

# Theory and politics: lessons from feminist economics

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## Introduction

Several of the questions raised by Puxy in the call for papers on "Ethics, politics and academic accounting" deal with issues of whether critical theories should (do) have a political action component and whether accounting academics are constrained in their ability to embrace controversial theories and processes by the interests of the audit and accounting industry. These same issues are central to Moore's (1991) concern that critical accounting has not demonstrated the characteristics necessary for successful critical theory and that the relative lack of critical accounting activity in the USA may be related to business funding of higher education.

Moore (1991, pp. 780-3) sees four necessary elements, which he describes as the four legs of a table, for successful application of critical theory. In addition to application of "high theory", successful critical programmes should supply everyday or "low" critiques of issues that matter in everyday lives, institutional self-critique taking on the establishment of the profession, and alternative proposals to the theories critiqued. Moore views critical accounting as having failed to date in implementing the latter three criteria necessary for a successful critical enterprise. Moore also suggests that the low level of infiltration of critical accounting research into American academia may be due to business funding of universities in America (pp. 783-4). These concerns are related in that radicalization and change of one's own academic discipline should be a first-order political activity undertaken by critical theorists. Indeed, scholars probably over-estimate the impact of their thoughts on the world at large, but they should, at least, have an impact on other academics. Is the apparent failure of critical accounting in this regard a reflection on the characteristics of critical accounting theories, or a reflection on the academic discipline of accounting in the USA?

To provide insight into these issues, I review recent developments in feminist economic thought and suggest how the approach taken by a group of feminist economists towards reforming economics may be applicable to reform of the discipline of accounting. I contrast the feminist economics approach with other feminist critiques and show how the feminist economics critique meets the four criteria set out by Moore (1991). I also provide examples of how insights from the feminist economic project might be used to improve the practice of accounting and accounting research. Finally, I examine explanations by feminist

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economists and others of why the academic economic establishment, which provides the model for much of the accounting discipline in the USA, is such a tough nut to crack.

### **Feminist theory in accounting and economics**

Feminist theory has many voices, and the considerable volume of feminist criticism published to date represents many different viewpoints. In the late 1980s, accounting scholars began exploring the idea that feminist theory could be used to critique accounting:

More generally conceived, recent advances in feminist scholarship might be able to make some contribution to the illumination of issues such as the process of objectification implicit in the accounting art, the conceptions of order and regulation that infuse accounting rhetoric and the partiality of the particular modes of decision rationality towards which accounting is seen as being oriented (Hopwood, 1987, p. 67).

Several recent works in accounting have applied the insights of feminist literary theory (Moore, 1992), French feminist literary philosophy (Cooper, 1992; Shearer and Arrington, 1993), and Eastern philosophy (Hines, 1992) to the practice of accounting. Hammond and Oakes (1992) and Oakes and Hammond (1995) provide a broad discussion of the meaning of feminism, the stances feminist criticism can take towards science, and the implications of feminist critiques of science for accounting practice and research.

The feminist economic approach described in this article developed from feminist critiques of science. Economic research has been published by women and economic research has been conducted by both men and women economists on issues of particular interest to women, such as wage discrimination, job segregation, women's role in economic development, and the importance of women's paid and unpaid work[1]. It is only recently, however, that some economists have undertaken the project of explicitly applying insights from feminist theory to economic theory and research to provide a critique of mainstream economic thought and practice (Strober, 1994)[2].

Folbre (1993a, p. 167) explains that feminist scholars can take three positions when confronting issues of the social construction and distortion of scientific inquiry. The first position is based on a Kuhnian, social construction view of science wherein scientific practice can be confronted and improved. The second approach is based on a Marxian concept of ideology and the third approach is a postmodern rejection of the possibility of meaningful arbitration. All three approaches are represented in the applications of feminist theory to accounting noted above. The first and second approaches have been most prevalent in feminist economics. I concentrate on feminist economists, taking the first approach and using feminist theory to launch a critique of economics from a social constructivist viewpoint[3]. As Folbre notes, the "Kuhnian tradition remains optimistic that critical self-awareness can at least partially overcome the threatened abrogation of objectivity" (1993a, p. 171). This approach, which I call the "beyond economic man" approach after the title of the first volume of feminist economic thought (Ferber and Nelson, 1993a), is contrasted to the

postmodern approach (Folbre's third approach) taken by Cooper (1992) and Shearer and Arrington (1993) in applying insights from the French feminists to accounting. This comparison is *not* meant to demonstrate the superiority or correctness of the "beyond economic man" approach or to criticize or devalue the postmodern approach. The contrast between these two approaches provides a number of insights and illuminates conflicts in both feminist and critical theory.

Consideration of feminist critique of economics should be of interest to accountants for several reasons. The principal reason is that, at least in the USA, the discipline of accounting is largely based on neo-classical economic models, theories and practices. This is particularly true of financial accounting research based on financial economic models, but the models commonly used in behavioural accounting research are also close cousins to economic decision theory models (Reiter, 1994). Furthermore, methods of research, such as reliance on analysis of aggregate quantitative data and mathematical modelling (McCloskey, 1993), are borrowed heavily from economics research. The way academic accounting in the USA is organized as a scientific discipline is similar to economics. Finally, the same concentration on a narrow set of explanations and reluctance to consider alternative points of view is noted in both mainstream American economic and accounting research practice. Hoskin (1992) suggests that it has been so hard to establish a feminist accounting because feminism must first confront and rework the "calculative disciplines" like physics, economics and statistics. While the "beyond economic man" project may not be the type of confrontation Hoskin has in mind, I suggest that the confrontation between feminist theory and economics may have more obvious impact on accounting thought than feminist developments in less directly related fields.

Many criticisms have been launched at the application of neo-classical economic theory to accounting practice and research on theoretical, logical and philosophy of science grounds (see e.g. Arrington and Francis, 1989; Lavoie, 1987; Tinker *et al.*, 1982; Williams, 1987, 1989). Consideration of the critiques provided by the "beyond economic man" project offers additional insights in that gender provides a unifying concept for a broad-based critique of assumptions, models and methods; gender provides a powerful analytical tool for understanding dualisms underlying economic theory and creating balanced solutions; and organization of critical work around the concept of feminist economics provides a structure by which change in economic thinking might be effected. These points are developed further in the discussion that follows.

