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by

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(Note: This paper is a part of an on-going research project. A part of the project has been reported in Lodh and Gaffikin [1991] - No part of this work may be reproduced without the author's permission. Comments are welcome.)

Abstract

This paper is built on a central question: whether the usage of the terms 'methodology' and 'methods' in social science research is synonymous or not. Following this concern the rest of the paper is premised on a Habermasian critical theory approach. To evaluate how such a critical approach can be utilised in management accounting research, an attempt is made to pin-point some of the methodological positions of Habermas. This evaluation from the viewpoint of an "individual external researcher" or a "research student" perspective, suggests an alternative theoretical understanding in making sense of carrying out research in the arena of contextual management accounting.

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Over the recent years there have been increasing calls for a more self-reflexive and contextualised 'critical accounting' literature, which recognises the interconnections between society, history, organisations, accounting theory and practice (cf. Burchell et al. [1980], Hopwood [1979,1983,1989], Cooper and Sherer [1984], Neimark & Tinker [1986], Berry et al. [1985], Covaleski & Dirsmith [1988], Dent [1986], Roberts & Scapens [1985], Tinker & Lowe [1984], Cooper & Hopper [1987], Laughlin [1987,1988], Capps et al. [1989], Willmott [1986], Broadbent et al. [1991]). One of the main features of this critical accounting movement has been that 'theoretical considerations have loomed large' (Hopwood & Bromwich [1984, p.150]) in developing accounting theory, characterised by a theoretical openness and awareness of developments in other relevant disciplines.

In response to such calls, accounting researchers have gone deeper into the various fields of social sciences, including the sociology of knowledge and philosophy of science. In so doing, a diverse range of theoretical underpinning has been brought into the accounting research arena in order to investigate how accounting is related to society, politics and organisational functioning (see McIntosh [1988], Laughlin and Lowe [1990], Lodh & Gaffikin [1991]). Despite the divergent nature of theoretical eclecticism, there has been a growing interest in better understanding the 'epistemological' and 'methodological' issues in researching accounting phenomena.

Central to the methodological issues, there is a need for an increasing awareness as to the dichotomies between 'methodology' and 'methods' in that whether the usage of these terminologies in social science research is synonymous or not. This has been a long-standing debate, which is not only a central concern of scientists in other branches of social sciences but also amongst critical accounting researchers. For example, Gaffikin [1986] argues that "(t)he term methodology (emphasis added) has been used in a loose and undisciplined fashion" (p.5). For, according to Gaffikin [1986], the term 'methodology' has sometimes been confusingly used to designate the research methods and tools employed in a (certain) research programme. He further argues that 'such a use of the term [methodology] bears little resemblance to its original, philosophical connotations'. In a recent conference paper, Gaffikin [1991] argues that "methodological study in the sense philosophers (its original users) use it is not a study of techniques and methods, but a study of the principles by which adherents of any discipline learn to accept or reject knowledge" (p. 292).

The term 'methodology' has its roots in the schools of both the 'philosophy of science' and 'sociology of knowledge'. Irrespective of the differences that may exist between these two broad schools of thought the usage of the term 'methodology', in its general sense, refers to the total processes by which the science of 'knowledge-gain' can be carried out. In other words, 'methodology' is involved with the processes of thinking and formulating research agendas, and examining methods that are to be used in the process of 'knowledge-gain', as well as in the process of 'theorising'.

To be more explicit, from the viewpoint of a researcher, 'methodology' refers to the total processes (that is - the process of thinking and formulating research agenda, analysing, theorising, etc.) that are deemed to be necessary in order to claim any knowledge that is representative of a particular 'paradigmatic position'. Such processes may differ from theorist to theorist, or from school of thought to another, or from one individual researcher to another. For example, to Mehan and Wood [1975] 'methodology' may mean a 'form of life'. For Jurgen Habermas, although 'methodology' is a topic of
'emancipation', he provides a general view that:

Methodology is concerned with norms of the research process, which claim to be simultaneously logically binding as far as factual context is concerned and factually binding where the researcher is concerned. Regardless of whether methodology reflects on a research practice that is already in use, as in the case if physics, or whether, as in the case of sociology, its recommendations precede the research practice, methodology sets out a program to guide the advance of science.... Methodological requirements... influence the way the sciences articulate their self-understanding. In part, methodological viewpoints set standards for research, and in part they anticipate its general objectives. Taken together, these two functions establish the system of reference within which reality is systematically explored. (Habermas [1988, p.44])

Since Habermas sees 'methodology' as a process of 'reflection' and/or 'emancipation', at least for 'the organisation of social life', to him 'methodology' may mean a science of 'knowledge systems' which purports to be derived from epistemology. A similar line of argument can be found within the critical accounting literature where there also exists an explicit extended connotation as noted in the writings of Hopper and Powell [1985] (following Burrell and Morgan [1979]) who suggest that three sets of assumptions such as 'ontology', 'epistemology', and 'human nature', direct a fourth dimension of social science research, i.e., 'methodology' (p.431).

'Methods' are the techniques or tools by which data is gathered and analysed; the way in which the following can be conducted - for example, interviewing, documenting, observing, recording, note taking, acting, writing and collecting any 'body of knowledge', and the use of statistics both inferential (i.e., the testing tools of 'positivists') and descriptive.

Chua (1988) argues that it is possible that the adoption of 'paradigmatic positions' (or methodological choices) may be confused with the adoption of 'methods'. This is implicit when she argues that

interpretive sociology may be confused with ethnography as a method (participant observation research) or with conduct of case-study research. Yet the use of a research method does not bear a one-to-one relationship with the adoption of a paradigmatic position.

(Chua [1988, p.72])

This statement is indicative of two themes. On the one hand, it is suggested that the 'framework' or a 'paradigmatic position' cannot be equated with 'methods', as far as "interpretive sociology" is concerned. On the other, it cannot be assumed that any framework or 'paradigmatic position' that is chosen is simply a neat-fitting theoretical model which will match with a method or vice versa. Both 'methodology' and 'methods' can be moulded and remoulded in the course of collecting and analysing contextual data. Researchers need to give a careful attention to this.

