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People as Prophets: liberation theology as a radical perspective on accounting

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Abstract

Purpose of this paper	This paper presents Latin American liberation theology, a contextual theology, as a radical perspective to inform and critique accounting and issues of accountability.
Design/methodology/approach	The notion of sacred and secular is explored as a dualism which limits theological insights at the socio-political level. By rejecting dualism, liberation theology presents an alternative ontological stance.
Findings	Studies in critical accounting have focussed on the repressive nature of accounting. This paper provides critical accounting with a theological insight that has the potential to inform an emancipatory or enabling accounting project.
Research limitations/implications (if applicable)	
What is original/value of paper	Enabling accounting has been studied from the perspective of gender, class, ethnicity and environment (Chew and Greer, 1997). Adopting liberation theology as a critical perspective provides a means of critiquing extant accounting practice from the episteme of the economically marginalised and a Christian mandate for who to enable and why
Practical implications (if applicable)	.

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> *Theology as critical reflection on historical praxis is a liberating theology, a theology of the liberating transformation of the history of humankind and also therefore that part of humankind – gathered into ecclesia – which openly confesses Christ. This is a theology which does not stop with reflecting on the world but rather tries to be part of the process through which the world is transformed, It is a theology which is open - in the protest against trampled human dignity, in the struggle against the pounder of the vast majority of humankind, in liberating love, and in the building of a new just and comradely society - to the gift of the Kingdom of God (Gutiérrez,1988, p.12)*

Introduction

Critical accounting studies have critiqued extant practice from perspectives such as gender, class, environment and ethnicity (Chew and Greer, 1997). This paper offers a theological perspective as a means of critiquing accounting practice from the perspective of the poor or economically marginalised. Theology, or sustained reflection on God and the subsequent dealings with humans (Novak, 1991), refers to Christian theology and is the focus of this paper. Although other religions, Judaism in particular, share revelation from the biblical Old Testament, a theory of God from a Christian perspective differs from other theologies in the foundational and not negotiable aspect of redemption through Jesus Christ. As simple as this premise may seem, Christian theology is not homogenous and diverges in many profound ways. This diversity results in the fact that not all Christian theology has the ability to be prophetic or present a radical insight to challenge to mainstream accounting.

Western mainstream Christian theology is characterised by the dualistic notion of sacred and profane. Originating from Hellenistic thought and crystallising in the halcyon days of Christianity in the time of Constantine, this division has served to constrain Christian religion in areas of social action and reflection on social structures and institutions. Even in the field of accounting, theological research is mainly

confined to religious organisations (mostly Christian) and to the sacred/secular metaphor as a framework for analysis (Moerman, 1999). Although this may be appropriate in mainstream western Christian religious organisations that contextually support a dualistic world view, it is restrictive in other social situations. This restriction is twofold; it denies the secular, or worldly, the opportunity for insights from theological reflection and interdisciplinary dialogue, and restricts those 'qualified' for prophetic insights to the ecclesia. A theological perspective that provides insights into the social, economic and political spheres, beyond the traditional sacred, requires a different ontological stance. Epistemologically this requires critical reflection on praxis which does "not limp after reality…[but] illuminate[s] reality by displaying its future" (Moltmann in Gutiérrez, 1988, p.11).

Such an alternative ontological stance is a defining characteristic of liberation theology, a contextual theology that was articulated in Latin America in the 1960's and 1970's. Although of recent prominence, this theology originated from a history of Roman Catholic evangelism and colonisation, beginning with Iberian conquest through to the present day influence of multinational institutions. As a contextual theology, Latin American liberation theology mandates liberation in terms of emancipation from the oppression caused through institutions and structures that sustain abject poverty. From a biblical interpretation of an 'option for the poor', those poor and oppressed become the prophetic community following a process of 'concientization' in the Freirian sense of self-liberation (Ruether, 1972). Originally coupled with Marxist methods of analysis, liberation theology uses reflection on praxis as theology in action to provoke the radical nature of theology. In the years following the original writings of liberation theology there has developed, in wide and

diverse contexts of oppression, other theologies of liberation including feminist, black, womanist, gay and lesbian (Rowland and Vincent, 1995). One of the first and enduring has been feminist theology (Rowland and Vincent, 1995). Also, in these diverse contexts is critical accounting studied.

Contextual theologies make two very important points about theology. First, it is historically and culturally conditioned; and second, different theologies, rather than in competition, are a particular message in a particular situation (Vinay and Sugden, 1981). In the context of the economically marginalised this perspective has a focus on the periphery. However, other contextual theologies may deal with issues in the centre e.g. feminist theology may seek to free women from oppression from mainstream doctrine regardless of their economic stance. In different contexts one can also be in the centre or periphery simultaneously. Wherever there is oppression, liberation theology could be relevant by providing a truth position mandating who to enable and why in the struggle for emancipation.