#### **Four legs of a table**

In comparing work in critical accounting with work in critical legal studies, Moore (1991, pp. 780-3) proposes four necessary elements for successful critical theory. In addition to application of "high theory", critical theory should supply: everyday or "low" critiques that matter in everyday practice; institutional auto-critique taking on the establishment of the profession; and alternative

proposals. Moore observes that critical accounting work has not produced effective critiques of issues in everyday life. Likewise, critical accounting has not engaged the accounting or academic establishment very directly or forcefully. Finally, alternative proposals have not arisen in critical accounting any more than in critical legal studies (CLS) where “having rejected just about everything currently existing...with its arcane prose and elusive proposals CLS has not only failed among intellectuals in developing respectable alternatives, it has frozen out the working classes and daily-grind leftist lawyers it sought to ally with and empower in the first place” (pp. 782-3).

The “beyond economic man” project of feminist economics, on the other hand, has the potential to succeed in all four endeavours:

- (1) using “high” theory;
- (2) applying it to real-life situations;
- (3) taking on the establishment; and
- (4) offering alternative proposals.

Whether these are desirable goals or not can be debated. Debates on the ethics and politics of theory have been central to feminist theory development in the past decade. Comparison of the “beyond economic man” approach to the poststructuralist approach of the French feminists illuminates issues in this debate.

#### *High theory*

The “beyond economic man” project is based on consideration of economics as a science that can be reformed through specific consideration of gender[4]. The purpose of “rethinking economics through a feminist lens” is to improve women’s economic condition; however, as a by-product of this rethinking, “feminist economics provides an improvement of economic theory and policy” (Strober, 1994, p. 143). The feminist philosopher of science, Harding (1991), describes three main feminist tendencies towards generating new theories of knowledge – feminist empiricism, feminist standpoint theory, and feminist postmodernism. Basically, feminist empiricism is an attempt to study issues of interest to women using “normal” science, with due care to adhere to norms of objectivity and scientific practice. Feminist standpoint theory is an attempt to construct knowledge from the perspective of women’s lives (Harding, 1991, p. vii). Women are considered to be in a privileged position as knowers, perhaps owing to the value of their everyday experiences or special insights resulting from their subordinate position in society. Feminist postmodernism is sceptical of generalizable universal knowledge claims of any sort and remains sceptical of any over-coherent theory (Harding, 1990, p. 74).

The “beyond economic man” approach is most closely aligned with Harding’s category of feminist empiricism[5] although its emphasis on the social construction of knowledge and explicit incorporation of values may seem “unscientific” at first glance. Blau (1981) suggests that (feminist) values can affect economic

research through selection of problems, operational decisions, and interpretation of findings. The “beyond economic man” critique goes further by explicitly questioning the androcentric bias underlying economic theory, choice of methods, and procedures for acceptance of research results. This is the extension of a project to expose androcentrism (male bias) that has involved natural and social scientists, philosophers, and historians (Seiz, 1993, p. 185). Beyond concern with under-representation of women in the sciences and neglect of women’s concerns, this critique also extends to uncovering the effects of gender ideology on scientific process and on the social structure of scientific communities (p. 186).

The “beyond economic man” project adopts a “social constructionist” view of science (Seiz, 1993) and seeks to redress biases which have been incorporated in economic research practices. For example, an examination of dualistic concepts in economic theory highlights the prevalence of masculine metaphors of individuality, autonomy, choice and competition. Economic theories are missing qualities such as connectedness, co-operation, and concreteness. The central concept of both market and agency economic theories is rational economic man. Rational economic man, “the central character in a romance of individuality without connection to nature or to society is almost a parody of masculinity run amok. Economic man exists on an entirely abstract level, unmindful of both the social and physical bases of existence” (Nelson, 1992a, p. 116). A more balanced economic actor can be proposed as the basis for economic theorizing through consideration of how masculine and feminine stereotypes have impacted theory development.

The social constructionist position might seem to be in conflict with belief in scientific objectivity. If theory and method are contaminated with social biases and can be reconstituted from different viewpoints, how can science pretend to objectivity? The feminist philosopher of science, Longino (1993), suggests that objectivity can be seen as an activity of a scientific community in mutual conversation and debate whereby objective methods reflect a consensus approach to knowledge production and validation. This process only works well when there is substantive critical conversation within the scientific community (pp. 167-8). Questioning and redressing biases in theory and method through a social constructivist analysis may therefore lead to a stronger form of objectivity:

Acknowledging the importance of human factors and social influences by no means implies a wholesale rejection of current practices or an abandonment of the pursuit of objectivity ... it can improve the objectivity of practice (Ferber and Nelson, 1993a, Preface).

Contributors to the “beyond economic man” project draw on a considerable feminist literature applying feminist empiricist and standpoint views to the social and natural sciences (Haraway, 1991; Harding, 1986; Keller, 1985). The “separative” model of human nature which informs the basic assumptions embedded in economic models has become a focus for feminist criticism across a number of disciplines, including political philosophy, developmental

psychology, and the philosophy of science (England, 1993). The French feminists, Cixous and Irigaray, whose writings are used by Cooper (1992) and Shearer and Arrington (1993) to critique accounting, belong to a post-structuralist tradition that extends Lacanian psychoanalytical theory and draws on literary theories such as deconstruction. Both sets of critiques are launched from rich theoretical bases (high theory) and can be placed in the context of ongoing feminist debate about appropriate methods and goals. The differences between the “beyond economic man” and French feminist approaches are best understood in the context of politics. But first, I explore how these approaches provide a critique of accounting.

#### *Application*

I demonstrate the applicability of “beyond economic man” criticism for interrogating the everyday practices of accounting and accounting research. First, I provide examples of feminist economic critiques of economic practice and theory. Then, I suggest how these critiques and insights are applicable to accounting practice and research. Finally, I explore critiques of accounting arising from the writings of the French feminists.

*Feminist critique of economics.* The “beyond economic man” project is concerned with examining the assumptions of the models underlying economic research. One critical tool to help illuminate these hidden and unexamined assumptions is the exploration of dualisms in scientific thought (Nelson, 1992a, 1992b). Dualisms are oppositions such as abstract versus concrete and equilibrium versus change. Table I presents several dualisms relevant to critique of economic theory. As Nelson (1993b) explains, feminist scholarship in philosophy, the philosophy of science, developmental psychology, and theology suggests that “fundamental concepts of Western thought – especially hierarchical

#### Dualisms

Hierarchical	Pluralistic
Abstract	Concrete
Individual	Societal
Mind	Body
Efficiency	Randomness
Equilibrium	Change
Exploitation	Conservation
Rational economic men	Human beings
Autonomy	Connectedness
Pursuit of self-interest	Mutuality
Isolation	Interaction
Simplicity	Complexity

**Table I.**  
Dualisms relevant  
to critique of  
economic theory

dualisms of reason over nature, and separation over connection – are fundamentally tied into a gender ideology that also ranks men over women” (p. 299).

