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ANOTHER DEVELOPMENT CHALLENGE: GAINING EMANCIPATION FROM A FUNCTIONAL HEGEMONY IN ACCOUNTING AND MANAGEMENT CONTROL RESEARCH

Abstract

Global developments in accounting and accountability reforms entail not only about how developing countries being governed through these reforms but also about how accounting research itself can be pursued alternatively. In the past several decades, a camp of British accounting researchers initiated a programme of research in this direction. Inspired by post-positivistic traditions, they aimed to explore how these reforms are predicated upon cultural-political milieus in developing countries. However, the academia in most accounting and management researchers from local universities in these countries are blindly bombarded with positivistic traditions. This paper offers an auto-ethnography to demonstrate the lack of diversity in accounting, accountability and management control research. What persists is a hegemony of positivistic functionalism with a peculiar institutional patronage. We reflect and narrate our encounters illustrating how we penetrated this hegemony in accounting and management control research in our native countries, Bangladesh and Sri Lanka. We unpack how this hegemony formed and how attempts were made towards some emancipatory potentials.

Keywords: hegemony of functionalism, critical perspective, auto-ethnography, Sri Lanka, Bangladesh, accounting and emancipation

1. Introduction

This paper is about another development challenge that less developed countries (LDCs) are facing: the lack of diversity in the methodologies being adopted (see e.g. Alvesson & Sandberg, 2011, 2013, 2014). Many social science researchers in these countries believe that there is only one methodology in the world and it is the scientific methodology. For many of these researchers, this is “the” methodology which they must not question. In this paper, we raise this concern and offer an auto-ethnographic reflection showing how we exploited some emancipatory potential from the hegemonic position of sustaining this “the” methodology. We draw this reflection based on our own encounters in our studies in Bangladesh and Sri Lanka.

Global developments in accounting and accountability reforms entail not only about how developing countries being governed through these reforms but also about how accounting research itself can be pursued alternatively. In the past several decades, a camp of British accounting researchers initiated a programme of research in this direction. Inspired by post-positivistic traditions, they aimed to explore how these reforms are predicated upon cultural-political milieus in developing countries. However, the academia in most accounting and

management control researchers from local universities in these countries are blindly bombarded with positivistic traditions.

This is due to the lack of diversity in social research methodologies in LDCs. We have witnessed this throughout our career (see below) where most academics in social sciences in general and management and business studies in particular (including accounting) perceive that only a positivistic tradition is the foundation for research methodology and that research must follow hypotheses testing procedures with no discussion on how this tradition has come about and what an epistemological position it holds. Researchers in these countries tend to be uncritical of this tradition: whatever the research they confront, they think that the task of following the procedures of positivistic methodology is a precondition. Most PhD programmes, research conferences and workshops in these countries are governed by this uncritical belief which is part of their general character of underdevelopment. Generation after generation, this belief comes to be reproduced with little variation in the choice of alternative research methods. This is a form of functional hegemony (see below).

In contrast, the past several decades, a camp of British accounting and management control researchers initiated a programme of research in this direction. Being inspired by post-positivistic traditions, they aimed to explore how these reforms are predicated upon cultural-political milieus in developing countries. Three of us have closely observed how Bangladesh and Sri Lanka have reacted to this alternative programme. The first author who has experienced this reaction in Bangladesh had realised a functional hegemony in research methods when he studied in Manchester and Glasgow Universities where there was an environment for him to see how research methods are built upon certain epistemological positions and how alternatives to the positivistic tradition can permeate variety of methods and analytical opportunities. The same experience was earned by the second author who saw a similar domination in a positivistic tradition in Sri Lanka, despite some developments in exploring alternatives. Being a founding member of the alternative research programme, the author studied and worked at Manchester University spending a period of 19 years and enjoying alternatives to the positivistic or functional hegemony. He influenced the other two authors when they studied at the University of Glasgow

The alternatives, as we will elaborate later in the paper, are worth noting here before we set out for the paper. While positivism holds the belief that the social world is an objective phenomenon to be studied as a mechanistic unity governed by a set of universal laws, alternatives to this tradition believe that the social world consists of assorted units with different social, cultural and political ramifications governed by local traditions and practices though they have links with global discourses. The research environments in Manchester and Glasgow inspired the three of us to embrace this alternative, leading us to conduct ethnographic studies in our own countries. We then not only captured interesting practices of accounting and management controls shaped by local cultures and politics, but also now we feel that it created emancipatory potentials for us from the clutches of positivistic hegemony prevailing in LDCs such as Bangladesh and Sri Lanka. It is an emancipation because

we now have not only been empowered to challenge the positivistic hegemony but also, we have a clear philosophical basis for promoting and enacting a diversity in research traditions in accounting research in such countries.

This paper aims to unpack our journey of emancipation through our auto-ethnographic reflections. In particular, we reveal our stories by asking three reflective questions: How and why did a positivistic hegemony form? How was this hegemony confronted? What emancipatory potentials can be experienced through these confrontations? The paper is organised to answer these three questions in the next two sections, followed by a discussion and directions for future research.

2. Witness to a positivistic hegemony

Underdevelopment in methodological diversities in accounting and management control research links to the authors' prior circumstances in which they were hegemonised by local academia to follow 'the methodology'. Authorities in their home universities maintain their own rationales not only due to limited financial resources available to source updated research material but also due to the education tradition which does not allow the students to "question" the teachers in universities. The students follow the teachers paying their due respects: questioning what they say is "in-disciplinary". What is given then has to be respected and maintained. Its properties then become preserved for generations to follow. Criticisms of what is given cannot be culturally accepted because the given is institutionalised into an unquestionable state.

Although this needs further investigation systematically, we believe that an unquestionable existence of a functional tradition in management control and accounting research is a hegemony in academia, at least in this broader discipline to which we call a functional hegemony. As part of this hegemonic state, there are PhD programmes which urge the candidates to follow hypotheses tests in their studies, there are conferences to check and celebrate the substance of this tradition in emerging studies, and there are "big" academics who receive awards and senior professorships for their contribution to the "safeguarding" of the tradition with little association with the international research community. Any investigation of personal profiles of academics would prove this to be true.

As was mentioned earlier, the third author of the paper had an opportunity to challenge this hegemony upon his completion of the PhD at Manchester. Although his Commonwealth Scholarship was supported by a functional research proposal to study the relationship between capital markets and accounting information, during his master's programme in accounting and finance at Manchester, he was inspired by Trevor Hopper's lectures on the critique of neoclassical economic framing in market-based accounting research. This was also linked to Trevor's deliberation on the limits of positivism. Among the others, one of the fundamental limitations is that researchers assume that context is given so the relationships between variables must be only research opportunity to test and determine whether the

results are statistically significant. It was clear that they inadvertently neglect the contextual significance which tells us a lot about what is going on.