Mainstream accounting also suffers from ontological boundaries that serve to keep research perspectives within economic and market-based theories. The focus is also within the corporation and business (Gallhofer and Haslam, 2003). The technocratic, neutral and economistic role of accounting has been challenged by alternative research paradigms. An enlightened view of accounting and accountability can only be achieved by broadening the horizons and boundaries of traditional accounting thought (Broadbent et al., 1997; Gray et al., 1996). Cuganesan et al (1997) suggest that accounting in its present form has unrealised potential to address issues of inequality and injustice. By bringing the role of accounting as an adjudicator or

mediator in social conflict to the fore, accountants and researchers can engage in social and political issues (Broadbent, 1998; Gray et al., 1997; Lehman, 1992). This intervention or engagement in social conflict is not without difficulty for the academic. The issue of eurocentrism and universalism will always be an issue as the intellectual intervenes to provide expertise in the transformation and improvement of social practices (Neu et al, 2001).

Accounting has also been researched using diverse theoretical perspectives from the social sciences. Of these alternatives critical accounting, which seeks critical intent in the form of emancipation (Gallhofer and Haslam, 2003), is the focus of this paper. Critical accounting literature has largely focussed on the repressive aspects of accounting in a socio-political context. Accounting as potentially aiding the marginalised is paralleled with the insights from a theological critique focussing on the economically poor (Gallhofer and Haslam, 2003). An emancipatory accounting seeks reflection on praxis as accounting in action to provoke the radical nature of accounting and thus has many parallels with the critical intent of liberation theology (Gallhofer and Haslam, 2004). But liberation theology provides more than strategies and insights for critical accounting. It has the potential to be prophetic by providing a radical truth position which provides emancipatory accounting with the mandate of who or what to enable and why in the socio-political realm. In doing so, there is a risk of introducing a universalism which is unintended. Liberation theology, is always, a theology which deals with liberation in a local or contextual sense and moves to issues of global significance.

In order to explore these themes, this paper begins with a discussion of dualist ontology and the limiting effect it has on a theological perspective of the social, political and economic realms of human existence. Further discussion will highlight how liberation theology, by rejecting dualism, can harness interdisciplinary discourse and methods and provide insights for emancipatory accounting.

Exploring Dualist Ontology

In Christian history, dualism is confined to that which is described as sacred, grace, spiritual or holy defining that which is not, profane, secular, worldly or nature for example. The antimonies of holy and profane, sacred and secular, form a dualist world view which serves to deprive theology of its real content (Ruether, 1972). This dualism, inherent in western mainstream Christian teaching, arose from the Greek philosophical traditions of Plato and Aristotle. If we take the view that theology is contextual, then the roots of a dualist perspective can be demonstrated as Greek in origin, rather than biblical, and subsequently open to analysis. As Assmann (1975) has indicated, the bond between theology and faith is not neutral. And history has demonstrated that there is always a political, sociological and ideological aspect to the making of theology.

In mainstream accounting an inherent dualism also exists. Accounting when confined to analysis from economic theories only, precludes insights from alternate perspectives. Mainstream accounting is also largely focussed on the business (Gallhofer and Haslam, 2003) and market economics in a capitalist society. As accounting is the practice, so accountability is the defining boundary. In the principal-

agent hierarchical model prevalent in financial accounting, economic rationality circumscribes the boundary as one in which the principal transfers resources to the agent with expectations of how they are used (Chew and Greer, 1997). The antimony of financial and other (social?) accounting serves to privilege a secular world view of accountability to capital providers and privilege those who are experts. Gallhofer and Haslam (2004) posit that the lack of theological insight in accounting research has been as a result of the lack of social engagement by the theology expert. While this may be partly true for academic theologians, the reason for the lack of theological insight can also be attributed to the sacred/secular metaphor which robs the social from the radical message of the gospel.

'Liberating' Theology and 'Emancipating' Accounting

Confined to a sacred realm, theology loses is political import and thus privileges a secular analysis as the interpreter of the existing social, economic and social aspects of human existence. As a consequence the revolutionary content of theology, in terms of the praxis of liberation, is subverted by the dualism arising from this ontology (Ruether, 1972). Confined to an economic realm as a neutral device for allocating scarce resources, accounting also denies its political import and negates the socio-political aspects of accounting. The insistence on the financial and material as accounting discourse prohibit the range or possibilities of accountings informed by the non-financial and the non-material (Gallhofer and Haslam, 2003).

In mainstream theology, liberation refers to soteriological[1] liberation from the sinful world and ignores the concrete and historical reality that the potential for

emancipation from worldly (structural) oppression can be informed through reflection on biblical discourse. By emancipating theology from the traditional sacred sphere it becomes a political theology (Gorringe, 2002). By liberating accounting from the economic sphere it has the potential to become accounting in a socio-political context. Social accounting has been described as "the universe of all possible accountings" of which the traditional principal agent model is subordinated, or one part of, a larger accountability system (Gray et al., 1997, p. 328)

Accountability, in a financial sense, "imposes on an agent the obligation to supply periodic ex-post financial accounts to a principal on uses of resources" (Chew and Greer, 1997, p. 293). Chen (1975) has further explained how accountability and the notion of stewardship based on biblical principles has diverged from the development of capitalism. This Western notion of accountability is transferred as accounting practice expands globally (Lehman, 1992, p. 292), especially to multinational institutions that play a mediating role between the interests of the First and Third World[2].

