

Davidson, Dreyfus and Taylor: Accounting for Realism

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Abstract

Environmental and social accounting has the potential to contribute to a just and green community. This can be achieved by reforming accounting to consider how the art of interpretation puts us directly in touch with the natural world. Ideas from Donald Davidson, Richard Rorty, and Charles Taylor extend our understanding of accounting to create, nurture and report values to relevant publics. This is a theoretical journey that compares traditional accounting with recent developments in interpretivist political philosophy.

Keywords: accounting, environmental accounting, facts, hermeneutics, interpretation, interpretivism, objectivity, subjectivity, value.

Introduction

Research concerning the social and environmental accounting project has been subject to considerable critical insight and deliberation. The debate concerning the claims of social and environmental accounting has important parallels with the dispute between realism and antirealism. It has always been a contentious issue in philosophy concerning the claim that realism is committed to some claim about the independence of the world from our beliefs. Social and environmental accounting theory rarely considered these issues and potentially limits new defenses of realism and our relationships with the world.

Debates about what objectivity and realism are important if we are to provide strategies for accountants and organizations to minimize damage to the natural environment. The analysis and examination explores these developments using political interpretivism. This way to think about the relationships between people and the natural environment has gained prominence since the publication of Charles Taylor's, *A Secular Age*. The direct relevance of *A Secular Age* is the manner in which interpretivism is used to directly relate us to the natural world. In opposing naturalism in the social sciences an attempt is made to reconsider our basic means to construct knowledge.

Arguably, environmental and social accounting reforms have been captured by the dominant epistemology of instrumental reason. When instrumental reason dominates managerial procedure and this runs like a thread through recent accounting developments. Interpretivism comes in many shapes and forms but the version introduced in this paper uses ideas from Dreyfus, McDowell and Taylor to imagine new accountability strategies. A new accountability framework is needed. This is a framework that puts us directly in the world and utilizes all our capacities to examine our interactions with the natural environment (Gray, 2009; Hopwood, 2009). In reconsidering these debates the objectivity of accounting is put centre stage.¹ Ideas from political interpretivists are used to consider how accounting and reform must engage with the dominance of instrumental, procedural and technical thinking.

Theoretical Framing – Basic Issues.

¹ The argument in part is a development not only of McKernan (2007) but also Gray (2009) who has offered a critically informed conception of sustainability. This paper differs by focusing explicitly on the role of our basic sense of engagement in the world to reveal a new accountability model. Here interpretivism refers to that which is revealed when we consider how basic engagements with the world.

Over the course of his career, Taylor has steadily outlined the problems when economic forms of reasoning dominate whole societies. He has argued that we are on a wrong pathway when it comes to creating and organizing societies. On this view, it is important to consider not only economic growth models but also steady-state social relationships. The aim of his approach is to extend our understanding of the world. This is important to accounting to consider not only the nexus between organizations and society but also nature.

Central to interpretation is how knowledge of the world is created. Interpretation questions whether all knowledge is meditational and created through the mind. Taylor observes:

In its original form, this emerged in the idea that we grasp external reality through internal representations. Descartes in one of his letters, declared himself “assure, que je ne puis avoir aucune connaissance de ce qui est hors de moi, que par l’entremise des idees que j’ai eu en moi”.² When states of minds correctly and reliably represent what is out there, there is knowledge. (Taylor, 2004, p. 53)

This letter to Gibieuf, 19th January 1642 illustrates the mediational picture of the world where we inquire about the principle by which I claim to know that the idea I have of something is not *an idea made inadequate by the abstraction of my intellect*. I derive this knowledge purely from my own thought or consciousness. I am certain that I can have no knowledge of what is outside me

² From the letter to Gibieuf, 19 January 1642, which comes from the mediational passage:

You inquire about the principle by which I claim to know that the idea I have of something is not *an idea made inadequate by the abstraction of my intellect*. I derive this knowledge purely from my own thought or consciousness. I am certain that I can have no knowledge of what is outside me except by means of the ideas I have within me; and so I take great care not to relate my judgements immediately to things in the world, and not to attribute to such things anything positive which I do not first perceive in the ideas of them. (Descartes, 1970, p. 123)

except by means of the ideas I have within me; and so I take great care not to relate my judgements immediately to things in the world, and not to attribute to such things anything positive which I do not first perceive in the ideas of them (Descartes, 1970, p. 123).