Economic theories tend to value the characteristics associated with masculine stereotypes such as abstraction, mind, efficiency, equilibrium, rationality, pursuit of self-interest and autonomy. The opposite characteristics of concretism, body, randomness, humanity, mutuality and connectedness, which are associated with feminine stereotypes, are missing from economic theory. Because of the social construction of economics and historical prejudice against women, economic theories embrace characteristics of the masculine extreme of dualisms while rejecting the characteristics at the other extreme (Nelson, 1992a, 1992b). At the least, this results in theories that are out of balance.

One solution would be to construct a feminine science around valuation of feminine characteristics, and some versions of feminist standpoint theory take this approach. Another way of using dualisms to aid in thinking about gender and rebalancing economic metaphors is explored by Nelson (1992a, 1992b). Nelson suggests looking at masculine and feminine in a two-dimensional structure, explicitly considering the values positive and negative. Instead of assuming that masculine is good and feminine is bad, or vice versa, she proposes that both masculine and feminine characteristics can be either positive or negative. Figure 1 presents Nelson’s basic analytical structure with an example using the dichotomy hard-soft. A positive masculine connotation to the concept of hard is strong, while a negative masculine connotation for hard is rigid. A positive feminine connotation for the concept of soft is flexible, while a

	Positive		
	Masculine, positive		Feminine, positive
Masculine			Feminine
	Masculine, negative		Feminine, negative
	Negative		
	M+ Hard-strong		F+ Soft-flexible
	M- Hard-rigid		F- Soft-weak

Figure 1.  
Thinking about gender

Source: Nelson (1992b)

negative connotation for soft is weak. Because of a strong historical masculine bias, economic theories are based on the hard sciences, which makes them strong. Attempts to introduce complexity and context are perceived as attempts to weaken the theories. In reality, economic theories may simply be too rigid to be useful in the social science context in which they are employed, and the “weaker” social science theories may allow the flexibility needed to understand social economic phenomena. Since positive masculine traits are emphasized in the construction of economic theory, a useful analysis is to look at the possibility that associated negative masculine traits are valid critiques of the theory and that the missing positive feminine traits could make valuable contributions.

One of the keys to reconstructing economics is rethinking the value of abstraction. Nelson (1993a) traces the history of “detachment” in science and economics. She shows how a “gender ideology which gives high value to unbalanced masculinity has influenced ideals of science”. The traditional view associating masculinity with positive value and femininity with inferiority champions detachment as a virtue. The modern scientific worldview which arose in the sixteenth and seventeenth centuries changed the “predominant cultural conception of the relationship between humans and nature” from “one in which humans were seen as embedded in a female, living cosmos, to one in which men were seen as potentially detached, objective observers and controllers of nature” (Nelson, 1993a, p. 126). This movement set the stage for modern economics, among other sciences, and helps to explain the biases towards formalism and abstraction embedded in economic theories.

*Applicability to accounting.* How do biases in economics models relate to problems in accounting practice and research? Economic models underlie accountants’ basic view of the world. What we try to account for, what we leave out of our system, who we account for, how we think of value and profits, how we think people act, and how we think the whole system (market) works are all derived from economic thought. “Beyond economic man” project attacks on cultural biases towards abstraction and simplification and valorization of certain behaviours in economic theory are applicable to accounting since economic reasoning and economic models underlie so much of what accountants do.

The basic economic model underlying financial economics is one of individual choice in conditions of scarce resources. Humans appear as “rational utility-maximizing” investors and agents and are often represented by mathematical models where owners and managers are assumed to act in a mechanistic fashion following simple optimizing rules. The view of economic behaviour incorporated in agency theory concentrates on conflict and discipline rather than on productive activity and mutuality of interests. A single goal (profit maximization) benefiting a single group (shareholders) is promoted rather than a multiplicity of goals benefiting all involved parties. All of these features of economic models – simplistic and biased models of human behaviour, unitary objective functions, lack of real attention to social welfare and distribution issues – are incorporated into accounting practice



and research. For example, accountants maintain a user decision-making perspective which translates into reflection of shareholder interests in calculating and communicating information about firm performance. Financial accounting researchers focus on stock price returns to indicate whether accounting matters and to determine the welfare effects of events such as pension asset recaptures[6]. Critiques that force rethinking of economic models and assumptions can also benefit accounting.

There are also problems with research methods in economics and, because of extensive borrowing from economic practice, in accounting research as well. Currently, in both accounting and economics research, most studies use quantitative, heavily statistical methods or mathematical modelling (Bergmann, 1987; Strober, 1987). Nelson (1993c) notes that a Cartesian worldview, often criticized by feminist philosophers of science, underlies the prestige given to mathematical models of individual rational choice. The types of knowledge that can be gained by these approaches are limited. The "beyond economic man" project calls for relearning and revaluing other forms of enquiry, such as qualitative methods and bottom-up methods of knowledge acquisition to enrich the dialogue in economics (McCloskey, 1993). Adoption of these methods would increase the quality of the scientific conversation in accounting research as well.

*French feminist critiques.* Cooper (1992) and Shearer and Arrington (1993) hope that the French feminist philosophy or way of seeing the world will act as a critical wedge (Cooper, 1992, p. 16). Cooper explores the possibility of accounting for the environment through this lens. Women's different biologies are seen as leading to different bodily experiences and different sources of knowledge (p. 23). Language, consciousness and Western thought are all seen as founded on phallogocentric understandings based on the primary male/female duality.

Both accounting and destruction of the environment are linked to this masculine symbolic order (p. 22). For example, double entry accounting assumes that "all categories of 'life' can be divided into a single binary opposition, debit/credit" (p. 25). "The 'masculine' phallogocentric nature of accounting privileging the *masculine* over the *feminine*, tends toward its being naturally aligned to goal-centredness in terms of profit motive or capital accumulation motive" (p. 26).

