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by

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ABSTRACT

In this paper I focus on Habermasian therapeutic discourse, which, according to Habermas, is a prerequisite for transformation and emancipation. I describe Habermas' reconstruction of Freudian psychoanalysis, and subject it to critique by drawing on several works, including some feminist authors. In the second part of the paper, I draw parallels between the power/knowledge construct of psychoanalysis and a power/knowledge construct of financial accounting, with particular reference to tax-effect accounting. I conclude with a consideration of accountants as reproducers of self-deception and generators of public abuse.

Key Words: Habermas, Freud, therapeutic critique, feminist critique, power/knowledge, financial accounting, tax-effect accounting, self-deception, public abuse
Sigmund Freud himself, as well as thousands of his successors, *explained* to their patients why those patients were doing, saying, feeling this or that ... and the analysts were convinced that they really knew the answers (Miller 1991 p 159 emphasis in original).

For some time I have been struck, metaphorically writing, by the similarities between some psychotherapeutic discourses and financial accounting as discourse. In this paper I attempt to expose this in two steps. Firstly, I set out an exposition of Habermasian writings in therapeutic discourses and subject his dependence on Freud's works to critique. In doing so, I illustrate the power/knowledge construct of Habermasian therapeutic discourse. Secondly, I illustrate one version of a power/knowledge construct of financial reporting, that is, tax-effect accounting. From this I consider whether, and to what extent, accountants reproduce self-deception. I then expose the way in which the possibility of self-deception in a professional elite can lead to public abuse.

Given that Habermas (1987 volume 1 p 21) made it clear that therapeutic discourse was a necessary precursor to practical discourse (see also Laughlin 1987 p 493), it has considerable importance in his theorising.
Both therapeutic and practical discourse form the core of the Habermasian process of enlightenment, and are thus implicated in transformative and emancipatory processes which are informed by Habermasian thought. Although some accounting researchers have used Habermasian theorising to inform their work (see Arrington & Puxty 1991, Broadbent, Laughlin & Read 1991, Dillard 1991, Power 1991) there is little recognition of this aspect, and thus, I claim this paper as contributing to the development of critical/postmodern studies in accounting (see Frank 1992 for an argument that Habermasian theorising has postmodern elements).

THERAPEUTIC DISCOURSE:

Habermas referred to therapeutic critique as the discourse which "seeks to clarify systematic self-deception" (1987 volume 1 p 21). It is obvious that Habermas had drawn on Freudian thought for this process (see Hall & Lindzey 1978 pp 31 - 74 for a brief uncritical discussion of Freud's work), and this caused me considerable tension. As an undergraduate, I had studied some of Freud's works. When I first started reading Habermas's writings in depth, I recalled a paper which suggested that maybe the Oedipus complex was merely a projection of Freud's. In the Freudian sense, a projection is a defence
mechanism, whereby one attributes the source of moral or neurotic anxiety to the external world, rather than to one's own primitive impulses or threats of conscience (see Hall & Lindzey 1978 pp 52 - 53). Thus, the suggestion of projection called into question the appropriateness of generalising the Oedipus complex as part of a crucial stage in the development of all humans. My long-held questioning of Freud's work was reinforced by a later awareness of the critique of the power reinforcement inherent in Freudian thought and psychoanalytic therapy (see for example Masson 1990). Linking this with an awareness that feminist critiques of Freud existed (see for example Mitchell 1974, Eisenstein 1984, Irigaray 1985a and 1985b, Griffiths & Whitford (eds) 1990, Dallery 1990 and Elliot 1992), it is not surprising that I was somewhat wary of this Habermasian therapeutic discourse. This was notwithstanding Hall & Lindzey's claim, that much of the criticism of Freud's work "was scarcely more than the sound and fury of overwrought people" (1978 p 66). I partially resolved my wariness through deciding to critique Freudian thought in Habermas's work.

Habermas & Freud:

Habermas claimed Freudian psychoanalysis as an "example of critical theory" (1974 p xii), and an
"important place as an example" (1978 p vii). However, he appeared to qualify his understanding of Freud by noting:

It seems to me necessary to state that my acquaintance with it is limited to the study of Freud's writings. I cannot draw upon the practical experiences of an analysis. (Habermas 1978 p vii)

This caveat may have been used to forestall criticism of his interpretation, which, according to Ottmann was "exceedingly intellectualised" (1982 p 86).