Moreover, accounting approaches follow the dominant philosophical discourse which is based on sharp distinctions between thinking minds and the natural world. The problem with the dominant way to understand the world is that we lose sight of our basic engagement as agents to whom self-interpretation is part our being-in-the-world. According to interpretivists, modern social science approach assumes itself to be objective and neutral in the way it describes the natural world. These assumptions can be traced back to mind–world dualism which formed the basis of Descartes' *Mediations*. The central message of Descartes' book was that our concepts and categories are the means to access the external world. In modern philosophy this has shaped modern naturalism and positivist approaches to knowledge formation.

This naturalistic thinking, in turn, creates a social imaginary that has led to the supposition that humanity has the ability to control and transform the external world using procedure and technique. The search for unbridled profit gives undue emphasis to appetite, where the good life is reflected in continuing escalations in living standards. According to instrumental and economic reasoning, moral worth is determined by appeal to the appetite of un-regenerated individuals. This is a lesson Plato knew all too well. Taylor's philosophy offers means to understand the world and emphasises the moral side of our being. The moral side of our being is a metaphor for our basic engagement with the objective values that exist in the natural world. Taylor defines this aspect of his work as anti-representational in the way it focuses on our direct embodiment in the natural environment. In *A Secular Age* he now argues:

These are several of the “axes” on which people were induced to attack the dominant view of human agency and order, the order on which, in a sense, modern European economic and political civilization was being largely built. Not all critics attacked on all axes, of course, but what they had in common was the sense that the danger which awaits us in our culture takes a certain form. We are tempted to draw the limits of our life too narrowly, to be concerned exclusively with a narrow range of internally-generated goals. In doing this we are closing ourselves to other, greater goals. These might be seen as originating outside of us, from God, or from the whole of nature, or from humanity; or they might be seen as goals which arise indeed within, but which push us to greatness, heroism, dedication, devotion to our fellow human beings, and which are now being suppressed and denied.¹

Here Taylor is offering an explanation concerning the dangers of an exclusive humanism and the importance nature plays for a full life. In this passage, Taylor is utilizing his interpretivist method to chart key factors and reasons that have led us to our current way of thinking about the world. Interpretivists explain that people actually engage in self-interpretation and this is something that instrumental and procedural thinking ignores. This creates an economic and social system built on the edifice of instrumental and scientific assumptions. Accordingly, interpretivists question these assumptions by explaining how procedural thinking limits practical reason and language theory to designative and instrumental process thinking. Accounting has emerged from that worldview such that what is reported is assumed to measure and reflect

accurately our external impacts on that world. It is entirely problematic, however, whether accounting and audit reports accurately reflect the way humans are using the planet.

Taylor uses ideas from the Counter-Enlightenment to explain modernity's infatuation with procedure and science. He takes us back to the work of Hegel, Herder and Hamman to put people in touch with the world through language. Their work answers the question concerning the nature of language not by virtue of what language means but by virtue of what it achieves for its users, that is, what it does. For Counter-Enlightenment thinkers the semantic relations between words and the world are the outcome not only of social practices, but our basic engagement in the world. The core idea is that knowledge is an outcome of our social practices and relationship with that which is given in experience. The nature of this construction is determined in large part by prior experience, enculturation and interest, not of the individual, but of a community of language users engaged in the world. This thinking is used to explain the limitations associated with economic and procedural reason; that is, principles shaped by the Enlightenment which have given rise to a scientific revolution.

In turn, the Enlightenment spawned a way to think about the world which has been referred to as a social imaginary (see Taylor, 2004). Taylor has argued in his book, *Modern Social Imaginaries*, that the Enlightenment has created a predilection for measurement, procedure and technique. Nevertheless, there has been a growing body of literature that challenges the infatuation with technical measurement and quest to reduce human interactions with the world to key performance measures (KPIs) (see Dillard, 2006). Furthermore, the dominant instrumental vision of the world is anti-representationalist and often anti-realist (though Davidson is committed to the argument that there is an external world existing beyond

us). According to Taylor this is a consequence of our buffered view of the self: the “buffered” self relies on a sharp dichotomy between the mind and the world. Taylor explains:

Modern Westerners have a clear boundary between mind and world, even mind and body. Moral and other meanings are “in the mind.” They cannot reside outside, and thus the boundary is firm. But formerly it was not so. Let us take a well-known example of influence inhering in an inanimate substance, as this was understood in earlier times. Consider melancholy: black bile was not the cause of melancholy, it embodied, it was melancholy. The emotional life was porous here; it didn’t simply exist in an inner, mental space. Our vulnerability to the evil, the inwardly destructive, extended to more than just spirits that are malevolent. It went beyond them to things that have no wills, but are nevertheless redolent with the evil meanings. (Taylor, 2008 accessed *Immanent Frame*, 2009).

