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Abstract

In this paper I discuss the School of Accounting and Finance's epistemic community, which has been a result of the vision of Professor Michael Gaffikin. The distinguishing feature of this epistemic community is the critique of accounting which rejects positivist ideologies and its claims to objective knowledge. As a member of this epistemic community, I present a critical reflexive ethnography and question the role of identity of the self and of the epistemic community. I consider the importance of resistance, particularly in the light of national research evaluation 'initiatives'. I conclude that hegemony, or the potential of hegemony, is a necessary condition for the epistemic community to sustain its identity.

Keywords

community, hegemony, resistance, critical, identity, accounting, epistemic

Disciplines

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Critical accounting as an epistemic community: Hegemony, resistance and identity

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ABSTRACT

In this paper I discuss the School of Accounting and Finance's epistemic community, which has been a result of the vision of Professor Michael Gaffikin. The distinguishing feature of this epistemic community is the critique of accounting which rejects positivist ideologies and its claims to objective knowledge. As a member of this epistemic community, I present a critical reflexive ethnography and question the role of identity of the self and of the epistemic community. I consider the importance of resistance, particularly in the light of national research evaluation 'initiatives'. I conclude that hegemony, or the potential of hegemony, is a necessary condition for the epistemic community to sustain its identity.

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1. Introduction

Have you learned lessons only of those who admired you, and were tender with you, and stood aside for you? Have you not learned great lessons from those who braced themselves against you, and disputed the passage with you? (Walt Whitman, *Leaves of Grass* in Hayward, 1997).

A university is place where great lessons can be learned: a repository of knowledge, the creation of knowledge, the dissemination of knowledge and above all, a university is a place where the critique of knowledge is imperative: where a passage can be disputed with you. For many of us as academics, our intellectual identity is inextricably linked with the epistemic communities which foster sites for the inquiry of knowledge.

Since 1989, the School¹ of Accounting and Finance at the University of Wollongong, has been such a site of inquiry of knowledge. Some 60 visiting professors (see Appendix A) from Australia, Canada, the United Kingdom and the United States of America have participated in the School's annual Doctoral Consortium. Although most of the scholars have been from the discipline of accounting, there have also been scholars from the disciplines of Finance, Law, Sociology and Statistics. The audience has been comprised of young and/or early career academics embarking on a PhD and I was one of them. Over time, the audience included more seasoned academics and I became one of them. These doctoral consortia were the vision of Professor Michael Gaffikin, and helped to form the intellectual environment of the School; a necessary precursor for the emergence of an epistemic community. Gaffikin recognised the importance of critique of accounting and accounting history, so as not to "remain intellectually moribund" (Gaffikin, 1998, p. 268). It has been noted by his colleagues, many of whom had been his PhD students, that

(o)utside North America and Britain, Michael was amongst accounting scholars who were the earliest not only to realise the importance of critical studies to accounting but who were determined to create the circumstances necessary to

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¹ Then referred to as the Department of Accounting.

implement their vision for critical accounting in research, teaching and, ultimately, accounting practice (Funnell & Williams, 2005, p. vii).

In this paper I discuss the notion of an epistemic community. This is followed by discussing the distinguishing feature of the School's epistemic community, being the critique of accounting. As a member of this epistemic community, I present a critical reflexive ethnography. Consistent with this methodology, I consider the identity of the self and the epistemic community in the light of national research evaluation 'initiatives'. I conclude that hegemony, or the potential of hegemony, is a necessary condition for the epistemic community to sustain its identity and is the focus for resistance.

2. A critical reflexive ethnography

An ethnography can be considered an interpretive process and many recognise the subjective nature of their work (Boland, 1989; Van Maanen, 1988; Woolgar, 1988). I agree with Van Maanen when he claims that ethnographies are "highly particular and hauntingly personal" (1988, p. ix) and I am reassured that this in "no way undermines their legitimacy" (Hammond & Preston, 1992, p. 805). The recognition of the subjective nature is not an apology but a way of articulating reflexivity. Reflexivity could be viewed as "rampant subjectivity" (Lather, 1991, p. 52), or be an "infinite regress of cognitive dispositions" (Gergen & Gergen, 1991, p. 79), or even range from

self-reference to self-awareness to the constitutive circularity of accounts and texts (Wacquant, 1992, p. 37).