We should not assume that this is all that has been said and that the short discussion above regarding 'methodology' and 'methods' is exhaustive. The literature that deals with 'methodology' and 'methods' in social science research is diverse, complex and growing. It is viewed as a daunting task, especially summarizing such issues with any completeness.

Although there is a necessity for rigorous analysis of this equivocality between 'methodology' and 'methods', this paper does not look into the details of these issues here³. Rather, a central interest of this paper is to show how a Habermasian framework
(a paradigmatic position) can be intertwined with 'methods'. The ultimate concern is to develop insights which will lead to a proposed field study in the area of contextual management accounting and control systems research in micro-organisational settings.

**Habermas' Methodological Positions**

Although Habermas does not define any particular issue or phenomenon, he does express several general views regarding many issues of critical social theory including methodological issues (cf. Laughlin 1987). Thus, it is difficult, if not impossible, to pinpoint Habermas' methodological positions in a precise way. Like many issues of critical sociology, Habermas' position regarding 'methodology' is also multifaceted. On the other hand, White [1988] argues, "without a doubt there is a unity of perspective which runs through all of Habermas' thought". However, in the following, we put forward some of the positions which can be extracted from his different writings. It is to be noted that these positions cannot be considered as mutually exclusive.

Firstly, Habermas' methodological position can be seen as a distinctive kind of advancement within the arena of contemporary critical social theory. This is because of his advancement of several competing approaches, that is, certain critiques against positivism, which can safe-guard critical sociology from dogma. These are: (1) against 'a reduction of intentional action to behavior', (2) against 'reducing the meaning complexes objectified within social systems to the contents of cultural tradition', (3) against 'the reduction of all social conflicts to unsolved problems in the regulation of self-governing systems', and (4) against 'overburdening the concepts of the philosophy of reflection' (Habermas [1973, pp.10-13]).

Secondly, Habermas' methodological position can be seen as theoretical reconstructions over the ideas of 'classical' social theorists on the subject of communicative action and 'modernity'. Some of these concerns are:

1. to develop a concept of rationality that is no longer tied to, and limited by, the subjectivistic and individualistic premises of modern philosophy and social theory; (2) to develop a two-level concept of society that integrates the lifeworld and system paradigms; and (3) to sketch out, against this background, a critical theory of modernity which analyzes and accounts for its pathologies in a way that suggests a redirection rather than abandonment of the project of enlightenment. (McCarthy [1984, p.vii])

Thirdly, Habermas' methodological position can be seen as what Habermas calls, "the beginning of a social theory that is concerned to validate its own standard". In other words, by specifying the processes of a real action situation, that is, by specifying the change processes in order that real actors (active participants) can achieve a better state through the use of increasingly discursive linguistic skills. The articulation of such language processes is to be found in his early writings, especially in the book **Theory and Practice** (see Habermas [1973, pp.1-41]). Such articulations cannot be reduced to the level of an individual researcher (say 'a research student perspective'). In fact, according to Habermas, such processes can only be considered as a methodological perspective for real action situations through which, his beliefs of the 'organisation of social life' can be carried out 'rationally'. This view has also been reflected in his theory of communicative action, followed by the discussions on the 'rationalisation paradox' or 'modernity'.

Fourthly, Habermas' methodological position also remains as a set of multifaceted concepts for several other issues. Some of these include the classification of knowledge and human interests; the analysis of human action and the processes of inquiries; and moral & aesthetic aspects.
It is to be noted that we are not covering the above mentioned first and second methodological positions of Habermas here. Some aspects of the second position, though in a fragmentary fashion, are covered in the earlier part of this research project (see Lodh and Gaffikin [1991]). Our interest here is to further explore the third and some of the fourth positions. We denote the former (third) position as "Habermas' methodology and language processes" and the latter (fourth position) as "some of the multifaceted positions". The following sections are directed towards this end.

**Habermas' Methodology and Language Processes**

Habermas claims that an adequate understanding of the relationship between conceptions of rationality and corresponding conceptions of action need a radical perspective. This is because, according to Habermas, "when a social scientist chooses a conception of action he also necessarily establishes the framework for a conception of rationality". It is through a social theorist's implicit understanding of "ontological assumptions about the possible relations between actor and world" (White [1988]) that such a conception can be reflected.

Habermas demonstrates these "world relations" by analysing three different conceptions of action and developing the corresponding models that can establish 'rationality': the teleological model, the norm-guided model, the damaturgical model.

White argues that "this analysis prepares the ground for his argument that each of these conceptions is inadequate on its own as a framework for fully comprehending the cooperative dimension of action". An adequate perspective, according to Habermas, White argues, can only be constructed around his communicative knowledge.

In the following a brief account for such action models and their corresponding assumptions is given.

1. **Teleological Model.** White [1988] argues:

   According to Habermas, this model of action presupposes a relation between the actor and a world of "states of affairs", either presently existing or producible through action. The actor relates to this world both cognitively, through opinions about it, and volitionally, through intentions to intervene in it. These possible two relations to an objective world can be rationalised, respectively, according to criteria of "truth" and "effectiveness" or success [53 quoted Habermas TCA]. The former criteria demarcate epistemic rationality while the latter demarcate practical rationality in the purposive sense [54 quoted Habermas TCA]. In the latter case, the objective world includes not only physical objects and naturally occurring events, but also the intentions, strategies, decisions etc. of other individuals, to which the actors relates in an "objectivating" manner, that is, solely in terms of their bearing on the success or failure of that actor to manipulate states of affairs.. (p.37)

2. **The Norm-Guided Model.** White [1988] argues:

   In this model the actor can relate not only to an objective but also to a social world. "A social world consists of a normative context that establishes which interactions belong to the body of justified interpersonal relations" [56 Quoted Habermas:TCA]. Insofar as actors share such a context, they share a social world....