Taylor is simply claiming that modern thinking has lost sight of other ways to engage with the world. The boundary between self and other is nebulous and porous and this has to be seen as a fact of experience, not a matter of “theory” or “belief.” On this view, humanity can never come in contact with reality as-it-really-is. It is for this reason that Davidson’s anti-representational view is referred to as a form of coherentism, or coherentist-empiricism. At first glance it seems to develop a theory of perception and language that challenges designative approaches to language and the world.

However, as the previous two steps have illustrated, there is no discussion about whether we are actually in touch with the world as we act and live *in* the world. This is important to accounting if it is to remain relevant and develop engagement that allows us to determine the legitimacy of corporate and consultancy firms' discussions of environmental reporting [that] still place far too much attention on changing strategy and far too little on changing action! (Hopwood, 2009, p. 437). Hopwood's argument can be extended with the argument that we cannot change action or strategy unless we change the course of things.

Davidson and Taylor on Representationalism

Taylor's work is also relevant to accounting because he has engaged with the work of Donald Davidson. The latter's work has been adapted to accounting by McKernan (2007) to whom Davidson's principle of charity provides a base to reconsider the role of environmental and social accounting. Davidson's work can be challenged using Taylor's master narrative that attempts to understand the social imaginaries that confront us (see Gray, 2009).

Interpretivists, such as Dreyfus and Taylor, argue that Davidson's anti-representationalism nevertheless remains committed to Cartesian mind–world dichotomies. They maintain Davidson has ignored a more basic way to cope in the world. To think in this interpretivist way is to suggest another path for **environmental and social accounting. This path involves radically rethinking how we live in the world, which in turn requires escaping the current restrictive epistemological vision of the world.**

In their various works, **Dreyfus and Taylor, argue that** the dominance of representationalist epistemology limits our appreciation of the natural world. They challenge the idea that to understand the mind is to explain how we interact with the natural environment.

Briefly, the representationalist tradition is associated with thinkers such as René Descartes and Immanuel Kant who believe knowledge is derived from the mind. They maintain that the way we take in the world is through the mind's eye where the processing occurs after having visualized the object, or thing. In the traditional representationalist model the taking-inward happens through the sense organs and mostly by seeing, where seeing is always “impregnated” by cognition.

On a representationalist view it is important to remember that there is a sharp distinction between mind and world. Often representationalism is associated with Locke's work on primary and secondary qualities. This way to take in the external world resonates with the traditional accounting supposition that we are separated from the external world. In direct contrast with this view is that of **anti-representationalism**. **This is the view** that objectivity can have no other foundation than from the inter-subjective interactions between people and the world. This simply means that people have *direct* access to the world and the objects that comprise it. There are two forms of anti-representationalism. First, Davidson's coherentism maintains that our best sentences are part of the world in a fundamental sense.

Davidson argued that our best sentences and representations are part of a holistic framework that puts us in causal interaction with the external world.³ It will be recalled that the anti-representationalist does not accept that any statement can be true “*simply* in virtue of the way things are, quite apart from how we describe them” (Rorty, 1994b, p. 86; Mckernan, 2007, 158). Davidson is therefore anti-representationalist, but not anti-realist. On that view, an external world exists but is causally independent from people.

³ In technical philosophy this relates to not only the “appearance” but also the “things” that make up the external world.

Richard Rorty has extended Davidson's arguments that anti-representational thinking maintains that the world may cause us to be justified in believing a sentence true. But they will not confuse that "platitude" with "the claim that the world splits itself up, on its own initiative, into sentence shaped chunks called 'facts'" (Rorty, 1989, p. 5) that may make our beliefs true by corresponding to them. The antirepresentationalist will therefore not accept that any statement can be true "*simply* in virtue of the way things are, quite apart from how we describe them" (Rorty, 1994b, p. 86). But she will think any true statement, whether about the number of chairs in a room, the property rights of a commercial organisation, or human rights, is true "in virtue of the way things are." True, that is, "in virtue of the way our current descriptions of things are used and the causal interactions we have with those things" (Rorty, 1994b, p. 86). (McKernan, 2007, p. 158)

Accordingly, our interpretations can be true or false in virtue of the meaning of the account and how the world is arranged. This is based on the supposition that we can see the meaning of the account as causally, rather than representationally, related to things in the world. Davidson's contribution concerns how humanity visualizes the world, comes in contact with that world, and whether it is possible to understand the world in-and-of-itself. Therefore, Davidson argues that we cannot have knowledge without communication and this forms his triadic relationship between speakers and the external world.

That is, our knowledge and understanding of the world firstly requires exploring how communication itself is possible. For Davidsonians, the task for the interlocutor involves assigning a propositional content to each of the speaker's utterances. McKernan summarizes the point:

Essentially, she must match a sentence of her own with each of the speaker's sentences. If she "gets things right", her own sentences will "provide the truth conditions of the speaker's sentences" (Davidson, 1991, p. 157) and yield the meaning of the speaker's utterances. But how can the interpreter construct and verify such a framework of truth conditions – a theory of truth and meaning – for the speaker's utterances? What evidence is available? The interpreter clearly has no direct access to the detailed propositional intentions or beliefs of the speaker – and to assume that she did would be to beg the question of interpretation. The interpreter does, however, have access to the speaker's utterances, and Davidson suggests that it is reasonable to assume that she can detect which utterances the speaker holds to be true in particular circumstances. A speaker will hold an utterance to be true, or false, in part because of what it means, and in part because of what he believes to be the case. If the interpreter aims to establish meanings on the evidence of prompted assent or dissent (holding true or false) to utterances, she must deal with the problem of the entanglement of meaning and belief. (McKernan, 2007, pp. 156–157)

Davidson's view involves how the scheme of language and the content it represents combine and structure our ability to get around in the world. Sets of beliefs are generally true for him, not because they are proved as propositional attitudes in confrontation with the physical reality, but because they cohere with the whole set of beliefs. The sets of beliefs receive their adaptive appropriateness through causality, which originates from the physical world, and so neither needs the physical world characterized as true, nor our coherent belief system. Our beliefs are

mostly true and they do not need further justification. Davidson states that a “major reason ... for accepting a coherence theory is the unintelligibility of the dualism of a conceptual scheme and a ‘world’ waiting to be coped with” (Davidson, 1986, p 303).

A coherence theory of truth is in conflict with correspondence-seeking confrontational methodologies. A central claim made by anti-representationalists of the Davidsonian variety is that it is not possible to come in contact with the world as it really is. Put differently, to know something about the external world we can never reduce it to its component parts. We cannot make a precise distinction between what part of it comes from us and what part comes from the “outside world”. We are part of the part of the natural world and are not distinct from it.

McKernan claims that Davidson’s argument maintains that an outside reality exists independently of our accounts and interpretations about the external world. When dealing with accounts concerning the subjective and independent external reality, Davidson proposes what he calls a “principle of charity” – this invites interlocutors to exchange with others on fair terms of cooperation. The principle of charity has two key components: namely, correspondence and coherence. The former is the view that in order for some statement to be true there must be a “**correspondence**” between the things and words that refer to those things. The latter issue – concerning as it does so the concept of “coherence” – requires agreement between a belief and the other elements in the agent’s belief system. The axiom is that for a particular belief, or statement, to be true it has to be in agreement with or not contradictory to the rest of the belief system within which the particular belief/statement is found. (adapted from McKernan, 2007).

Clearly, for Davidson, the thinking mind is related to the world through the current belief systems currently in vogue (i.e. scheme and content) – only another belief can justify a belief. This invites accountants to rethink their role in society and how they visualize the

world: no longer can we simply assume that the natural world is an unlimited gift from nature. Second, Dreyfus and Taylor argue that coherentism ignores the role perception plays in putting us directly in the external natural world.

Interpretivists such as Dreyfus and Taylor, point out how our thinking is shaped by the dominant mind–world dualism. Indeed, accounting and economics have been based on this strict separation and in turn perpetuate a culture of accumulation. If, however, accounting is to act in the public interest it needs to engage these debates such that we begin to understand the world and our place in it. Further, if environmental and social accounting are to reform the craft a more fundamental appreciation of our relationship in the external, natural world is in order.