Habermas claimed Freud's work as critical theory because it went beyond a purely "verstehenden" explication of meaning. Further, Habermas claimed Freud's work as a theory of systematically distorted communication (1974 p xii). The descriptions Habermas used to describe Freudian psychoanalysis indicate that the distortion arises within the subject of analysis. For example, Habermas claimed the psychoanalytic interpretation is concerned with those connections of symbols "in which a subject deceives itself about itself" (1978 p 218).
In writing about adult education and discussing Habermas's ideas about psychoanalysis, Mezirow noted that psychoanalytic therapy is sometimes used to help the patient understand the true reasons for the behavior in question and motives for acquiring such a response pattern. (Mezirow 1985 p 146)

Attention is drawn to the use of the word "true" in the above quote, and, for the moment, critique is suspended to explore further exposition from the literature. Bredo & Feinberg noted Habermas's re-interpretation of psychoanalysis:

wherein the initial encounter between the client and the therapist the client narrates his (sic) past history within a causal, deterministic ideology. Communicative distortion at this level is considered in terms of a divergence between motives and intentions, where the latter are considered to be conscious. When people systematically act in ways that are inconsistent with their intentions, they may be said to have a distorted self-understanding. The role of the therapist is to facilitate the overcoming of this distortion. (Bredo & Feinberg 1982a p 279)
Before moving into the role of the analyst, a further description from Schrag posits Habermas's interpretation of the unconscious as "a distortion of dialogue issuing from disturbances in discourse and action" (1986 p 174). Dickens, (and see also Elliot 1992 p 109) offered a summary:

Freud's work, as Habermas sees it, involves both understanding and causal explanation. As a theory of distorted communication, psychoanalysis involves both a hermeneutic explication of the actor-patient's subjective viewpoint and explanatory hypotheses concerning symbolic structures which lie beyond the actor-patient's immediate view. The latter hypotheses refer to the hidden influences of repressed motives. ... The development of explanatory hypotheses which account for the distorted communication are of course based on certain theoretical assumptions, and Freud's limitation is that these claims are not fully developed in his work. (Dickens 1983 p 144)

And so, what is the role of the analyst? Returning to Habermas, who drew on the Freudian "dreamwork", the analyst must "penetrate behind the manifest content of the dream text in order to grasp the latent dream
thought which it expresses" (Habermas 1978 p 221). As Thompson noted:

Psychoanalysis assumes that the occurrence of an unbearable conflict is followed by the exclusion of the relevant object from public communication, creating a gap in the semantic field which is filled by a privatised symbol. The latter appears as a symptom which deviates from the rules of ordinary language, remaining unintelligible until its genesis has been reconstructed and explained. (Thompson 1981 P 133)

But Habermas identified a difference between the role of an analyst and a mere interpreter. An analyst is "one who teaches one and the same subject to comprehend his own language" (Habermas 1978 p 228). Somewhat paradoxically, Habermas noted, later in the same text, that the analyst is the "instrument of knowledge" (1978 p 237). It seems obvious that the teaching of comprehension does involve the analyst in theoretical interpretation, or as Thompson put it:

By accepting the theoretically mediated account of the analyst, the patient confirms an interpretation and simultaneously sees through a self-deception. (Thompson 1981 p 95)
Further, he noted that "the ultimate criterion of verification is the patient's act of recollection" (Thompson 1981 p 106). To emphasize the process, Habermas noted:

The (physician) reconstructs what has been forgotten from the faulty texts of the (patient), from his dreams, associations, and repetitions, while the (patient), animated by the constructions suggested by the physician as hypotheses, remembers. ... Only the patient's recollection decides the accuracy of the construction. (Habermas 1978 p 230 emphases in original)

Thompson clearly saw this accuracy criterion as problematic:

It is a peculiar characteristic of psychoanalysis that the repression of the contents of the unconscious is overcome by the subject's eventual acceptance of the analyst's interpretation. (Thompson 1981 p 135)

At the same time he noted that
Wittgenstein notes with apparent approval that Freud provides a completely new account of 'correct explanation': 'not one agreeing with experience, but one accepted'. (Thompson 1981 p 186)

Thus "acceptance" of an interpretation by the analysand [1] equals a "correct" explanation. This is echoed by Moon:

The adequacy of the interpretation is confirmed by its coming to be recognised and accepted by the patient in his or her self-reflection on the original episode, and by the patient's ability, on the basis of this recognition, to overcome the symptomatic behaviour. (Moon 1983 p 175)