Shearer and Arrington (1993) focus on drawing connections between accounting and sexuality in terms of French feminist theory. The writings of Irigaray are used to illuminate a deconstruction of economics and illustrate the ways in which accounting contributes to the negation of the self and of nature. As in Cooper, the social construction of gender is seen as central:

Our central claim is that there is an isomorphism between accounting and sexual identity, an isomorphism derived from the privilege granted to the phallic male body in the social construction of *both* accounting and sexual identity (p. 254).

Accounting is critiqued in terms of the history of philosophy leading to the conclusion that "(t)he priority of form over matter in philosophy is relevant to

accounting's fetish for abstraction and reification" (p. 260). The form associated with man displaces the materiality associated with women, leading to an explanation of some characteristics of accounting, "its preference for an abstract and binary calculus, one that reduced the complex materiality of economic experience to a quantifiable duality, and its abstract representation of human performance in the abstract technicist jargon of norms, standards and deviance" (p. 260). Further, accounting is seen as a "teleological hierarchy" whereby "nature and labor are placed under a sign of negation that transforms their economic value into a form suitable to their appropriation as capital" (p. 262).

The critiques of accounting and economics coming from the feminist economists and the French feminists have certain similarities; for example, concern that the social construction of gender is central to understanding other social forms such as accounting. Another common project is tracing the effect of the valuation of abstraction in Western philosophy on all Enlightenment discourse, including accounting. But the two critiques end up in very different places, particularly in terms of possibilities for hope and reform. These different endings reflect the different politics underlying the theories which are explored in the next section.

#### *Taking on the establishment*

The "beyond economic man" project has so far presented only "hints" of "how economics might look if it were based in an understanding of balanced humanity rather than a perverse image of masculinity" (Nelson, 1992a, p. 121). Most work in the area dates from the late 1980s and early 1990s (Strober, 1994, p. 145). Some progress has been made towards taking on the economic establishment in terms of conferences, paper sessions at meetings, publication of a book and a journal. However, as Nelson (1992a) explains, "while conversation within economics about women has a couple of decades of history, and discussion about feminists and economics has been carried on by a dedicated few, conversation about the ties between the social construction of gender and the social construction of economics is still in its infancy" (p. 122).

*Feminism versus the enlightenment.* Rather than analysing how feminist economists and French feminists have been able to take on the establishment, I explore their *potential* for doing so. Underlying political assumptions determine whether and how critical theories take on the establishment. Di Stefano (1990) explains that feminist theory has taken "three strategic forms for posing the relationship between contemporary Western feminism and the Enlightenment legacy of humanistic rationalism: (1) feminist rationalism, (2) feminine anti-rationalism, and (3) feminist postrationalism" (p. 66). The rationalist position "takes the Enlightenment view of rationality and humanism as its ... starting point" (p. 67). Women have been unfairly excluded and "difference" must be "repudiated theoretically and practically for women to assume their rightful place in society" (p. 67). Anti-rationalism attempts to revalorize the feminine by "invoking a strong notion of difference against the gender-neutral pretensions of

a rationalist culture that opposes itself to nature, the body, natural contingency, and intuition” (p. 67). Post-rationalism “transcend(s) the discourse of rationalism .. to offer new, decentered, and admittedly partial or fractured narratives of opposition” (p. 67):

Here, difference is simultaneously upheld and deconstructed: A proliferation of differences is counterposed to the singular difference of gender, and suspicion is cast on difference as an artifact of the very system of domination to which it is ostensibly opposed. While this strategy is theoretically appealing, it is also complex and unnerving, inhabiting a constantly shifting ground of emerging and dissolving differences (pp. 67-8).

The “beyond economic man” approach is firmly rational, while the French feminist approach is post-rational, with anti-rational overtones.

*The “beyond economic man” approach.* McClure (1992) asserts that the critical power of feminism is the politicization of activities traditionally excluded from the political (p. 346), in this case science. As in the “beyond economic man” critiques of economics,

(t)his politicization ... is accomplished by discerning the systematic organization of social power in these practices – that is, by revealing a systematic asymmetry of power based on gender – a move that confirms rather than disrupts the “traditional” view of politics (p. 347).

Some feminists reject this conservative approach on the grounds that it perpetuates the liberal humanist traditions which have historically been used to repress women:

Other feminists indebted to darker, less optimistic, European traditions of skepticism about the beneficial effects of the agendas of the Enlightenment and modernity are beginning to add the feminist science and epistemology projects to their mainstream targets of criticism. They ask whether it is realistic to imagine that the scientific traditions can be harnessed in ways that will advance women’s situations (Harding, 1990, p. 83).

One of the most vivid clashes between the “beyond economic man” and French feminist approaches is attitude towards liberal humanist or Enlightenment traditions. The “beyond economic man” project is firmly committed to modernist, humanist ideals such as improving women’s position through rational and political means. The French feminists:

have justified the rejection of the ideas of “truth”, “man”, and “self” because far too often they refer to “man’s truth”, “the male sex”, and “masculine personality”. Humanism, as defined by men, has been responsible for the most inhuman treatment of women (Siebers, 1988, p. 217).

However, “despite postmodernist challenges and their own deconstructions of the gender-based relations of power that generate the content and legitimacy of many forms of knowledge, many feminist theorists sustain the Enlightenment hope.” (Flax, 1992, p. 456). Harding (1990) notes that, while it may not be possible to tell true stories with science, it is still possible to tell less false stories. The conservatism of the feminist empiricist project can be seen as a strength:

But the logic of the research process and of scientific explanation appear to rest fundamentally untouched by these challenges. This conservatism enables feminist criticisms

to be heard by people who are just now developing an interest in feminist research and scholarship and who might well be leary of more radical claims. Feminist empiricism stays close to the kinds of justifiatory appeals that are already respected in the natural and social sciences (p. 92).

Feminist economics adheres to a number of essentially modernist rationalist purposes – it “seeks to address the questions relating to sex, gender and science ... [and] retains the idea that gathering knowledge which is in some sense objective is a desirable goal” (Nelson, 1993a, p. 5). The choice of stance appears to be based largely on potential appeal to economists. In discussing gynocentric or women-centred science (an anti-rationalist approach) as a possible alternative, Ferber and Nelson (1993b) note, “[t]here is obviously little common ground for dialogue between those who hold this extreme view and practicing economics and scientists” (p. 9). Postmodern approaches are also rejected:

The intellectual movement of “postmodernism” in general has had little impact on economics; for practical purposes, feminist discussions and uses of postmodernism or deconstructionism are unknown in economics... As is true of “difference feminism”, the majority of economists (who tend to view delving into literary criticism an endeavor of small marginal value) are likely to find little intellectual common ground with feminist postmodernism in its more highbrow forms (Ferber and Nelson, 1993b, p. 9).