In spite of this possibility, reflexivity also has enormous emancipatory potential as a resource or opportunity (Hamlin, 1992). This emancipatory potential is consistent with rejecting the positivists' quest for objectivity which pretends that the self can be excised from the research process (Lather, 1991).

I have been an academic in the School for over two decades and have been a witness, a participant and now an ethnographer of this epistemic community. This paper is presented as a lived experience, and as an ethnography the intersubjectivity of the actors and their actions are given meaning retrospectively (Chua, 1986). This lived experience will be revisited later when I address identities of the self and of the epistemic community.

3. The epistemic community

A community can be thought of as a physical place, but can also represent something more, since physical place does not necessarily define an epistemic community. There are exceptions to this, for example, the Rochester School is equated with positivist claims to knowledge (Christensen 1983), and the Frankfurt School is equated to the critique of positivism and the 'home' of critical theory (Agger, 1998). An epistemic community can be constituted or determined by prevailing conditions which are intersubjectively shared (Haas, 1992). Such communities are

made up of both producers and consumers of particular kinds of knowledge, of texts, often operating within a particular institutional context (such as the university, the legal system, religious groupings), within particular divisions of cultural labour (such as architecture, painting, theatre, dance), or within particular places (neighbourhoods, nations, etc.) (Harvey, 1989, p. 47).

An epistemic community is more of "a sociological group with a common style of thinking" (Haas, 1992, p. 3) and thus is more than a space within which individuals share their ideas and emotions (such as in group counselling). Thus, an epistemic community

also somewhat resembles Kuhn's broader sociological definition of a paradigm, which is "an entire constellation of beliefs, values, techniques, and so on shared by members of a given community" (Haas, 1992, p. 3).

The epistemic community discussed in this paper, considers accounting as a social science to which critique must be consciously and persistently applied. Accounting is understood as a critical social science and thus is distinguished from positivism and associated claims to objective knowledge. Agger stresses that

(a)bove all, critical social theory rejects positivism on the ground that positivism is no less a form of writing than other texts (1998, p. 188).

Gaffikin (1988) recognised that "contemporary researchers have a debt to the 'golden age'" (p. 16) of accounting theorists of the 1960s, who, despite having "a realist ontology and a foundationalist epistemology" (p. 31), were aware of the importance of research methods. Whilst acknowledging their legacy, Gaffikin (1988) noted that "it is little wonder" (p. 32) that they were on a "fruitless journey" (p. 32) unaware of the value-laden presuppositions they held. The view that observations are theory-infected (Gaffikin, 1984; Gergen & Gergen, 1991; Hunt, 1994; Lather, 1991) has forged a field of knowledge.

In his 1988 paper, Gaffikin also noted accounting researchers such as Tony Lowe, Richard Laughlin, Tony Tinker, Barbara Merino, Marilyn Neimark and Wai Fong Chua, all of whom have been active in the critique of positivist accounting. Therefore,

when these accounting researchers² participated in the School's annual doctoral consortia, it was clear that the School was a part of something which was shared across continents. The epistemic community of the School was not isolated, but rather a participant of a broader epistemic community.

An epistemic community is not confined by space and time, and hence can exist and emerge over time. Bernstein (1983) recognised that "(a) community or *polis* is not something that can be made" but rather comes "into being of a type of public life" (p. 226) or part of the public and political sphere (Lehman, 2001). The convergence of colleagues represented a form of "public freedom" which "can strengthen solidarity" (Bernstein, 1983, p. 226). The rejection of positivism, particularly when imposed on accounting, formed the shared understanding of knowledge, and this gave the community a sense of solidarity, which I was also relieved to share. I had a sense of being part of "a period marked by much methodological and epistemological ferment" (Lather, 1991, p. 50) and it was exciting to be a part of this movement.

The discussion so far may be taken to suggest that issues were not contested. This was not the case. The doctoral consortia provided important opportunities for participants to "provide this necessary intermeshing of focus and conflict" (Collins, 1992, p. 77). There was debate between the presenters/scholars and between the audience and the presenters. Having a community where the terms of engagement allow debate and critique of the shared knowledge was impressive, and an essential condition.