The third author then dropped his interest in pursuing the PhD on capital-market accounting. He began to think how “development context” in Sri Lanka can be unpacked to reveal a story of what is going on. His engagement in reading development studies, connecting the ideas to political economy theorisations, and exploring on a timely issue of neo-liberalisation of local economies in developing countries through programmes such as privatisation and new public management allowed him to open doors for “development accounting”. It initiated a programme for exploring the questions of how accounting practices in developing countries are shaped by Western discourses, colonial relations, and associated institutional arrangements led by transnational organisations such as the World Bank, the IMF and ACCA (see e.g. Alawattage, Graham & Wickramasinghe, 2018; Alawattage, Hopper & Wickramasinghe, 2007; Alawattage & Wickramasinghe, 2008, 2009a, 2009b; Jayasinghe & Wickramasinghe, 2011; Wickramasinghe & Hopper, 2005). Together with the third author, other fellow students who are now well-known (such as Shahzad Uddin, Marcia Annisette and Zahirul Hoque) worked together to establish this programme (ibid). The programme allowed a huge diaspora of accounting researchers to British universities. Essex Business School travelled an extra mile to promote the programme together with a dedicated journal, a series of established workshops, and a bi-annual conference.

The other two authors, as was mentioned earlier, representing the next generation, are the followers of this programme. They were also conditioned by the functional hegemony but had a battle against the variants of local positivism. Their reflections of this initial conditioning on the hegemony of positivism and their reflective observations of its perpetuation in their countries are presented next.

2.1 Reflections from Bangladesh

The first author is a second-generation accounting researcher from Bangladesh, who has obtained his higher education and training both in Manchester and Glasgow. He has experienced the hegemony of positivism in Bangladesh throughout his academic journey both as a student and as a faculty member. Like in Sri Lanka, business education in Bangladesh has long been influenced by western ideologies. In particular, North American higher education model, curricular, and textbooks are abundantly used in the country’s higher education institutions. When the country was part of Pakistan, its first business school, the Institute of Business Administration (IBA) was established in 1966. IBA soon began to collaborate with Indiana University, Bloomington, USA. This happened due to lack of finance. The Ford Foundation Financial Assistance Program inspired this collaboration and the aim was to provide professional training to create future business leaders. In 1970, a year before the country’s independence, the Faculty of Commerce was formed at the University of Dhaka, the premier University of the country. Accounting was one of the two disciplines introduced at the inauguration of this faculty. Most faculty members recruited for the accounting discipline

had their higher education in North America. They all had to be conditioned by the financial assistance given and followed the North American traditions in undertaking research and training.

Upon independence in 1971, a close link with the USSR made the country chose a socialist approach to policy making and a state-led approach to national development. With a strong relationship with USSR government, accounting academics were offered scholarship but who completed their higher education and training in USSR and returned to Bangladesh could challenge the US way of teaching and research. Later on, when the successive military government undertook a neoliberal policy to development, higher education in all disciplines was also subject to the market rule. When the country resumed to a democratic regime in the 1990s, the neoliberal policy was even intensified: state corporations were privatised; new markets were created in all strata of social life including education. Accounting academics were given scholarships to study in USA and Japan as well as in Australia and Europe. Nevertheless, we see two groups to have emerged out of such training from abroad: a dominant functionalist accounting academics trained in the USA, Japan, Australia, and New Zealand and a minority alternative group in the same area trained in Europe, mainly in the UK. However, the dogmatic belief in doing research based on the so called 'scientific' methods was still stronger. The first author provides some reflexive accounts of this hegemonic formation as a post-graduate researcher, as a faculty member, as a resource person of other universities and as an associate of conference co-ordinator.

As a post-graduate researcher

As mentioned elsewhere, Dhaka University is the country's premier university and I started my undergraduate programme there at the beginning of the millennium. At the undergraduate level, there were no research oriented courses except an accounting theory course which mostly covered the accounting standards, conceptual framework, efficient market hypothesis etc. Therefore, I did not have any idea about alternative paradigms of accounting. At the post-graduate level, there was a course titled 'Research Methodology' which mostly introduced the concept of problem statement, model specification, variable generation, hypothesis building-testing and all associated discussions. The course teacher emphasised only on the 'scientific' approach showing the mantra of statistical generalisation. One of the requirements here was to undertake a 3-month research under the supervision of a faculty member. I worked on a project under the supervision of the most senior Professor who had an MBA from a Business School in the USA. At the very first meeting, the Professor asked all students under his supervision to submit a project proposal with a problem statement, objectives, research hypotheses, and the proposed model. He was such a big name and due to the cultural norm, it was impossible to ask any questions other than accepting what we were asked. I undertook the project on 'IFRS Compliance in the Pharmaceutical Industry in Bangladesh'. The project involved a content analysis of listed pharmaceutical firms' annual reports with a development of a disclosure index showing the building of some

hypotheses. An obvious choice in this effort was a statistical regression which was “compulsory”. Consequently, over a period of 7 years at Dhaka as a student, I was accustomed to think that accounting is only a technical discipline requiring quantitative analyses. I never understood that it would have interactions with the country’s socio-political-economic environment.

As a faculty member

I joined the same department as a Lecturer in 2008. During the first two years, I never thought of any alternative to accounting research. In 2009, I attended a training programme organised for young academics under the heading of ‘Applied Research Methodology Training Certificate Course’. Being a one-month long programme, it encompassed exercises for mathematical model building in business research. There were only two different sessions— one was about research philosophy (ontology-epistemology-methodology) and the other was about qualitative research mostly detailing data collection techniques (interviews, focus group discussion etc.) but they were presented as part of scientific studies: no avenues were shown on how accounting can be studied in its context.

The wonders arose when I joined the MSc programme at the University of Manchester in September 2010. There were modules where teachers unravelled the real picture of functional ‘reality’. I started pondering why academics back home did not even mention some obvious socio-economic issues while discussing accounting. At the end of the programme, I realised that it was the fault of functional system which constrained the thinking process in a way that one should not question the status quo. I understood why accounting graduates get lessons after lessons accepting whatever numbers presented on an annual report as a reality. Graduates were never introduced to the very fact that in communicating the reality, accounting rather constructs a reality (Hines, 1988). I realised that accounting numbers also shape forms of accountability, controls, governance and management practices which need to be understood through a proper reflection on the socio-economic contexts in which accounting operates (Hopwood, 1983). I was inspired by this and maintained it throughout. My PhD at Glasgow (2014-2018) was an opportunity to materialise this inspiration into a meaningful study in accounting. At Glasgow, the mandatory foundation courses, workshops, reading groups, seminars, conferences all enshrined my thinking beyond the functional dynasty for him to be a “critical” researcher. My thesis explored how a community-based organisation can form alternative accounts through traditional relations, mundane communications and everyday life practices (Alam, 2017).

Upon the completion of the PhD, I returned to Bangladesh. The situation back home was “unfortunately” the same. On the very first day, I met with one of senior Professors in the department. He asked about the PhD journey. He was not happy with what the author had done: he emphasised that it could have been better if there was a quantitative analysis. Since then, I encountered numerous incidents with colleagues in the defence board of undergraduate-postgraduate theses, in the internal PhD seminars, research presentation by

visiting academics, and so on. The questions posed by the colleagues have been more or less same: what is your problem statement? what are your hypotheses? what is your statistical model? How can this be generalised? Their mind-set remains unchanged: anything without statistical analysis cannot be a piece of research.

As a resource person of another university

On my return to Bangladesh was invited by one public university to conduct a six-hour session on 'How to write a masters dissertation'. I conducted the session for three consecutive semesters spanning from June 2019 to March 2020. However, the difficult part of the session is the students' pre-conception of research: it must be unbiased, objective and scientific. Very few students have been interested in alternative traditions in accounting. It was not their fault – the system had preserved this functional mentality. Any critical perspective on accounting involving how a socio-political context can be lined to accounting and how any form of theorisation can be pursued were all absent in classroom discussions. I recalls one participant's question:

'How can we formulate hypotheses or test them with interviews and observations?'

