques). Ultimately, their capacity to contribute to knowledge attracts other researchers to emancipation. Our dataset identifies two levels of emancipation.

The first concerns theory. The 11 papers rely on critical frameworks within interdisciplinary, interpretive and critical accounting, including Foucault's governmentality (Neu, 2000a,b), Weberian/Weber's legitimate authority (Annisette, 2000, 2003; Dyball, 1999), New Accounting History (Davie, 2000; Uddin & Hopper, 2001, 2003) and post-colonial studies (Gibson, 2000; Gallhofer *et al.*, 2000). These authors all

attempt to carve “out the agenda for a new theorisation on imperialism by making a sharp distinction between the informal Empire of influence and the formal Empire of rule” (Annisette, 2000, p. 635).

The second is empirical. It involves studying minorities or indigenous peoples (Sonia Gallhofer & Chew, 2000) such as the Black indigenous minority in Trinidad (Annisette, 2000, 2003), Aborigines (Sonja Gallhofer et al., 2000; Gibson, 2000), Fiji-or-Philippines natives (Davie, 2000; Dyball & Valcarcel, 1999) and Canada’s first nations people (Neu, 2000a, 2000b). These are neither well-documented Western cultures nor nations and nationalities but different empirical settings and cultural units – far from Hofstede’s model, since, as Gallhofer *et al.*, 2000 (p. 383) say, a recent critique “has stressed the Western ethnocentric (and phallogentric) character of these practices (Best and Kellner, 383 1991). This critique in some instances has promised to go beyond Western ways by not just disturbing them but transforming them in the name of the environment. This has also opened up a space for the greater appreciation of non-Western, including indigenous, culture.”

Following Bhimani’s (1999) call for alternative empirical settings, some rely on historical archival methods from official sources and anthropology literature. Indeed, early critiques tend to revisit the roots of the phenomenon studied through historical approaches (Joannidès & Berland, 2013). For example, Davie (2000, p. 331) says her intention is “to use history to provide an understanding of the eccentric view of imperialism as first theorised by Gallagher and Robinson (1953) and as later elaborated upon by writers such as Robinson (1972; 1978; 1986), Wesseling (1978) and Mommsen (1986)”. This concurs with the idea of emancipation occurring when critiques were an act of critique itself, contributing to the ambient critical environment.

5.2. After the critiques: 2004 onwards

How the *reality critiques* and the *truth critiques* advance cultural accounting debates is more apparent once those critiques have been articulated. Despite Hofstede’s influence and academic significance, *neglecters* still exist. As critique seeks emancipation, we expect more papers to produce regardless of Hofstede and his critiques: these are *emancipators’* papers. Lastly, we expect references to the critiques explicitly responding to the new agenda for which they have been calling, namely. *social reformers’*.

5.2.1. Neglecters’ cultural accounting research

After the articulation of the two *truth critiques*, we found sixteen papers still neglected them but referred to Hofstede – as did Khlif (2016). Initially, more papers seemingly now refer to the model; our coding, however, shows six rely on Hofstede’s model while ten merely refer to it. The former (Cieslewicz, 2014; Daly, 2005; Jansen, Merchant, & Van der Stede, 2009; Orij, 2010) do so in the same three ways as when the critiques were articulated – two seeking to enrich the model and understand one particular dimension (Cieslewicz, 2014; Jansen *et al.*, 2009), arguing that “accounting research has been indeterminate with regards to Hofstede’s masculinity construct” (Cieslewicz, 2014, p. 517). Recourses to this model are proposedly justified because “Hofstede is probably the most frequently-cited body of work on the effects of national culture on management practices. Certainly Hofstede’s work has been criticized by numerous others (e.g., Baskerville, 2003; McSweeney, 2002). But we are not concerned with most of those criticisms. We are not

measuring culture in this study; we are just comparing data collected in two different national settings" (Jansen *et al.*, 2009, p. 61). Enriching the notion of masculinity, Jansen *et al.* (2014) justify their recourse to Hofstede because it has been criticised, though they avoid their validity. Two of them (Merchant and van der Stede) remain consistent with their reliance on Hofstede (Merchant *et al.*, 2003). That is, both recourses to Hofstede appear as bases for contributing to the work he launched.