However it is entirely problematic whether Davidson’s arguments put us in touch with the world. I argue that financial accounting has drifted towards total unintelligibility due to its infatuation with current beliefs and causal relationships with the natural environment. To borrow a Heideggerian phrase, we are on the wrong track and our ethical practices have been stretched to breaking by certain accounting practices. McKernan reminds us that accounts, explicitly or implicitly, carry values and if those values “were somehow incorrigibly subjective”, the entanglement of descriptive and normative aspects in accounting might preclude objectivity.

A key to Davidson’s argument is that subjectivity “might” preclude objectivity. There is, however, no necessary correlation between these two facts. Moreover, on the anti-representationalist view developed in response to Davidson it is our relationships in the world that are true as a consequence of our *engagement* in the world. For traditional accounting theory, there is an “outside” (natural) world that we can report as a profit or loss. However, the concept

of an independently existing reality presents humanity with the ability to manipulate and transform the natural world. On the dominant view, what is expressed through language is said to represent that external reality: accordingly, the objective world is commonly referred to as anti-representationalist (see Shapiro, 1997; 1998).

Anti-Epistemolog

Furthermore, the dominant instrumental vision of the world is anti-representationalist and often anti-realist (though Davidson is committed to the argument that there is an external world existing beyond us). According to Taylor this is a consequence of our buffered view of the self: the “buffered” self relies on a sharp dichotomy between the mind and the world. Taylor explains:

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This interpretative methodology is directly in conflict with the dominant empirical view that knowledge of the world simply arises from experience and is then processed in the mind. On this perspective, interpretation is anti-representationalist but directly realist as Dreyfus and Taylor argue. Another way to think about the ethic of interpretivism is to consider it as an (anti)-epistemology – on this view, people are considered to be purposive beings who “pursue their goals in a context imbued meaning” (Abbey, 2003, p. 127). Accordingly our engagements with the world are more fundamental than empiricists and coherentists have recognised. Rather, people are self-interpreting entities whose perceptual coping skills need to be explored as well as their conceptual abilities. In challenging Davidson's coherentism they offer the role of the background in coping with the world and explain that our interactions with the world involve

more basic forms of engagement. It is not simply our beliefs that put us in touch with the natural world.

Taylor states that Davidson's coherentism leads to the view that reasoning from other beliefs is the only way particular beliefs can be grounded is so far from obvious as to be plain false. The anti-representationalist view can be developed in a different way to that of Davidson. This perspective suggests we need to step outside the mediational picture, and think in terms of the kind of embedded knowing that Heidegger, Merleau-Ponty and Todes have thematized. Taylor uses an example about how people get about in the world without necessarily processing images in the mind. He explains:

Of course, we check our claims against reality. "Johnny go into the room and tell me whether the picture is crooked". Johnny emerges from the room with a view of the matter, but checking isn't comparing the problematized belief with his belief about the matter; checking is forming a belief about the matter, in this case by going and looking. What is assumed when we give the order is that Johnny knows, as most of us do, how to form a reliable view of this kind of matter. He knows how to go and stand at the appropriate distance and in the right orientation, to get what Merleau-Ponty calls a maximal grip on the object. What justifies Johnny's belief is his being able to deal with objects in this way, which is, of course, inseparable from the other ways he is able to use them, manipulate, get around among them, etc. When he goes and checks he uses this multiple ability to cope, and his sense of his ability to cope gives him confidence in his judgement as he reports it to us. (Taylor, quoted in Dreyfus, 2004, p. 56)

As Dreyfus explains, this simple example shows that representationalism is not the only way people interact with the world. This anti-representationalist view maintains that theory does not

need to posit the human being primarily as the subject of mental representations to understand rule-following behavior, or something like checking the picture on the wall.

Following interpretivists such as Dreyfus, Heidegger, Merleau-Ponty, Michael Polanyi, Taylor and Wittgenstein, I argue that it is mistaken to presuppose that we are inherently cut off and detached from the world; that is, our understanding of the external world is essentially mediated by mental representations. When we act, for example, we act with our bodies whether linguistically or through grasping with the hand (to borrow a phrase from Heideggerian phenomenology). According to Dreyfus, in particular, little of what is involved in our action, whether the goals of action or the rule-specifying movements, is consciously articulated. In essence, “we are in the world” as “we live and act”. This thinking puts people in touch with the external world and in this manner offers a new way for accounting to reform itself.

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ⁱ Taylor, *A Secular Age*, *op. cit.*, p. 338.