The label of critical accounting as an all-encompassing category of non-positivist research (Lodh & Gaffikin, 1997) did not always sit well with me. One can refer to post-positivist theories (Agger, 1991; Lather, 1991) to indicate that this category is at the interface of critical theory and postmodernism. I consider reflexivity to be a common link between critical theory and postmodernist positions. Reflexivity is a feature of: Habermasian critical theory (Agger, 1991; Held, 1980); feminist postmodern scholarship (Lather, 1991; Usher, 1993); and poststructural research (Agger, 1991). Although I am drawn to Agger's (1991) distinctions between critical theory, postmodernism and poststructuralism, I also appreciate their interconnections. Therefore, I can reconcile or accommodate Lodh and Gaffikin's (1997) reference to critical accounting as encompassing critique in all its forms.

There were episodes of intellectual unrest, infused with passion (and good humour) and these demonstrated the importance of not confining thought, but challenging it. In so doing, created

crucial conditions for creativity . . . which sustain *multiple bases of intellectual conflict across a primary focus of attention* (Collins, 1992, p. 77 emphasis in original).

4. Hegemony and closure

As stated earlier, an epistemic community does have shared meaning and a shared discourse. A broader audience, which may not be cognisant of this discourse, may experience it as a mystique to confound those seeking to access the community. It is likely that those who consider the community to have an impenetrable language will remain outsiders. Efforts can be made to make ideas more accessible, but there is a risk of masking ideology which is implicit in a discourse. The requirement for linguistic competency (Agger, 1998, referring to Bourdieu) as a 'password' for entry can enforce an unintended closure of the epistemic community. The problem of such a possibility is that the critical accounting community limits its potential to engage and influence; hence it can undermine its quest for transformative change (Dillard, 1991).

I have found myself wrestling³ with this potential exclusion of my finance colleagues who may consider that critical accounting is not directed to them. There have been a number of non-accounting academics from finance, law and statistics who have presented at the School's doctoral consortia. These scholars recognised the need for critique and were willing to engage in issues which recognised the contested nature of knowledge. The potential to alienate our finance colleagues should not be dismissed as an unintended or inevitable consequence, since

epistemic communities should not be mistaken for a new hegemonic actor that is the source of political and moral direction in society (Adler & Haas, 1992, p. 371).

Therefore, there is a fine line between maintaining an ideal of community of shared knowledge and an ideal of community which also stresses the politics of difference (Young, 1990). The implicit terms of engagement of the critical accounting community members should be to seek to understand and equally, to seek to be understood. The community is not an adversarial arena with the intention to overthrow another's idea. Instead, ideas need not be mutually exclusive, as the epistemic community is a place/space which enables competing ideas to coexist. In seeking the ideal of an epistemic community, it is essential to be conscious of the potential for imposing closure. Furthermore, closure may undermine the earlier intentions of an epistemic community—the need for a space to be heard and understood. The ideal of openness and inclusivity of the 'other' (whether contested or not), can enable opportunities for engagement of a dialectic which explicitly celebrates, rather than being suspicious of differences. Young (1990) recognises that the

² For a full list of presenters see Appendix A.

³ Particularly in my role as Head of School of Accounting and Finance. In an attempt to redress this potential alienation, I have identified synergies between accounting and finance that focus on common topics to which both disciplines can contribute. The details of this are not within the scope of this paper.

desire for mutual identification and reciprocity, however, hampers the implementation of a principled call for heterogeneity (p. 312).

However, these terms of engagement may be suspended when there is a threat to the community's identity and existence. The urgency for controlling what individuals and the community consider as valid knowledge (Harvey, 1989) is most evident when there is something to brace or resist against.

5. Resistance

Difference is central to the critical accounting epistemic community since it rejects the realist ontological and epistemological premise of positivism. The powerful ideology of positivism (Agger, 1998) was and is pervasive, evident in the plethora of mainstream accounting journals which privilege a limited view of knowledge defined by positivism. Fortunately, there are just a few accounting journals which accommodate critical accounting, *Accounting Forum* being one of these.

Sometimes, the resistance seems futile, especially when critical accounting is considered in the context of national initiatives for guiding and defining research. Gaffikin (2005) lamented that

(r)esearch is affected by the demand to meet speedily some KPI set to judge academic compliance with predetermined standards of successful academic endeavour. In light of this, many see the pursuit of intellectual inquiry as an unnecessary luxury—the traditional view of a university is diminished” (p. xvii).