However, this is a drastic over-simplification of the process. As Habermas noted, both the patient's acceptance and/or rejection of the analyst's reconstructions, can be seen by an analyst to be neither legitimate assent nor "legitimate dissent" (1978 pp 267 - 269). In other words, the analyst decides the accuracy. This, in turn, is linked to self-reflection. According to Habermas, psychoanalytic hermeneutics do not aim at
the understanding of symbolic structures in general. Rather, the act of understanding to which it leads is self-reflection. (Habermas 1978 p 228 emphases in original)

According to Habermas, the assumptions in psychoanalytic theory promoted the reconstruction of individual life histories (1974 p xiii). But he claimed that psychoanalysis is a theory of systematically distorted communication, and as such, "necessarily presupposed a general theory of (nondistorted) communication" (1974 p xvii).

Habermas claimed this because the reconstruction "essentially anticipates the (patient's) own reflective appropriation of this story" (1974 p xiii). Thus, self-reflection for Habermas, in his re-interpretation of Freudian thought was

the assertion that the process of knowledge induced in the patient by the physician is to comprehended as self-reflection. (Habermas 1978 p 232)

This is further explained:

Analysis has immediate therapeutic results because the critical overcoming of blocks to
consciousness and the penetration of false objectivations initiates the appropriation of a lost portion of life history; it thus reverses the process of splitting-off. That is why analytic knowledge is self-reflection. (Habermas 1978 p 233)

Although as Geuss (1981 pp 55-75) and Bubner (1982 pp 44-47) noted, for Habermas, self-reflection was quite complicated, as well as being considerably different from other interpretations in the Frankfurt School tradition.

According to Thompson, Habermas regarded psychoanalysis as a "type of depth hermeneutics which incorporates explanation and understanding into a science oriented towards methodical self-reflection" (1981 p 83). Thus, in this self reflection, according to Thompson's understanding of Habermas's reconstruction, "the subject overcomes an illusion and is thereby freed from dependence upon reified relations of power" (1981 p 84). It is important to note that these power relations, in Habermas's reconstruction of Freudian thought, reside in the subject and are between repressed motives and conscious behaviour. Habermas noted that he was making "defense mechanisms comprehensible as inner-
psychic communication disturbances" (1985 p 212). As Elliot put it:

Habermas reconstructs the unconscious/conscious dualism as an embodiment of systematically distorted communication. In this communications reading of Freud, consciousness contains the discourses of the public sphere, while the unconscious contains those needs and desires that are prevented or denied access to communicative action. (Elliot 1992 p 106 emphases in original)

Habermas did recognise the importance of the training of the analyst. As he noted, analysts must undergo considerable training, so that they do not simply "project onto the patient their projection" (Habermas 1978 p 236.) In summary, according to Habermas, psychoanalysis represents a science employing, for the first time, methodological self-reflexion; and that, in this instance, self-reflexion means the disclosure and analytical negation of unconsciously motivated compulsive behaviour and of limits to perceptions tending to function like false a priori assumptions. (Habermas 1978 p 359 emphases in original)
This process is similar, of course, to the "monological mock dialogue" which is central to the formulation of critical theorems in the first stage of Habermas's transformative processes.

**Critique of Therapeutic Discourse:**

There are several aspects of Habermas's re-interpretation which need addressing. These extend from an absence of the critique of the power relationship between the analyst and the analysand, the gender-silence, or as Fraser (1986) termed it "gender-blindness", and as Laughlin pointed out, Habermas was silent on the processes which lead the 'patient' to seek out therapy in the first place (1987 p 499). However, Habermas did give some indication of a precipitating event:

> It takes an earthquake to make us aware that we had regarded the ground on which we stand everyday as unshakeable. (Habermas 1987 volume 2 p 400)

Habermas's labelling of the outcome of the psychoanalytic therapy as self-reflection diminishes the possibility of emancipatory self-reflection undertaken alone, essentially as a private exercise (see Ernst & Goodison 1981 and Mindell 1990 for
examples of suggested liberating processes for working on one's self, alone). Although, it is possible that Habermas focused on psychoanalysis in the therapeutic discourse stage rather than in the "monological mock dialogue", because of the differing constituents of theoretical and therapeutic discourse. In other words, was Habermas assuming that participants in the theoretical discourse, the researchers, did not require therapeutic discourse, and that the researched did?