*The French feminist approach.* Having rejected the conservative, modernist approach of the “beyond economic man” project, what potential for “taking on the establishment” is offered by the radical poststructuralist approach taken by Cooper (1992) and Shearer and Arrington (1993)? The political positions of the French feminists are difficult to characterize. Butler and Scott (1992) explain that poststructuralist “theories are useful to the extent that they generate analyses, critiques and political interventions, and open up a political imaginary” (p. xiii). However, poststructuralist theory is difficult to pin down:

Poststructuralism is not, strictly speaking, a *position*, but rather a critical interrogation of the exclusionary operations by which “positions” are established. In this sense, a feminist poststructuralism does not designate a position from which one operates, a point of view or standpoint which might be usefully compared with other “positions” within the theoretical field (p. xiv).

The French feminists who form the philosophical base for the critiques by Cooper (1992) and Shearer and Arrington (1993) launch an attack on Western rationality (Hekman, 1990, p. 42). Instead of using dualisms in Western thought as a way to rebalance research paradigms, they reject dualisms completely. The practice of *feminine writing* is not the creation of a new theory by which we can know women, but the displacement of old oppositions with a formlessness that is antithetical to dualistic thought (p. 45). Instead of revalorizing the female subject, the French feminists erase the female subject, as the very concept of subject is hopelessly tainted with masculine bias.

In Cooper (1992), the feminine libidinal economy, pluralistic, circular, concentric, and without goals, is suggested to disrupt the masculine drive “to unify, to stabilize and rationalize” that characterizes the phallic libidinal economy.

Shearer and Arrington (1993) use deconstructive techniques to mount criticism against the current order. Siebers (1988), however, is sceptical of the efficacy of criticism as a political stance:

Despite the claim that all criticism is political, the perception is trivial in most instances, either giving a false sense of importance to literary theory or reducing the idea of politics to its most banal and detached expression (p. 187).

In Cooper (1992), criticism of the male libidinal economy takes the form of a “constant feminine reminder” from “the Other” on the margins since Cooper eschews any call to reform the phallogentric economy. Cooper (1992) hopes that the lessons learned from the radical poststructural feminism will “disrupt the increasing importance and proliferation of accounting” (p. 18). She admonishes feminists to stay in the margins, concludes that accountants should not attempt to account for the environment, and explicitly states that there is no call for the Other to be included in accounting. Siebers criticizes the politics of marginality as the creation of a victim-like mythology to assert power over the victimizers (p. 196): “they do not strengthen their critique of violence by pretending to weakness and nihilism” (p. 218). Gallhofer (1992) also notes the cost of such a strategy:

A close reading of Cooper’s article suggests that an over-reliance on Cixous and related theorists is not very satisfactory in the context of green accounting. Women are placed in a space from which they are not allowed to get actively involved in finding ways in which the urgent problems of the environment in our global capitalistic system could be resolved (p. 49).

Nor does the critique forwarded by Cooper (1992) and Shearer and Arrington (1993) lead to reform. The liberal humanistic concern with equality for women is dismissed:

Maybe she, if she could speak for herself, doesn’t want to be like you. Maybe she has a more multitudinous range of value and worth than one bottom line (organ). Leave her in her (sexual? economic?) proletarianism, her complex poverty of abundance. Leave her to her silent (no, song-like) *jouissance*; the pleasure that is already in her, quiet as it may be, it is more than enough. She is not accountable in your ways and worlds (p. 269).

Shearer and Arrington also eschew attempts to reform the academy:

Why not challenge the authority of the university to impose such discipline? Why grant the academy license over what counts and what does not count as academic discourse? After all, some of the finest work comes from those excluded from the academy either voluntarily ... or violently ... What is so precious about that tradition that one must participate in it all the while denying its truth value, all the while recognizing its complicity in victimization? (p. 271).

The choice between the “beyond economic man” and the French feminist political approaches is not simple. Debates about “best” approach and the politics of postmodernism have dominated feminist discourse over the past decade. In this context, the choice involves a campaign to reform mainstream values and practices which may have an impact and a fairly widespread appeal, but which does not seriously challenge foundational assumptions of liberalism and capitalism. The alternative is a radical critique which leaves nothing standing of the old order, but which does not provide an easily understood

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alternative. The alternative proposals arising from each approach are examined next.

### *Alternative proposals*

The reader may feel that feminist economic and French feminist critiques are all very interesting, but demand concrete suggestions for a different accounting or process of accounting research. It is not reasonable to suggest that a full-blown set of alternative practices and theory should emerge from the process of critique, particularly at the early stages of development. Critics of feminist economics argue that it cannot compete with mainstream economics until it offers “a usable alternative model of economic decision making” (Blank, 1993, p. 142). Nobel Prize winner Solow (1993) complains:

It bothers me that the papers in this volume say almost nothing about the nuts and bolts of economic analysis: demand and supply elasticities, the cyclical behavior of real and nominal wages, you name it. The ideological content of economics attracts attention, but were it not for the nuts and bolts, the market for economics would clear at a very low level (p. 156).

Full sets of alternative practices and theories may not be the desired end product of critique, however. As Strober (1994, p. 144) points out, it is useful to consider Sen’s (1987) distinction between “ethics” questions and “engineering” questions in economics. Ethical questions in economics are concerned with two central issues:

First, there is the problem of human motivation related to the broadly ethical question ‘How should one live?’ (p. 3) ... The second issue concerns the judgement of social achievement (p. 4).

On the engineering side of economics, when given the ends, appropriate means and methods are devised to attain them. Feminist economics to date has been concerned with ethics questions:

Feminist economics is reopening questions that were seemingly answered years ago, much larger questions than those that most economists currently ask, questions about value, well-being, and power. In the process of asking these larger questions, feminist economics challenges several basic disciplinary assumptions: for example, the value of efficiency, the existence of scarcity, the omnipresence of selfishness, the independence of utility functions, and the impossibility of interpersonal utility comparisons ... Feminist economics is also interested in economics at a methodological level and provides a careful scrutiny of economics’ knowledge claims (Strober, 1994, p. 143).