This quote alerts me to the potential for institutions, which have national research agendas, and can fund, privilege and thus control the research within universities. Where commodification or commercialisation of knowledge becomes a national research priority, then institutions adjudicating such research, including universities, become complicit in undermining their role in society. Privileging research which has commercial potential can privilege knowledge and can confine and control what constitutes knowledge. Knowledge in the form of critique can be dismissed or rendered inconsequential, unless it can be demonstrated to have impact, such as informing government or other institutional policy. Whilst the quest for demonstrating impact can be important, it also relies on a short-term view of the consequences of knowledge. This not only has implications for highly theoretical pursuits (such a theoretical physics or mathematics) but it also has implications for research which is discursive and focuses on the critique of knowledge.

The Australian Research Council (ARC) (2009) is setting a national research agenda in the form of Excellence in Research for Australia (ERA). Under ERA, research will be evaluated at

a discipline level according to research quality and activity . . . using a combination of indicators and expert review. It is expected that some indicators will be applicable to all disciplines while some will be discipline-specific (Australian Research Council, 2009, p. 1).

This will entail “interdisciplinary research . . . [to] be disaggregated to its discipline components” (Australian Research Council, 2008, p. 3). It will be interesting (an understatement) to see to which discipline critical accounting research will be assigned. Gaffikin (2005) argues that such metrics “are designed to promote uniformity and deny any rigorous critique” (p. xvii). Should I be concerned that the ARC established the Indicator Development Group (IDG), since

(t)he IDG comprised a core of research metrics and statistical experts, with the ad-hoc appointment of leading researchers representing disciplines where there are particular difficulties with the identification of appropriate metrics (Australian Research Council, 2009, p. 1)?

I do hope this quote means that ERA will be able to accommodate critical accounting, somewhere in its system of evaluation. I do fear though, that a potential consequence of this approach to research might be that it does not promote or allow interdisciplinary knowledge to be recognised in its own right. Although Lather (1991) thought that knowledge resulting from pushing interdisciplinary boundaries has been “increasingly recognized” (p. 66), the consequence of ERA may be to marginalise or dismiss knowledge which rests at the intersection of disciplines. Whether this kind of knowledge will be, or can be assigned an ‘appropriate metric’, remains to be seen. I am not sure what will prevail in the new era of ERA. However, one should heed earlier warnings:

(w)e see instruments turning from servants to tyrants, forcing the captive scientist to mass-produce and market senseless data beyond the point of conceivable usefulness—a modern version of the Sorcerer's Apprentice (quoting Paul Weiss, 1962 in Egler, 1970, p. 59).

We need to remind ourselves to “make good . . . [our] promise not to remain within the academic boundary” (Latour quoted in Hamlin, 1992, p. 534). However, might this resistance, this challenging of academic boundaries, be at the expense of the identity of the self and the identity of the epistemic community?

6. Identity of the self and of an epistemic community

In creating an environment of like ideas, an epistemic community can also be a sanctuary within which an individual can express themselves. In many ways the epistemic community also enables self-interpretation, whereby as a researcher I can

claim a sense of self that can be congruent with a legitimate sense of knowing. In reference to the sphere of work and family as a community, Yeatman (1990) considered that a “community of agents whose agency constructs the world in which we live” also enables “self-interpretation and legitimation” (p. 281). Similarly, the epistemic community accommodated a space for me to articulate reflexivity as an expression of confidence in my epistemologic position. The separation of reason from a sense of self, according to positivism, has not been plausible for me for a long time (at least two decades). In claiming accounting as a critical social science, I also considered reflexivity as informing. However, this meant that I was confronted by mainstream patriarchy which generally interprets self-evaluation as a weakness rather than a developing epistemology (Belenky, Clinchy, Goldberger, & Tarule, 1986). The researcher needs to be poised for the reactions they may get, particularly if patriarchal systems (often oblivious to upholding positivist claims to objective knowledge), devalue and dismiss reflexive processes as expressions of uncertainty and vulnerability.

I would argue that rejecting external validations “in search of an inner validation” (Sudhir Kakar quoted in Taylor, 1989, p. 508) is a necessary condition for emancipation, but is it sufficient? Taylor recognised this question to reflect the condition of modernity where

(t)he existential predicament in which one fears condemnation is quite different from the one where one fears, above all, meaninglessness. The dominance of the latter perhaps defines our age (Taylor, 1989, p. 18).