   The relation of action to social world allows rationalization in two senses, both of which Habermas subsumes under the concept of "normative correctness" or normative legitimacy [57:cited from Habermas]. On the one hand, an action can be assessed in regard to how well
it conforms to or deviates from an intersubjectively valid role or other norm. On the other hand, the validity of these normative expectations may itself be called into question.... (pp 37-38)

(3) The Dramaturgical model. White [1988] argues:

Here the focus is not specifically on how an individual pursues a strategy or follows a set of normative expectations, but rather on how the performance of any action reveals something about the actor's subjectivity. More particularly, in the performance of actions, an individual represents his subjective world in a specific way to an audience of other actors. This subjective world is "defined as the totality of subjective experiences" to which the individual actors "has privileged access" [60: cited from Habermas: TCA]. This world of subjective experiences includes wishes, feelings, hopes, needs, etc., to which the subject can reflectively relate and selectively represent to others [61: cited from Habermas: TCA]. One way in which this actor-subjective world relation is open to objective judgements of rationality is by assessing the degree of consistency which exists between what a subject expresses about himself in an utterance and his ensuing action; that is, "whether he means what he says, or whether he is merely feigning the experience he expresses". Rationalization here is thus measured in relation to a subject's "truthfulness" [Wahrhaftigkeit] or deceptiveness in relation to others. There is, however, another sense in which a subject's presentation of self can be rationally assessed: in terms of its "authenticity" [Authentizität] [62: cited from Habermas: TCA]. Here the assessment of consistency is directed primarily to the possibility of self-deception, that is, whether the feeling or need expressed is what one really feels or needs. (White [1988], pp 38-39)

Habermas distinguishes his communicative model from these other models and advances a distinctive way to coordinate action. Of course, he certainly understood communicative action as those actions that are "oriented to reaching understanding". What Habermas was particularly interested in here is how language can function as "a medium of unhindered understanding". Within this model, actors are conceived as seeking an understanding in regard to some practical situation confronting them, in order to coordinate their actions consensually. According to Habermas, reaching an understanding requires "a cooperative process of interpretation aimed at attaining intersubjectively recognised definitions of situations" (White [1988, p.39]).

It is for this reason that "Habermas focuses on language as a medium for coordinating action that is, for producing subsequent patterns of interaction" (White [1988, p36]). Such a coordination, according to White [1988], 'can be seen occurring in more than one way' and he questions how precisely Habermas can see such action coordination is 'coming about'. In fact, the kind of coordination that Habermas is interested in is only when actors orient themselves "to reaching an understanding". According to Habermas, it is this orientation which constitutes the category of communicative action. In fact, it is this that has become a central concern throughout his (Habermas') The Theory of Communicative Action.

However, there is a need for a cautionary note regarding this theory. That is, Habermas' theory of communicative action can neither be seen as a 'metatheory', nor, at the level of the individual researcher, be 'constructed in a methodological perspective' (McCarthy [1988, pp.ix-x]). It is only at the level of social theory (and/or real actors) that such a framework can gain validity. This is why Habermas goes on to argue that social theory needs to be "concerned to validate its own standards". That is, it is through the language processes that real actors can better organise and coordinate their joint actions. For social
scientists at the level of methodology, Habermas, thus, has marked a turn by advancing "the warning that methodology and epistemology are no royal road to social theory". Rather, according to Habermas, "questions concerning the logic of social inquiry can fruitfully be pursued only in connection with substantive question" (McCarthy [1988], pp ix-x).

It is the early Habermas who has articulated three key stages of language processes through which, he believes real actors can apprehend, organise and change their social life in a better way. Habermas has articulated three such key stages of language processes: (1) the formulation of a critical theorem; (2) the processes of enlightenment; and (3) the selection of strategies (Habermas [1973]).

A reason why the early Habermas has suggested such language processes is to give some methodical structure to the real actors in organising political organisation. Using Habermas' this view, it is Laughlin [1984, 1987] who has further explored how such a structure can be reflected in enhancing critical understanding of accounting systems that operate in an organisational context. Thus, it might be useful to look into the works of Laughlin, especially his 1987 paper (Laughlin [1987]), which is reflective of his 1984 doctoral thesis (Laughlin [1984]).

To elaborate on the Habermasian approach, Laughlin [1987] first drew some attention to the nature of 'critical theory' which originated in the German Social School of Frankfurt. However, at this stage, it is noteworthy to mention that we are not interested in doing justice to the work of Laughlin [1987] nor, to the theses of Habermas.

Laughlin [1987] argues that "(c)ritical theory is a diverse and, to a certain extent, disparate set of ideas". Although these diverse sets of ideas have taken the forms of different paradigmatic positions, the general theme of these positions is still carried under the notion of (social) 'critical theory' as a general nomenclature instead of 'critical theories'. Laughlin (1987) has advanced some of the major concerns of such theories, including:

the primary concern of all critical theories was, and still is, with an historically grounded social theory of the way societies and the institutions which make them up, have emerged and can be understood. Interpretation is never for its own sake but forms part of the important understanding which can allow some desired 'transformation' of societies and their institutions.... This practical and critical concern with the change and development of societies and institutions indicates the role and significance of the theory for these writers: theory becomes the vehicle for an historically grounded interpretation and transformation to occur. [Thus,] (u)nderstanding is always to be related to the desired transformation. (p482)

This historical analysis according to Laughlin (1987) "supplies not only the insights into the past but also the methodological tools for change in the future". Through its characteristic of 'permeability' (cf. Mehan and Wood [1975]) 'critical theory' can create better methodological apparatuses for improvement (or change). This is supportive of Laughlin's [1987] view when he argues that for critical theorists the account of the present is not a satisfactory state but rather a 'reality' that could be better than it is now (P.482). Critical theorists believe such a penetration is necessary to achieve a better 'state'. This is also envisaged in Habermas' conceptual shift from "communicative action" to "communicative sociation", to the debate of an 'aesthetic' dimension; where Habermas sees that this 'aesthetic' sense can be seen as permeating not only the need for interpretations, but also for moral-political judgements about the kinds of social institutions and technological infrastructure (White [1988, p.152]).
Laughlin [1987] argues that "critical understanding is always coupled with transformation: it determines, in large measure, the nature of what constitutes acceptable interpretative explanations" (p.492).

By highlighting the potential benefits of 'critical theory', Laughlin [1987] has also advanced some criticisms of it (see Laughlin [1987] esp. pp.482-483). An important criticism he put forward is that (in the past) critical theory did not explicitly detail how a 'theory of change' can be seen as a pragmatic theory. After reviewing the works on the nature of historical developments of the four key individuals of (social) critical theory (Horkheimer, Adorno, Marcuse and Habermas), Laughlin (1987) considered Habermas' methodological approach to further enhance its potentiality.