Alternative proposals suggested by the “beyond economic man” project consist of re-emphasis or revaloration of ideas that are already “out there” rather than development of a new set of ideas from a feminine point of view. The French feminist approach takes on the project of constructing a new economic reality from the feminine point of view.

*Feminist economic alternatives.* Folbre and Hartmann (1988) explain that “[a] growing body of interdisciplinary feminist research complements the efforts many economists are making to develop a more complete theory of economic interests, one that can encompass concepts like cooperation, loyalty, and reciprocity” (p. 197). Nelson (1992a) suggests that incorporation of positive

feminine qualities such as flexibility, intuition, humanism and connectedness of individuals and the concept that individual choice is influenced by societal and cultural factors would lead to increased richness and applicability of economic theory (p. 120). She argues that the exclusive focus of neo-classical economics on problems of exchange is also a denial of the feminine quality of need:

In the exchange view, the primary distinguishing characteristic of a good is whether or not it can be exchanged on a market ... not what human needs or wants it may satisfy or what role it may play in a more global, ecological system. The choice of goods depends only on abstract preferences. This radical conceptual separation of humans from their physical environment implies, among other things, sterility of economics about questions of human welfare (p. 118).

Therefore, one direction that economic theory could take would be to embrace Boulding's (1986) concern with the centrality of provisioning or providing the necessities of life. If economic provision becomes the centre of study, concepts of choice, scarcity and rationality are dethroned as central governing concepts and relegated to the status of potentially useful tools (Nelson, 1992a, p. 119). New tools, new information, and the use of richer verbal reasoning may be required to model real problems adequately. Nelson envisages a research process "which goes to where the issues of provision lie, and which only then selects from among numerous illumination techniques the one most helpful and appropriate" (Nelson, 1993a, p. 11).

Accountants should consider how economics would look if it were based on an understanding of balanced humanity rather than a "perverse image of masculinity" (Nelson, 1992a, p. 121) and what implications that change in perception would have for accounting research. The view of economic behaviour incorporated in financial economic theories such as agency theory concentrates on conflict and discipline rather than on productive activity and mutuality of interests. A single goal (profit maximization) benefiting a single group (shareholders) is promoted rather than a multiplicity of goals benefiting all involved parties. Suppose, in contrast, that we concerned ourselves with modes of co-operation between shareholders and managers to promote development of quality products and services and the skills to thrive in the complex international markets of the twenty-first century? A different set of concepts and metaphors would be appropriate, and a different view of the role of capital markets and accounting information would be needed.

Jochimsen and Knobloch (1993) suggest that the reintroduction of an ethical perspective into economics can help make natural and social contexts of life visible. Economists are concerned with *value in exchange* and *value in use*. The implication of these concerns is that if something is not part of an external market or part of production which is eventually exchanged in an external market, it has no value. Jochimsen and Knobloch (1993) promote recognition of *value as such* where previously unrecognized items such as ecological systems, human relationships, and human sources of strength are valued. They propose that economics adopt the model of housekeeping, in

which the connection between the private and political spheres becomes a method, in place of the current economic model of exchange. The principles of housekeeping are to locate the essentials of life, to emphasize care and the avoidance of waste, and to stress co-operation over competition. The housekeeping model is concerned with sustainability of material resources and social needs.

The accountability required to evaluate housekeeping within firms would promote the importance of appropriate use of resources and of maintenance of viable network of social and labour relations to the success of business organizations. In a way, housekeeping is similar to old-fashioned accounting stewardship – where the managers accounted to the owners for the activities of the business (household). But the concept is really much broader in that it does not imply accounting to a limited audience, but implies accounting to a broad and diverse group of stakeholders. Accounting for housekeeping is similar to accountability as promoted by Gray (1992). This wide-ranging accountability is in sharp contrast to the limited nature of current accounting models based on value in exchange and users decision-making needs. Innovative accounting techniques would have to be developed to account for value as such, and participation of accounting researchers in developing such exciting new ideas would constitute a reuniting of practical and research interests around practical economic problems – in this case communication of important information about the health, security, and citizenship of business.

*The feminine libidinal economy.* The French feminists reject liberal humanist impulses in favour of a mythical feminism with Utopian tendencies (Schor, 1992, p. 50). Cooper (1992) provides some hints about accounting in a “radically transformed society”:

What would a feminine accounting be like, if it were indeed possible? As Cixous writes, it is almost impossible to imagine an elsewhere, we are still floundering about in ancient history. But we could perhaps imagine an accounting which is multiple, no debits or credits; which allows for many differences, these could not be added therefore there would be no totals; it would not be concerned with profits, and even less afraid of loss; it would be concerned with gifts, what was given; it would contain no phallogocentric economic terms; and it would not be competitive (p. 37).

Shearer and Arrington (1993) also see redemptive possibilities in the development of a new language:

What if those commodities that accounting negates could speak for themselves? What if nature could stand outside the *code* of its commodification and speak for itself? What if labor could subvert the calculating gaze and the reifying metaphysics of accounting's appropriative calculus? What if, Eve-like, these commodities challenged the law of accounting – refused to go to market (p. 268)?

This stance can be criticized as sojourning in the imaginary as opposed to intervening in the symbolic (Whitford, 1994, p. 28). Another major problem with these alternative visions is that they cannot be expressed or understood in terms or language currently in use. Therefore, they are hard to grapple with and are not applicable to this world.



In summary, both the “beyond economic man” and French feminist approaches are based on rich feminist theory development (“high” theory). The feminist economic approach has considerable potential to interrogate and change everyday practices in accounting and accounting research. The alternatives offered by feminist economic theory exhibit potential for leading to new thoughts and practices in accounting. However, this applicability is achieved at a price. The “beyond economic man” project retains strong ties to mainstream economic theory and maintains essentially modernist purposes. The critique does not take on global capitalism, for example. The critique of accounting offered by French feminist theory is far more radical and far-reaching, but it leaves no trace of current practice and theory intact. The inability to articulate alternatives in ways that are understandable in our current world leads to a feeling of negativity or nihilism[7]. Perhaps this is an inevitable trade-off – for a critical theory to be “successful”, it cannot bite off too much.

#### **A tough nut to crack**

Moore (1991) suggests that the low level of infiltration of critical accounting research into American academia may be due to business funding of business schools in America. I suggest that reputational structures of academia are also important in explaining the lack of freedom of American accountants to engage in radical discourse. I also suggest that the root of the problem lies in the practices and structures of the academic establishment of economics to which accounting in the USA (particularly financial accounting) is closely tied.