The Accounting department of that university is now run by a group of young colleagues who have been freshly graduated with no training on any alternative methodology. Some of them have received their Masters/PhDs from China and Japan which patronise positivistic traditions.

As a conference coordinator

I was assigned with a responsibility of being the coordinator of an international business research conference which the Faculty of Business studies, Dhaka University, had been conducting for several years. Out of three venues of the conference, I oversaw one of them. In two day-long sessions, researchers from home and abroad presented their papers. With an utter surprise, there was no paper from an alternative tradition. All used higher order econometrics for modelling and hypotheses testing and it tuned to be a ceremonial practice. And, some presenters seem to exaggerate their attached institutions. For instance, one presenter from an elite security force came to present the paper. He was escorted by security personnel, journalists, and members of the general public gathered in the room. There were clicks after clicks of pictures for publicising in news and internal communications. Even the discussant discussed only the success stories of this elite force rather than highlighting the strengths-weaknesses of the paper. When a question was asked, the presenter instructed one of his security aides to play a video showcasing the successes. To me, these ceremonial practices showcase how elite nexus of academics-professionals created a vacuum of healthy research environment, let alone alternative traditions.

These four separate yet linked experiences of the first author exhibit the dominance and persistence of positivistic paradigm in Bangladesh. Although there is a small accounting

community with alternative methodological training, it could not make any significant impact due to this dominance in all disciplines. Alternative research is conducted only by Bangladesh academics who live abroad, especially in Europe, Australia and New Zealand.

2.2. Reflections from Sri Lanka

The second author, hailing also from the second generation as the first author, was exposed to a relatively different academic climate in Sri Lanka, compared to the first generation – third author in Sri Lanka and the first author in Bangladesh. Similar to Bangladesh, the management discipline in Sri Lanka too is dominated by functionalist, positivistic paradigms of education. This is in contrast to other social science disciplines that was enriched by leftist political influences in Sri Lanka, especially the departments of political science, sociology, philosophy and others. However, such changes in the departments of humanities and other social sciences rarely penetrated management education as each discipline maintained their own silos. For instance, Wickramasinghe (2012, p.4) state:

in Sri Lanka, as I personally experienced, this tradition of borrowing from the social sciences was considered a *non-scientific* exercise thinking that social scientists ‘know nothing’ about management. Simultaneously, this *socially constructed class distinction* [Arts and humanities subjects were perceived to be inferior to commerce subjects] led the social scientists to think that ‘there must be something in management that we don’t know.’ This boundary clash has been a crucial social obstacle in knowledge advancement project within the Sri Lankan academia.

University education or more generally education in the country similar to all other institutions was designed to mimic colonial British institutions. While management education operated in this British designed system of university education, its shape and form was structured to mimic the practices of management education of the USA. Therefore, management education – being a direct importation of USA management textbooks – compounded in university faculties around the country influenced and trained functionalist teaching and research. With the perceived superiority of USA based management education and a colonial mentality of “the West is best!”, Sri Lankan management education saw no alternatives to this functionalistic narrative.

However, the past two decades saw a gradual influx of Sri Lankan university academics trained in Western contexts – especially in the UK, Europe and Australia – who brought alternative thinking to the hegemony of functionalism. These were marginal voices in the management academia. They had to battle alone in forums where research ideas were presented to a positivistic functionalist audience who continued to raise positivistic questions irrelevant to the research. The fear of facing such audiences influenced some aspiring young researchers to stick to the status quo and others were constrained with the lack of academics who could take up the job of supervision for such research. Some of these experiences are presented next, with a reflective account of the second author on her encounters in such an

environment, functioning in different roles – as a postgraduate student, as an examiner, as a conference co-chair and as a colleague.

As a postgraduate research student

During the year 2010, I was reading for my master's degree in business administration from my own faculty in the University of Colombo, and we were given an excellent training on research methodology. The course was offered in two parts – with a coverage of positivistic methodology in part one and interpretive methodologies in part two – inviting resource personnel from faculty staff who had recently obtained their PhDs from alternative methodologies. This training was unique to the management faculty of the university as no other university in the country offered such a course at the time. Although this particular training included alternative methodologies, being part of the internal staff along with some of my other colleagues reading for the same degree, we understood that the panel of examiners during our oral presentations and the thesis will most definitely consist of staff trained in positivistic methodologies – as they were the majority. This influenced my decision to select a positivistic research for my masters thesis along with the understanding that in order for me to survive in this hegemonic environment, training on this dominant methodology is necessary. My methodological choice was, therefore, purely for this purpose of learning. While I chose this methodology, there were some others who were brave enough to select interpretive epistemologies. I remember in one particular presentation of such an interpretive research, one senior member of the interim research presentation panel at the time asked “your sample is very small! How can you generalise these findings?” As a student, I couldn't believe an academic who had a PhD would even ask such a question! This question exposed the examiner's lack of appreciation and exposure to alternative research methodologies. While my colleague tried to answer politely, it was clear that he was not convinced with the answer. Over the next few months, I saw and heard similar positivistic questions aimed at anti-positivistic research.

As an examiner

After completing my PhD and resuming work at the University of Colombo, I was asked to participate in a viva for a master's dissertation I had examined. Hence I participated in this viva in a different faculty in my University. During the viva, the student, whose research topic involved 'maternity leave' having deployed a qualitative research approach, started to talk about how he understood this topic through the experiences of his wife who had given birth to his two children. While he was talking about this 'motivation' for his research, one of the senior panel members of the viva abruptly stopped him saying “Mr..... (the name of the student), please be scientific in your approach to research. You are not expected to share your personal experiences here. This is a scientific study. Please go to your research questions and explain that!”. The student apologised and directed his attention to his research questions. I was completely shocked that this senior academic in social sciences on her inability to appreciate any other alternative methodology other than positivism. I was completely dumb

folded and looked on in surprise and did not speak up in defence of the student during the viva due to several reasons. First, I did not think it was polite to counter argue against a senior academic of the University in front of a student – due to the cultural context in which we were raised. Second, due to the hegemonic environment I was in, especially due to my position as a junior academic and the panel of examiners were unknown to me in this particular faculty – I did not feel comfortable getting into an argument with people in an unfamiliar environment. This was really surprising to me as an academic from the management faculty of the same university where alternatives to the hegemony have come to be accepted even with a bit of discomfort.

As a conference co-chair

Research conferences are generally organised in most Sri Lankan national universities annually. While organising conferences are vital to create a platform for researchers to present their research, the increased number of such conferences organised in all universities and most faculties separately, and in some instances by a sole academic department in a faculty creates dilutions in the quality of research papers and also dilutes the purpose of conducting such a conference. While there are some academics (including myself) who question the need for such conferences, and is vocal about combining several faculties in different universities to have one conference per year – such ideas are countered by the politics of academic promotions. When I was appointed as a co-chair in my faculty conference in the year 2019, I inquired about the option of a combined conference in informal settings with senior academics. Some of them sarcastically informed me “how can they [university academics] get promotions, if they don’t have their own conferences to present their papers!” My colleagues were referring in this instance to university academics whose business is aimed at collecting ‘marks’ for their next promotion. I was also told that “as long as conference publications earned marks for academic promotions, we will not be able to stop this mushrooming of conferences for universities, faculties and even departments!”