He argues that "Habermas' model has the greatest potential both as a methodological approach for understanding and changing accounting systems design and for investigating social phenomena more widely" (p.485). We are interested here with the former consideration, that is, with the methodological approach that has been extended by Laughlin [1987] which follows Habermas' three key stages of language processes.

To Habermas' three key stages, Laughlin [1987] has added one more stage, which he calls, a "quasi-ignorance" stage. By developing the early Habermas' concept of language processes, what Laughlin [1987] calls methodological stages, he argues that this "can help understand and change the nature and interconnections of the (technical) accounting system and the various social factors which give it meaning" (p.489).

The way in which he develops an interconnection at the methodological level of social scientists (as a group - as he calls researchers) to do research utilizing such language processes is as follows:

The "critical theorems" stage is where certain researchers attempt, through certain discursive processes, to expose the nature of these [possibly accounting systems technical roots and historical social roots - emphasis added] variables and their interrelationships. These insights are then taken to the primary organisational actors (who can in some sense be called the "researched" due to their likely involvement in the critical theorems forthcoming) who together with the researchers continue to explore the accuracy or inaccuracy (to them) of the nature and interconnections of the various insights gleaned in the "critical theorems" stage. This constitutes the next, "processes of enlightenment", stage. Finally the researchers and researched together, through further discursive processes, derive, in the light of the insights from the previous stages, strategies which are intended to lead to change and development in the accounting system and the social context and the interrelationships between the two. This is the "selection of strategies" stage. (Laughlin [1987, p.489])

He further argues that this "whole approach is a process which can be used for analysing and changing the nature of any accounting system, and its social context, of any particular organisation" (p.489). In fact, such a theme of early Habermas' language processes still occupied some of the major implicit positions in Habermas' later work. For example, from his theory of communicative action and, more recently, from White's [1988] interpretations of Habermas' recent work; it is to be found that Habermas, in the main, has focused on the coordination of action through following some "sociation principles". What this indicates is that these "sociation principles" cannot be reduced to the methodological level of an "individual researcher" (or 'a research student perspective' (cf. Lodh and Gaffikin [1991])).
Thus, according to Habermas, such processes can only be considered a methodological perspective for a real action situation (that is - at the level of real actors) through which the 'organisation of social life' can be carried out 'rationally'. In other words, at the level of real actors, through practical discourse (such as through language processes), they can apprehend, organise and change any situation that they need to in order for the constitutions of species (Held [1980]). Of course, the way Habermas prescribed such an idealised discourse is not problem-free when we consider consensus (see Laughlin [1987]). There is a possibility of disagreements which are deemed to be a blockage in making progress towards consensus. Or, there may exist the possibility of "power and influence". In other words, it is possible that the movement of reflection through such processes towards higher levels of generality and abstraction may "lead instead to an even greater instability of reference that will, as so often happens in the experimental situation of encounter groups, cause the participants either to drown in the new uncertainties they produce of else to fight over their bitter harvest of incommensurate splinters of meaning" (Pusey [1987, p.118]). These are empirical questions and need consideration from an externalist point of view. As a result, it will at least facilitate raising conflicting issues, rather than just attempting to solve them through 'positivistic' calculations.

We consider Laughlin's [1987] paper as a potential seminal work for a critical understanding of accounting systems in organisational and social contexts using the approach of critical theory including the Habermasian approach. Also we would like to classify this work as an "emancipatory interest of knowledge-gain" (as will be discussed in forthcoming sections) for methodological issues. The work of Dillard [1991] can be similarly categorised.

Although Laughlin [1987] has attempted to make a case as to how Habermas' language processes can be utilised at the methodological level of researchers (as a group - as he calls it), as mentioned earlier, his project still lack the details (especially from the "research student" perspective - how he/she can be a part of such processes). It seems logical to argue that in order to participate in such processes as a member of the group, each individual researcher needs to know about the 'body of knowledge' of the discursive subjects. In this sense, Laughlin's [1987] methodological approach deserves further attention.

It is this concern which leads us to explore how a Habermasian methodological approach can be utilised. How can an individual researcher be a part of such language processes? This, we believe, can be developed by re-entering, including Habermas' earlier work on the topic of Knowledge and Human Interests. The following sections, addressing some of the multifaceted concepts of Habermas' methodological positions, is directed toward this end.

Some Aspects of Multifaceted Positions

According to Habermas, the consideration of the problematic relationship between the notions of 'explanation' and 'understanding' is not only concerned with the methods and aims of the social sciences, but also their epistemological presuppositions.

Throughout, Habermas has attempted to bring social science research "under one roof" (McCarthy [1988]) as against the 'dualism' of 'social sciences' within itself. He certainly does recognise that the possibility of raising the question of 'dualism' of sciences may exist when we distinguish the natural sciences from the social sciences, but not within the "social sciences" itself.
In order to focus on the "dualism" of sciences, Habermas has drawn attention to past researchers. Habermas [1988] argues that it was Rickert who was the first to try to grasp the "dualism" of natural and cultural sciences in a methodologically rigorous way. He further argues that it was Rickert who attempted to reflect on the "dualism" of the sciences bringing interesting aspects from Kant to Hegel. Thus, he goes on to argue that Rickert had accorded the same status to both the natural and cultural sciences, as against that of Cassier who made a clear separation between the two. Subsequently, it was Weber who had taken the agenda but did not then show interest in the relationship between the natural and cultural sciences from an epistemological point of view, as did Rickert and Cassier (Habermas [1988, p.10]).

Although Weber conceptualised cultural sciences as a new social science with a systematic intent, such a methodological advancement falls under 'dualism' (Habermas [1988]). For, according to Habermas [1988], "on the one hand, Weber always emphasizes the empirical-analytic task of using proven lawlike hypotheses to explain social action and make conditional predictions. From this point of view, the social sciences, like nomological sciences, yield information that can be translated into technical recommendations for the rational choice of means" (p.12). This leads Habermas to argue that Weber's emphasis might supply the "knowledge of the technique by which one masters life - external things as well as human action - through calculation". On the other hand, Habermas also realises that Weber's 'understanding of meaning' of social action through such knowledge-guided interest can do no more than open the way to the social facts. Thus, he goes on to argue that Weber has taken this position on the debate of the controversy over value judgements, "which gives a methodologically subordinate status to the hermeneutic intention of understanding meaning" (p.13).