The reputational hierarchy of accounting academia in the USA is narrow and hierarchical, topped by academics at a handful of private business schools (see Brown and Gardner, 1985, Table 1). Rodgers and Williams (1994) survey articles published in *The Accounting Review*, the section journal of the American Accounting Association and one of the most prestigious journals in accounting. The picture that emerges is of an inbred group. The top 20 schools represented by publishers in the journal provide 70 per cent of the editorial board (p. 7). *The Accounting Review* is one of the four highest ranking US journals (Brown and Gardner, 1985, p. 263) and the most citations by elite authors (those publishing in *The Accounting Review* five or more times) in 1983-1990 are to two other high ranking journals, *Journal of Accounting Research* and *Journal of Accounting & Economics* (Rodgers and Williams, 1994, Table 12), published by the University of Chicago and the University of Rochester, respectively. The colonization of accounting research by economics is revealed by high ranking of economics and finance journals in the list of most frequently cited journals in articles by elite authors in 1983-1990: *Journal of Financial Economics* (fourth), *Bell Journal* (fifth), *American Economic Review* (sixth), and *Journal of Finance* (ninth) (Rodgers and Williams, 1994, Table 12). The presence of the *Journal of Accounting & Economics* near the top of the citation list testifies to the success of Watts and Zimmerman’s (1986) project to apply positive economics to accounting (Whitley, 1988, pp. 632-4).

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*The rhetoric of power*

Feminist economists study the process of acceptance of ideas in economics. Some useful insights into the project of infiltrating/overthrowing the establishment can be generated from the literature on rhetoric and storytelling in economics and from understanding the structure of scientific disciplines. A growing literature on rhetoric and narrative in economics has followed the publication of *The Rhetoric of Economics* by McCloskey in 1985. McCloskey distinguishes between the official description of what economists do and what they actually do in economic writings. Officially, economists are wedded to the concepts of modernism and promotion of positive theory. Modernism is an attitude that the only real knowledge is scientific, and that knowledge is tested by a process of rigorous scepticism. This is basically a Cartesian notion that knowledge is built on a foundation of rational doubt (McCloskey, 1985, p. 5). Despite the party line that knowledge claims in economics are built on a scientific programme of falsification, McCloskey demonstrates that, in reality, much of the success of neo-classical economics comes from its rhetoric – the metaphors and informal argumentation through which it is communicated.

Strassmann and Polanyi (1992) assert that the rules of argument in economics allow the economic elite to control the conversation firmly. One important conversational rule is that it is only relevant to compare two theories. One cannot criticize a theory without offering an alternative hypothesis which yields better prediction (Strassmann, 1994, p. 154). Not only does this convention dampen criticism in economics, it stifles the development of alternative theories since they cannot be publicly aired until they are fully mature. The requirement that alternative theories must yield better predictions keeps all the conversation within the framework of the original story. Efforts to ask or answer different questions using different types of evidence are not allowed. Serious sanctions are imposed on those who break the conversational rules including mockery, isolation, ostracism and exclusion.

Another conversational rule in economics is that most of the conversation must be carried out in mathematical or econometric language (Strassmann, 1994). The mathematical-deductive methodology used in economics gives the impression of value-free analysis and scientific status (Hyman, 1993). Also, extensive reliance on mathematical analysis serves as a screening device to keep persons likely to be critics or disbelievers from entering economic-based research programmes. McCloskey (1985) notes the domination of the neo-classical economic paradigm by mathematics and deplores the resulting inaccessibility of economic work and overvaluation of pure technique by students. McCloskey sees an association between overuse of mathematical analysis and the retention of a number of 1930s values such as “scientism, behaviorism, operationalism, [and] positive economics”. Furthermore, insistence on mathematical language seriously limits critique:

Mainstream American economists of current vintage expect theory to be expressed in formal, mathematically delineated models. Theories (including alternative theories of knowledge) that

do not take this form may not be recognized as “theory” and become demoted to mere “critiques”. In this way the valorization of mathematical language constrains what counts as theory choice in economics (Strassmann, 1994, p. 156).

Finally, although economic conversation is very rigidly controlled and most economists have only listening access, there is general satisfaction in economics and its applied fields (such as accounting) with the conversational status quo. Economists are not trained to think critically. In fact, such questioning is soundly discouraged as students learn early on that it is considered bad form to question fundamental assumptions (Strassmann and Polanyi, 1992). Emphasis on analogic reasoning leads students to view the core material as the “valuable and unchallengeable consensus of experts” (Strassmann, 1993b, p. 152). As Strassmann suggests:

The inability of economics to give much credence to issues of values, power, and social construction may be due to the way practitioners have been selected and socialized to discount the role of such factors, and to give excessive credence to stories based on core assumptions and models (Strassmann, 1993a, p. 57).

Indeed, in a nice piece of circularity, economists are fond of thinking about theory development in economics as a marketplace of ideas where the best ideas naturally bubble to the top and other ways of thought have clearly been invalidated through market process (Strassmann, 1993b). In fact, the market for ideas in economics is rife with imperfect competition and exclusionary practices (McCloskey, 1985). Restrictions on acceptable rhetoric, language and ideas form a critical barrier (Polanyi and Strassmann, 1993; Strassmann, 1993a).

#### *The structure of power*

As academic disciplines mature, they develop reputational hierarchies within academia and become less dependent on reputational support from, and therefore less responsive to concerns of, the outside world (Whitley, 1984a). The various natural and social sciences differ among themselves in the degree to which their operations are influenced by outside parties. Whitley’s theories identify the factors associated with differences in the organization of academic professions and the extent to which non-academics can influence the goals of academic research (Whitley, 1984a). Differences in the organization of academic professions also help explain differences in their openness to new ideas and in the likelihood of change.

Whitley (1982, 1984a, 1984b, 1991) studies academic scientific establishments as reputational work organizations and describes how the structure of academic disciplines influences the processes by which they develop. Reputational organizations are systems of work in which participants control work processes and goals in light of the particular beliefs and purposes of the reputational community of which they are members. Tasks are selected, carried out, and co-ordinated by academics seeking reputations on the basis of their contributions to the intellectual

goals of the field. As academic disciplines are formed and perpetuated through the training of doctoral students and publication in academic journals, the control of academic practitioners through practices such as hiring, promotions, and salary decisions is focused in academia and primarily influenced by whatever constitutes the criteria for academic reputation in that field. Therefore, it is natural that the professions and industry retain only limited control over the research agenda of academics.