Even with these motivations in place, as co-chairs, we were struggling to attract a sufficient number of papers that can be considered to be those of good quality. While there were some paper that could be considered to be good, having potential for future publications in a good journal, most were not. On the other hand, most research papers sent to the conference was overwhelmingly positivistic papers with hypothesis testing, engaged in calculations and measuring the social reality. Similar observations are apparent in most conference proceedings published with conferences in the management discipline. This seemed a good indicator for the kind of research training that is practiced in universities in Sri Lanka.

As a colleague

A colleague in my faculty doing a master’s research in another reputed University in the country expressed interest in being supervised by me. Knowing this institution, I was sceptical about its ability to allow students the independence they required to conduct a research. I

was later informed that this colleague was discouraged to select me by a member of the institution who knew me, due to my background in ethnographic research and the general orientation of anti-positivism. I understood this philosophical mismatch and thought it better that my colleague select someone much suited for this institution. Later, through many other colleagues, I understood the full extent of the rigid institutional structures of this University that promoted mostly one type of research. Although the institute introduce students to few sessions of alternative forms of research methods through its research workshops, it expects and at times imposes students to follow a positivistic research path. I was made aware that the institute imposes rigid institutional norms for students who engage in interpretive research such as the insistence that such research incorporate propositions. Further, all interpretive research must have a properly articulated concept indicator model – similar to a conceptual framework of positivistic research. This discouraged most students from opting for alternatives to the norm and be aligned with the institutions positivistic philosophy. It was clear to me that this imposition of one type of research is due to the exposure and training of the research coordinators and the staff of the institution in this one dominant form of positivistic research. This unquestioned hegemony of promoting one type of research through its research training sessions and its publication outlet in the form of a management journal alienates the new generation of academics from being exposed and trained in alternative forms of research which consequently perpetuates the continuation of this one form of research.

Through the above reflections on the different experiences on the hegemonic formation of positivism in the academia, three key roots can be unearthed: institutional, economic, and socio-psychological. While the institutional impositions through a hegemonic ideology, imposed structures and practices are explicitly evident in the above experiential reflections, the other two is implicitly implicated in the formation of this hegemony. For instance, first, the socio-psychological roots such as respecting, adoring seniors and elders embedded in Sri Lankan culture, is also prevalent in most academic settings. Although criticisms against seniors on academic and philosophical standpoints may take place behind closed doors, public confrontations are generally unacceptable. Seniority in the academia is embedded in most of its practices – for instance even the most insignificant allocation of a pigeonhole structured to place the letters/parcels/correspondence of an academic in the university is based on seniority. In most universities, the positivistic functionalist camp is powerful and continues to be powerful with the embedded cultural setting that values seniority and high power distance that leads to passive adaptations of their instructions.

Second, we can turn to economic roots – especially the lack of resources that perpetuates this hegemonic formation. Sri Lanka being a developing country, resources and funding for academic research is limited compared to any developed western country. Further, national universities are designed as teaching universities implementing the free education policy of the government. Therefore academics are expected to be oriented towards teaching and other administrative work in the university rather than be oriented towards research. While

this is the case, academic promotions in the form of collecting marks for publications are mostly for research work. Due to this reason, many academics who leave the country to pursue their PhD's do not return as their prospects for academic progress, international exposure and training are severely hampered. Hence, due to these economic reasons of limited funding for research projects, limited international exposure of conferences and workshops, and limited access to most top ranked international journal publications, the exposure to counter hegemonic forms of research becomes limited.

3. Confrontations and emancipatory potentials

In this section we continue the reflections of our second generation academics from the hegemony of positivistic conditioning they experienced in their native countries, to their reflections on counter hegemonic alternatives.

3.1 Confrontations

Reflections from Bangladesh

As discussed in section 2, the business discipline – accounting in particular in Bangladesh is being influenced by the North American curriculum and academic system. Therefore, the first author had no idea about alternative methodologies or understandings of accounting during his undergraduate and post-graduate education in Bangladesh. The class room discussions, the project papers, mini research-all were highly centred on formulation of problem statement, scientific investigation, generalisation and the policy implications. The author was ignorant about alternative tradition until he left for his MSc programme at the University of Manchester, UK in 2010. During 2010-11, the first author had the opportunity to learn about this vast yet less endorsed paradigm of accounting. During his MSc dissertation, the first author had to learn a range of social theories most of which were interpretive in nature. As he became passionate about understanding the constructive form of accounting in the development programme of his country, he was continuously looking for opportunities which eventually came through a PhD at University of Glasgow. During his 3 year PhD journey at Glasgow, he was introduced to all great philosophical works and related social theories' application in accounting. He was particularly keen on critical perspectives on accounting as it would enable him to go beyond economic organisations and speak for the marginalised segment of the society. The mandatory foundation courses, PhD workshops, reading groups, seminars, conferences at Glasgow shaped the author's thinking beyond functional dynasty and developed a critical accounting outlook. Drawing from auto-ethnographic perspective, here, the author provides illustrations of confronting the functional hegemony in Bangladesh. Three particular approaches are discussed here: learning and teaching, platform for academic and professional talk, and peer group.

In learning and teaching

After PhD, the author returned to Bangladesh and resumed his academic position at the University of Dhaka. Like other developing countries, western PhDs are highly valued in the society and the degree holders have some credentials of pursuing their way of thinking. The department authority acknowledged it and assigned the author to teach 'Accounting Theory', 'Contemporary Issues in Accounting' and 'Strategic Management Accounting' at the undergraduate, post-graduate and professional EMBA programmes respectively. All of these courses are relatively advanced in nature and used to be taught by senior faculty members. The first author had taken the challenge and designed the courses to incorporate alternative ideologies. In 'Accounting Theory' course, the author included discussions of critical accounting theories, inspired by Marx-Foucault-Deleuze, which was unthinkable before. The class room experience of the author suggests that students are not only excited to learn new perspective but also able to see the relevance of accounting in wider socio-politico-economic context. In 'Contemporary Issues in Accounting', the author introduced issue oriented discussions drawing from recent academic papers which mostly examined developing countries' concerns. Going beyond the traditional problem-solution approach, the 'Strategic Management Accounting' course has brought more theoretical discussions on cost management, performance measurement, inter-firm relationships etc. One of the requirements of all three courses is to undertake a mini project to understand the accounting practice and submit a written report. The author deliberately asked students to engage more in conversation and observation while they explore the selected context. The key achievement for the author has been to make students believe that accounting goes beyond the numbers and deals with governance, accountability and control issues in a broader socio-politico-economic context (see e.g. Cooper & Sherer, 1984; Tinker, 1980; Uddin & Hopper, 2001; Wickramasinghe, Hopper & Rathnasiri, 2004).

Apart from assigned class room engagements, the author has been invited at different occasions by other faculty members and other universities to deliver lectures on qualitative traditions in accounting. The author has utilised these opportunities to discuss issues of theory/theorisation. This has been largely absent in mainstream thinking of Bangladeshi accounting academics. For them, a qualitative piece of accounting research entails an intellectual inquiry through interviews, observations and documentary analysis. There is a little understanding of the significance of sociological explanations of qualitative field materials, hence the importance of social theory in accounting. In invited sessions, the author has attempted to break the shield. He has not only delivered talks on alternative data collection methods but also illustrated the epistemological, methodological issues of such research. Theorisation of field materials have been an obvious part of those engagements. Again this has challenged the conventional understanding of students about accounting and its research albeit made them to conceive accounting in the form of social construction which maintain discipline or exercise control over subjects.