The identity of the individual can exist without an epistemic community. However, would I experience this as a meaningless existence? What happens to an epistemic community if institutional conditions control what constitutes valid knowledge? Gaffikin (2009) views expressions of critical resistance as having been thwarted. It can feel this way when I come across a new audience which questions my/our research: *but this is not accounting!?* Is this a failure of the epistemic community or merely the community reaching wider audiences? But this is the process of education. Can a critical accounting epistemic community survive when “(w)e are playing one game with the rules of another” (Gaffikin, 2005, p. xiv)? But that was the point. As a collective shared sense of knowing, we, not just I, have a strengthened solidarity, so are able to persist in resistance in its various forms. In learning and teaching, in research, in having undergraduate and postgraduate students, we broaden the potential boundaries of our epistemic community. Gaffikin alone has supervised over 40 postgraduate theses. Many of these students are academics in universities in other countries as well as in Australia. Funnell and Williams’ (2005) Festschrift attests to this.

Therefore, rather than thinking that it is inevitable that critical accounting will be marginalised or feel meaningless, I consider, or perhaps need to consider, that ERA and its related initiatives to disaggregate interdisciplinary research, is part of the experience of resistance. Hopefully, this new era will be subject to renewal as the 1990s and the 1960s were an “exciting . . . era for sociology and social theory” (Agger, 1998, p. 189).

7. Conclusion

A critical accounting community must maintain an intellectual unrest in order to challenge oppressive institutional practices. There is a danger that the identity of an epistemic community may be marginalised in the context of institutional efforts to evaluate research excellence. There is also a danger that an epistemic community can alienate itself by surrendering to fears of becoming meaningless. The need to resist subtle, or explicit, even naively well-intended pressures, must be encouraged: otherwise we risk being merely mimetic. That is not the point of an epistemic community. I would like to argue that any setback that Gaffikin (2009) is concerned with might be what Collins (1992) refers to as *stagnation*, but, rather than seeing this as an end state, sees

(s)tagnation as well as creativity . . . [as being] . . . at the heart of the network structure of intellectual life (p. 75).

It is important that we do not define the impact of our critical accounting community only in terms of research outcomes. As stated in the beginning of this paper, a university is a place where great lessons can be learned and dissemination of knowledge is also a very important aspect of a university. The long-term impact of education starts with learning and teaching of undergraduate and postgraduate students. These students are future participants and leaders of our organisations, institutions and society. I believe some could carry nuances of the epistemic community. An important role therefore, is played by all associated with the critical accounting community—students, academics, and the broader public sphere.

Appendix A. Appendix

Visiting academics presenting at the Doctoral Consortia of School of Accounting and Finance, University of Wollongong between 1989 and 2008.

1–7 July 1989

Prof. Frank L. Clark—University of Newcastle
Research into financial accounting; imagery and theatre

Dr. David Johnstone—University of Sydney
Problems in the use of statistical inference in research

Dr. Wai Fong Chua—University of New South Wales
Contemporary social theory and accounting

Mr. Michael Aitken—University of New South Wales
Empiricism, contracting cost theory and accounting research

2–27 July 1990

Dr. Richard Laughlin—University of Sheffield
Field research in accounting: a case for middle range thinking

Associate Prof. Wai Fong Chau—University of New South Wales
Health care cost control in the United States: a case-study of positivity, discipline and resistance

Prof. E.A. Lowe—University of South Pacific
A critical analysis of accounting thought: prognosis and prospects for understanding and changing accounting systems design

3–2 August 1991

Dr. Lynda Davies—Griffith University
Researching the organisational culture contexts of information systems strategy: a case study of the British army

Dr. Michael Aitken—University of Sydney
Some thoughts on the state of accounting research

Dr. Richard Laughlin—University of Sheffield
Implementing local management of schools: some preliminary observations of a process of change

4–28 August 1992

Dr. Lynda Davies—Griffith University
Electronic mail as medium in organizational change

Prof. Bob Walker—University of New South Wales

Dr. Peter Lockett—University of New South Wales
Feedback and management accounting: a review of research into behavioural consequences

Mr. Paul Walton—University of Wollongong

5–6 August 1993

Dr. Alistair Preston—University of New Mexico
Travellers and tourists in accounting research

Dr. Eamonn Walsh—New York University
The prince for accountants

Prof. Stewart Clegg—University of Western Sydney
Max Weber, cultural studies, foundations, organisations and management

6–28 October 1994

Warwick Funnell and Sudhir Lodh—University of Wollongong
Passing through the tunnel

Prof. David Cooper—University of Alberta
The Organisation of Multi-national Accounting Firms and issues of Auditor Independence

Christine Fox—University of Wollongong
Rocky pathways and steep slopes on the way to developing a theory