The extent to which a single scientific establishment with a particular theoretical orientation is able to dominate a given field varies between fields. Some of the factors determining this variation are centralization of funding sources, autonomy from other organizations, standardization of techniques, and existence of a formal communication system (Whitley, 1982, p. 315). In some disciplines, for example engineering and artificial intelligence, outside organizations have considerable influence on research agendas owing to extensive outside funding. In other areas, such as economics, the reputational structure is tightly controlled from within the discipline. Academic accounting in the US is organized similarly to economics, and therefore, critical thought in accounting is more likely to run up against opposition from the discipline's reputational hierarchy than from business interests. While Whitley (1984a) shows that direct outside funding is not a particularly important factor in the reputational hierarchy of economics, business interests, particularly as employers, may have an important indirect effect on accounting. Whitley (1986, 1988) describes the "scientization" of business education "as part of the general expansion of higher education in many industrialized countries in the 1960s and 1970s combined with the widespread belief that scientific research could not only increase our mastery over the natural world but could also resolve social problems and help manage social change" (Whitley, 1988, p. 641). Rather than inventing business scientific methods, academic researchers and business schools adopted abstract and formal research procedures from other disciplines, particularly economics. To the extent that the status of business schools, business school graduates, and accounting faculties depends on maintaining this aura of scientism, the economic-based reputational hierarchy will continue to wield considerable power.

Critical accounting is not part of the economic-based mainstream US accounting reputational hierarchy. In the critical world, there is no single established theory or approach, and little consensus on how to proceed, aside from an absolute horror of modernity and neo-classical economics.

Participation in critical accounting discourse can be difficult for Americans to sustain since it is not rewarded (and is even punished) by the accounting reputational hierarchy. While critical work is published in one of the four top-ranking journals (Brown and Gardner, 1985), *Accounting Organizations and Society*, how many American academics at top schools can aspire to tenure with no publications in *Journal of Accounting Research*, *Journal of Accounting Economics*, or *The Accounting Review*? Is it likely that critical

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accounting will penetrate the thinking of the business schools at academically elite private institutions (satellites of the University of Chicago school of economics)? How many American schools offer doctoral training in critical theories? Alternative publication outlets, conferences, etc., mainly initiated or supported from abroad, have allowed some American academics to follow a critical accounting path. But given the socialization and self-selection processes in accounting academia, how many American academics want to adopt critical perspectives?

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### Conclusion

At the beginning of this article, I asked whether the apparent failure of critical accounting as a successful critical endeavour (Moore, 1991), particularly in the USA, was due to the characteristics of the theories of critical accounting or to the characteristics of the academic discipline of accounting. The answer is that both the theories and the academic discipline are implicated. The “beyond economic man” project of feminist economics has been analysed as a potential critical social theory meeting Moore’s (1991, pp. 780-3) four criteria for a successful critical endeavour. Potential for a feminist economic approach to accounting practice and research as “high theory,” applicable to everyday concerns, with power to take on the establishment, and offering alternative visions, is contrasted with the application of French feminist writings to accounting by Cooper (1992) and Shearer and Arrington (1993). The two approaches differ markedly in terms of goals and politics, and reflect differences in the rich conversation of feminist theory. There is no one correct epistemological and political position, and I do not suggest that feminist economic theory provides the best way of critiquing and developing accounting. It is one of a number of possibilities, and, I think, an important possibility for accountants to consider.

The experiences of feminist economists also provide insights into the slow growth of critical accounting theory in the USA. The economic academic establishment, to which much of academic US accounting is closely tied, is impervious to overthrow or infiltration by new ideas. Insights from the rhetoric of scientific enquiry and the structure of scientific disciplines help explain why economic-based disciplines are so difficult to change from within. However, critical accountants are not part of the mainstream US reputational hierarchy, and, therefore, face different problems. Since there is no single dominant theory, critical theorists can use a variety of theoretical and methodological approaches. The lack of a unitary hierarchical reputational system blocks development of a single perspective. This can lead to a sense of confusion and purposelessness expressed in the seemingly endless debates about the correct stance and possibilities for critical accounting. While it may be frustrating to deal with the fragmentation of theory and standards, a non-unitary organizational form encourages pluralism in social scientific discourse. This fragmentation and lack of “progress” does not mean that critical accounting has failed in its interrogation of accounting. Therefore, I reject a search for “the

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best” critical theory, and support conversations, as initiated by Moore (1991), about how different critical theories work and what they can each teach us about accounting.

#### Notes

1. See, for example, Waring (1988) on implications of macroeconomic exclusion of women, summaries of research on women and work in Bergmann (1986) and Blau and Ferber (1992), Folbre's (1986) literature review on women and development issues, and the brief history of feminist economic work in Strober (1994, pp. 144-5).
2. This is not to say that feminist economists have not been critical of mainstream economic models! What is new is the directness and comprehensiveness of the attack. For example, Folbre (1984) is critical of the neo-classical approach to household decision making. She frames her critique, however, as simply an alternative specification of the basic model that is “both consistent with the principle of economic rationality and accessible to empirical analysis” (p. 304), rather than launching a broad-based critique of the mainstream approach.
3. I do not discuss the neo-Marxist approach taken by some feminist economists and accountants. The interested reader is referred to Folbre and Hartmann (1988), Folbre (1993a, 1993b), and Hartsock (1985) for further discussions of this literature.
4. Nelson (1993a, p. 122) explains that the term “gender” refers to social beliefs about masculine and feminine traits and roles, as opposed to biological male/female distinctions. Gender refers symmetrically to both masculinity and femininity.
5. Sometimes “beyond economic man” writers appear to cross the thin line between feminist empiricism and standpoint theory; see particularly McCloskey (1993) and Strassmann (1993a). Seiz (1993, p. 190) notes that, while Folbre (1993a) and Nelson (1993d) are realists, Strassmann (1993b) takes more of a postmodernist approach, viewing economics as an interpretative, rather than a truth seeking, activity.
6. These issues are explored further in Reiter (1994), which provides a critique of behavioural accounting research from a feminist standpoint theory perspective.
7. The interested reader is referred to “Feminism, negativity, and intersubjectivity” for discussion of the idea of feminine negativity as an ethic (Cornell and Thurschwell, 1987).

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