The other form of reliance on Hofstede's model (Daly, 2005; Orij, 2010; Samuel & Manassian, 2011; Verma & Gray, 2009) neglects the four critiques and the ambient critical environment, publishing in *Critical Perspectives on Accounting* (Daly, 2005) and in *Accounting, Auditing & Accountability Journal* (Orij, 2010). The latter example (*ibid.*, p. 870) explains that *"the theoretical framework of this study consists of stakeholder theory and Hofstede's national cultures framework. Hofstede calls his framework 'a research-based theory' (Hofstede, 1983, p. 46)." Lastly, a very subtle reliance on Hofstede's model seems an elicitation (Verma & Gray, 2009) as Hofstede is cited to characterise India. However, this work derives a model from Hofstede (Gray, 1988) in studying the historical development of Company Law in India.*

Accelerating and deepening emancipation, nine papers just elicit the model to justify abandonment of it (Ahrens & Mollona, 2007; Alawattage & Wickramasinghe, 2008a; Blanco & de la Rosa, 2008; Caramanis, 2005; Chand & White, 2007; Hong Yang, Craig, & Farley, 2015; James, 2008; Kilfoyle, Richardson, & MacDonald, 2013; Kosmala, 2007). Here, elicitation occurs only to characterise culture (Blanco & de la Rosa, 2008; Hong Yang *et al.*, 2015) while an alternative context-bound theory explicates culture's details. Those culture-bound theories include interpreting the Civil Rights Act to observe Hispanics' evolution in business education (Blanco & de la Rosa, 2008), accounting theories – *e.g.* 'stakeholder' and 'legitimacy' – (Hong Yang *et al.*, 2015), vernacular accountings or information demands (Birnberg, Hoffman, & Yuen, 2008).

Further emancipation occurs when researchers mention only the model's existence while explaining doing otherwise. For example, Kosmala's (2007, p. 318) paper questions

"what approach is most suitable for the objectives of this study? [...] I draw on 'Geertz' methods [to study ways] people understand and interpret their surroundings and actions. These interpretations form a shared cultural system of meanings. In this study, Geertz's approach to culture appears as particularly applicable in facilitating the [...] externalisation of meanings."

Despite this development, Hofstede is still elicited in these papers to reinforce the usefulness of anthropological approaches. Kilfoyle (2013, p. 392), for example said: *"classical anthropological definitions such as of Kroeber and Kluckhohn (1954, p. 181), however, provide a more useful perspective"*. Such anthropological approaches which have been developed from Weber's approach to Capitalism or historical development, McKillop's culture developments, or Ancient Greek philosophy's politico-cultural dualism (Caramanis, 2005) hold some authority in their own disciplines. This body of literature refers to the model and critiques on it just once, seemingly because it is not crucial for these authors to position themselves *vis-à-vis* this debate. They may well have interiorised Baskerville's or McSweney's *truth critiques*, by highlighting some alternatives to which

these are calling for. For instance, Chand and White (2007, p. 616) note “*the major criticism relates to the tendency to equate cultural groups with countries. The analysis itself has not been discredited. Fiji is a society that is dominated by two ethnic groups — indigenous Fijians and Indo-Fijians.*” It does seem that these authors can be called neglecters, since they refer neither to Hofstede nor to his critics. As theorised by Boltanski (2009, 2011), the new and alternative lens proposed by these authors are justified, not because Hofstede’s model is weak (truth critique) or misused (reality critique), but because these approaches are potent for accounting research. Therefore, some authors may just elicit the existence of these critiques in a footnote or just reference them because a reviewer suggested doing so. Not every mention of these critiques is a synonym of subscription to these.