Habermas calls Weber's methodological dualism: 'causal-analytic' and 'interpretive' methods. Habermas in fact did not reject Weber's "all aspects". Like Weber, for example, Habermas has also attempted to bring explanatory and interpretive approaches "under one roof" (McCarthy [1988]). One can also find Habermas' attitude on this from his clarification of Weber's unofficial version regarding the theory of action (see Habermas [1984, pp.279-289]).

In the official version, Habermas (1984) argues,

Weber distinguishes the types of purposive-rational, value-rational, affectual, and traditional action. This typology is based on categories of action goals to which an actor can orient himself in his purposive activity: utilitarian, value-related, and affectual goals. Then "traditional action" follows as a residual category that is not further determined. This typology is obviously guided by an interest in distinguishing the degrees to which action is rationalizable. Weber did not start from social relationship. He regards as rationalizable only through the means-ends relation of teleologically conceived, monological action. (p.)

If one adopts Weber's perspective, Habermas argues that "the only aspects of action open to objective appraisal are the effectiveness of a causal intervention into an existing situation and the truth of the empirical assumptions that underlie the maxim or the plan of action - that is, the subjective belief about a purposive-rational organisation of means" (Habermas [1984, p.281]). In other words, according to Habermas, Weber's concepts do not relate to the "linguistic medium of possible understanding" of meaning, but only "to the beliefs and intentions of acting subjects". Thus, Habermas goes on to argue that Weber "does not elucidate meaning in connection with the model of speech", which counts the fundamentals of interpersonal relations between acting subjects.
Habermas [1984] further argues that "the concept of social action (emphasis added) cannot be introduced by way of explicating the concept of meaning that Weber has advanced" (p.280). Rather, his belief is that the model of purposive activity needs to be expanded "with two other specifications so that the conditions of social interaction are satisfied: (a) an orientation to the behavior of other acting subjects, and (b) a reflexive relation of the reciprocal action orientations of several interacting subjects" (p.280).

Whilst elucidating Weber's unofficial version of the action theory, Habermas argues:

When Weber attempts to set up a typology on the conceptual level of social action, he encounters additional aspects of the rationality of action. Social actions can be distinguished according to the mechanisms for coordinating individual actions, for instance according to whether a social relation is based on interest positions alone or on normative agreement as well. It is in this way that Weber distinguishes the sheer facticity of an economic order from the social validity [Geltung] of a legal order. In the one case, social relations gain stability through the factual intermeshing of interest positions; on the other, through an additional recognition of normative validity claims.... Interaction based on complementarity of interests exists not only in the form of custom - that is, of insensibly accepted habituation - but also at the level of rational competitive behavior, for example in modern commerce, in which participants have formed a clear consciousness of the complementarity as well as of the contingency of their interest positions. On the other hand, interaction based on normative consensus does not only take the form of tradition-bound, conventional action; the modern legal system is dependent on an enlightened belief in legitimation, which rational natural law - in the idea of a basic contract among free and equals - traces back to procedures of rational will formation. This might have suggested constructing the types of social action (a) according to the kind of coordination and (b) according to the degree of rationality of social relationship. (Habermas [1984, pp. 282-283])

Finally, Habermas argues that Weber's unofficial typology of action has not been carried out fruitfully for the problematic of social rationalisation. This is where Habermas captures several aspects which have been developed through advancing the idea of communicative action. By communicative action, as against instrumental and strategic action which are oriented to success, Habermas maintains it means "the actions of the agents involved are coordinated not through egocentric calculations of success but through acts of reaching understanding" [1984,p.286]. Habermas, thus, goes on to argue that "(i)n communicative action participants are not primarily oriented to their own individual successes; they pursue their individual goals under the condition that they can harmonize their plans of action on the basis of common situation definitions" (p. 286).

According to Habermas, "knowledge is always related to human actions" [Lyytinen and Klein 1985]. By examining the category of actions, Habermas demonstrates the interlocking of 'knowledge' with 'interests'. In so doing, he vindicates the view that "interest is not external to knowledge" (Habermas [1978, p.212]). He also argues that "interests and actions are attached to each other in that they both establish the conditions of possible knowledge and depend on cognitive processes, although in different configurations according to the form of action" (p.212). In fact, Habermas considered this work, that is, the theory of knowledge and human interests, as "an attempt to set the foundation for a critical theory that would stand between philosophy and science [emphasis added]" (Pusey [1987]).

In a later work Habermas [1988] put forward an argument that "(t)he controversial relationship between the methodological framework of research and pragmatic function of applying the results of research can be clarified only when the knowledge-orienting interests invested in the methodological approaches have been made conscious" (p.14).
If this is what Habermas wants to see occurring amongst (social) scientists, then, we need to be more conscious about what we are doing and want to do.

From the beginning we have tried to demonstrate our interest in exploring how a Habermasian methodology can be utilised from the viewpoint of a "research student" or an "external researcher" perspective. Thus, in order to explain the characteristics of the relationships of knowledge to interests from such a research point of view, that is at the methodological level of an individual researcher or a "research student" perspective, we need to reconsider some aspects of Habermas' theory of knowledge and human interests. We will do this by juxtaposing the aspects of knowledge and interests for "all sciences" and the "social sciences only". It is to this we now turn.

**1. Aspects of Knowledge Interests considering "All sciences"**

In addition to the attempt to set the foundation for a critical theory (as mentioned above), Habermas' theory of 'knowledge-guiding' interests can also be considered as an attempt to elucidate the embeddedness of scientific research in "all sciences". By "all sciences" we are referring to both the 'social' and 'natural' sciences. Considering "all sciences", Habermas has categorised the underlying knowledge orienting "interests" into three kinds of knowledge-constitutive interests: "technical", "practical" and "emancipatory" interests.