Habermas did recognise that in "analytic dialogue the roles are asymmetrically distributed" (1987 volume 1 p 21). However, he then completed the sentence with the following: "the analyst and the patient do not behave like proponent and opponent" (Habermas 1987 volume 1 p 21). The first part of the sentence appears to acknowledge a power differential, and then the completion of the sentence seems to de-emphasize this power differential. In a discussion of Habermas's reconstruction, Weber noted that:

In the asymmetrical therapeutic dialogue the self-reflective capacities of one member (that is, the analyst) are applied to the communication of the other within the context of a dialogue, so that the person (that is, the 'patient') whose distorted communication is the object of the
therapy is restored to full subject-hood. Thus in each case an intervention of reflection results in the restoration of autonomy. (Weber 1976 p 101)

Again there is no recognition of the power differential in the relationship between analyst and analysand. Dorothy Rowe, a practicing non-Freudian psychotherapist, focussed on the power relationship in Freudian psychoanalysis: "the psychotherapist is superior, the patient inferior" (in a forward to Masson 1990 p 13). Timpanaro claimed that the patient was always inferior, irrespective of whether there was acceptance or denial of the analyst's interpretation (1985 p 59). This was because the patient was unable to advance and defend an alternative explanation. The superior/inferior dichotomy is not a misreading of Freud as Masson, quoting Freud, noted

Freud, in "On the History of the Psycho-analytic Movement" wrote that analysis is a 'situation in which there is a superior and a subordinate'. (Masson 1990 p 41)

One might be forgiven for naively thinking that the 'helper' was subordinate to the 'helped', but of course, Freud was clearly not of this persuasion (see Timpanaro 1985 pp 42 - 49, and Miller 1991 p 159 for a
discussion of the manipulation involved in the coerced consent of the patient). As Rowe noted:

The (Freudian) psychotherapist, by virtue of his (sic) knowledge, training, and special insight has access to truth above and beyond the capacity of the patients. The psychotherapist's truths have a higher truth value than the patient's truths. The psychotherapist interprets the patient's truths and tells him (sic) what they really mean. (in Masson 1990 p 13 emphasis in original)

Rowe described power as the "right to have your definition of reality prevail over all other people's definition of reality" (in Masson 1990 p 16). Further, Rowe also noted that people who believe that they know what is best for other people are "denying other people's truths" (p 17). (see Miller, a former Freudian psychotherapist, who argued cogently that knowledge of childhood injury has been banished by Freudian reconstruction of reality. In a series of publications Miller 1987 a and b, 1991 and 1992 argued that this banishment accounts for the violence people perpetrate on one another.) Masson claimed that a Freudian psychotherapist is engaged in a process which is "bound to diminish the dignity, autonomy, and
freedom of the person who comes for help" (1990 p 24). In discussing his Freudian training, Masson disclosed:

I was taught during my psychotherapeutic training that statements about relationships should always be regarded as no more than an account of wishes, fantasies, desires, and projections. They could not be taken at face value. (Masson 1990 p 24)

According to him:

In therapy, the person's account of a traumatic event is not to be taken literally, as referring to something real that happened in the real world. (Masson 1990 p 25)

This is not just unsubstantiated assertion on Masson's part, but is justified by his study, not only of Freud's theoretical works, but also of his extensive clinical description of Dora, Freud's famous patient. An example, in an unavoidably long quotation, is compelling:

Freud had never believed that Dora could be concerned with external truth. When he said "early in the case, that she was almost beside herself at the idea of its being supposed that she had merely fancied something on that
occasion", he went on to say: "For a long time I was in perplexity as to what the self-reproach could be which lay behind her passionate repudiation of this explanation of the episode" (S. E., 7:46). In other words, Freud did not believe that Dora had a legitimate concern with historical truth; it must be neurotic, serving a defense function. In this case Freud believed she was merely deluded: it was an internal pretence. ... Freud's interpretations of Dora's behaviour (most of them made, let us remember, directly to her) were in the service of disavowing the apparent reality in favour of his deeper reality. Not only did this come to take on an automatic quality (the fate it was invariably to suffer at the hands of lesser intellects), but it was patently false in many instances. (Masson 1990 p 96)

This, according to Masson, is echoed throughout Freudian analysis:

In any disagreement between the patient and the therapist, it is assumed that the therapist is more likely to be right (more objective, more disinterested, more knowledgeable, more experienced in interpreting human behaviour) than is the patient. (Masson 1990 p 42)
In summary, Masson noted that the tools of the profession of psychotherapy are

insight and interpretations. But one person's insight is another's nonsense. (Masson 1990 p 46) [2]

Weber noted that Habermas explicated self-reflection in terms of therapeutic dialogue, rather than in terms of the activity of critical theorists (1976 p 100). Habermas claimed that "the presuppositions of discourse can be satisfied only after the therapy has been successful" (1987 p 21). But what is success? As Rowe noted, Freudian psychotherapy is not concerned with cure: "psychiatrists talk of not curing patients, but of 'managing' them" (in Masson 1990 p 10).