Lastly, neglecters elicit the dominant perspective to justify using a critical framework instead, which commonly happens with authors working on interdisciplinary and critical accounting, such as Chandana Alawattage and Danture Wickramasinghe (Alawattage & Wickramasinghe, 2008a). These authors borrowed from labour process theory in studying management accounting in traditional Sri Lankan settings (Alawattage, 2011; Alawattage & Wickramasinghe, 2008b, 2009a) or cultural political economy of management accounting manifested in Sinhalese communities in Sri Lanka (Jayasinghe & Wickramasinghe, 2007, 2011; Wickramasinghe, Gooneratne, Jayakody, & Cheryl, 2007; Wickramasinghe & Hopper, 2005; Wickramasinghe, Hopper, & Rathnasiri, 2004).

After 2004, fewer authors mentioned Hofstede’s model or its critiques in justifying their own approach. Such neglecters accelerate the emancipation process, as the interdisciplinary, interpretive and critical accounting research community interiorised the two *reality critiques* and the two *truth critiques*. Baskerville (2005) was not surprised that her critique on Hofstede had experienced little explicit reliance. She argued this as part of the ambient critical mindset. When the *truth critique* was articulated in theorising what alternative cultural research could achieve, emancipation could accelerate, as though Hofstede’s model no longer needed critiquing. Yet, other approaches were justified through their potency for accounting research and contributions to knowledge debates. This perhaps explains the diversity and scope of approaches in relation to cultural accounting research in the broader critical accounting research communities (Cooper & Hopper, 1991, 2007).

5.2.2. Social reformers’ cultural accounting research and their offspring

Some still referring to Hofstede through elicitation also mention the critiques to justify alternative approaches. Few papers explicitly build on the critiques (Birnberg et al., 2008; Efferin & Hopper, 2007; Heidhues & Patel, 2011; Linsley & Shrives, 2014; Samuel & Manassian, 2011; Wickramasinghe & Hopper, 2005) and thus reveal *Social reformers*. Among them, three emancipators did without Hofstede’s model during the critiques’ elicitation and have done ever since.

This approach is especially visible regarding choosing management control systems in a Chinese-owned Indonesian company. Here, Efferin and Hopper (2007) introduce the four critiques and expose three operational levels (theory, empirics and methods) to justify four research directions: ethnicity as an analytical focus (reference to Baskerville), *emic* accounts (reference to Bhimani), feeding notions of masculinity and femininity (reference to Harrison & McKinnon) and grounded theory (reference to

McSweeney). Through explicit and detailed reference to the four critiques, Efferin and Hopper make their choices explicit and justify them by means of Hofstede's model's limitations. This clarifies and extends the previous stance on controls in a Sinhalese village's textile mill informed with Cultural Political Economy (Wickramasinghe & Hopper, 2005).

One publication does explicitly build on the four critiques when confronting an accounting model derived from Hofstede (Gray, 1988). By articulating a bitter critique on Gray's (1988) paper, Heidhues and Patel (2011) operate as social reformers for accounting cultures. Their references to critiques in confronting a new object lead them to become a critic him-or-herself: emancipation from Gray's model can commence. Such emancipation is beyond this paper's scope, although it involves devising working alternatives to Hofstede, such as Mary Douglas' cultural theory (Linsley & Shrives, 2014).

5.2.3. *Emancipators'* cultural accounting research

Since the four critiques were articulated, 33 papers from this community address cultural issues without referring to either Hofstede's model or the four critiques. These emancipators are two types. One, unsurprisingly, concerns researchers who started emancipation during the critiques' articulation (Alawattage, 2011; Alawattage & Wickramasinghe, 2009b; Bakre, 2008; Davie, 2008; Dyball, Chua, & Poullaos, 2006; Dyball, Poullaos, & Chua, 2007; Hooper & Kearins, 2008; Jayasinghe & Wickramasinghe, 2011; Kamla, Gallhofer, & Haslam, 2012; Kim, 2004a, 2004b; Neu & Graham, 2004, 2006; Neu & Heincke, 2004; Poullaos, 2009; Uddin, 2009; Uddin & Choudhury, 2008; Wickramasinghe et al., 2004). Each introduce radically new methods into cultural accounting research, thereby crystallising what the four critiques were recommending. The most eloquent responses came in auto-ethnographic data and associated reflexive accounts (Davie, 2008) and through grounded theory via political disputes between local employees and overseas managers (Wickramasinghe *et al.*, 2004). These emancipators thereby bring the *emic* views for which Baskerville (2003) called, feeding culture with insiders' insights.