Through academic and professional talk

The first author felt the urge of creating a platform through which he could establish a network, both at home and abroad, of academicians from the alternative tradition. On his return, initially he asked the head of the department to allow him to propose an 'Alternative Accounting Research Centre' to the university authority for final approval. But, it was denied on the grounds of bureaucratic process of establishing a research centre within university and understandably to avoid the criticisms from the predominant positivistic research tradition within the business school. The first author then took another approach and encouraged the head of the department to establish a departmental platform which on a regular basis would invite academics and professionals to deliver talks. Consequently, a platform was created on October 2018 with a title 'Accounting Research Initiative' (ARI) and the author is in charge of its coordination. Within very short time, ARI had organised its first event with a visiting scholar talk, which hosted Professor Shahzad Uddin from the University of Essex, UK. Professor Shahzad is a first generation Bangladeshi origin British accounting researcher. His works mainly concentrate on the privatisation, corporate governance, and management control issues of Bangladesh. Within next few months, this platform had accommodated few other Bangladeshi Born first generation accounting researchers. The author also presented one of his working papers at one monthly event. Except the COVID-19 pandemic time, ARI has organised regular events hosting national and international speakers (see the table below for some events and the speakers).

Table 1: Accounting Research Initiative

Event	Topic	Speaker
Visiting Scholar Talk October 2018	'Writing Academic Paper for a Good Quality Journal'	Professor Shahzad Uddin University of Essex, UK
Research Paper Presentation November 2018	'Management Control in Microfinance Operation—An interaction of formal and informal controls'	Dr. Saiful Alam University of Dhaka
PhD Students' Seminar November 2018	PhD Proposals	Current PhD Students at the Department
Visiting Scholar Talk December 2018	'Social Disclosures and Alternative Theories: A Research Agenda'	Professor M. Azizul Islam University of Aberdeen, UK
Professional Talk January 2019	'Public Financial Management'	Mr. Mohammad Muslim Chowdhury Comptroller and Auditor General Bangladesh

Research Paper Presentation February 2019	'Gender Related Disclosures in Corporate Social Reports'	Dr. Dewan Mahboob Hossain University of Dhaka
Visiting Scholar Talk March 2019	"Stumped! The limits of global governance in the commercialised world of cricket"	Dr. Javed Siddiqui University of Manchester, UK
Research Paper Presentation April 2019	'Developing ethical accountants for the profession: are we there yet?'	Professor Istiaq Azim North South University, Bangladesh

The platform has made a remarkable contribution in promoting an alternative tradition of accounting research while inviting speakers from that tradition and ensuring audience from all disciplines. The author recalls, the first event was attended by the people from the disciplines of political science, economics, marketing, and geography. It has made previously unthinkable interactions among the avid followers of functionalism with critical minds.

Through a peer group

The author has very few colleagues who have the necessary education and training in alternative traditions. One senior Professor who graduated from a UK university in the 1990s is currently inactive in research. But he encourages the first author and few others to move with the agenda. The author, in association with few others, has undertaken two research projects with grants from the Bureau of Business Research (BBR) and University Grants Commission (UGC) respectively. Using a critical theoretical lens, the BBR project examines the NGO accountability while the UGC project investigates gender related discourses. The ultimate objective is to publish academic papers in good quality accounting journals. On a regular basis, this small group organises reading session, sharing research ideas and discussing tips of writing papers.

From the above discussion, it is plausible that the first author has at least created a momentum of alternative accounting research within the department that many of the first generation researchers could not achieve. The author has also attracted young colleagues who are at the planning stage of writing PhD proposals. However, we should acknowledge the deep rooted tradition of positivism which may impoverish the progress of alternative thinking.

Reflections from Sri Lanka

As an undergraduate student pursuing a management degree almost twenty years ago, the second author observed how functionalism dominated the entire degree programme. However, there were rare interruptions through the introduction of Burrell and Morgan's 1979 publication – 'Sociological paradigms and organizational analysis' – during her second

year, hinting at other possible paradigms. These seemed fancy ideas at the time, limited to class room discussions and teaching, devoid of any practical application in the real world as the academia was deeply grounded in a functionalistic setting. However, the seeds of alternative paradigms through critical theory planted by the academic faculty who obtained their PhD's from Europe and Australia inspired revisions of curricula in master's degree programmes. They were delivered through subjects such as Research Methodology, Seminar in Research, Contemporary Management Thought – a subject that directly dealt with critical theory as a lens to look at organisational issues. Along with these, successive workshops conducted by academics working in the UK academia having roots in Sri Lanka (such as the third author) also opened a window to anti-functionalistic critical research that attracted and nurtured a second generation of academics such as the second author. These exposures enabled the confrontations to the hegemony of positivism. A reflective discussion on these mediums and the weapons used to counter this hegemonic confrontation is presented next.

In teaching, learning and assessments

Although management education is dominated by functionalist positivistic thinking, I found certain ways to introduce alternative thinking to counter the hegemony through my teaching. For instance, in teaching a subject such as organisation theory – which is a core subject offered in the Bachelor of Business Administration Programme to all undergraduate students in the Faculty (with a student population close to around 600), I introduce multiple perspectives of organisation theory: modern, symbolic interpretive and postmodern perspectives (drawing from Hatch & Cunliffe, 2006) in the second lesson of the course. Although the course is dominated by organisation theories that fall into the positivistic modern perspective, the other two alternative perspectives are discussed towards the latter part of the course. Students' feedback from the second lesson shows how 'fascinated' they are and how they find these different perspectives 'refreshing' and 'different' from what they generally learn. This subject is also offered in the Doctor of Business Administration Programme where I engage with students with much deeper reading on alternative perspectives. One student provided the following feedback:

Thank you for those amazing lessons on Post-positivist and Critical perspectives. Those were real "eye-openers" for people like myself who come from a more scientific and positivist background and who were traditionally not used to appreciate such knowledge. As far as I understand, Colombo FMF DBA is the only Doctoral programme (including PhD programmes) in Sri Lanka which offers such a broad coverage of perspectives to students.

Another subject I teach with few other colleagues in the masters' programme offered by our faculty is the subject 'Contemporary Management Thought'. This subject is placed in contrast to all subjects offered in the MBA programme exposing students to a critical perspective confronting the hegemony of functionalism. The course is aimed at: critically understanding the main philosophical themes beyond functionalism; reflectively exploring and dissecting

everyday realities of management from new perspectives; and critically reflecting about management issues with a broader understanding of the socio-political context of Sri Lanka and reflexively coming up with alternative ways of doing things. As new perspectives we teach topics such as: alternative sociological paradigms to understand organisations, capitalism and Marxism, postmodernism in contemporary management, consumerism and its consequences, neoliberalism and its consequences, postcolonial analysis of organisations, feminist perspectives of organisations, and the final lesson – emancipation in organisations. The course is designed to achieve its aims through Duarte's (2009) ideas on sociological imagination as a learning package which includes: reflection, critical thinking and reflexivity. We encourage healthy debates in the course and have designed our assessments for students to exercise reflection, critical thinking and reflexion.