Whitebook argued that Habermas's re-interpretation destroyed the essence of Freud's theorising, primarily, but not exclusively, because of the Habermasian communicative construction of needs, and the rejection of unconscious drives (1985 pp 155 - 157). Of course, this privileged Freud as being the benchmark, and this is confirmed by Habermas who noted that Whitebook retained "a more or less orthodox interpretation" (1985 p 211). However, Habermas
rejected all of Whitebook’s criticism (1985 pp 211-214).

In the postscript to "Knowledge & Human Interests", appended to the second edition, Habermas reflected on some potentially confusing aspects of his earlier work (1978 pp 377 - 380). He claimed that the earlier work lacked precision, and sought to remedy this by elucidating the differences between self-criticism (sometimes referred to self-reflection) and rational re-constructions. Habermas claimed that these differences could be identified in the following three aspects. I decided it was necessary to cite these in full, because of my difficulties with them. The three aspects were:

(a) Criticism is brought to bear on objects of experience whose pseudo-objectivity is to be revealed, whereas reconstructions are based on 'objective' data like sentences, actions, cognitive insights, etc., which are conscious creations of the subject from the very beginning.

(b) Criticism is brought to bear on something particular - concretely speaking, on the particular self-formative process of an ego, or group, identity - whereas reconstructions try to understand anonymous systems of rules which can
be followed by any subject at all provided it has the requisite competences.

(c) Criticism is characterized by its ability to make unconscious elements conscious in a way which has practical consequences. Criticism changes the determinants of false consciousness, whereas reconstructions explicate correct knowledge, i.e., the intuitive knowledge we acquire when we possess rule-competence, without involving practical consequences. (Habermas 1978 p 378 emphases in original)

With (a) above, I am not at all clear on what is the difference between "objects of experience" and "actions". The ontological differences between "objects of experience" and "actions", particularly from a constructivist viewpoint, are negligible. Perhaps, then, this is a point at which Habermas's realist position is more noticeable. Further, I cannot understand the claim to the uniquely conscious nature of reconstructions. Does this confirm Habermas's explication of the Freudian unconscious in systematically distorted communication within an individual, and deny that reconstructions are made by individuals?
With (b) above, again the difference remains opaque to me. The first part appears to fit quite well with the interpretation of needs in a Habermasian sense, so why would Habermas reject this, as part of a reconstruction? Does the anonymous system of rules imply generalisable interests, and hence can be differentiated from the interests or need interpretations of particular communities?

With (c) above, I wonder: was Habermas referring to the immanence of undistorted communication? Is there not an assumption in criticism based on the same immanence, but belonging, in this case, to the presupposed knowledge of the analyst? What impact does the suspension of "practical consequences" have for the ideal speech situation, particularly in practical discourse? How is this linked to "action", so desirable to Habermas?

According to Dickens, the Habermasian reflection is concerned with the "act of gaining consciousness of identity-forming processes" in individuals (1983 p 154). He claimed reconstruction simply referred "to a similar process at the societal level" (Dickens 1983 p 154). This is similar to the difference noted by Ottmann (1982 p 84), and one that seems obvious; but Thompson (1982 p 118) noted they were not "unrelated".
If this is the case, why was Habermas concerned at differentiating the two, as outlined above?

Feminist critiques of Freud:

Turning now to feminist critiques of Freud and Habermas's re-interpretation of Freud, Eisenstein focussed generally on the role of Freudian psychoanalysis in the web of power of patriarchy (1984 pp 72-73). Reactions to such a role have been widely diversified, as Young-Bruehl noted:

On the one hand, the fact that psychoanalytic theory is obviously not an equal-opportunity theory has meant for some that it should be rejected or radically cleansed of its bias against women. On the other hand, the psychoanalytic portrait of the female as a failed male has been accepted as the deepest analysis available of the effects of patriarchy (or the nuclear family as the carrier of patriarchy) on men's attitudes toward women and women's attitudes toward themselves. Here it is not the view that is objected to, but the reality which the view reflects, the reality that must be addressed by any truly radical social reform. (Young-Bruehl 1990 p 41)
Habermas has certainly acknowledged the feminist movement as an example of a movement as an emancipatory potential (1987 volume 2 pp 393-394). As he noted:

the struggle against patriarchal oppression and for the redemption of a promise that has long been anchored in the acknowledged universalistic foundations of morality and law gives feminism the impetus of an offensive movement. (Habermas 1987 volume 2 p 393)