The second involves new authors known neither for long-standing contributions to critical accounting nor for prior involvement in cultural studies. It has two sub-groups: researchers publishing one paper (Agyemang & Lehman, 2013; Alam, Lawrence, & Nandan, 2004; Hammond, Clayton, & Arnold, 2012; McGowan & Potter, 2008; Sian, 2007; Upton & Arrington, 2012) and colleagues building comprehensive research agenda (Fleischman, Oldroyd, & Tyson, 2011; Fleischman & Tyson, 2004; Fleischman, Tyson, & Oldroyd, 2013; Oldroyd, Fleischman, & Tyson, 2008; Oldroyd, Tyson, & Fleischman, 2015; Tyson, Fleischman, & Oldroyd, 2004). These emancipators place cultural studies at the crossroads of accounting history and political science.

The other sub-group comprises authors who have hitherto published just one paper on culture (Agyemang & Lehman, 2013; Alam *et al.*, 2004; Hammond *et al.*, 2012; McGowan & Potter, 2008; Sian, 2007; Upton & Arrington, 2012). Boltanski (2009, 2011) deems these particularly important because they reach full emancipation from the dominant perspective. When scholars not known for being particularly critical or for building an alternative research agenda rely on neither the dominant model nor its critiques, the critical environment and mindset have been so internalised that emancipation's final stage can eventuate. Pursuant to this critical community's diversity,

those ultimate emancipators highlight a certain discontinuity in the interdisciplinary, interpretive and critical accounting research community: they all derive a context-bound theory of culture.

6. Concluding remarks

This study addresses critique and its role in advancing knowledge debates and academic disputes in interdisciplinary and critical accounting research. It also feeds into developments in the sociology of critique (Basaure & Boltanski, 2011; Blokker *et al.*, 2011; Boltanski, 2009, 2011; Boltanski & Chiapello, 1999, 2006; Boltanski & Thévenot, 1999, 2000; Bourguignon & Chiapello, 2005; Thévenot, 2009). Lastly, its grounding in Boltanski's approach to critique offers accounting scholars recent insights into a thinker who has hardly been used in our research community. We open a space for discussion about the shape, role and status of critique in accounting research (c.f. Gaffikin, 2009). This section answers the three intertwined questions asked at the outset. How can critique advance academic debates? Why is interdisciplinary and critical accounting research critical? And, what is critique?

Our empirical investigation into cultural accounting research before, during and after two *reality critiques* and two *truth critiques* on Hofstede's model has revealed certain issues. As with Capitalism and its critics (Boltanski & Chiapello, 2006), pursuing emancipation, critique is articulated by those deeming situations unjust or perspectives unduly dominant – their agenda being to awaken the community. This is critique's ultimate practical aim, within which it plays a central theoretical role. By resituating the four critiques on Hofstede's model in their intellectual environment, we find that critique needs time. *Reality critiques* occur before *truth critiques* but after isolated attempts at emancipation from the dominant perspective. Bhimani's (1999) and Harrison and McKinnon's (1999) critiques regarding blind reliance on Hofstede's model emerged when some researchers had already endeavoured to depart from it. That is, *reality critique* justifies the greater need for alternative research or the lesser need for discernment. The latter is a call for *reflexivity* – itself a critical endeavour (Boltanski, 2009, 2011). Once this *reality critique* is articulated, emancipation can commence but remains far from completion, as alternative practices remain untheorised.

Two counter-intuitive observations help our accounting community understand critiques' reach. First, *truth critiques* are aimed not at changing events but at theorising isolated attempts. Harrison and McKinnon's *reality critique* allowed selective reliance on Hofstede, but only after Baskerville's (2003) was articulated did alternative research eventually commence. Secondly, a critique is not necessarily supposed to be presented explicitly to open a conversation. The cross-cultural accounting community explicitly mentions the four critiques sparingly; however, this has not stopped the emancipation process from commencing.

Regarding these counter-intuitive findings, critique is part of a broader critical environment. By theorising what some scholars already understand, community actors interiorise critique. Thus, fostering and accelerating the emancipation process, a critique does not seek explicit references. Indeed, as Boltanski and Chiapello (2006) put it, referring to the critique eventually reinforces rather than dismisses the critiqued object. Hence, a critique's impact comes not through reference to itself but through absence of

reference. The best way to justify a critique is to emancipate oneself from it and behave as a *neglecter*.

Although we agree with Boltanski on the shape, role and status of critique in emancipation, we have one reservation. To him, any scholar should be able to articulate a *truth critique* and act as an emancipator. Three factors in our community render this problematic. First, critique's articulating requires such profound knowledge of the community, its history and its members that emerging scholars are less equipped than senior colleagues. Secondly, pressure to publish, almost at any cost, perhaps tempts emerging scholars to privilege well-established perspectives over critical postures or critique papers. Thirdly, today's increasing imperative for publication metrics through number of citations may prevent emerging scholars from publishing papers whose *raison d'être* is neglect! Overall, then, we believe in senior researchers' responsibility over our younger colleagues in articulating *truth critiques* that ultimately lead to emancipation. These observations leave room for further research operating in three ways.

Firstly, our conclusions derive from observing one particular perspective and the associated emancipation process. Hence, solid verdicts would be premature: we need a similar study on a community characterised by a different dominant perspective and an agenda of critiques. Accordingly, it would be fruitful to think about an agenda of building critiques by directly using Boltanski & Thévenot's framework in further research. At this stage, we articulate some intuitions needing confirmation. Each research stream can be associated to a singular city. Neglecters can be associated with the market city because the criteria of values are the publication of a commodified article, which can be compared directly to the others. Authors of this group refuse the critic and the trial of value issued from alternative cities or paradigms. Emancipators could be associated to the civic city because authors acknowledged the theoretical (governmentality, legitimacy) and empirical plurality (studying minorities). These authors trialled the uniformity and standardization of culture to the neglecters. Social reformers could be associated to the domestic city because authors valued ethnicity, *emic* and feminist perspectives that tradition, familial values associated this city. These authors questioned the lack of authenticity on cultural relations to the neglecters.

Secondly, as Luc Boltanski borrowed concepts from Actor-Network Theory to discuss how debates are advanced, we advocate studying criticism's role in accounting research, through translation processes and the tracing of actors, be they humans or nonhumans. Such was intuited in a study on research networks (Joannidès & Berland, 2013) but has been neither much critiqued nor further theorised thus far (c.f. Gaffikin, 2009; Kaidonis, 2009; Yong and Oakes, 2009). And yet, by focusing only on published advances in accounting research debates, our study leaves actors and their interactions aside. Our paper discusses cultural emancipators, presenting Hofstede as a research commodity, which ANT would certainly call a non-human enrolling other actors. We invite the critical accounting research community for further research to follow the actors and their interactions through networks in advancing debates around a particular agenda of critique. The work by Joannidès & Berland (2013) can be a point of departure while the works by Gaffikin (2009), Kaidonis (2009); Yong and Oakes (2009) can have some impetus towards this direction.

Thirdly, our methodology section points out some serious questions relating to the tools employed. Admittedly, we utilised the *Publish or Perish*® software at a time it was presented as the sole reliable tool. Nowadays, with the rise of more technologies, as evidence in the possibilities offered by the software's latest version, some more research would certainly be needed to assess their respective merits and limits. As these new technologies are grounded in increasingly sophisticated algorithms, critical accounting research may be needed to investigate these so as to identify their whence and whither and alert our community on the political agenda these may be bearing. This would resonate with a study on the role of criticism in the use of management accounting technologies (Bourguignon & Chiapello, 2005) and bring this discussion to an epistemological, if not ethical, level.

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Papers sorted by type of response to critique

Neglecters while critiques' articulating	Emancipators while critiques' articulating	Post critique neglecters	Post critique emancipators	Post critique reformers
<p>Arcy (d'), A. (2001)</p> <p>Boczko, T. (2000).</p> <p>Chow, C., Harrison, G. L., McKinnon, J. L., & Wu, A. (1999)</p> <p>Chow, C. W., Harrison, G., McKinnon, J., & Wu, A. (2002).</p> <p>Chow, C. W., Shields, M. D., & Wu, A. (1999).</p> <p>Doupnik, T. S., & Richter, M. (2003).</p> <p>Eden, L., Dacin, M. T., & Wan, W. P. (2001).</p> <p>Glover, H. D., Mynatt, P. G., & Schroeder, R. G. (2000).</p> <p>Greer, S., & Patel, C. (2000).</p> <p>Merchant, K. A., Van der Stede, W. A., & Zheng, L. (2003).</p> <p>Williams, J. J., & Seaman, A. E. (2001).</p>	<p>Annisette (2000)</p> <p>Annisette (2003)</p> <p>Davie (2000)</p> <p>Dyball & Vacarel (1999)</p> <p>Gallhofer et al. (2000)</p> <p>Gibson (2000)</p> <p>Neu (2000a)</p> <p>Neu (2000b)</p> <p>Uddin & Hopper (2001)</p> <p>Uddin & Hopper (2003)</p>	<p>Ahrens & Mollona (2007)</p> <p>Alawattage & Wickramasinghe (2008)</p> <p>Birnberg et al. (2008)</p> <p>Blanco & de la Rosa (2008)</p> <p>Caramanis (2005)</p> <p>Chand & White (2007)</p> <p>Cieslewicz (2014)</p> <p>Daly (2005)</p> <p>Hong Yang & al. (2015)</p> <p>James (2008)</p> <p>Jansen et al. (2009)</p> <p>Kilfoyle et al. (2013)</p> <p>Kosmala (2007)</p> <p>McKernan & KOsmala (2004)</p> <p>Orij (2010)</p> <p>Samuel & Manassian (2011)</p> <p>Verma (2009)</p>	<p>Agyemang & Lehman (2013)</p> <p>Alam & Nadan (2004)</p> <p>Alawattage (2011)</p> <p>Alawattage & Wickramasinghe (2009)</p> <p>Anisete & trivedi (2013)</p> <p>Baker (2008)</p> <p>Davie (2005)</p> <p>Davie (2008)</p> <p>Dyball et al. (2006)</p> <p>Fleischman et al. (2004)</p> <p>Fleischman et al. (2011)</p> <p>Fleischman et al. (2013)</p> <p>Graham (2009)</p> <p>Hammond et al. (2012)</p> <p>Hooper & Kearins (2008)</p> <p>Jayasinghe & Thomas (2009)</p> <p>Jayasinghe & Wickramasinghe (2011)</p> <p>Kamla et al. (2012)</p> <p>Kamla et al. (2012)</p> <p>Kim (2004a)</p> <p>Kim (2004b)</p> <p>McGowan & Potter (2008)</p> <p>Neu & Graham (2004)</p> <p>Neu & Graham (2006)</p> <p>Neu & Heincke (2004)</p> <p>Oldroyd et al. (2008)</p> <p>Oldroyd et al. (2015)</p> <p>Poullaos (2009)</p> <p>Sian (2007)</p> <p>Tyson et al. (2004)</p> <p>Uddin (2009)</p> <p>Uddin & Choudhury (2008)</p> <p>Uddin & Arrington (2012)</p> <p>Upton & Arrington (2012)</p> <p>Wickramasinghe et al. (2004)</p>	<p>Birnberg et al. (2008)</p> <p>Efferin & Hopper (2007)</p> <p>Heidhues & Patel (2011)</p> <p>Linsley et Shrives (2015)</p> <p>Samuel & Manassian (2011)</p> <p>Wickramasinghe & Hopper (2005)</p>