From a theological rationality, *oikonomia*, in the classical Greek designates the steward who manages the estate for all who live and work there. Economic activity in the biblical sense goes beyond market share and profits (Walsh and Middleton, 1984). Chen (1975) discussed the Christian notion of stewardship and the limitations imposed by capitalism on accountability as stewardship. Stewardship accounting as a concept developed in Medieval Times and was based on the Judeo–Christian belief that 'all things are created by God'. Man as possessor or user does so to serve the needs of all society. Social responsibility in this sense is primary stewardship, man as

steward for God. This primary stewardship has been gradually eroded through the growth of the capitalist spirit and the corresponding emphasis on the rational individual whose self-interested decisions will maximise social interest through the operation of the free market (Chen, 1975). Financial reporting satisfies a secondary stewardship function (manager reporting to owners), while the primary responsibility, Chen (1975) suggests, could be achieved, via social reporting. With the advent of research in corporate social reporting (CSR) and the motivations suggested for it, primary stewardship would seem a low priority (Deegan, 2002). Notwithstanding, this notion of primary stewardship raises the question, to whom is one accountable? Biblical justice relates to the steward who assures the benefits for all and conversely, injustice relates to structures that prohibit this assurance (Walsh and Middleton, 1984). This notion of structural injustice is rooted in a theological discourse that provides an imperative for a social action which is liberating. In other words a biblical mandate, for who (the oppressed) and why (God's plan) to emancipate, is present in certain Christian theological perspectives. It is a discourse which has the potential to critique the ideological underpinnings of capitalism and encourage and open a space for those at the centre to listen to those at the periphery.

Another manifestation of dualism is the division between those who know and interpret (clergy) and those who receive (laity). This vocational dualism for Roman Catholics[3], although mitigated with Vatican II (Boff, 1985), suppresses the prophetic aspects of Christians. All individuals are granted the gift of *charism*; all humans are bearers and equals, not just the privileged clergy. The view that the experience of the everyday world and its injustices are a way of knowing God is an emerging theme in grassroots theology – the experts do not have the privileged

position – all God's people are theologians (Rowland, 1999). This is of particular significance in the Latin American context of liberation as the presence of Roman Catholicism is widespread. The content of the Christian message is unchanged but the method or interlocutor of the questions is radically different (Gutiérrez, 1983).

This notion of the privileged is not without parallel in accounting discourse. The domination of certain accounting research paradigms provide narrow gateways for researchers. As a consequence academics may have little or no meaningful influence on direct praxis, especially in areas of social struggle or social justice (Neu et al, 2001). Accountants require "humility which causes us to recoil at even the suggestion that we may be in the best position to tell people what is in their best interest" (Arrington and Francis, 1989, p. 25). In an emancipatory context a radical democracy is called for which recognises accountings from social activists and pressure groups. These accountings offer a counter-information communicative device with radically oriented intent (Gallhofer and Haslam, 2003).

In their reactions and contests with mainstream orthodoxy many parallels between theology and accounting exist. But even more than this, there are the unique insights that a critical, contextual theology can bring to such diverse traditionally secular activities such as accounting. By emancipating theology from its sacred custodians there is a possibility of interdisciplinary dialogue, especially from a contextual theology such as liberation theology.

Liberation theology

History

Liberation theology developed in response to the economic oppression in the 1970's in Latin America and promoted the belief that religious experience could affect directly the world of the participants and empower those participants to be agents in their own liberation. Liberation theology's epistemological option for the poor did not erupt *ex-nihilo*. The work of Bartolomé de Casas and others before had made a theological stance for the poor, which was not replaced but taken to new levels that achieved international prominence (Tombs, 2001). The Sandinista revolution in Nicaragua is a good example of this level of prominence. As a contextual theology, some discussion needs to focus on the context and history of liberation theology, the defining principles and tenets as well as future directions and criticisms.

From a colonial past of Iberian imperialism in search of gold, silver and evangelism, Latin America has gradually thrown off economic dependence on Spain (Beeson and Pearce, 1984). Neo-colonial economic influence still exists, through various multilateral organisations, such as the World Bank and the International Monetary Fund (IMF), and neoliberal[4] ideology continues to be spread via the various structural adjustment programs and a concordant belief that capitalism and markets will achieve development. In the 1960's and 1970's, models of self-sustaining development clearly created a wealthy and powerful middle class in Latin America and a commensurate group of poor, exploited and oppressed people. It is with this backdrop that liberation theology emerged as the hope of emancipation for the

marginalised and oppressed, not only in a soteriological sense, but also socially, politically and economically.

> A fundamentally revolutionary struggle has erupted in the modern world that lies precisely between advanced technological countries of the West, who have exported their developmental advantage to the Third World in the form of colonialism and neo-colonialism, and those so-called "under-developed" countries, which are struggling to liberate both their bodies and their souls from this tutelage. This revolutionary struggle is both material and spiritual (Ruether, 1972, p.177)

From a church so historically conservative, liberation theology emerged (Berryman, 1987). The Catholic church instituted changes in 1959 by adopting a general liberalising tone and a shift to the vernacular in an attempt to "enter into dialogue with the world" (Berryman, 1987, p.16). In 1962 and 1965 the Second Vatican Council affirmed the church's responsibility to the poor and focused attention on Latin American poverty (Grover, 1991). At this time in Latin America a crisis in the church's presence was developing, European seminary trained priests where becoming scarcer and there was a growing presence of modern Protestant denominations ready to fill the gap left by the priests and sisters spending a disproportionate amount of time serving the privileged. Second, European theological thought supported the view that progress and modernisation were the methods to achieve social justice. Dependency theory, popular at that time, critiqued the developed/undeveloped relationship that was advocated as more of a dominant/dependent relationship (Berryman, 1987). Although somewhat discredited nowadays as simplistic (Dawsey, 2001), dependency theory viewed the Third World as dependent on decisions taken elsewhere; liberation, as a contradistinction to 'development' thus required sufficient autonomy for Third World nations to reshape economies and serve the needs of the poor (Berryman, 1987).

An 'option for the poor'

In 1968 at the Latin American Bishops Conference in Medellín, a group led by the pioneer of liberation theology, Gustavo Gutiérrez, a Peruvian theologian, crystallised the emerging themes and a 'preferential option for the poor' (Boff, 1985; Gutiérrez, 1983, 1988).

> Latin America still appears to live under the tragic sign of underdevelopment, which makes it impossible for our brothers not only to enjoy material goods, but also to fulfil themselves. Despite all the efforts that are made, we are faced with hunger and poverty, widespread disease and infant mortality, illiteracy and marginalism, profound inequalities of income, and tensions between the social classes, outbreaks of violence and a scanty participation of the people in the management of the common good (from Latin American Bishops' Conference 1968, in Beeson and Pearce, 1984, p.24)

This option reinterpreted the religious tradition in a way that was more biblically based and, rather than a fatalistic stance, gave the poor a transformative stance (Berryman, 1987). Biblical discourses reinforce historical and concrete liberation, hope in the Christian sense is not only in eternity but here and now. In Latin America, where a large majority of the population are Christian, this narrative is already part of their lives and lends 'empirical credibility' (Reed and Foran, 2002). The poor know more about poverty than any economist (Boff, 1993) and this perspective of the poor and their liberation is the epistemological identity of liberation theology.

Accountabilities, from a western mainstream capitalist perspective have been demonstrated in diverse circumstances such as gender, class, environment and ethnicity, to act as a system of oppression or alienation ineffective or disabling (Chew

and Greer, 1997; Tinker, 1985). Liberation theology articulates with these critical studies by providing a critique from the perspective of the poor or economically marginalised. One of the most striking examples of where the critical accounting project dovetails with theology is the language of emancipation, or freedom from oppression. Tinker (1985) describes radical accounting systems as being across a spectrum that recognises various levels of domination and exploitation, with emancipatory accounting as the highest level. Critical accounting, although recognising the need to be aware of the multiplicity of voices in the social world, has been criticised for the lack of a sustained debate regarding its emancipatory potential (Broadbent et al., 1997). In the critical accounting project, accountability has the potential to facilitate the conditions of the oppressor or assist the oppressed in liberation. Critical theoretical analyses serve to highlight critical themes, especially where accounting practices are exploitative or support or sustain unjust practices and provide a radical insight for accounting in practice (Gallhofer and Haslam, 2003). Similarly, liberation theology provides, beyond a strategy, a theoretical lens with which to analyse justice and injustice, structural sin and liberation and a mandate to challenge the social-political order.

Accountability to groups unable to speak for themselves is problematic especially where there is the potential for capture by "an aligned professional expert rhetoric" (Gallhofer and Haslam, 2003). There is the danger that an understanding of liberation theology is an interpretation by non-contextual observers.. Eurocentrism, whether in academic theology or accounting is an intractable issue, mitigated by the appeals to "open up spaces" by privileging other methodogical assumptions in research (Neu, 2001, p. 330). Given that, as an academic, it is virtually impossible to avoid speaking

for others at some level, a position on a continuum where at one extreme is the privileged repository of knowledge and at the other the uninterrupted voice of the poor is required. The more the researcher can move toward the latter extreme the greater the radical nature of the accounting. Gallhofer and Haslam (2003) offer some suggestions for engagement, including aligning with representative groups and fulfilling a practical need in adjudication of grievances. Liberation theology encourages the researcher to "re-think and refine their understanding of who the oppressed are" using theological insights (Gallhofer and Haslam, 2004, p.388). These insights have emerged from a practical model of engagement or praxis that provided an opportunity for solidarity with the poor.

Pastoral Commitment – a model of engagement

Two important models for engagement emerged after the Bishops' Conference at Medellín. First, the crisis concerning the dearth of clergy had meant that the laity where increasingly taking on the pastoral tasks performed by the priests (Berryman, 1987). Base Ecclesial Communities (CEB)[5], small, grass-roots, Christian communities at the 'base' of society (Berryman, 1997; Boff, 1985), arose as a response to the pastoral inadequacies. Although motivated initially by faith, these communities attracted attention due to their political and social potential. As the participants discovered a sense of community, democracy and a vision to be active agents in history emerged (Berryman, 1997). The revolutionary content of the message from those theologians committed to the poor and the consequences of that commitment cannot be understated. Many pastoral workers, priests and sisters risked their lives and many were indeed martyred for their commitment. The Archbishop of

San Salvador, Oscar Romero, was gunned down during a service in a hospital chapel for his commitment to the aims of liberation theology.

The second model for engagement, harnessed the conscious raising by adopting the Freirian technique of 'conscientizacion' or 'pedagogy of the oppressed' as a process of inner self liberation and a way of "learning to perceive social, political and economic contradictions and to take action against oppressive elements of reality" (Ruether, 1972, p.177). The critical discovery of the dehumanising conditions sustained by the oppressor leads to emancipation for both the oppressed and oppressor (Freire, 1972). Biblical reflection provides an understanding of injustice and situations that are dehumanising. This reflection on the Bible from the perspective of the poor provided a unique theological insight (Tombs, 2001). Mainstream theological insight could not provide critical dialogue necessary for people to be active actions. The 'slogans' and 'monologue' inherent in mainstream doctrine could perpetuate hegemony and become the tools of domestication (Freire, 1972). Previously, the poor were considered passive objects of the church's mission and through liberating education the poor became subjects through dialogue and bible reading facilitated by the CEB. The notion of orthopraxis (right practice) became more important than orthodoxy (right doctrine). As such liberation theology is a peoples' theology – critical reflection on praxis in the 'light of the Word'.

The preferential option for the poor was an affirmation of preference and solidarity with the poor. The "pedagogy of the oppressed" forges a solidarity 'with' and not 'for' the oppressed (Freire, 1972, p.25). Institutionally, the Catholic church was closer to elites in terms of resources, mindset and mission.

> ..the perspective of the poor and the marginalised offers another story, an alternative to that told by the wielders of economic power whose story becomes the 'normal' account (Rowland, 1999, p.6).

Interestingly, Tinker and Gray (2003, p.730) assert that mainstream accounting results in an "asocial, ahistorical perspective that is not only ineffective as a critique of the extant order, but turns into a device for its legitimisation". The orthodoxy of mainstream accounting as the step-child of neoclassical economics privileges an ideology which subverts social justice issues (Tinker and Gray, 2003). This normal account privileges the financial from the perspective of those with the power. Research within accounting is also irrelevant to the majority of the world's population, defined as banal – "unoriginal, partisan and thoughtlessly utilized and re-produced" in support of first world institutions (Neu, 2001, p. 320). Liberation theologians offer an alternative to mainstream theology through an engagement with the poor, just as researchers in accounting can offer an alternative to the "philosophically sovereign spectator" (Tinker and Gray, 2003, p. 750) through an involvement and solidarity with marginalised groups. CEB engagement and solidarity provide insights for "doing accounting" (Gallhofer and Haslam, 2004, p. 386) as a parallel strategy, but also offer more. At the theological level, Christian solidarity and engagement cuts across vocational and socio-economic lines. A Christian belief provides horizontal solidarity regardless of gender, age, race or economic status.

For a radical emancipatory accounting to emerge there is also a need to move from the notion of orthodoxy to orthopraxis. As Gallhofer and Haslam (2003) assert the emancipatory potential of accounting is located at the site of radical social accounting and a dialogue with counter information systems or with those outside the mainstream

focus of business. CEB's provide a locus for engagement with a representative group and also a common dialogue of emancipation.

> (E)mancipatory accountings are shaped by the interests of repressed groups and communication with and learning from these groups (Gallhofer and Haslam, 2003, p. 159).

Praxis provides the realisation of the dimensions of emancipatory potential and emphasises the role of human agency by highlighting people's responsibility in mobilisation or intervention,

Liberation theology as Critique

Liberation theology critiques the church hierarchy of which it is part by adopting a different method of engaging with theology. In doing so it critiques all economic, political and social institutions and also confronts faith with society (Moltmann in Jones, 1995). This confrontation enables the mystery of God to enter the "arena of human oppression and thereby methodologically social and cultural criticism" Sobrino in Jones, 1996, p. 95). As a movement which sees the poor as marginalised by the social and cultural world and dependent capitalism as neo-colonialism, it is not surprising that Marxist modes of analysis were adopted by Liberation theologians. For a reformulation of the social system of the 1970's, a radical social science critique was required in an attempt to understand social structures in order to change them. Liberation theology in critiquing developmentalism and dependency also critiques capitalism and implies some form of socialism. It is this overt and unabashed association with socialism and Marxism that has attracted much criticism (Batstone et al., 1997; Bradstock, 1995; Dawsey, 2001; Grover, 1991; Rowland, 1999), especially in light of what some argue is the failure of communism in eastern Europe[6]. The use

of Marxian categories of oppressed and oppressor (Sider, 1981), class struggle, false consciousness, fetishism (Berryman, 1987), dialectical method coupled with a commitment to understand and change society (Beeson and Pierce, 1984), strengthen the claim, but Liberation theologians argue strongly that Marxism asks the appropriate questions and is only one method of analysis (Bradstock, 1995). Arguably, economic analyses can be performed without taking on board an ideological worldview, in this case a materialistic and atheist view of the world (Kroger, 1985).

After thirty years is liberation theology still relevant as a critique?

> Latin American Liberation Theology – however important in itself – is but one aspect of a much larger movement, the emergence of the excluded – women, non-whites, the poor – onto the stage of history. Its fate is inseparably bound up with that larger movement (Berryman, 1987, p.204).

The world has altered dramatically since the Conference at Medellín; the collapse of the Soviet Union and eastern European socialism, increasing domination by the United States, the influential role of IMF and World Bank, growth of neoliberalism and structural adjustment all point to a different agenda for liberation theology (Bradstock, 1995) or alternate contextual theologies. Although liberation theology as a concrete movement may not survive in its original form, the achievements of pastoral commitment, political engagement, method and epistemology are a valuable guide "for any Christian theology that is to offer a prophetic social witness in the new millennium" (Tombs, 2001, p. 58). By offering insights, they can also be a guide for the radical accounting project. Achievement toward a more emancipatory accounting may be achieved. by a commitment to those groups marginalised by mainstream accounting and an engagement with these groups representative of the other at a contextual or local level. To build on this ethical and epistemological foundation, a

basic tenet exists; to comprehend the prospect of liberation, it is also a requirement to understand economics in international development and the social and economic effects of technology (Ruether, 1972)

Accounting and Accountability

Critical accounting studies generally focus on the repressive nature of accounting discourse (Gallhofer and Haslam, 2003). Although it is been demonstrated that accounting disclosure as ideology can serve contradictory political interests (Arnold and Hammond, 1994), a lacuna exists in the area of research into an emancipatory accounting (Gallhofer and Haslam, 2003). For the potential of a perspective from liberation theology to be realised, the notion of accounting needs to move from the narrow realm of financial accounting and into the broader area of social accounting. It is this larger system of accountability that provides the scope for a theological perspective which has emancipatory or enabling potential.

The practical intent of the critical social sciences is to bring about change in the social order, but it is not without shortcomings. Emancipation, in a rational analysis, is a contested area where consensus of opinion and action is unrealistic (Dillard, 1991). The use of a metanarrative presents the researcher with a "problematised universal" (Gallhofer and Haslam, 2003, p. 156). One solution is to engage in a "differentiated universalist" approach by studying accounting in context (Gallhofer and Haslam, 2003, p. 156).

Liberation theology, or its evolved form in light of the new millennial challenges, presents an epistemological stance. In the past the radical agenda has coopted Marxist analysis for its critical intent. But is Marxism, as a eurocentric philosophy based in progress and modernity, applicable to nations struggling for development (Mallon, 1994)? The notion of Marxism and Christianity has always seemed strange bedfellows, both utopian, yes, but radically different concepts of utopia. Emancipatory accounting is utopian by seeking accounting for betterment in an imperfect world (Gallhofer and Haslam, 2003). Liberation theology also recognises a limited utopia in a sinful world. There exists in liberation theology a normative view of 'better' from a Kingdom of God perspective (Sobrino in Jones, 1996). Liberation from social and cultural structures that prevent humans from exercising their ability to be stewards and subjects is a biblical mandate. By bringing the mystery of God into the arena of human oppression liberation theology presents the Kingdom of God as a present reality.

As an alternative solution to the problem of universalism, postcolonial studies, however, present another set of difficulties for studies involving the concept of hegemony. The subaltern level is not uniform, nor without internal hegemony or contradictions (Mallon, 1994). How does the intellectual with a specialist knowledge ensure that their research will be relevant for a general and global audience (Neu et al, 2001)? To overcome this problem of underestimating or ignoring tensions and conflicts within the various research factions, postcolonial research can claim a more general and abstract ground at the level of national or international power relations and the failures of capitalism and neoliberalism (Mallon, 1994).

As a research site, Tinker (2001) suggests the Third World debt default crisis as a contemporary, critical accounting field of enquiry. The most highly publicised case of sovereign debt default is that of Argentina and the failure of the IMF to initiate their Sovereign Debt Restructuring Mechanism (SDRM). At another level of debt crises are the forty-two abjectly poor nations struggling under the burden of debt repayments, which exceed their national revenue. These nations fall within the IMF's Heavily Indebted Poor Countries (HIPC) Initiative. Under this structural adjustment regime, conditionality and balance of payment programs have the capacity to exacerbate rather than ameliorate the conditions of the poor. Currently, Non-Government Organisations (NGO) are lobbying and have proposed an international insolvency mechanism to bring the debtor nations into the decision-making arena. The Jubilee2000 movement and its successors are active campaigners in this area and strongly advocate accountability from the perspective of the poor as a possibility. From this perspective, the biblical jubilee provides a rhetorical critique of extant institutions from a theological perspective arising from the context of ancient Israel. Instead of a nation's worthiness for debt relief being dependent on demonstrating ex-post improvements in basic societal needs, e.g. health and education, how would the poor structure accountability? How, for example, if the Millennial Development Goals (MDG)[7], were used to hold the rich nations accountable to the poor? Or, at a national level, good governance enhanced from the 'bottom-up', where the State is accountable to the poor for their use of debt relief. If we are to take the episteme of the poor or marginalised, responses to these questions of accounting in the counter-hegemonic struggle (Gallhofer and Haslam, 2004), is incongruous. However, the question of how critical accounting can have consequences which affect praxis or have an effect on actual life (Moore, 1991), remains. For an enabling or an

emancipatory accounting one needs to ask the question without expecting to provide the solution (Chew and Greer, 1997). A mainstream accounting solution based on limited principal-agent rationality which privileges capitalism has the capacity to make the rich, richer, and the poor, poorer. In this situation the critical accountant provides the critique and the potential to liberate by giving voice to the economically colonised. One way of achieving this is by providing accounting skills to non-academic, non-accounting groups working in areas of social justice issues. For an emancipatory accounting to be truly at the radical end of the spectrum, harnessing the counter-information and social accountings from NGO's such as the New Economics Foundation and Jubilee is essential. Just as the theologians 'broke' the traditional accountability ties to the church and indirectly the upper classes, so the critical accountant needs to break the traditional ties to capitalism and be accountable to all God's creation.

As an illuminator, a focus and epistemological stance, there are interesting parallels to be drawn from the critique of mainstream accounting from critical accounting, and the critique of mainstream theology from contextual theologies. Recognising that neither of these positions are mutually exclusive stances, the valuable legacies of liberation theology can be well applied to accounting. In Latin America, pastoral commitment meant that priests, sisters and pastoral workers became activists. Activists, not only in the theological environment, but also into the social and political world. Accountability, instead of to the church and State became accountability to the laity. Where does the responsibility of the critical accountant lie - to ensure economic stewardship or a primary stewardship to all God's creation? The risks associated with standing outside the mainstream arena in both fields of enquiry cannot be overstated.

For the priests and sisters, their lives were at risk from violent and oppressive dictatorships. For the critical accountant, various academic 'gates' questioning methodology limit their opportunities for activism in the field of scholarly research (Neu et al, 2001).

Beyond the parallels between the respective emancipatory projects, liberation theology provides further insights and inspiration. For an emancipatory critical project, a Christian theology starts from an implicit primary perspective of hope. Rather than avoiding any value position the Christian perspective is 'up-front' and not limited to humanism or secularism for liberation. By rejecting sacred/secular dualisms, a theology has the capacity to see the emancipatory potential in all human experience. In what situations is liberation theology relevant? The very nature of a contextual theology means that, wherever people are oppressed, this theology could be relevant. The particular context of Latin American liberation theology is those peoples marginalised by poverty in a world where the chasm between rich and poor is widening. Liberation theology also accepts strange bedfellows; Marxism and theology, postcolonial or subaltern studies and theology, which permits the researcher a variety of methods for enquiry. As a metanarrative it provides a truth position at the abstract level that mandates who to enable and why in the struggle for emancipation, but leaves the how to the local or contextual level.

As a final proposition, what can an accountant bring to theology? For interdisciplinary dialogue there needs to some level of "disrespect" for the boundaries and axioms of

each discipline. The "translator or bridge builder is always partly alien, partly a layman blundering beyond his depth" (Yoder, 1972, p. 12-13).

Conclusion

The relationship between accounting and the social system provides opportunities for the critical social scientist to engage in critical evaluation (Dillard, 1991). The social system is not uniform and is replete with inequities, inconsistencies and competing interests. A perspective from liberation theology provides critique from the perspective of the poor who already have a dialogue with emancipation, the means of critique through biblical reflection using Freirian techniques and the infrastructure for action via base communities. This paper has sought to identify different methodological presuppositions that would encourage a respectful engagement between accounting scholars and majority world activists (cf Neu, 2001).