7–7 July 1995

Prof. Michael Gaffikin—University of Wollongong
Political correctness in accounting research or what did you do in the doctoral wards daddy

Prof. David Cooper—University of Alberta
Changing institutional logics: Bourdieu and business plans

Prof. Tony Tinker—Baruch College New York
Labor process and processing labor: towards a critical theory of accounting information systems

8–19 July 1996

Prof. Leslie Oakes—University of New Mexico
For the glory of his monarchy, the conservation of these islands, and the advantage of the royal exchequer

Prof. Thomas Tyson—St John Fisher College
The golden age of cost accounting? The unfulfilled promise of the national industrial recovery act of 1993

Prof. Tony Tinker—City University of New York
A mind is a wonderful thing to waste: re-producing the subjectivity of accounting students

 Appendix A (Continued)

9–18 July 1997

Prof. Frank Clark—University of Newcastle
Theatre and intolerance in financial accounting research

Prof. Prem Sikka—University of Essex
Sweeping it under the carpet: the role of accountancy firms in moneylaundering

Dr. Tom Jagenberg—University of Wollongong
The greening of the postmodern

10–17 July 1998

Prof. Tom Mouck—University of New Mexico
Neural networks, scaffolded cognition and the institutions of financial accounting

Prof. Barbara Merino—University of North Texas
The rhetoric and reality of the American dream: securities legislation and the accounting profession of the 1930s

Prof. Christopher J. Napier—University of Southampton
The past, present and future of accounting history

11th; 1999: examination of the thesis

Frank Clarke—The University of Sydney
The examiner—friend, foe or tormentor?

Chris Poullaos—University of New South Wales
Graham Dean—The University of Sydney

12th; 2000

Dean Neu
Gloria Volmers
John Quiggin

13 July 2001

Prof. Christine Cooper—University of Strathclyde
From women's liberation to feminism: reflections in accounting academia

Prof. Elton G. McGuon—Bucknell University
Hedonic investment

C. Edward Arrington—University of North Carolina at Greensboro
Maintaining "critical intent" within a postmodern theoretical perspective on accounting research

14th; 2002

Prof. Richard Fleischman—John Carroll University
Accounting in service to racism: monetizing slave property in the antebellum south

Associate Professor Theresa Hammond—Boston College
Chapter 4 from a white-collar profession: African-American CPAs since 1921

15–25 July 2003

Prof. Marilyn Niemark—The University of New York
From McKesson and Robbins to Enron: the persistence of failure

Prof. Christine Cooper—University of Strathclyde
Same old story—the destruction of pay and conditions: the privatisation of prisons in Scotland

Associate Professor Glen Lehman—University of South Australia
What editors look for

16–9 July 2004

Prof. Tony Tinker—Brauch College, City University of New York
Bury Pacioli in Africa: a bookkeeper's reification of accountancy

Prof. Christopher Napier—University of South Hampton
Social reporting by islamic banks

Dr. Aida Sy—Branch College, City University of New York
Social history and the rise of critical accounting & bury pacioli In Africa: A bookkeeper's reification of accountancy

17 July 2005

Prof. Jane Broadbent—University of London
Performance management systems in UK higher education institutions: governance and control two sides of the same coin

C. Edward Arrington—University of North Carolina at Greensboro
Jeremiah, Bill Gates, and American Ideology

Prof. Michael Gaffikin—University of Wollongong
Prof. Niamh Brennan—Smurfit School of Business and University College Dublin

18–14 July 2006

Prof. Barbara Merino—University of North Texas
Neo liberalism and financial reporting in the United States

Appendix A (Continued)

- Prof. Alan Mayper—University of North Texas
The security of objectivity through quantification
- Prof. Alex Frino—University of Sydney
The impact of electronic trading on bid-ask spreads: evidence from futures markets in Hong Kong, London and Sydney
- 19–28 September 2007
- Prof. Christoph Antons—University of Wollongong
“GOOD GOVERNANCE”, *LAW AND ECONOMIC DEVELOPMENT IN EAST AND SOUTHEAST ASIA*
- Dr. Colleen Puttee—University of Western Sydney
The power of language in defining business ethics
- 20–18 July 2008
- Prof. Joni Young—University of New Mexico
“Accountability: perspectives from three studies”
- Prof. Paul Williams—North Carolina State University
“Towards a more ethical standard-setting process”
- Prof. Michael Gaffikin—University of Wollongong
“Twenty-one years of critical resistance—almost”
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