Habermas' initial intention in undertaking this project, in the first place, was to break the positivistic connections between knowledge and interests (Pusey [1987]). Such representations mostly occupy related texts, especially those which have dealt with Habermas' concepts (see Thompson [1981], Held [1980], Geuss [1981], Roderick [1986], Pusey [1987], White [1988]). Lyytinen and Klein [1985] also elaborated on such discussions. They also recognised that knowledge interests can be utilised to determine the cognitive strategies that guide systemic inquiry, which provides them with the means of classifying the processes of such inquiries. Figure 1 is reproduced from Lyytinen and Klein [1985] to show their categorisations of different aspects of Habermas' knowledge interests which they develop for categorising "information systems research".

**Figure 1 Aspects of Knowledge Interests**

<table>
<thead>
<tr>
<th>Knowledge Interest</th>
<th>Social Action</th>
<th>Mediating Elements</th>
<th>Sciences</th>
<th>Purpose</th>
<th>Process</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Cultural Institutions, Natural Language</td>
<td>Historical Hermeneutic Geisteswissenschaften</td>
<td>Understanding of Meaning, Expansion of Inter-subjectivity</td>
<td>Ideographic Method, Dialogue rules of Hermeneutics</td>
</tr>
<tr>
<td>Practical</td>
<td>Communicative action</td>
<td>Power Unwarranted Constraints</td>
<td>Critical Sciences, Psychoanalysis, Philosophy</td>
<td>Emancipation Rational Consensus, Mündigkeit</td>
<td>Reflective Method, Criticism of Assumptions</td>
</tr>
</tbody>
</table>

(Source: Lyytinen and Klein [1985,p.224])
The way in which Lyytinen and Klein [1985] have advanced these different 'aspects of knowledge interest' (as they call it) through this figure (they call it a "diagram") is elaborated on below.

By the Social Action Aspect, following McCarthy [1978] and Bernstein [1976], they (Lyytinen and Klein [1985]) articulate that it "reveals the connection between a type of social action and the knowledge interest with which it is associated" (p.224).

Following Habermas [1972], they argue that "the Mediating Elements Aspect (emphasis added) suggests three 'real' world elements that underlie a specific knowledge interest" (p.224). And by the Science Aspect they mean "how disciplines can be classified according to their underlying knowledge interest" (p.224).

By the 'Purpose of Inquiry Aspect', they (Lyytinen and Klein [1985, p.224]) mean that it "provides the reasons behind a knowledge interest inquiry" and "the Process of Inquiry Aspects (emphasis added) gives the methodological framework of the inquiry".

The way in which Lyytinen and Klein [1985] articulate the three modes of principal classifications of inquiry: technical interest, practical interest and emancipatory interests, are as follows:

Technical knowledge interest is concerned with the efficient control of the 'physical' world. It is linked to the knowledge needs of purposive-rational action. This capability to control is acquired through learning, by observing the success or failure of deliberate interventions. Disciplines that follow this knowledge pattern are natural sciences such as physics, and engineering, and systematic social science such as economics or operational research. All of these are interested in prediction and causal explanation. These sciences then: [quoted Habermas - emphasis added] "disclose reality subject to the constitutive interest in the possible securing and expansion, through information, of feedback monitored action" (Habermas 1972).

Inquiry in the technical knowledge interest mode takes place through controlled experimentation in which hypotheses are varified or falsified. Methodological rules of inquiry are called 'scientific method'.

The practical [1: cited a footnote: (Habermas uses the term 'practical' in a way that preserves its original meaning as a 'doctrine of politics'. It does not mean 'technical' which originally meant 'skilful production of artifacts and expert mastery of objectified tasks').] knowledge interest is concerned with assisting historic understanding, both self understanding and understanding of others. This manifests itself through the communicative action of ordinary language (Berger, Luckman 1967). The ability to understand comes from the cultural socialization that produces accepted social norm and role expectations. The disciplines which are concerned with this kind of knowledge are the historical-hermeneutic sciences. They include, history, anthropology, hermeneutic sociology (Winch 1958), and Wittgensteinian linguistics (Wittgenstein 1953, Austin 1962, Serle 1969). These sciences are interested in clarifying meaning. They direct their attention at interpreting the meaning of texts and actions. Methodological rules of inquiry are called "rules of hermeneutics" and they attempt to create a dialogue between people trying to understand each other.

Emancipatory knowledge interest is related to our concern to have free, open communications and the conditions that enable these two place (Bernstein 1976). This is the most fundamental knowledge interest because it deals with the substantive and normative aspects of human life, our destiny as a human species. It describes what ought to be the aim of our study of social systems and of social action. It unities the two other knowledge
interests and provides a means for investigating how they relate to each other and their 
dynamics. Examples of sciences dealing with this kind of knowledge need are social science 
when it takes a critical view of social institutions, psycho-analysis when it is dealing with 
our inner compulsions and distortions, philosophy when it deals with the validity of our 
knowledge etc. The purpose of such inquiries is our emancipation. People are released from 
intellectual and social domination and grow to intellectual maturity, which is characterised 
by autonomy and responsibility, called Mundigkeit. The process of inquiry is primarily 
reflection, with an uncovering of false beliefs and distortions and a careful criticism of these. 
Emancipatory knowledge interest is related to discursive communicative action. Participants 
look for the justifications of arguments and test their validity. (pp.224-25)

"Habermas has no wish to protect bad science and he certainly wants imperfect 
knowledge to be corrected with better scientific observation where that is appropriate." 
(Pusey [1987,p.23]). Also, if Habermas is intended to see the non-dualism within social 
sciences, then, we can raise several questions. 

Does Habermas provide any such categorisation of 'knowledge interests' only for the 
social science research and its corresponding characterisations? This is a crucial question 
for our analysis. That is, how can a Habermasian approach be used in understanding 
'social science research' including management accounting research?

This leads to the following discussions, that is a consideration of only the "social 
sciences" as opposed to "all sciences".

2. Aspects of Knowledge Interests Considering only "Social Sciences"

Here again, one may ask what leads a science to be called a "social science"? It is our 
understanding that a science which is constituted at least partially, by some account of 
subjectivity or human agency is a "social science". It is not a question of how can one 
derive an account of subjectivity (which can be derived in more than one way [White 
1988]). Rather, the argument is that a social science research programme must be 
constituted by some account of subjectivity or human agency. For example, White [1988] 
argues that "rational choice theory develops an account of a subject which does indeed 
built upon the tradition in which each agent inhabits a monological world of cognition 
and volition" (p.5). On the other hand, Habermas "constructs an account of subjectivity 
which is derived from his analysis of the structures of intersubjectivity implicitly pre­
supposed by ongoing interaction" (White [1988,p.5]).