Liberation theology provides an alternate vision of the role of religious experience (Grover, 1991). In other words it redefines the prophetic capacity of individuals to go beyond the sacred or non-worldly into and directly affect the social, economic and political world of the participants. This religious experience involves pointing out injustices and also the structures that produce these injustices (Sobrino and Ellacuria, 1996).

> The theology of liberation can only make a significant contribution when it takes the need for interdiscipline among the sciences seriously…-theology needs a whole range of other criteria derived from other angles of vision or practice, and these can only be obtained through a joint inter-disciplinary approach (Assmann, 1975, p.85).

The potential benefits of liberation theology to the critical emancipatory project in accounting are at the level of praxis. This praxis involves intervention and engagement with traditionally non-academic groups by providing expertise in 'numbers' and providing a critique of the numbers and research programs in areas of social struggle (Neu et al, 2001). Critical accountants act to expose those areas where accounting is used not in the public interest. What if accountability was accountability from the perspective of the poor and economically oppressed and served the interests of the marginalised? What if instead of a debtor accountable to the creditor, the obverse occurred in the debt relief agenda and the creditor was accountable to the debtor? A focus on the perspective of the poor may be the epistemological shift that could have real world effect.

A critical accounting researcher

> ..seeks to identify the foundations of accountancy – its underpinnings, its axioms, who it speaks for and perhaps more significantly those whose voices it excludes..(it) is required to draw on the approaches and insights associated with a range of disciplines (Roslender and Dillard, 2003).

At this point it may be fair to ask how would a critique from liberation theology differ from a Marxist critique or any atheistic critique for that matter? The answer lies partly in the unique position in Latin America where a multidisciplinary approach can be more effective when built on existing beliefs. Already, in Christianity there is a familiar discourse in liberation and emancipation. Giving a voice to the oppressed means engaging with people already in an established relationship with God.

> [Liberation has] three levels of meaning: political liberation, the liberation of man through history, liberation from sin and admission and communion with God… These three levels mutually affect each other, but they are not the same. One is not present without the others, but they are distinct: they

> are all part of a single, all-encompassing salvific process, but they are to be found at different levels (Gutiérrez in Scott, 2001).

A theological perspective provides, to critical accounting, an understanding of liberation from a moral viewpoint that has authority in the Word of God. It answers the question of 'why' the oppressed should seek emancipation through a common discourse with activists and researchers. Academic engagement and praxis at the level of dialogue. Liberation theology, as a contextual theology, builds on this by offering a perspective of oppression from a different episteme. It also offers a model of pastoral commitment, solidarity and engagement and orthopraxis over orthodoxy . As a contextual theology it demonstrates the differentiated universalism that is required in the absence of the metanarrative in accounting research. As a critical theology it redefines the boundaries and possibilities for liberation on the socio-political level, and the potential for accounting researchers who engage with counter-information groups or their representatives in the emancipatory accounting project. In the case of Latin America this is the unique perspective of the poor. To be faithful to this theoretical perspective the methodology is thus limited to people as the prophets and agents in their own liberation.

Yoder (1972) advocates reading the Gospel narrative with a perennial question in mind. He hypotheses that Jesus' teaching presents, not the avoidance of political options, but rather one particular socio-political ethical option-that of a social critic, agitator and model of radical political action.

[1] Soteriological refers to the doctrine of salvation effected by the death and subsequent resurrection of Jesus Christ as an atonement for sin. As a Christian all believers share in this act of redemption. Liberation theology, although often criticised for doing so, does *not* attempt to argue that liberation from worldly oppression can replace this soteriological aspect of Christianity.
[2] The reference to First/Third, Developed/Undeveloped, North/South are used synonymously.
[3] For Protestants the " priesthood of believers" is a common theme from the Reformation
[4] Neoliberalism has been described as an ideology that presents a coherent system of economic, political, social and moral ideas and values. Capitalism is an economic foundation which requires a context that neoliberalism provides by making certain assumptions about societal cohesiveness and moral values (Kee, 2000)
[5] From the Spanish 'communidades eclesiates de base' (Boff, 1985)
[6] In the 1960's, as a protest against liberation theology in Latin America, the American Enterprise Institute with Michael Novak as its director was established in the United States
Michael Novak is well known as the author of *The Spirit of Democratic Capitalism* (1991), Madison Books, New York.
[7] MDG are goals arising from the United Nations Millennium Declaration to relieve poverty by the year 2015; to achieve universal primary education; to promote gender equality and empower women; to reduce child mortality; improve maternal health; to combat HIV/AIDS and other diseases; and to ensure environmental sustainability. All major donor agencies have subsequently adopted these goals as guiding principles for their strategies for poverty eradication (Greenhill, 2002).

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