Although I teach some topics in this subject with two other colleagues from a similar critical thinking background, and was actively involved with developing its contents, I was never the designer of this subject. This particular subject was introduced by the first generation academics as I mentioned at the outset, which inspired and supported my journey in critical research. However, there were instances during the curriculum development meetings and discussions over 7 or 8 years ago, that questioned the merit of offering a subject such as this in the MBA programme. We had to ardently and passionately defend this subject against the hegemony, to continue to offer it for future students. There were many instances where academics came up to me to express their views about why we are teaching critical perspectives in a subject called 'contemporary management thought' – how can we say that this is contemporary? A continuous dialogue on the need for such subjects in broadening students' perspectives for contemporary management thought continues to be necessary.

Other than organisation theory and contemporary management thought, the other significant subject that directly confront the hegemony of positivism is the subject research methodology. As I already mentioned, this subject was developed by the first generation academics who inspired and exposed me to alternative research methodologies. Today, this subject is divided into 'Research Methodology I and Research Methodology II' with 60 hours of teaching that start with the philosophy of research and then focus on qualitative research designs and quantitative research designs – for both primary and secondary data. Teaching and learning this subject by successive academics for the last decade has radically transformed the acceptance and the tolerance of alternatives to the positivistic hegemony, which I experienced when I was doing my master's research. Although positivism seem to dominate management research, the confrontations it encountered through teaching these alternative methodologies created an academic space that accepted differences and enabled wider discussion on these alternatives. For instance the guidelines for the development of a masters' research proposal is articulated in positivistic language with the expectation of conceptual model, hypotheses, operationalisation etc. However, at the end of this guideline document, a 'Note' gives a statement:

Note: These guidelines are suitable for students who take a positivistic perspective in their research work. Students who take different perspectives may, if necessary, deviate from these guidelines in preparing their proposals.

This is a significant qualification to the hegemony. The institutional practices therefore have had to adapt to these changes and accept that there is no longer ‘one way’ of doing research.

Organising and attending seminars, workshops and knowledge sharing sessions

Seminars and workshops play a significant role in confronting the hegemony, especially when the conductor of these programmes tends to be an academic who has published widely and is affiliated to a recognised international university. Their ability to expose the participants to alternative forms of research is a powerful form of confrontation. There have been series of such seminars and workshops conducted over the years in Sri Lanka targeting academics and students by the first generation academics that have excelled in the UK academia. These seminars and workshops focussed on different areas of research such as: methodology, theory and developing PhD research proposals. The following are some of the seminars and workshops which inspired me to explore an anti-positivistic research methodology, select a critical theory and develop my PhD research proposal.

Table 2: Inspirational seminars and workshops

Year/Month	Seminar/Workshop	Resource person
January, 2012	Seminar on the practice turn in the social sciences: With a focus on French Philosopher Pierre Bourdieu	Prof. Danture Wickramasinghe
February, 2012	Seminar presentation on Ethnographic research	Dr. Samanthi Gunawardana
April, 2012	Two day research workshop on structural and poststructural theories in social sciences	Prof. Chandana Alawattage
January, 2013	PhD research proposal development through alternative methodologies and critical theories	Prof. Danture Wickramasinghe
July, 2014	Seminar on ‘Research beyond positivism’ featuring Actor-Network Theory/ and how research questions are framed, literature review is performed, the methods are justified, theory is used and conclusions made	Prof. Danture Wickramasinghe

The common theme running through these seminars and workshops is the questioning of the dominant positivistic research tradition and showing alternatives to this hegemony. They inspired the development of my PhD research proposal and my subsequent doctoral studies in the UK. After re-assuming academic work in the University of Colombo after my PhD in December 2017, we were able to organise another such workshop conducted by Prof. Danture Wickramasinghe on a theme of “Qualitative research in management and social sciences” in March 2019. This was attended by over a hundred and fifty academics in the country. The effort of conducting such workshops seems to be fruitful as it seems to have inspired a new generation of university academics, evident through their feedback:

I learnt a lot on qualitative research and this would be a turning point for me!

workshop was very useful for all the members of our department as well as myself since we gained a lot of new information relating to conducting a qualitative research

Please let us know when similar workshops are organized again...

Knowledge sharing sessions

In addition to seminars and workshops, knowledge sharing sessions have been vital to share alternative research experiences of new academics. For instance as the current coordinator for the ‘research development forum’ of my department, I have been organising knowledge sharing sessions with the academic staff of the faculty inviting our very own faculty staff who had recently completed their PhDs. Some of the knowledge sharing sessions conducted were under the themes of: ‘investigator triangulation in mixed method research’, ‘an engaged scholarship approach to research’ and I also presented my own research under the theme of ‘a methodological journey through ethnography’. These sessions were organised for many years by different academic members of staff in our department (some as seminars or workshops presented above) and they have opened space especially for a new generation of academics to be exposed to different forms of research. However, I must also note that these sessions are largely attended by young academics of the faculty with very few senior academics who are open and interested in alternative forms of research. Most positivistic researchers do not seem interested in attending them.

Hence, through these seminars, workshops and knowledge sharing sessions, and also through teaching, learning and assessments discussed in this section, a counter hegemonic confrontation is taking by questioning, critiquing and showing alternatives to the hegemony that is institutionalised in the academia. A new generation of academics are therefore being exposed to alternative research, shaking the grounds of the deep rooted positivistic tradition and with that a new hope for alternative research in management in Sri Lanka.

3.2 Emancipatory potentials

In this paper, by emancipation we mean the outcomes achieved through the confrontations we have had with the hegemonic formation in the accounting and management discipline of our native countries. The reflective experiences of the authors discussed in this section point to a form of emancipation at least in three aspects. First, the three authors together are delighted to see that there is a stage with a programme for them to continue their research work and to report what is going on in their home countries in relation to accounting and control practices. Second, the authors now have evidence to show their local counterparts that “there are other alternatives” to positivistic research so that it is the time for discussing the validity of diversity in research. As a result, workshops dedicated to the discussions of qualitative research are being conducted; local PhD students are now showing their interest in taking alternative methodological approaches to that functional hegemony; and local authorities seems to approve government scholarships for doing such studies in foreign countries. Finally, this shows an emancipatory potential as it only through such counter-hegemonic studies an impact can be made on people at large in developing countries. Researchers go out and talk to the locals in their own setting and understand how their lives are produced by those discursive arrangements. When researchers try to make an impact on a possible wellbeing of these local people, they can then be linked to local authorities, government agencies and civil society organisations to discuss the issues to be addressed and look for solutions to the problems identified. Specific instances of these emancipatory potentials are reflectively discussed next.

Reflections from Bangladesh

The counter-hegemonic movement, as discussed in section 3, has created certain emancipatory potentials in the form of networking, collaboration, and research publications. Emancipation has been achieved at three levels: personal, institutional and the country context. This section briefly illustrates these three forms of emancipation for the first author.

At the personal level, the author has been first informed about the anti-hegemonic thinking of accounting at the University of Manchester and later it was enhanced at University of Glasgow. The University of Glasgow, in recent times, has been the home of some first generation critical accounting researchers with a developing country lineage. The author’s PhD is guided and supervised by one of them, third author in this paper. The interaction between them started at Manchester where the first author was taught an ‘Advanced Management Accounting’ module by the third author. The first author got fascinated with the theoretical explanations of management accounting issues which he previously conceived as mere technical tools for achieving organisational efficiency. During PhD, this understanding permeated the intellect of the first author through active guidance from the supervisor (the third author) and reading groups-seminars-workshops-research symposiums organised at Glasgow. This is a true emancipation of a second generation researcher who could now relate the ramifications of culture, tradition and mundane relation in accounting.