It is also to be found from Habermas' writings in that he locates social science research in 
relation to certain "anthropologically deep-seated" interests of the human species as a 
whole [of course, for practical and technical interests - emphasis added] (Habermas 
[1973]). This is also indicative from his thesis against Weber's notions of the dualism of 
sciences within the social sciences.

Now, shifting our attention from "all sciences" to the "social sciences", we put forward 
an alternative representation [see Figure 2 below] of such categorisations of knowledge-
orienting interests and their corresponding characterisations, as opposed to the 
presentation made by Lyytinen and Klein [1985], at the level of social scientist(s) 
(including a "research student perspective").

A reason for such representation is that it (i.e. the representations of Lyytinen and Klein's 
[1985]) obscures delineating social science research (say management accounting 
research) as being "under one roof". In particular, the problem arises when we consider 
the notion of "technical interest" and its corresponding aim and process of inquiries. For 
eexample, there is a long-standing debate in management accounting research regarding
the classification of the notions of "technical" and "non-technical". This equivocality leads us to raise the question: whether "technical" means non-social and "non-technical" means social? In fact, this controversy has divided many contemporary researchers/academics, of course reluctantly, and leads one to argue that the "dualism" of sciences is the only proposition that can ultimately provide a solution for such a division.

It is Habermas who has classified action into the domain of "social" and "non-social". These classifications are in fact made by Habermas in order to clarify the problematic process of societal rationalisation. A clear-cut boundary of such classification of these two notions is to be found in his book *The Theory of communicative action* (see Habermas [1984, p.285]), where he notes that

we call an action orientation to success *instrumental* when we consider it under the aspect of following technical rules of action and assess the efficiency of an intervention into a complex of circumstances and events. We call an action oriented to success *strategic* when we consider it under the aspect of following of rational choice and assess the efficacy of influencing the decisions of a rational opponent. (Habermas [1984, p.285])

Like Habermas' classification between 'purposive-rational action' and 'communicative action', the classification of technical knowledge-orienting interest and practical knowledge-orienting interests also has a problematic status. The former has been seen by many who have further elaborated Habermas' work (see Thompson 1981, Held 1980, Roderick 1986 for such explanations). These authors have seen technical interest as "technical enquiry" which is considered with a process of "scientific method" (Habermas calls "empirical-analytic" science). Of course, Habermas himself has advanced such a position to clarify the knowledge-orienting interests considering "all sciences" together.

If we consider the "social sciences" only in our discussion, such a categorisation may not be useful, as far as the processes, purposes and sciences are concerned, especially for the interest of a technical 'body of knowledge', which Habermas has categorised as "technical interests" in order to include "all sciences".

Thus, at the level of researcher(s), we need to reconsider such categorisations. In Figure 2, we reproduce some alternative typologies of knowledge interests and their respective characterisations under the four categories of 'mediating elements and social action', 'aim of inquiries', 'process of inquiries', and 'pragmatic relationships'. (It is to be noted that we have taken some of the typologies that have been developed by Lyytinen and Klein [1985], but we do not claim that all their classifications are conclusive, at least if we consider social sciences only.)

Figure 2 [about here]
Figure 2
Some Characterised Relationships with Knowledge and Interests - at the Level of an Individual Social Science Researcher

<table>
<thead>
<tr>
<th>Knowledge Interest</th>
<th>Mediating Elements &amp; Social Action</th>
<th>Aim of Inquiries</th>
<th>Process of Inquiries</th>
<th>Pragmatic Relationships</th>
</tr>
</thead>
<tbody>
<tr>
<td>Technical</td>
<td>Work systems (Purposive-Rational Action, etc)</td>
<td>Body of Knowledge (Technical knowledge)</td>
<td>Field Study (Interviewing, Anthropological Inquiry, etc)</td>
<td>Direct</td>
</tr>
<tr>
<td>Practical</td>
<td>Interactive Activities (Communicative Action)</td>
<td>Body of Knowledge (Understanding of Meaning)</td>
<td>Field Study (Interviewing, Anthropological Inquiry, Hermeneutic Sciences, etc)</td>
<td>Direct</td>
</tr>
<tr>
<td>Emancipatory</td>
<td>Power/Unwarranted Constraints (Discursive Action)</td>
<td>Emancipations</td>
<td>Discourse (Critical Social Sciences)</td>
<td>Indirect</td>
</tr>
</tbody>
</table>

Our understanding here is that one must not equate "technical knowledge interest" within the "social sciences" with the notion of "technical enquiry". The latter term may be suitable for natural sciences such as physics and engineering (Lyytinen and Klein [1985]). For "social sciences", the meaning of "technical interest" needs to be re-read as interest in collecting or gaining a "technical body of knowledge" in order to perform practical "discourse", or for pre-theoretical preparation. From the viewpoint of real actors, the production of this knowledge is constitutive, because it is real actors who constitute their reality when they encounter problems in their efforts to produce their existence and reproduce their "species being" (Held [1980, p.25]).

It is either to perform practical discourse or pre-theoretical preparation (as mentioned above), a social scientist needs to collect a body of knowledge (i.e., knowledge about work systems, purposive rational action, etc) through field studies. The "pragmatic relationships" between researcher and "researched" for the purpose of such enquiries also needs to be considered as direct, in an anthropological (or ethnomethodological) sense. That is, in order to collect a "body of knowledge" regarding any technical or social roots of accounting, a researcher needs to come closer to the "researched". In a similar fashion, we would also like to argue that knowledge regarding "understanding of meaning" (of course - at the pre-theoretical level) needs to be reified through field studies (which can be extended with different methods such as ethnography and hermeneutics). In this case also, the pragmatic relationship between researcher and "researched" needs to be considered as a direct relationship.

According to Habermas, from the viewpoint of a social scientist[s], the final task always depends on an emancipatory interest which can only be made reflective through "discourse" (or through critical social sciences) and only "indirectly". Certainly, such "discourse" cannot be done in a value-free way. The final 'understanding of meaning' is
dependent upon the conclusions that are to be drawn by the "researched" or on reflections through "emancipation" in a *therapeutic* sense.