However, in the latter part of the above quote, Young-Bruehl (1990) is clearly referring to the famous work of Luce Irigaray who used Freudian psychoanalytic theorising to critique psychoanalysis, and rationality (see Whitford 1988 pp 109 - 130 for a lucid summary). A recent article by Shearer & Arrington (1993) used the work of Irigaray to illustrate the dominance of accounting's relation to value, to subjectivity, to intersubjectivity and to sexuality, and I will return to this later. For now, I wish to focus on Irigaray's critique. According to Whitford:

For Irigaray the conceptualisation of rationality is inseparable from the conceptualisation of sexual difference. The scission of epistemology from its sources is linked to a model of
rationality (symbolised as male) in which the symbolic female is dominated or repressed, and 'transcended'. Irigaray suggests that this has led to the apotheosis of rationality - modern technology. (Whitford 1988 p 124)

Further, Whitford noted that:

What is important is that rationality is categorised by Irigaray as male, not in order to oppose it, which would be self-defeating, but in order to suggest a more adequate conceptualisation, in which, in psychoanalytic terms, the male does not repress or split off the female/unconscious, but acknowledges or integrates it. (1988 p 125)

In an interview with translators/editors, Irigaray, in responding to a question by the editors as to why she undertook her critique of Freud, claimed:

Because in the process of elaborating a theory of sexuality, Freud brought to light something that had been operative all along although it remained implicit, hidden, unknown: the sexual indifference that underlies the truth of any science, the logic of every discourse. This is readily apparent in the way Freud defines female
sexuality. In fact, this sexuality is never defined with respect to any sex but the masculine. Freud does not see two sexes whose differences are articulated in the act of intercourse, and, more generally speaking, in the imaginary and symbolic processes that regulate the workings of society and a culture. The "feminine" is always described in terms of deficiency or atrophy, as the other side of the sex that alone holds a monopoly on value: the male sex. (Irigaray 1985b p 69 emphases in original)

Irigaray has an explicit agenda for feminism:

It is not a matter of toppling that (phallocratic) order so as to replace it - that amounts to the same thing in the end - but of disrupting it and modifying it, starting from an "outside" that is exempt, in part, from phallocratic law. (1985b p 68)

Here Irigaray is acknowledging that some feminist scholars were being accused of seeking to oppose patriarchy by promoting matriarchy (see Eisenstein 1984). Froula saw these accusations as an expression of men's fear:
Men very commonly express the fear that feminist criticism will invert the hierarchy in which they have invested so much - will, in other words, silence them as patriarchal discourse has silenced women. (Froula 1984 p 178 emphasis in original)

Irigaray urged feminists to "pry out what was borrowed from the feminine and give back what is owed to the feminine" (1985b p 74). Heilbrun used a musical metaphor:

Women do not ask for a new harmony with the major theme always in the soprano range, but for counterpoint. (Heilbrun 1990 p 31)

Irigaray suggested the use of mimesis as a means of reclamation:

One must assume the feminine role deliberately. Which means already to convert a form of subordination into an affirmation, and thus to begin to thwart it. ... To play with mimesis is thus, for a woman, to try and recover the place of her exploitation by discourse, without allowing herself to be simply reduced by it. It is possible to ... mimic ideas about herself that are elaborated in/by a masculine logic, to make
visible what was supposed to remain invisible.
(Irigaray 1985b p 76)

To undo by over-doing!

The *Power/knowledge* Construct in Habermasian Psychoanalysis

It can be seen that the power/knowledge construct is one in which knowledge is created through the powerful interventions of the analyst. At the same time, although Habermas recognised the feminist movement as potentially emancipatory, he appeared to have adopted a gender-silenced approach to his use of Freud (1987 volume 2 pp 393-394). He de-emphasized the power differential inherent in Freudian psychoanalysis, and supported its realist ontological assumptions. Habermas was silent on the point that maybe some, or all, of Freud's work was merely his projections onto his clinical patients, the origins of his theorising. Further, as Laughlin noted, Habermas was silent on the means of persuading or encouraging anyone to engage in self-reflection (1987 p 499). I mean in this instance, not only the self-reflection supposedly gained from Freudian psychoanalysis, but also, self-reflection essentially as a private exercise undertaken alone. Of course, I do not mean to imply that such self-reflection is not socially constructed
(see Day, Kaidonis & Perrin, 1993, for an account of the use of self-reflective journals in the teaching of accounting theory). Nevertheless the question of encouragement remains open.

To reiterate, Habermas claimed that successful therapy was a prerequisite for practical discourse. This is clearly problematic. In his use of Freudian thought, Habermas also adopted a realist ontological position, which is not unconnected to Habermas's links to the tradition of a claimed "false consciousness" or illusion (see Guba 1990 p 24).

A Power/knowledge Construct in Financial Reporting

One of the roles of financial accountants/auditors is the construction of a true profit for a period. These professional elite have the power to tell 'the real story' of any organisation's financial affairs. Accountants and auditors, like analysts, believe they know the answers. Here I briefly recount 'the real story' accountants tell, and auditors confirm, about taxation in financial reporting. Many textbooks on advanced financial accounting would concisely elucidate the practice (for one example see Henderson & Pierson 1993). My recounting here is brief because the practice will be familiar to many readers; indeed
it is its very familiarity\reality\enchantment which I wish to address. According to Cotton

The enchanting effect of language exemplifies the way cultural objects may escape the social conditions of their meaning and appear authoritatively natural, transcendent, magical, or even professional. (Cotton 1985 p 575)

The taxation expense for a period is not necessarily, directly, connected to the amount of tax paid/payable for a period. Because of differences in the rules for determining assessible income and recognising revenue, and for calculating allowable deductions and recognising expenses, the taxation expense is diferent from the amount of taxation actually due to the taxation authorities. These differences are 'accounted for' through the use of an asset, termed future tax benefit and through the use of a liability, termed deferred income tax or something similar. This method of tax-effect accounting is generally said to be in accordance with the matching principle (Henderson & Pierson 1993).

What is the story being told in tax-effect accounting?

Assets, such as future benefits, are internally constructed and have no value to any party outside the
organisation; assets which can never be sold. Liabilities, such as deferred tax provisions, are internally constructed and there is no debt to any outside parties. Isn't this curious? Doesn't it seem illusory? Isn't it deceptive?

I do believe this is deceptive: assets which aren't 'really' assets and liabilities which aren't 'really' liabilities in 'commonsense' meanings of the words! But who is deceiving whom?

My belief that this practice is deceptive has developed from two sources. One is my teaching experience (see Belenky, Clinchy, Goldberger, & Tarule 1987, Benhabib & Cornell (eds) 1987, Jaggar & Bordo (eds) 1989, Smith 1991, and Kreiger 1992 for primarily feminist arguments for using one's own experiences as sources of knowledge) and I have been teaching a variety of students from some years; these include university accountancy students as well as MBA students, as well as employees in a large Australian company. It is particularly noticeable that the latter two groups invariably believe that the after-tax profit for the period is profit remaining after the tax due to the taxation authorities has been paid. Well, yes, it is logical to think this ...
The second source of my belief about this practice as deceptive is the increasing emphasis in some areas of accounting literature (see Cooper & Hopper (eds) 1990 and issues of Accounting, Organizations and Society, Advances in Public Interest in Accounting, Auditing, Accounting and Accountability Journal, and Critical Perspectives on Accounting - I am following Willmott, Puxty & Sikka, 1993 here and not specifically identifying all the individual authors, although they are included in the list of references) about the professionalism, or rather the claims to professionalism, of accountants. A recurrent theme in this literature is the power vested in accountants/auditors (see particularly Sikka, Willmott & Lowe 1989 and 1991, Willmott 1991 and Cousins & Sikka 1993). Reflecting on this power dimension added to my belief that the practice of tax-effect accounting, in the manner described above, is deceptive (see Covaleski & Dirsmith 1990 for one of the very few references to reflection in accounting literature).

In the example of tax-effect accounting, accountants/auditors have the power to reconstruct something quite simple into something complex, unintelligible to the uninitiated, or worse still, misleading to the uninitiated. I do believe that there is a simple means of accounting for income tax:
a journal entry debiting as taxation expense and crediting provision for taxation the amount due and payable to taxation authorities for the taxation period concerned. This is clearly a measure of my 'resistance' in Freudian terms, to the 'better knowledge' of accountants.

It's ironic that, because of the internally constructed nature of the resultant assets and liabilities of tax-effect accounting, accountants are breaking their own rules about recording transactions not with outside parties. Do accountants/auditors actually believe their own constructions? Is it possible that they may not only be deceiving outsiders, like the students mentioned above, but are also deceiving themselves?

Perhaps accountants/auditors have the intention to make the outcomes of their practices understandable, but, in the case of tax-effect accounting, the outcome is, apparently, inconsistent with such an intention. According to Bredo & Feinberg's (1982a) commentary noted above, this probably constitutes self-deception in Habermasian terms.

Using a parallel with psychoanalysis, (rather than the psycholinguistic approach used by Adelberg & Farelly, 1989), the simple means of accounting for income tax I
proposed above, remains unintelligible until it is explained by my 'resistance'. Only after I believe the experts\analysts\accountants\auditors, and perhaps not even then (Habermas 1978 pp 267-269), can I overcome my illusions (Thompson 1981), and, in Weber's (1976) terms, be restored to full autonomy.

Shearer and Arrington, drawing on Irigaray's (1985b) feminist critique of Freud, suggested that economists are engaging in transference, that is, projecting their own lack onto others (1993 p 269). Could not the same be said for accountants\auditors? What repressed motives could 'account' for accounting for income tax?

Public Abuse?

It is arguable that self-deception is just a private matter, and has little place in the public domain. However, just when does the possibility of the 'private' self-deception of accountants\auditors become linked to the possibility of public abuse? What is private and what is public has been subjected to considerable criticism within feminist literature (see, for example Fraser's (1987) critique of the private/public dimensions of Habermasian theorising). Linking this feminist concern with the considerable body of literature regarding the pursuit of public
interest (see particularly Arrington 1990), I have little hesitation in suggesting that there is indeed the possibility of public abuse. I am using the term 'public abuse' here in a way similar to Mindell (1982, 1985 and forthcoming), that is, the existence of a culturally sanctioned repression of a certain group (Mindell uses 'attack' rather than repression). It is characterised by unconscious privilege of those in authority, systematic suppression of those under-represented in decision-making, and there is a 'public' pseudo-consensus that 'it is ok'. I believe there is a possibility of public abuse generally with financial reporting, in that I suspect that many accountants are unaware of their power/authority to construct 'assets' and 'liabilities' (are self-deceptive, perhaps?), and that those who are affected by accounting numbers are silenced because of the prevalence of the rhetorical claim that users of financial information are the audience being reported to. I know that there is a small section of the academic accounting community who clearly believe that accounting 'is not ok' (see particularly Willmott, Puxty and Sikka 1993), but I do not believe that this has sufficient authority to overturn the pseudo-consensus that 'accounting is ok'.

I will continue with the example of accounting for income tax. One outcome of the current methods of
accounting for income tax, as described above, is that the amount of taxation payable by corporations to the taxation authorities of the State, in any one period is distorted. {{I will check the extent of this for some top Australian companies ... I do recall that the amount of tax paid by Australian companies is quite low, although the rate is quite high}}. If, because of the method of accounting for income tax, the public believe that corporations are paying considerably more tax than they, in fact, are, is this not public abuse?

A second dimension of public abuse is one that relates to my teaching of tax-effect accounting. I echo Francis (1990) who mentioned his continually being more or less troubled by his teaching of accounting (see also Sikka 1987, Booth & Cocks 1990, Power 1991). Am I sufficiently aware of my power as a teacher? To what extent do I silence students through my teaching processes and what I teach? Am I being abusive to accounting students, if I don't teaching tax-effect accounting from both critical and cynical viewpoints? Am I being abusive if I do?

ENDNOTES:

[1] I have used the term analysand here to reflect my personal preference.
[2] It is important to note that as well as being extremely critical of Freudian psychoanalysis, Masson (1990) was also critical of all psychotherapy. However, while I am uncomfortable with certain aspects of Freudian psychoanalysis, I acknowledge his contribution to our knowing about ourselves. I believe that some therapy, for example body/process work by Mindell (1985) may be appropriate for some people, at some times, in their lives. In Mindell's (1985) ideal, the therapist and client work together in a co-operative process in order to secure a better life for the client. In this work, the therapist draws on the experience of his or her feelings, in the sense outlined by Griffiths (1988). Further, the prescribed linkages of theories of the body, tradition, force and reflexivity outlined by Fay (1987), seem to fit quite well with Mindell's work. Because of the potential link between therapy and play (see Bateson 1982), and hence emancipation, therapies such as sandplay therapy (for examples, see Kalff 1980, Bradway 1990 and Ryce-Menuhin 1992) may also be effective.

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