At the institutional level, University of Dhaka has anti-hegemonic intellectuals at the social science faculties (e.g. sociology, anthropology, political science, media studies etc.) However, they are largely absent at the business school including accounting. The main reason for such absence is the large scale migration of academicians trained abroad. As mentioned elsewhere, there are many first generation Bangladeshi origin British accounting academics who are very active in producing counter-hegemonic illustrations of Bangladeshi corporate governance, sustainability, management accounting and control issues. The author, as a second generation academic, has been influenced by this first generation. He has maintained close contact with them while he was in the UK and also after returning to Bangladesh. With invitations from the author, some of them delivered talks under ARI's monthly lecture series. Those deliberations resonate the importance of critical perspectives for business researchers in general and accounting in particular. On occasions, they have faced out-fashioned questions on generalisability, policy implications etc., yet the idiosyncratic nature of sociological inquiry of accounting moved the audience and created impact on young academics.

At the macro level, Bangladesh as a developing country could have been benefitted from the scholarly contributions of the first generation accounting researchers who made their bread and butter abroad. Due to their unavailability, there is a vacuum in the academia and also one could hardly find this genre in policy forums or think-tanks. However, there is a positive trend of returning home which would have a long-lasting impact for the country. If more people, like the author, have come back with education and training in anti-hegemonic research tradition, they would bring positive changes to their respective institutes and the country as a whole. More interactions would be done, more networking events would be arranged, and more collaborative research publications would be made. All of these together bring required changes in the intellectual journey of accounting discipline.

Reflections from Sri Lanka

The counter hegemonic confrontation that was discussed in the previous section, created certain outcomes which resulted in avenues for emancipatory potentials. These emancipatory outcomes manifested in the form of inspirations for selecting research fields that use alternative methodologies; involvements and connections with allies in counter-hegemonic groups; and mobilisations with counter-hegemonic research and publications. Below is a reflective discussion on these emancipatory outcomes of the second author.

Since I had obtained my bachelor's and master's degrees from Sri Lanka, it was my intention to read for my doctoral degree outside the country – especially from a good international university that would train me to initiate a research career. I was initially inspired by the critical research exposure I received in my master's degree programme. These critical theoretical lenses appealed to my innate subjectivity, as I saw patriarchy in culture, the colonial legacy of my country and its present day repercussions, the persisting discriminations experienced by people due to gender, ethnicity, caste and class. These concerns were unable

to be understood, explored and theorised through the functionalist dominated research practices in the Sri Lankan management academia. Although I was enriched by certain philosophical thinking introduced in this programme – especially on feminism and postcolonialism, I was struggling to develop a research proposal in an area of my interest.

During this time, Dr. Samantha Gunawardena (see Table 2) who had recently completed her PhD from the University of Melbourne conducted a seminar presentation in early 2012 in our faculty on her ethnographic research. I was completely fascinated by this research design which was relatively new to me at the time. When she shared her experiences of researching women in a garment factory in Sri Lanka, while working in the factory and also residing in a boarding house with them, I instantly knew I wanted to do a similar research. She showed us how she was placed in her research, her background and her subjectivities that played a key role in the way the research was designed. This stimulated my interest in doing an ethnographic research for my doctoral studies.

Although I was piecing together a research idea from a counter-hegemonic standpoint, and was engaged in a research project with a colleague relating to poverty in tea plantations in Sri Lanka at the time, I was only able to develop a doctoral research proposal after a seminar presentation conducted by Prof. Danture Wickramasinghe in January 2013. Before this, I did not know – that I needed to engage in an academic debate through research – that I had to find certain on-going debates and contribute through my research to this particular debate – that knowledge was ‘international’. This seminar was a turning point for me. During his seminar, he gave an open invitation to get in touch with him if we are interested in pursuing a doctoral research with him. With this intention in mind, I sat down and worked on a research proposal and contacted Prof. Wickramasinghe through email with my proposal. These seminars therefore were vital for my exposure to new avenues of research issues, theories, methodologies, practices and in addition to this, building connections. Through Prof. Wickramasinghe’s inspirations, mentoring and support I was able to commence my doctoral research in the University of Glasgow.

The exposure at University of Glasgow opened a new world of research, of alternative perspectives, of alternative methodologies for instance ‘emotions and oral history’ which I had never heard before. This exposure enabled me to be involved through reading groups – for instance a feminist reading group, reading group on Michelle Foucault, and a reading group in the accounting department. Further, through participation in international conferences, and mingling with other critical researchers created international connections laying the groundwork for future joint collaborations and publications. In addition to these emancipatory outcomes, my personal journey of a counter-hegemonic research – being able to conduct an ethnographic research in a tea plantation in Sri Lanka for my doctoral research was emancipatory (see Ranasinghe, 2017).

Engaging in an ethnographic study, I was able to reflexively discuss my subjectivities in the research, which would never have been possible with a positivistic study. For instance I declare:

As the researcher and the story teller, I played a significant role in narrating this ethnography (p.258) Being a female from a South Asian background (Sri Lanka), I see my everyday realities shaped by a particular history, culture, politics and society related to such a backdrop... I must also acknowledge that I am from a relatively privileged family background... my position in this study is also shaped by the societal labels and the baggage I carry as a female born into and living in the Sri Lankan society. This in turn influenced my relationship with my research participants. Although I am the 'same' as them, I am also 'different'... while I was an insider (Sri Lankan born and aware of Sri Lankan culture, traditions, history, way of life, etc.) I was also an outsider (new to the field, different ethnicity, education level, etc.) (p.75)... [Further], I influenced the study by the selection of the analytical lens of postcolonial feminism to narrate the story. This consequently determined how the story was told (p. 258) (Ranasinghe, 2017).

Deploying an ethnographic research – the first of its kind in my faculty, exposed me to see the story emerging from the field, connecting its micro everyday realities to the macro phenomenon taking place in the country and the world. This form of research not only enriched me as a researcher but also as a human being. It reified my interest and commitment to researching marginalised communities in my country and their emancipatory potentials – as I experience my emancipation from the functional hegemony.

4. Discussion and conclusions

4.1 Hegemony being survived

When writing this paper to the special issue on the theme of accounting and accountability in developing countries, the issue we discussed deemed relevant in that development is not about its economic and social dimensions but also about its research and teaching dimensions. In research, we saw a persistent of a functional hegemony as being another development change in LDCs. Several factors (not in a positivistic sense) were responsible for this hegemonic formation. Lack of recourses is an understandable factor. Consequently, research promotions, its diversifications and establishments resume less priority as other basic needs, employment generation and GDP growth cannot be seconded. All available resources, despite malpractices and corruption, are pumped into these essential areas rather than in the areas of research and development. As opportunities are limited for doing research in European universities, the US funding bodies as well as US universities tend to exploit the opportunities to fund these countries through which countries such as Bangladesh and Sri Lanka send their academics to these universities where positivistic traditions are

promoted. Higher education authorities and politicians never know that there is an issue in the lack of diversity in research traditions. They are not advised by local academics.

This situation is fuelled by the blind admiration for positivistic traditions. “Big” professors hold this admiration and they are respected by juniors. Given the nature of “power distance” in in these countries, juniors must respect the seniors for their professional survival. The seniors do not seek any consent as the consent is always abducted under the blessings of this societal feature. So, juniors are helpless and have no any other alternative – they just adhere to the mainstream which is positivism. Courses, programmes, conferences, journals and all other platforms where research is considered as an element, the hegemonic position enters the scene and define and specify what is the tradition of research. In a way, the gatekeepers of this tradition may have not studied about alternatives as they come from US traditions. As a result, they may not be aware that there are alternatives in the world of research; they may not be aware that ontologies and epistemologies must be discussed and acknowledge; and they may not be aware that there is an “art” of research beyond the “science” of positivism.

The seniors then support and develop institutional arrangements for the sustenance of the mainstream. Faculty laws for research and postgraduate programmes, promotional criteria, funding formula, establishment of local journals and conduct of local/national conferences are all then determined by this support. Hence, the mainstream tradition become routinised and institutionalised and laypeople such as administrators and politicians as well as juniors never question. They do not know there is something to question. Nobody knows that there are interesting ways of conducting ethnographic studies to reveal the realities of what is going on. If anybody has an intention to pursue such a project, the seniors have the grounds to reject – sample is not enough; methods are not appropriate; and findings cannot be generalised; and this is not scientific. These grounds are powerfully operative at faculty boards, at the Senate, at PhD viva’s, at conferences, and so on. Arguments are powerful enough to combat the emergence of any possible alternative.

4.2 Possibilities of confrontations

Confrontation has to be dealt with the above institutional environment which is hegemonised and established. The confrontations we all experienced imply that the efforts have been commendable as there were possibilities of breaking the ground. The confrontations, as we saw, were social acts with the backings of some network of key people working in those countries in question and the UK. It was a social act in that promoters of alternative researchers took the opportunities at meetings, seminars, examination boards and research programmes and conferences. It happened with the network backing as some promoters joined from the UK which was socially justifiable for the counterparts to accept or even think about what is being proposed and promoted. Without these social acts and network effects, it would be difficult to mobilise the alternatives because the construction of this institutional environment cannot be possible only with non-social acts such as doing some ad-hoc publications in local journals. However, such non-social acts eventually became social. For

example, a publication promoting alternative approaches was used in classroom discussions when research methods were taught.

The confrontations encompassed some fruitful outcomes. Initially, seminars and workshops were named as qualitative research methods. But they were also fortified with philosophical discussions revealing ontological and epistemological underpinnings. Participants, for the first time, heard that ontological and epistemological positions can characterise the nature of social research. With the same token, the participants realised that positivism has been overly objective being qualified to neglect context specific ramifications as they are not neat enough for exploring linear relationships or concluding the results in that the hypotheses have been rejected or accepted. Moreover, the confrontations become effective beyond its inception. Here and there, people become concerned about what they have been doing. Some ad hoc arguments become materialised in corridors and lunchrooms or even bus stops. People on the phone, at least, laugh at what happens as they are yet to read and know what exactly it is about. And, confrontations become springboards either for safeguarding the mainstream from such confrontations or for thinking about alternative seriously. Some young academics fell in the latter showing that they are becoming inspired by the move. Hence, confrontations were placed in a borderline between the mainstream and emancipatory potentials for alternatives.

4.3 Strengths in emancipatory potentials

When people were gathering in workshops, as was shown in the opening paragraph, not only the participants but also the promoters were inspired by the participation itself. It was a great strength. Again, being a social act, people gather, listen, and ask questions to clarify what it is all about. As we experienced, young people, for the first time, became followers of the promoters and continued contacts with each other. The new followers began to produce research proposals in view of joining an international research centre in critical accounting and/or management. The promoters such as the third author had helped them refine and improve their proposals and encouraged them to find places in these research centres. This is a powerful strength in seeking emancipatory potentials – for getting the young researchers released from the clutches of positivistic traps which had been dominant in LDCs such Bangladesh and Sri Lanka.

In the last 20 years or so, in Sri Lanka, for example, this critical move has produced more than 25 PhDs of which most have stayed on either in the UK or Australia. Those who migrated continue to support more followers while dedicating to publish their work in critical and interpretive accounting journals such as *Critical Perspectives on Accounting*, and *Accounting, and Auditing and Accountability Journal*. Some of them have become world authorities in their respective fields, e.g. Chandana Alawattage and Kelum Jayasinghe in the United Kingdom and Prem Yapa (who found his own way to be an interpretive researcher) in Australia. Similarly, to the authors' knowledge, several Bangladesh academics migrated to the UK and Australia and continued supporting their home students to be emancipated from the

clutches of functionalism/positivism. For example, Shahzad Uddin and Ataur Belal in the UK and Zahirul Hoque in Australia. The strength of the emancipation is that these authorities now continue supporting the followers who want to pursue a PhD in those international research centres. Their publications are well cited by the followers and produce new research showing how LDCs contexts such as Sri Lanka and Bangladesh interact with accounting and how such analyses reveal the realities of cultural political economies in these countries.

The third author is also one of these influencers with his involvement in promoting alternatives to positive accounting research. In the late 1990s, he formed a reading group (Chandana Alawattage was one of its members) and also a research organisation called Association for Critical Research in Social Systems (ACROSS). Both became effective platforms for critiquing positivistic traditions and promoting alternatives. The reading group concentrated on discussing the use of social theories from Marx to Weber, from Habermas to Derrida and from Foucault to Gramsci. The members went around local universities and gave free seminars to inspire others. The presentations were so unique in that there were three-party presentations simultaneously which was famous as “trio”. University authorities were supportive as one of the presenters was “qualified” from the UK. The followers were inspired as the presentations were unique and the content was unheard of before. The series of the events became historical as well as influential. In some presentations, “big” figures confronted with them and showed them that there are “other ways” of doing research. They did not have a counter account as they had no idea how to respond, “philosophically and theoretically”.

Two decades later, the situation is now different. The third author gets invitations for nation-wide seminars, and universities and professional bodies are prepared to sponsor them. There are many participants to attend and they admire us and become inspired. The admirers follow us and seek help for readings, comments on their proposals and working papers. Local universities invite us to be members of their journals’ editorial boards and commission feature articles to promote and disseminate alternatives to the mainstream approaches. There is now a fertile ground for these alternatives to be valued and followed. This is now easy as a substantive number of academics have also returned to the country upon the completion of their PhDs either in the UK or in Australia. Most of them had direct or indirect support from at least one of ACROSS members. They are now ready to confront the holders of the mainstream and to contribute to emancipatory potentials we explored. For example, the first author from Bangladesh and the second author from Sri Lanka are involved in this important role.

4.4 Way forward

Our reflection would encourage similar projects in other LDCs. We hope similar papers will be published in respect of other regions to show that we are now global and well established to combat the underdevelopment of diversity in ontological and epistemological foundations in accounting and management control (hence accountability) research in LDCs. There will be a

“liberal” approach such studies: something beyond gap spotting and making attempt at filling those gaps as Mats Alvesson and others contended (e.g. Alvesson & Sandberg, 2011, 2013, 2014). Their earnest critique was that many researchers do not problematise and challenge prevailing theories. Instead, many are conditioned by their institutional limits, professional norms and identity maintenance as in the case of Bangladesh and Sri Lanka. Hence, their studies are less exciting and non-innovative. Future researchers, who are conditioned by such institutional limitations and variety of so-called norms and specifications, must confront those barriers and seek emancipatory potentials. This will lead them to explore more on local idiosyncrasies of accounting and management control practices for richer theorisations.

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