Critical Reflections on Laughlin's 'middle range research approach': Language not mysterious?[1]

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Professor Richard Laughlin is renowned for applying critical insights from the German philosopher, Jurgen Habermas. His middle-range work has explored many accounting problems such as public-private partnerships, health care reforms and how accounting impacts cultural issues. Laughlin's work re-conceptualises accountability in terms of cultural analysis, language and systems theory. Users of his work may encounter issues associated with: (1) understanding how to judge assertoric statements concerning various truth claims; (2) exploring the separation between the secular and sacred: and (3) examining whether language simply designates meaning or opens us to interpretive new pathways.

INTRODUCTION (Check all headings, including numbering, for consistency.)

Richard Laughlin is renowned for his work which ('which' used for consistency as it is used elsewhere, and arguably it is the better relative pronoun) applies Jurgen Habermas' critical theory to accounting. He has written on topics including green accounting, health care reforms, public-private partnerships and accounting's impact on cultural variables. This commentary focuses on issues researchers may confront when utilising Laughlin's critical theory, also known as a middle range research approach.

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[1] The title is derived from a theme in Herder, J. G. (1969), "On the Origin of Language", Barnard, F.M. (ed.). *J. G. Herder on Social and Political Culture*, (Cambridge: Cambridge University Press).

Laughlin's work on critical accounting explores accounting in its environmental and social contexts. He uses Habermas' critical and linguistic theories which can be examined in the light of more expansive language approaches. The commentary analyses Laughlin's critical and middle range research approach ((1) inverted commas deleted because not used in your first reference to the term and (2) is the hyphen in 'middle range' needed? I have removed it. But see my later comment on p. 4.) by drawing on debates about the role of language. This debate provides a means to benchmark whether a middle range research approach can address the colonising and alienating impacts of accounting,

The argument then considers Laughlin's adaptations to Habermas's model to explore connections between accounting and the public spaces in society. A possible solution to these accountability and democratic limitations (what are the limitations? – may need to explain here) is to consider different approaches to language and associations with the middle-range research approach (Laughlin, 1995; Broadbent and Laughlin, 2004).[2] These limitations reflect dissatisfaction with current reforms to social and environmental accounting.[3] It is suggested that these are uncritical reflections of more abstract debates in the sociological literature.

Laughlin's contribution is examined in three sections. The first section analyses Laughlin's utilization of Habermas' procedural approach. The second section examines Laughlin's utilization of Habermas (in distinction to Habermas's 'procedural approach'?), and the third section discusses Laughlin's work on the secular and sacred dichotomy (would 'work on the dichotomy between the secular and the sacred' read better?) in an

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2 See Humphrey and Owen, 2000; Gray, 2002; Owen, *et. al.*, 2001; Townley, *et al.*, 2003) Habermas connects social validity claims with speech-acts in his development of the work of Austin, Chomsky, Searle and Wittgenstein. According to Habermas (1990, p. 66) 'only those norms can claim to be valid that meet (or could meet) with the approval of all those affected in their capacity as *participants in a practical discourse*'.

3 See Gray (2000) who has argued that the corporation is an inappropriate vehicle to enact social change and has recently attempted to fuse a dialectical analysis with social accounting praxis (see Tinker and Gray, 2004).

accountability context. This examination is undertaken in relation to Laughlin's argument concerning the public sector, public-private partnerships, regulation and the sacred-secular relationship in modern communities. The issue to keep in mind is that Laughlin's accounting considers reason, rationality and social/environmental auditing.

1) LAUGHIN, ACCOUNTABILITY AND JUDGEMENT

Research informed by Laughlin's accounting system involves tracing complex connections between the current language of accounting and how these ideas are integrated in current social systems. The question for accounting researchers is not only the explanatory power of the model, but whether this framework has the potential to create change.

From the preceding, it is then important to examine the nexus between language theory and accountability research. This has the potential to create further problems when examining connections between accounting and other interpretations of language (i.e., Gadamer (1990), Dreyfus (1994) and Taylor (1991, 2003, 2007). Thus, this examination and analysis concern accounting connections between accounting, language and moral theory. These considerations reflect the supposition that to focus on language as a rule procedure, as opposed to appreciating common goods exist, is a major problem for accounting. This focus on the regulative role of accounting tends to obscure, rather than reveal, the common values of significance which confront the world. On this view the mysteries of the origin of language present themselves and can be revealed through hermeneutic analysis.

The theme of accountability change involves whether moral accounting contexts can be solved using a procedural model (ISS). (What is ISS?) Furthermore, the extent to which Habermas offered a middle range research approach is problematic. One may ask how to determine the truth of assertoric truth claims? It is, therefore, important to remember that Habermas associated his work on decision, judgement and morality with Kant's principles of

justice. Nevertheless, Laughlin's Habermasian analysis of the political-economy of accounting shuttles between a skeletal ontology and empirical observation. The aim is to imagine what accounting ought to be and here Laughlin turned to **Merton's framework to enrich the skeletal ontology** (Why bold? And below?) with empirical contextualisation.

It is therefore important to remember **Laughlin's pragmatism builds on Habermas's work. He acknowledges the important role that Merton's analysis plays in explaining social behaviour.** (Set on US English – appropriate?) **Laughlin has stated that he differs from Merton through a focus on the ideas and values in the social setting. Laughlin has noted that his aim is to engage with value judgements while avoiding** 'a pervasive concern with consolidating special theories into more generalisable theories' (Merton, 1968, pp. 52-53 found in Laughlin, 1995, p. 79). Later (where?), he added that:

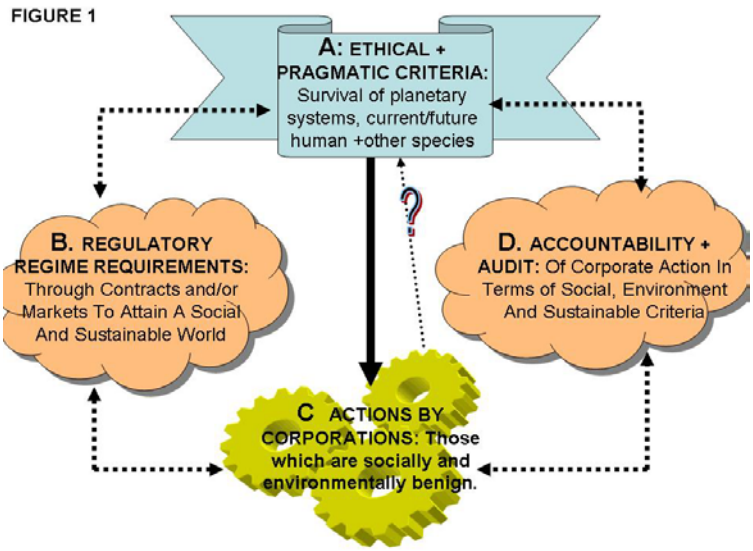
> The "middle range" that is referred to below has no faith in the development of such a general theory. Put simply the "middle range" of this essay maintains that there can only ever be "skeletal" theories in social phenomena – the hope for a grand theory, similar to Parsonian thought, is wistful and incorrect quasi-scientific thinking of a highly questionable nature. But this is only one of the areas of difference – the "middle range" thinking in this essay also differs to Merton's emphasis on methodology (with its desire finally, although maybe immediately, to adopt highly theoretical methods for investigation) and change with its purposeful distance from getting involved in any value judgements about what is being investigated. (I note that you have referred to 'middle range' with both a hyphen and without. What does Loughlin do? This should be the way you use the term throughout that paper and which may cause a need to correct what I have done previously in removing the hyphen.)

The implied supposition is that accounting is a pragmatic practice which moves in a space of reasoning. The accountability and accounting problematic (problem?) involves the question concerning whether Habermas's model can assess communication which is incompatible with the good or better life through his formal model of discourse (Habermas, 1993, pp. 56-57). This model shapes Habermas's development of a procedure that substantive claims must pass in order to be normatively valid.

This (should you make clear what 'this' is?) is the focus of Habermas which is subtly altered in Laughlin's critical discursive analysis of organisations or organisational accounting systems. He explicitly states (you have used the present tense previously) that this process can be guided by certain skeletal prior theories. So even though the nature of the discursive process can provide a way to judge the quality of understanding this is not independent of the prior theories or the ontological and other assumptions that feed into the discursive process. **These theories, however, are not some abstracted notion about right and wrong or sacred and secular. These subtleties and nuances are somewhat lacking in an analysis that focuses solely on different approaches to the role of language.**

This issue becomes clear in Laughlin and Gray (2012). (Bold?) Unclear format here.

FIGURE 1



‘Yet these concerns are vital as a precursor for understanding what the nature of D should be, the organisational issues that need to be discovered (i.e. the linkage between C and D) and how this should lead to relevant forms of accountability to societal values (i.e. the linkage between D and A). Understanding of these interconnections is a challenge with which humanity continues to grapple. Our point here is, though, that it is the lack of recognition that we do not understand and are not consciously addressing these connections that remains the worrying part of the papers in the special issue and, as we will see, subsequent work. (Laughlin and Gray, 2012).’ (page number?)

Laughlin and Gray (2012) point out that accounting research must grapple with connections between civil society, corporations, economics, people and society. The theoretical thicket is about how middle range research utilizes Habermas’s more recent work. In his recent work, Habermas returns to Kant’s emphasis on the regulative ideals in the ideal speech situation – hereafter referred to as ISS. (Referred to earlier.) The accountability and accounting problem involves whether Habermas’s model can assess communication which is incompatible with the good or better life. That is, where the good life involves developing the connections outlined in Laughlin and Gray’s Figure 1. (Expression in reference to figure?) The question confronting researchers is whether his formal model of discourse can achieve its desired reconciliatory aims and objectives (Habermas, 1993, pp. 56-57).

As noted earlier, Habermas develops a procedure in which substantive claims must be critically examined to become normatively valid. This test consists of universal rules of discourse – reciprocal accountability, inclusiveness, freedom to question claims and to presuppose counter-claims, and non-coercion.[4] These reflect the legitimate procedural

[4] Habermas (1993, pp. 56–57) states that ‘we presuppose a dialogical situation that satisfies ideal conditions in a number of respects, including…freedom of access, equal rights to participate, truthfulness on the part of

constraints that citizens are entitled to make, which indicate the basis for rational agreement regarding the 'justness' of a given norm, and that of other assertoric statements. One difficulty that researchers may encounter is how Laughlin's ISS work combines with middle-range thinking. This involves examining the extent to which **middle range research reveals the social forces that operate in organizational and synchronic social space. These forces involve relationships and their diachronic moments embedded in the ideal speech situation (ISS). (Use of ISS here is not made clear.)**

In their paper 'Recent Financial and Administrative Changes in the NHS: A Critical Theory Analysis', Broadbent, Laughlin and Read (1991) argue for accounting's regulative role. They explain (argue?) that 'the evaluatory model [should concentrate] on judging the constitutive or regulative characteristics from the *organizational systems viewpoint* (Broadbent, Laughlin and Read, 1991, pp. 9-10). These observations (arguments?) take us back to Laughlin's work on the role of language as an iterative or constative process. He explains:

> Constative speech acts are the mechanisms we use to represent social reality (e.g. the above analysis of fund accounting) which, in turn, create validity claims concerning the truth or falsity of these views. Where there are differences of opinion about the accuracy of the insights these can, according to Habermas, be resolved through adopting a process called 'radicalised theoretical discourse' which uses further constative speech act processes to challenge and question any insights forthcoming. (Laughlin, 1987, p. 493).

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participants, absence of coercion in taking positions, and so forth' (p. 56). (Found in Porter (2003) pp. 150–160).

Laughlin focuses on constative terms which are those words and sentences that can correctly or incorrectly represent reality. Accordingly, our constative speech claims can be assessed as true or false. Yet, it is useful to remember that there is more to the functioning role of language than constative, designative or procedural structures. That is, language performs functions associated with the acknowledgement of others, assertoric statements and commissive and directive commands.

The argument presented in this commentary is not claiming that Laughlin's analysis is shaped solely by constative speech acts. Rather, Laughlin is concerned with how 'constative' (why inverted commas here?) speech acts involve a series of stages. The first state reflects certain 'Formulation of Critical Theorems' and 'Processes of Enlightenment' stages (see Laughlin (1987) for more details). His third stage is termed 'Radicalised Theoretical Discourse' which comes into play when no 'grounded or justified consensus' can be found. Yet, a critical model (has been?) built on constative terms being right or wrong. The point is that Laughlin seems to be taking Habermas's thought in a more interpretivist direction. This involves expressive and performative speech utterances. The expressive dimensions in language have the potential to open to us new visions of our place in the natural environment.

Furthermore, it is important to remember that Laughlin is concerned with 'regulative' speech acts and 'Radicalised Practical Discourse'. These are in his third 'Selection of Strategies' stage where the 'Selection of Strategies' stage goes beyond the first two understanding stages – the first of which is generated by researchers and the second by researchers and organisational stakeholders (the unfortunately named 'researched' in Laughlin (1987)) together – to what should be done with this **understanding in terms of change in the phenomena being explored. This final stage has to be led by the enlightened 'researched' since it is their organisation that is being analysed. Not to cover all these stages is to miss an appreciation of the overall process that Laughlin is**

putting forward. That is, Laughlin argues that his work moves beyond understanding to critique and change. The argument takes us beyond Habermas's more recent Kantian direction that knowledge is grounded in a priori principles.

Critics of Habermas have pointed out that the role of language cannot be simply reduced to constatives terms, nor can the rhetorical role of language be simply tested through processes of radicalised theoretical discourse. Rather, this critical commentary focuses on Laughlin's overall process about whether language must be probed from a totally different angle. The point is that the Habermasian base requires more analysis. At one level, words and statements cannot be assumed to correctly designate meaning and reflect reality. Rather, it is language (do you mean language more broadly, rather than words and statemnts?) which reflects our being-in-the-world and challenges accounting researchers to rethink its communicative roles in the public spheres of liberal democratic societies.

Laughlin's early work followed Habermas in arguing that constative claims to truth – through radicalized theoretical discourse – act as means to adjudicate on the desired social changes. These features have an operative effect on actual discourse such that it is possible to regard outcomes are assured and extend to both consensual and non-consensual discourse. (Having trouble with this sentence – do you mean 'as assured'?) As Habermas observes: '[t]his becomes reasonable only if our scrutiny of the process does not uncover obvious exclusions, suppression of arguments, manipulation, self-deception, and the like (2003b, p. 108). In this sense, Laughlin's model operates with pragmatic *standards* to self-correcting the direction of the life-world. The present concern is whether accountability and organisational structures **must** be regulated through procedures in the discursive realm. This poses a further question concerning whether the organisational form can deliver social change if it is constrained by Habermas's procedural model.

For accounting researchers, the question is how to determine the capacity (capabilities) of organizations to deliver the desired changes. These are particularly important questions given that modern social and accountability theory is confronted with a richly textured, multidisciplinary conceptual foundation for analysis and research on corporate social change activities. Here Laughlin's work with Michael Power focuses on the regulative ideal as a means to consider the actual and possible roles for accounting (Power and Laughlin, 1996, p. 448)[5]. They state:

> What remains important to a critical theory of accounting which follows Habermas's later work is not so much an ability to give *ex ante* a clear criterion for distinguishing between legitimate and illegitimate roles of accounting and the law, but some kind of explicit commitment to this as a regulative ideal which moves in the theoretical space between the actual and the possible. (Power and Laughlin, 1996, p. 448)

From this perspective, the focus turns to Habermas's consensus-building strategy and aims to transform our basic institutions to create openness and critical space in the public sphere. Indeed, Broadbent and Laughlin claimed that public institutions must satisfy the need 'for some debate about what these institutions are actually trying to achieve' (Broadbent and Laughlin, 1993, p. 364). This debate involves rethinking how democratic institutions can be (re)-informed using technologies such as accounting. The question that confronts researchers is how the skeletal ontology combines with the regulative ideals?

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5 Power and Laughlin (1996) have unpacked this notion in their accountability interpretation of Habermas' *Between Facts and Norms* which integrate two famous strands of thought. One strand of thought is based on the ideas of Hegel and the other on the ideas of Kant. Habermas combines their ideas to offer a model where the rule of law is now the mechanism to judge different claims made in democratic societies (Habermas, 1996).

2) LAUGHLIN: EXPLORING THE SACRED AND SECULAR

It is important to remember that Laughlin explores (I have changed this verb to the present tense, here and elsewhere, to be consistent with your general use of the present tense.) the role secular values play in society long before it became a key consideration in modern social theory. Laughlin uses Habermas's method to understand the contexts from which certain discursive claims emanate. It is interesting to observe that he had already begun to explore these questions long before recent exchanges between Jurgen Habermas and Charles Taylor. Recent work by Habermas and Taylor has involved uncovering the contours of our present cultural and social predicaments by examining the role of the secularisation processes.

Indeed, it is fascinating to find in Laughlin's early work his examination of accounting systems in the Church **of England. This research examined how accounting systems emphasised certain processes and not others. Laughlin (1987) reflected: (I have left this in the past tense because it seems right as you are specifically referring to past work.)**

> Laughlin (1984,1986) traces the reasons for the rudimentary nature of accounting systems in the Church of England to central cultural factors concerned with the significance of the sacred and the downgrading of all that is deemed to be secular (e.g. money, accounting etc.). (Laughlin, 1987, p. 492).

The issue boils down to whether accounting merely reflects a secular ideal or moves in the logical space of reasons. Recent philosophical work detailing the contours of the relationship between sacred and secular asked us how we are to account, explore and understand these values that shape our being-in-the-world. The research issue involves whether Habermas's approach encompasses such method, and the extent to which Laughlin has taken it in broader interpretivist directions.

The research considers the extent to which Habermasian inspired middle range connects with Habermas's most recent work. Indeed, Laughlin's work on the sacred seems to conflict with the abstract and procedural focus that is becoming more evident in Habermas's work. This leads to arguments concerning how Laughlin has taken an interpretivist direction to disclose how accounting systems relate to religious and other organisational settings. Furthermore, in his work on the Church of England he uncovered additional accountability issues concerning the alleged divide between the spheres of the sacred and secular. He did not, however, posit any simplistic correlation.

Laughlin attempts to avoid simplistic correlations by taking language in a more interpretivist direction. This is the challenge he presents for organisational theorists concerned with tracing the impacts of organisational procedure on culture, difference and identity. Jacobs and Walker (2004) explain that Laughlin's (1988, 1990) study of the accounting systems of the Church of England has proved a significant contribution to this accountability literature. They point out that he explains how accounting do play an important role in the life of the church, but accounting and budgeting are irrelevant to the 'ongoing life of the parish' and are 'an unhealthy intrusion' (p. 23) to spiritual values. Jacobs and Walker review Laughlin's reflections on Emile Durkheim (1976) and Eliade (1959) to

explore how accounting practices were associated with the profane or secular as opposed to the sacred. Jacobs and Walker (2003) observe:

> In the Church of England considerable effort was taken to keep the secular aspects of accounting separate from, and subservient to, the sacred centres and activities of the Church. Booth (1993) explored similar themes in his study of the Australian Uniting Church. Booth's (1993) work reinforced the distinction between the sacred activity of the Church and the secular functions of accounting and administration. The work of Laughlin (1988, 1990) and Booth (1993) and the resulting concept of the sacred-secular divide has set the context for much of the subsequent research into the role of accounting in religious organisations. (Jacobs and Walker, 2003, p. 362).

Critics claim that Laughlin has constructed a sacred-secular divide (Hardy and Ballis, 2003; Irvine, 2002; Jacobs, 2003). This research has tended to preclude the possibility that accounting can play a role in the spiritual practices, spirituality and theology of religious organisations. These authors have suggested that there are problems with a strict structuralist sacred/secular divide and that accounting can play important roles in areas, organisations and practices which have been seen as sacred. For example, Peter Booth perpetuates this view when he argues that Laughlin (1987) created a bifurcation between the sacred and secular. Booth then argues that all accounting is secular and ignores important identity-forming factors. But Laughlin's analysis is not merely about accounting as a secular process because language is used to discover the impacts of accounting systems in organisations.

Again these insights involve exploring whether accounting perpetuates secularisation processes. What are the effects? Arguably, the distinctions between the sacred and secular

exhibit some similarities with the debates between Kantians and Heideggerianss. The first point to remember is that both sets of theorists explain the role of belief in understanding the sacred. For Heideggerians, it is the Habermasian/Kantian approach which is too abstract, ahistorical and asocial. Arguably, their arguments detach the background that shapes our being and it is these social forces which perpetuate processes of disenchantment and secularisation. While Heideggerian interpretation expresses concern with the abstract and procedural approaches within Habermasian/Kantian approaches.

Briefly, the issue for accounting researchers is whether Habermasians and Kantians lose sight of the particular. This is the arena where culture itself becomes of critical concern in a world of half-understood cultural disharmony. This philosophical problem haunts universal approaches such as Habermas's model. This is how accounting impacts on communities and people's lives. Yet, the question remains whether the Habermasian approach provides enough space in its vision of the public sphere not to impose value systems on others. A further issue arises concerning recent philosophical debates highlight further problems for the sacred (Habermas, 2011; Taylor, 2011). Charles Taylor asks Habermas how he discriminates and determines the validity of discourse on the basis of such deep psychological background? Can people's background horizons of value be made explicit in the manner Habermas seems to suggest? For the middle range research approach it is problematic whether it reveals the deeper motivations that have created the separation between the sacred and secular?

As modern social science research indicates the number one problem facing accounting is how to combine differences in a world of half understood cultural fragmentation. The issue confronting theory is that block thinking cuts us from richer sources of motivation. Laughlin attempts to avoid such charges by interpreting Habermas's

ideal speech model as a process-based research vehicle. It is therefore a processual (technical term?) middle range approach as opposed to an idealised model.

Thus, by carefully reading Laughlin (1986) the key focus is to understand 'what is going on' in organisational settings. The framework therefore is about understanding the problems for communication when constructing procedure and rule focussed strategies for change. It is therefore a category error to argue that Laughlin simply follows Habermas and ends up with a procedural accounting model. However, a careful reading of Laughlin shows that his work charts the forces and vectors of power that are operating within organisational settings.

From a broader philosophical perspective, the supposition that accounting may uncover and interpret 'what is going' suggests subtle departures from Habermas's major work on the idealised speech situation. It will be recalled that for Habermas the problem reflects curtailing the power of language to restrict people's freedom of choice. Habermas's advice is to create regulative ideals to order cultural and political differences. Taylor points out that more research is needed concerning 'the psychological background that Kantians have and so on, and why they get excited by certain things which don't excite me' (Taylor, 2011).

Accounting researchers need to consider how these complex debates impact on real world problems. In Laughlin (1987) the role of language involved constative speech acts. It will be recalled that these terms involved the mechanisms to arrive at consensual outcomes in organisational settings. It seems, however, that Laughlin operates with a richer understanding of the role of language. This richer approach to language has the potential to re-enchant our understanding of the sacred. This would take us in a direction different from Habermas's infatuation with Kantian deductions and abstractions from real world settings.

That is, Laughlin's work on sacred values reveals significant identity forming features which can be excluded if we enter the idealised discourse arena. While Habermas emphasises the abstract nature of discourse, it seems that Laughlin stresses a process-based understanding of language. Clearly, what emerges from these debates is that Habermas is trying to unpack how reasons perpetuate the deep anxieties many people feel when living in the modern world. Here Taylor's question to Habermas is relevant in exploring language and reason when he asks: 'what has that got to do with the discourse out there? Can people not understand it? Why discriminate on those grounds? (a closing inverted comma here?) Habermas responds:

> How to settle this background consensus in the first place, if not within, so to say, a space of neutral reasons? And "neutral" now in a peculiar sense. They are secular in a non-Christian sense of secularization, for one reason. This, truly, you have described so wonderfully in your *A Secular Age*. Secularization from within the church means tearing down the walls of the monasteries and getting the serious commands of the Lord and the appeal for imitatio Christi. […] This is secularization from within the Christian community. (Habermas, 2011, p. 65).

For Habermas, the difference is that religious utterances belong to a kind of category of discourse in which you (we?) do not just move within a worldview or within a cognitive interpretation of a domain of human life. For accounting researchers, the task is to explore such processes of reasoning and how they are communicated through relevant publics. Again, Habermas's recent work abstracts from the process and interpretivist focus that Laughlin initiated in his (1987) paper. From a philosophical perspective, Taylor expresses

concern about how you can express your experience in a manner which is not tied up with your membership in a community. Habermas argues that Taylor's talk about being created in God's image is, in our tradition, easily translatable into secular propositions. For Habermas this derives from the Kantian concept of autonomy or from a particular interpretation of being equipped with human rights (Habermas, 2011, p. 63).

Taylor responds by explaining that he is telling another story about the psychological background that Kantians and Habermasians use. Habermas argues that the difference is that religious utterances belong to a kind of category of discourse in which 'you do not just move within a worldview or within a cognitive interpretation of a domain of human life' (Habermas, 2011, p. 63). For critical researchers, Habermas invites us to consider the motivations that led us toward the neutral decision model – the ideal speech situation. Habermas argues that:

> 'there is no reason to oppose one sort of reason (secular against religious reasons or Hegelian) simply because many people find religious reasons are coming out of a world view which is inherently irrational.' (Habermas, 2011, p. 61).

The purpose of the analysis is to understand how our common human reason works in religious traditions, as well as in any other cultural enterprise, including science. So there is no difference on balance. Habermas continues:

> However, if it comes to lumping together Kantianism and utilitarianism, Hegelianism and so on with religious doctrines, then I would say there are differences in kind between reasons. One way to put it is that 'secular'

> reasons can be expressed in 'public', or generally shared, language. This is the conventional sense that Chuck [Taylor] is trying to circumvent by introducing the term *official* language. Anyhow, secular reasons, in this sense belong to a context of assumptions—in this case to a philosophical approach, which is distinguished from any kind of religious tradition by the fact that it doesn't require membership in a community of believers. By using any kind of religious reasons, you are implicitly appealing to membership in a corresponding religious community. Only if one is a member and can speak in the first person from within a particular religious tradition does one share a specific kind of experience on which religious convictions and reasons depend. (Habermas, 2011, p. 61).

Habermas is avoiding the argument that he ranks differences and does not reconcile them. For Habermas, the key issue involves how we emerge from participating in cultic practices in which reasons are tied to membership. This is the central difference between interpretations concerning the role of language and middle-range thought. Moreover, these interpretations have important implications on how we account, interpret and rec**ognise different kinds of reasons.**

For accounting researchers, the question boils down to Laughlin's predilection for abstraction or interpretation. Additionally, what impact would this have on the middle-range approach and its application to organisational theory. For Habermas, what is not taken into account and which is abstracted from in secular space is the giving and taking reasons in terms of cultic practices. Secondly, there is no reference to getting socialized in a religious community that can be traced back in the five or four

great world religions to a historical thinker or historical origins, and is continued through a doctrine and the interpretation of such a doctrine. Habermas's recent works explain how this socialisation is related to an 'understanding of what it means to refer, in our kind of religions, to a kind of revealed truth'. He wants to demarcate different kinds of reasons and states that it is difficult to explain what it means outside those traditions.

In recent works, Habermas offers a personal statement that he was raised as a Lutheran Protestant and now is agnostic. It is these experiences which are abstracted from in the public sphere and must be given expression in our accounts. This process of abstraction is what gives rise to the difference between religious and secular reasons for Habermas. While he argues that you (Again, I think that the use of 'you' in formal writing is questionable. As noted above, I suggest 'we' – as apposed to the stilted 'one'.) have to abstract from these spaces if you enter a discussion between Kantians and Utilitarians. That is, with Kantian and Utilitarian reasons there is no internally connected specific path to salvation, a path to salvation which considerably enhances religion, as we understand it. A path to salvation means follow an exemplary figure which draws its authority from ancient origins or testimony. Thus, the key difference is that for Taylor it is impossible to abstract from, or prescind from, the differences among deep commitments, comprehensive world views, whether they are grounded religiously or otherwise. On this view, the fundamental discursive issue is that we cannot abstract enough to carry on the discourse and settle things discursively, from any of these kinds of deep constitutive commitments. Therefore religion is not a special case.

3) LAUGHLIN: THE FORCE OF THE EXAMPLE. DOES LANGUAGE DESIGNATIVE OR DISCLOSE NEW WORLDS

To date, it has been argued that Laughlin offers a somewhat different role for language in accounting and organisational theory. This leads Habermas to argue that not only are there differences between types of reasons, but also that the role of language must be constrained. It is the seductive powers of language which must be curtailed in the public sphere. The argument is that Laughlin's work can be extended to focus on how language opens us to new worlds. Language is not simply a designative method but an iterative process that can lead to improved interpretations.

Again, briefly, the debate between Habermas and Taylor concerns the inter-subjective and objective role that is performed by language. Put differently, how language relates to conversation and discourse to cultivate the possibilities for a good life. It is interesting to observe that despite their differences both Habermas and Taylor base their work on ideas from Johann Herder and Humboldt. They are Counter-Enlightenment thinkers who have focussed on political problems emanating from Kant's *Critique of Pure Reason*. The relevance is that Laughlin seems to adapt their approach to language as opposed to the designative and instrumental approach that Habermas has championed. Laughlin's approach can be taken in a more expressive approach echoing Taylor's civilising research involving communication, language and moral progress.

Laughlin's interpretation of Habermas emphasises reconciling differences. He does not seem to call for constraints on language in his radicalised discourse model for middle range research. These are important points if accounting is to free itself of dubious truth claims and conceptual frameworks. Indeed, the previous sections outline how Laughlin has adapted Habermas's work as a processing device which tests validity claims against reality. It has been argued that Habermas's major work displayed some distinctive characteristics which inform the idealised discourse ethic model. These are important issues when trying to understand the role of accounting and language in globalising, international and secularising

world orders. These observations are made in purview of the disharmony between cultures. Intensifying levels of disharmony between groups reflects communicative problems in a world of half understood political differences.

On these matters, Laughlin asks his interlocutors to provide examples. The obvious example is the difference between the religious and the secular which formed the basis of his early work (Laughlin, 1987). A second example is the difference between Habermas and Taylor on cultural politics: the accounting implication involves how these interpretations are likely to play out when accounting for change in globalising regulative space. Consider, for example, Habermas's concern with Taylor's analysis of language and interpretation. He believes that communitarians will promote certain cultures over others. Habermas explains that Taylor's understanding of language is like an ecological perspective on species preservation cannot be transferred to cultures. He argues that the problem for cultural heritages and the forms of life articulated in them influence personal structures and motivate them to continue the traditions. Habermas continues:

> The constitutional state can make this hermeneutic achievement of the cultural reproduction of the life-worlds possible, but it cannot guarantee it. For to guarantee survival would necessarily rob the members of the very freedom to say yes or no that is necessary if they are to appropriate and preserve their cultural heritage. When a culture has become reflexive, the only traditions and forms of life that can sustain themselves are those that bind their members while at the same time subjecting themselves to critical examination and leaving later generations the option of learning from other traditions or converting and setting out for other shores. (Habermas, 1994, pp. 130–131).

Habermas argues that Taylorian communitarians are likely to impose cultural politics on minority groups. For research about accounting, the issue involves not simply interpreting what is going on within organisations but the impact of procedure. The accountability issue is what can accounting do to democratise its standard-setting processes.

These issues lie at the heart of Habermas's concern with Taylor's communitarian thought. This concern involves cultural 'survivance' at the expense of individual rights. It will be recalled that Habermas's concern is that Taylor supports cultural rights. This problem has haunted not only cultural but also environmental thinkers who are accused of suppressing individual rights. For Habermas it is the search for universal principles in the chaotic and ultimately indeterminate universe, which must be the focus of discourse ethics. The search for these principles in discourse set a procedural test which substantive claims must pass in order to be normatively valid. They consist in the universal rules of discourse which reflect the problem solving power of language, and these rules are at the disposal of each individual agent to affirm or reject the norms and expectations. The issue for Laughlin is whether these problems extend to their work.

Habermas maintains that language offers a unique opportunity to construct a decision model where differences can be solved once and for all by setting and applying a rule in the discourse arena. In an accounting context, it seems that Laughlin operates with a much richer conception of the good society than Habermas would seem to support. Laughlin's aim is to locate the sources which shape accounting systems. The question for accounting researchers is to understand Laughlin's extensions to Habermas's model and how language shapes our culture.

For interpretivists such as Taylor, the work of Herder and Hamann offer means to explain language's role in communities. For his part, Taylor believes that Habermas ignores the nexus between the structure and practice of language, thereby seriously under-theorising

the background contexts which shape people's being. This is where the nuances of culture and the life-world impact on the formation of a language. Habermas responds and maintains that:

> Of course Humboldt is not an empiricist trying to pull the rug out from under the feet of the process of reaching understanding and hold the identity of linguistic meanings to emanate from the randomly iterated intentions – constantly superseding each other – of single, isolated speakers. For him, the intersubjectivity of a common perspective does not dissolve, for example, into a series of isolated I-perspectives which are merely reflected in one another; rather, it arises at the same time; and from the same source as intersubjective validity of semantically identical linguistic expressions and is of equal origin (*gleich-ursprunglich*). (Habermas, *Justification and Application*, *op. cit.*, pp. 56–57).

Habermas argues that Taylor's Hegelian focus is on the 'we' perspective implicit in language, which leads to the socialisation of individuals within practices that abrogate personal rights. Here, the purpose of Habermas's model is to **assess** communication which is incompatible with the good or better life. This was the point of Habermas's procedural test that substantive claims must pass in order to be normatively valid. This test consists in universal rules of discourse – reciprocal accountability, inclusiveness, freedom to question claims and to presuppose counter-claims, and non-coercion.[6] These reflect the legitimate procedural

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6 Habermas, J., *Justification and Application*, Cambridge, Massachusetts, The MIT Press, 1993, pp. 56–57 where he states that 'we presuppose a dialogical situation that satisfies ideal conditions in a number of respects, including…freedom of access, equal rights to participate, truthfulness on the part of participants, absence of coercion in taking positions, and so forth' (p. 56). Found initially in Porter, *The Elusive Quest*, *op. cit.*, pp. 150–160.

constraints we are entitled to make which indicate the basis for rational agreement regarding the 'justness' of a given norm, and of assertoric statements.

For Taylor it is problematic whether Habermas has provided a full analysis of the connections between speech acts and validity claims. Taylor continues with the argument that language and discourse can be used to disclose new worlds through an ongoing conversation of humanity and opens up new attitudes toward the other.[7]

7. CONCLUSION

This paper has argued that Habermasian thinking has offered important insights for the purposes of accounting and accountability research. Laughlin's work on language theory provides a means to bring about change in civil society and questions whether language does more than designate meaning. This paper, however, has offered a different way to think about language as a medium through which ideas, nuances and meaning unfold as conversation proceeds. Thus, this paper suggests a critically oriented research agenda for the future would focus not only on the individual but also on the common goods that accounting affects. Indeed, a possible line of counter-argument has been envisaged that the arguments in this paper by responding that neither pragmatic proposals, nor theoretically developed alternatives, have been offered. (I have trouble with the structure and meaning of this sentence.)

From the Gadamer-Taylor point of view, the argument is that problematizing received knowledge is a constructive contribution in itself without it being linked to specific alternatives. This paper, therefore, offers a fundamental challenge to our received wisdom and has criticised the fundamental assumptions of accounting and corporate social responsibility.

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7 Taylor, 'A Reply, *op. cit.*, pp. 216–217.

The arguments in this paper began with the proposition that Habermas's universal linguistic strategy is appealing to accountants in that it offers a way to test whether maxims are either valid or invalid (true or false). (Need to fix on one or the other, I think. Does validity/invalidity apply to maxims? Perhaps in an everyday meaning. It may be truth/falsity if they are considered to be assertions - but as rules? But see comment on p. 26 re this.) Yet, language can be considered from an entirely different perspective. Taylor extended Gadamer's argument that language is not exhausted by procedure; rather, it offers a means to create richer interpretations and thereby broaden horizons. Language, like life itself, can never be reduced to procedure and rule-driven principles of rational calculation. A broader vision, presented as it is by our language abilities, has the potential to illuminate middle range accounting. That is, language is not a tool at the hands of any one interlocutor, but reflects interpretation, nuances and ambiguities which make up the world. Through conversation and dialogue we may clarify ideas, values and the maxims which confront people. In this way it is possible that accountability research contributes to solutions to problems associated with difference and diversity.

A central supposition of this paper has been that Gadamer and Taylor both share a perspective that problems emerge when Habermas separates ethics from morality, truth from rightness, and interpretation from scientific precision. These issues have implications for Habermasian inspired middle range writers who focus on pragmatic change, public sector reform, managerialism, performance measures and key performance indicators. These issues have implications for users of Habermas's ideas, especially those middle range accounting writers who focus on pragmatic change. However, pragmatism itself requires more detailed analysis in the accounting literature as it is also concerned with our more basic commonalities with the natural environment. Pragmatists are also concerned that rule-procedure over interpretation reflects Habermas's assumption that a democratic system assumes that in

allowing people to assert *facts* they will be transformed by the force of the better argument. This central Habermasian assumption was seen to be problematic in that measuring up to a set of rules like those expounded by Habermas misses the point that reconciliation and transformation involves a process of enrichment, engagement and dialogic interaction.

For accountability purposes, Habermasian reforms must be examined through a dialogic lens to express the limits of a procedural *modus operandi*. In contrast, Gadamer and Taylor offer a dialogic model which engages with others who are different. A fundamental claim was that their thinking exposes the illusion that words and language function as tools which can be controlled and measured. Rather, it is humanity's capacity to express thoughts through language which offers a richer way to analyse the world. This way of thinking, in turn, impacts on accounting and reporting functions. This cannot be achieved when language is constrained and reduced to a tool at the disposal of interlocutors who must abstract from their reality to test the validity of their maxims. (Here the use of validity seems OK – so perhaps its use earlier is OK too.)

Yet, language does not function as a precise and austere instrument at our control. We do not have complete mastery over the structures of language and communication; they are like a web which is more than its parts. Perhaps Laughlin's research could be taken in an accountability direction that engages Habermas's warning that we must be wary of most of the power within and through language. Future research informed by Laughlin's work might develop the connections between constatives, references and differences in language. This would seem to accord with Laughlin's own middle range perspective that accounting not just follow a rule but give public 'voice' to the concerns of critical accounting.

In our present austere times this is an increasingly important but unfortunately marginal activity. Implementing this broader way of thinking about language does not diminish this need. A final point is encapsulated in Habermas's famous statement 'that the

rose in the cross of the present may have grown pale, but it is not yet completely faded' (Habermas, 1999).

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