**Some Examples of Management Accounting and Its Corresponding Characterisations with Knowledge Interests**

In the previous discussions, we have tried to demonstrate that it is not a question of distinguishing what is 'technical' and 'practical'. Rather, attention has been directed towards knowing both the technical and practical body of knowledge. However, we now put forward some of the examples of the nature of the "technical body of knowledge" in management accounting that may well include the following in an organisational setting:

a. issues of controlling production processes for efficiency and effectiveness through including the identification of costs, material requirement planning (MRP), production scheduling and capacity planning;

b. analyses of sales by establishing prices, profitable lines, distribution of costs and inventory levels;

c. identifications of plant locations for a diversified company, investment analyses, and solving transportation problems;

d. use of statistics to grapple with profits, costs, sales, cash flow and share market variations, to financial statement analyses, to analysing public expenditures and revenues in the case of government accounting;

e. use of computer languages (Eg. Fortran, Basic, Cobol, Pascal) for automated data processing - designing technical functional integration;

f. analyses for pessimistic and optimistic calculations;

g. analyses of the applicability of costing methods under new technological innovations (Eg. JIT, CAM, CAD, CAE); and technical analyses of transfer pricing problems and budgeting.

h. costs and other bodies of technical knowledge for strategic cost analysis;

i. body of technical knowledge for performance analysis;

j. body of technical knowledge of legal and societal aspects; and

k. body of technical knowledge for national and international affairs.

It would be misleading if we were to ascribe to these a body of 'technical knowledge' an 'objective view' produced from the "technical inquiry" of "positivists". We doubt such knowledge can be acquired in a value neutral way, that is, through the use of the positivistic H-D method. "Positivism" fails to reflect both on this technical interest, which informs sciences, and to differentiate these orientations from practical interests.

In order to use these a 'body of knowledge' for practical purposes or for change to any accounting systems and its social roots, there is a need for an "internal colonisation" (cf. Broadbent et al. 1991) or "implementation", in its *first order sense* (see Laughlin [1991]). To make use of this knowledge in a *second order sense*, it is the real actors who can adopt what Laughlin [1991] calls an "interpretive schema".

For the purpose of 'explanation' and 'understanding' such a body of knowledge (Eg. both technical [according to our explanations] and practical) can be considered as a "necessary condition but not a *telos* or sufficient condition" (Habermas [1978,1987]). The *sufficient conditions* of 'explanation' and 'understanding' is dependent upon the ultimate agenda of what Habermas calls 'emancipation' (or reflections).

Here, it should be kept in mind that although this technical body of knowledge and 'understanding of meaning' (that is, 'practical' in the sense of this paper) might have its roots in the social (society) as a whole, however, not all of them equally needs attention
in the sense of a Habermasian 'rationalisation' debate (see White [1988, p.102]). Of course, for pedagogic and epistemological reasoning such knowledge-gain needs to be made public via theoretical discourses for universalising relations, which can still be categorised as an 'emancipatory' interest. In fact, according to Habermas, more or less, 'emancipation' through discourse is necessary for knowledge-orientation that has a 'transcendental status' with a greater degree.

Further, according to Habermas, through 'emancipatory' interest, a social science researcher can explicate, reconstruct, and (even) deconstruct the meanings that go beyond those intended (perceived) by the real actors or which is embedded in traditions.

On the level of a "research student perspective", although Habermas' methodological position is blurred in respect of the first two levels of knowledge-orienting interest - that is, 'technical' (according to our new explanation) and 'practical' - he has however opened a position for social scientists, that is, the knowledge-orienting for emancipatory interest. In this sense, one may consider the 'methodological issues' in management accounting research itself as a topic of "emancipatory" interest. Similarly, theorising social issues of accounting can also be viewed as an emancipatory topic in that such theorising is always dependent not only on 'explanations' and 'understanding of meanings', but also on "final analysis" or "reflections" in a therapeutic sense.

Conclusion and Some Insights

Habermas' methodological position, from the view point of an external researcher, can be viewed as a two-way concept - strong vs weak or minimal vs maximal. Laughlin [1987] has provided a strong position in an ideal sense which is representative of Habermas' language processes. We have presented it here from a weak point of view, that is from a 'research student perspective' or external researcher's point of view, especially at the pre-theoretical or pre-discourse level. Of course, this does not undermine Habermas' maximal view of what he has suggested for a real action situation, that is, the language processes for organising social life and for a change to occur rationally.

Habermas' positions is more methodological than methodical.
ENDNOTES:

1. There exists different labels on the notion of 'critical accounting'. For example, McIntosh (1988) has advanced a label 'critical accounting movement'; other labels have been included 'critical accounting' (Cooper & Hopper [1990]), 'critical accounting literature' (Neimark & Tinker [1986]), and 'critical studies' (Cooper & Hopper [1987], Laughlin, Hopper & Miller [1989]). Laughlin [1987] uses the term 'critical theory' to mean 'critical social theory', especially German critical theory. Some others also use the term 'critical theory' to mean French critical theory. This is in contrast to a positivists' epistemology, we considered critical studies in accounting as a progressive movement which is concerned to access the significance of accounting both as a set of everyday practices and a series of theoretical discourses (cf. Cooper & Hopper [1987]).

As a basis of theoretical discourse, we use a Habermasian critical approach in order to enhance understanding of methodological issues in management accounting research. We believe this discourse will facilitate a better understanding of the following issues: that 'management accounting research is being 'polarised' (Otley [1989]) into different streams'; controversies about the ramifications of research endeavours with a quantitative or qualitative brand and so on.

2. It is to be noted that there exists no explicit definition as such in the writings of Mehan and Wood [1975].

3. However, more attention will be drawn to these issues in a chapter of a proposed research project.

4. As far as methodology is concerned there exists differences amongst the critical theorists (such as Adorno, Horkheimer, Marcuse, and Habermas), in the way they have advanced their theories on the nature of historical development (see Laughlin [1987] for such a discussion); and these theories, therefore, form different paradigmatic positions, which also trace their roots back to various other social theorists such as Kant, Hegel, Marx, Derkheim and Weber.

References:


