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ABSTRACT

In this paper I amplify Habermas's eclecticism, and draw on a variety of pedagogic, psychologic, philosophic, and feminist literature to explore and critique the Habermasian Ideal Speech Situation (ISS). I believe that ISS, as the intersection of various ontological positions, has implications for our daily practices, and I illustrate how these might be transformed. Thus, I am proclaiming ISS as an catalyst for reflexive considerations of our ontological positions, and for instigating transformative processes.

KEY WORDS

Habermasian ideal speech, reality, ideality, gender specificity in speech, dreaming, creative visualisation, transformation, critical accounting pedagogy, critical accounting research, critical accounting practice.
The work of Jurgen Habermas of the Frankfurt School is complex, wide-ranging, open to interpretation, and featured in a diversity of disciplinary-based bodies of literature. According to Frank, who was writing within symbolic interactionism, Habermas is a "theoretical internationalist and interdisciplinary eclectic" (Frank 1989 p 354). In this paper, I resonate with the eclecticism, and draw on a range of disciplines to present this description and critique of the Habermasian Ideal Speech Situation (ISS) (1974). An underlying theme is the various ontological and epistemological positions being adopted by the various authors. I draw some conclusions about ideal speech and identify some implications for accounting pedagogy, accounting research and accounting practice.

In accounting literature, the ideal speech situation (ISS) has not attracted a lot of attention. Laughlin described the ideal speech situation, as a crucial element of Habermasian theoretical discourse but, interestingly, without naming it (1987 pp 491-493). He raised the issue of possible participants and prescribed only those few who had the power to change the phenomena under study. Arrington & Puxty, in their "pedagogic essay" (1991), described the rules and claimed that Habermas had little to say about who might be possible participants. However, they also claimed that it was important to understand the model as "theoretical" and "not a blueprint for action" (Arrington & Puxty 1991 p 55). Later, Arrington & Schweiker (1992) named and described the ideal speech situation, but did not subject it to any critique. I reject this minimal, and in some cases, dismissive treatment, and desire to (re)construct the importance and the
usefulness of ISS for those of us who are interested in the pursuit of a better life.

Weber (1976) noted that in the ISS, Habermas was drawing on the Hegelian model of mutual recognition. In this model:

- each subject both experiences the uniqueness of his own experience and translates it into universal terms which can be understood by the other. Each subject also reflectively recognises that the other who appears only through those universal terms is also a unique experiencing subject. (Weber 1976 p 100)

Thus, there is a continuous flow between unique experience, the construction of one’s self interactively with others through universals, and the unique experience of others. This connotes with a shifting ontological position from subjectivity, through objectivity as intersubjectivity, to subjectivity. But this is not decontextualised from a set of values, as Mourrain pointed out:

- Habermas presupposed a moral consensus that values reform (vs revolt), tradition (vs immorality), reasonableness (vs irrationality) and hope (vs despair and cynicism). (Mourrain 1989 p 15)

Thus, the ISS is premised on a range of values, and is differentiated from systematically distorted communication. In discussing this, Held differentiated maximal and minimal understanding, with the former referring to meaning constructed through a genuine consensus, that is, by way of the ISS (1980 p 333). By contrast, minimal understanding was understanding generated through coercion, thereby distorting meaning. Therefore, the aim of discourse is to generate a "communicatively secured consensus" which rests on the authority of the better argument (White 1988 p 102). This is in opposition to systematically distorted communication or a "normatively secured consensus", which is based on a
conventional, prereflective, taken-for-granted consensus about values and ends. (Fraser 1987 p 38)

Regarding a "communicatively secured consensus", McCarthy noted that the authority of the better argument was the "peculiarly unforced force" of the better argument (1978 p 308). This particular, peculiar force is linked to appeals to generalisable interests or needs interpretations. McCarthy noted

one of the levels of discourse that is a precondition of rational consensus is the thematization of available need interpretations themselves; interests are neither empirically found nor simply posited - they are shaped and discovered in processes of communication. (McCarthy 1978 p 328)

The use of the word "discovered" by McCarthy in the above quote, indicates the extent to which Habermas is adopting a realist ontological position. White recognised that Habermas was not using needs in a biological sense, but was relativising them to the cultural needs of any given society (1988 p 70). Nevertheless, Habermas was referring to generalisable or communicatively shared interests. Moon claimed that communicatively shared needs were those which "can be acknowledged both to oneself and to others" (1983 p 179). Slightly differently emphasized, Mezirow noted that an interpretation of needs involved an understanding of "historical, cultural and biographical reasons for one's needs, wants and interests" (1985 p 147). Gouldner noted that giving reasons was communicating "something about the self" (1976 p 216). As Habermas wrote:

Only to the extent that the interpreter grasps the reasons that allow the author's utterances to appear as rational does he
translators persistently use "he" and reproduce "he" as a pseudogeneric (see Smithson 1990 p 4, who argued that "almost all men and most women conceive of males when they encounter 'man', 'mankind' and 'he'"). This is similar to Phillips who argued that "each gender-neutral abstraction ends up as suspiciously male" (1992 p 11).

However, according to Moon, Habermas recognised that disputes would arise which could not be settled by appealing to generalisable interests, because the interests in question were particular (1983 p 179). Further, he claimed that

In such cases it is appropriate to settle these issues through compromise, provided the relative power of the contending parties is approximately equal. (Moon 1983 p 179)

The Rules of Ideal Speech

Using White's formulation, and amending it to remove sexist language, the rules of the ideal speech situation are:

1 Each subject who is capable of speech and action is allowed to participate in discourse

2 a Each is allowed to call into question any proposal

2 b Each is allowed to introduce any proposal into the discourse

2 c Each is allowed to express attitudes, wishes and needs

I appreciate that the use of the translator's "he" is not an example of sexist writing by Habermas, given that the original "es" can be used to mean "he, she or it". It is unfortunate that English does not have a non-sexist exact translation of the German "es". It is also unfortunate that translators persistently use "he" and reproduce "he" as a pseudogeneric (see Smithson 1990 p 4, who argued that "almost all men and most women conceive of males when they encounter 'man', 'mankind' and 'he'"). This is similar to Phillips who argued that "each gender-neutral abstraction ends up as suspiciously male" (1992 p 11).
No speaker ought to be hindered by compulsion - whether arising from inside the discourse or outside of it - from making use of the rights secure under (1) and (2). (White 1988 p 56)

In the first rule the reference to action is a reminder that, for Habermas, the process had an action orientation, and also that capability is an issue (1988 p 56). In an earlier paper, White claimed that our skill in constructing the ISS contributed to how we construct our "ideas of truth, freedom, and justice" (1983 p 168 - 169). This is similar to Miller's claim that:

To be conscious of unfreedom one must have a concept of what freedom and respect for life are. (Miller 1992 p 84)

However, White also noted that "we in some sense choose to participate", and thus the choice must be informed (1983 p 169). In 1988, White had adopted a more critical stance, particularly with the third rule. He claimed that "the first two rules are fairly straightforward rules for fair argumentation" (1988 p 56). He claimed that it was the third rule which implied two further rules for "pure communicative action". One was the openness generated by an expression of sincere feelings and the second was the equality of opportunity. Both of these were necessary for the elimination of "deception, power and ideology" (White 1988 p 56). The issue of communicative competence, hence capability, is central to the works of Habermas. As Frank noted, Habermas understood the loss of communicative rationality to be the "fundamental threat of our time" (1989 p 354). The prescribed absence of coercion is more noticeable in rule three. McCarthy made the point that structural constraints, either "open or latent, conscious or unconscious", must be excluded (1978 p 308).

Mezirow amplified the Habermasian rules and claimed that participants in an ISS would have:
(1) accurate and complete information about the topic discussed,
(2) the ability to reason argumentatively and reflectively about disputed validity claims, and
(3) self-knowledge sufficient to assure that their participation is free of inhibitions, compensatory mechanisms or other forms of self-deception. (Mezirow 1985 p 144)

First, the notion that it is possible for participants to have "accurate and complete information" has connotations of a realist ontology. However, even within a realist ontology, irrespective of how or where we "look", we only "see" a part of any picture (see Hines 1989a and 1989b). A constructivist approach would acknowledge a dialectical construction of knowledge and reality, and hence recognise the limitations of completeness and accuracy (see Guba 1990 for a discussion, set within pedagogy, of the differences). The second of Mezirow's points is not so much an amplification of Habermas, but a reiteration. The third point raises the issue of self-knowledge and a lack of self-deception. Mezirow was writing in critical pedagogy and claimed that this self-knowledge was a necessary precursor to the requisite autonomy in self-directed or emancipatory learning. Further, he claimed that an ideal speech situation would be free of both internal and external forms of constraint or coercion. It would provide for equality of opportunity to participate and for reciprocity in the roles assumed by participants in the discourse - to proffer interpretations and explanations; to challenge, refute, criticize assumptions; to order and prohibit; to obey and refuse; to express intentions and attitudes; and to speak with confidence. Arguments would be based upon the evidence and would not be distorted by deliberate tactics of debate or one-upmanship. The requirements for an ideal dialogue are identical to
those which pertain to the ideal of enlightened self-directed learning. (Mezirow 1985 p 144)

The extent of the discursive actions available is expressly broad, and there is the recognition that there must be a responsible intent. Mezirow then linked the ideal speech situation to emancipatory learning, and clearly in contrast to Arrington & Puxty (1991), saw the ISS as a guide to action in teaching/learning.

Bredo & Feinberg suggested, that for a critical theorist to observe distorted understanding in the Habermasian sense, they must have anticipations of authentic communication which forms the background against which the distortion may be seen, and to judge the validity of particular accounts he or she must rely on communication itself that approximates an ideal of undistorted communication. (Bredo & Feinberg 1982b p 281)

They described the ideal speech situation in the following way:

1. no violence,
2. permeable boundaries between public and private speech,
3. allowance of traditional symbols and rules of discourse to be made problematic, and
4. insistence on equal opportunities to speak. (Bredo & Feinberg 1982b p 284)

The first of Bredo & Feinberg's list connotes the lack of force, or as White termed it, a lack of "compulsion" (1983 p 167). However, there is a compulsion in the ideal speech situation, and this is the problematic, prescribed focus on reason, based on needs interpretations. Interestingly,
Gouldner noted that giving reasons is acting subliminally to assure others that violence is not imminent (1976 p 216)  

The second can be seen as a widening of the boundaries of speech, which is similar to feminist challenges of what is "public" and what is "private". It is arguable that the tradition referred to in the third, is also challenged by feminist scholars. The fourth item is one that, while central to Habermas, is also problematic. These issues will be addressed in a later section.

Bredo & Feinberg, using Gouldner (1976), concluded:

In Gouldner's view freedom and equality are two independent dimensions along which one can describe contemporary ideologies. Habermas' conception of an ideal speech situation is one that emphasizes freedom of access but that seems to presuppose equality of communicative competence. ... there is a potential conflict between these two norms that Habermas does not acknowledge, for greater competence could be used as a legitimate reason to provide greater access. That is, once we recognize that there may well be different levels of communicative competence, then there seems to be something problematic about an ideal speech community that does not recognise this. To recognise it, however, may force us to mitigate the idea of equal access in a direction that would lead us to accommodate variations in competence. (Bredo & Feinberg 1982b p 275)

Feminist scholars would argue that giving reasons in response to statements of feelings and emotions, and/or privileging rationality, are acts of violence (see Braidotti 1991 pp 277 - 280).
Schrag focussed on the normative, ethical ideals of participants engaging in striving for agreement and consensus, in the ideal speech situation (1986 pp 62-63). He claimed

This is the salvageable insight of Habermas's appeal to ideality as a condition for discourse ... it is in the field of human action that the sedimentation of ethical idealities is most clearly visible. What we do as individuals and institutions is shaped by the insinuation of ideals of action. Some of these ideals are very much in the forefront of consciousness; others are more recessed, eclipsed by a social forgetfulness or the intrusion of self-deception and ideology. (Schrag 1986 pp 62-63)

Thompson described the conditions of the ideal speech situation and then proceeded to identify a limitation (1981 pp 92 - 94). He claimed that the silences in Habermas's construction of the ideal speech situation can be linked to his use of psychoanalytic theory:

the constraints which affect social life may operate in modes other than the restriction of access to speech-acts, for example by restricting access to weapons, wealth or esteem. The neglect of these considerations is closely connected ... to the use of psychoanalysis as a model for critical theory. (Thompson 1981 p 203)

Addressing Habermas's use of Freud is outside the ambit of this paper, however I do reject Thompson's claim that Habermas's use of the psychoanalytical model is solely responsible for neglect of these constraints. Here, I focus on critiques of the ideal speech situation from other vantage points.
Critiques of the Ideal Speech Situation:

One needs to pose the crucial question: who decides who is capable of ideal speech and action, and should be potentially excluded. I believe that no person should be excluded from potential transformative processes, and hence would reject Laughlin's (1987) prescription. Lukes discussed in some detail this question of who would be potential participants (1982 pp 139 - 141). He suggested three possibilities: either actual people, or typical people, or ideally rational people could be imagined to participate in undistorted communication. He rejected all three as impossible.

According to Ingram, Bourdieu's analysis of the ideal speech situation concluded that privileging discursive rationality perpetuates "interclass linguistic difference" (1982 p 158). As an example, the use of nonverbal gesture is apparently more prevalent in working-class speech (see Ingram 1982 p 158). Further, Bourdieu (1982) explored the role of "cultural capital", and this may create variations in the abilities or various participants to take up the equal opportunities.

Schrag claimed that a focus on the interplay of "argumentation and counterargumentation suppresses the performance in discourse in its nonargumentative form" (1986 p 61). This is an important point because such a focus silences alternatives such as playful verbal interaction, puns, and poetry, and, as well, it denies nonverbal forms of communication. Further, Elster argued for the usefulness of many irrationalities, including wishful thinking, as mechanisms for emancipation (1983 pp 148 - 157).
Lukes (1982) pointed out a variety of barriers which might exist to preclude communicatively secured consensus in the ideal speech situation. These barriers included:

prejudices, limitations of vision and imagination, deference to authority, fears, vanities, self-doubts and so on. (Lukes 1982 p 139)

Moon (1983) expressed the view that it was impossible for a consensus of values to be reached discursively, and that discussion would go on endlessly. It was claimed that many conflicts could not be settled because our conception of what is in our interests depends upon our conception of the self, or what it is to be a person, and it is far from obvious that people who do not take a great deal about their lives and the structure of their society for granted could come to agree on such a conception. Even more important, moral conflicts may not simply express conflicts of interest but also involve conflicting moral ideas and world-views; the standard of generalisable interests is too narrow a perspective to resolve such disputes. (Moon 1983 p 187)

Fay (1987) had a slightly different means of rejecting the ideal speech situation. He argued that understanding does not equal agreement, and thus, is insufficient as an emancipatory mechanism (1987 p 190). He claimed that another ideal, one which recognised and defended rational disagreement, needed to be formulated. His ideal has four interconnecting theories: the theories of the body, tradition, force and reflexivity (1987 p 213). His formulation was intended to capture every situation of gains and losses, change and stasis, of possibility and limit (1987 p 215). Thus, he would argue for the replacement of the whole of Habermas's theory of communicative action with his formulation.
Schweickart argued that Habermas's ideal speech situation was a patriarchal embodiment of the "ethic of rights" (1990 p 87). She drew on Gilligan's (1982) argument that the development of men's moral reasoning was predicated on an "ethic of rights". Because of this exclusive commitment to rights, Schweickart argued that there was little elaboration of the role of the listener, primarily because the discussion of prevailing theories of discourse "has been virtually uninformed by the subjective and intersubjective experience of women" (1990 p 87). In order to address this, she drew on the "'ethic of care' associated with feminine moral reasoning" (Schweickart 1990 pp 87 - 91). This is similar to Dass & Bush who called for the inclusion of compassion in action (1992 see particularly pp 262 - 267), and to Tronto (1990). In conclusion, Schweickart noted:

My point is not that Habermas is uncaring, but rather that his theory of communicative action suffers from the exclusion of the morality and sense of sociality that is rooted in the experience of the caring relation. (1990 p 91)

Gilligan (1982) was subjecting the work of Kohlberg (1981) to feminist critique. Interestingly, it was this work of Kohlberg which Habermas drew on to identify developmental stages of moral consciousness (see 1987 volume 2 pp 174 - 179). Both McCarthy (1982) and Lukes (1982) commented on what they saw as Habermas's uncritical acceptance of Kohlberg's work. Further, see Benhabib (1987) for a discussion and rejection of Kohlberg's response to Gilligan's critique. She argued that Kohlberg was viewing the moral self as "deseconded and disembodied" (Benhabib 1987 p 81).
This is similar to the critique by Narayan (1990), a nonwestern feminist. She argued that Habermas's silence on the differences in the ideal speech situation imposed by "class, race or gender" severely restricted its application (Narayan 1990 p 261). She claimed that a focus on rational consensus seemed to overlook the "possibility of agreement or knowledge based on sympathy or solidarity" (1990 p 262). She used an example of a defined community divulging sensitive information, which rendered people vulnerable, to suggest that sympathy or solidarity might generate new knowledge beyond that generated through rational discourse.

Griffiths (1988) was concerned with the relative silencing of feelings in Habermasian rationality. She claimed that trying to explain adult human behaviour as embodied solely in rational understanding was a futile exercise:

The feelings of adults cannot be understood in terms of brute sensations acted upon by rational thoughts. Nor can emotions be understood as by-products of thought, independent of human sensations of bodies. (Griffiths 1988 p 148)

She suggested a complex, interactive model in which feelings and emotions should be understood, both in the history of a human being's life and in the social context of that individual's life. This implied that feeling is genderised (see also Markus & Kitayama 1991 particularly p 247 for a review of construals of Self and gender). The model would include the concept of understanding being dependent upon shared feeling, with such understanding then, interactively, contributing to both language and feeling. Griffiths claimed

Thus the understanding of a situation will depend on the feelings as well as on the reasoning abilities that are brought to it. (Griffiths 1988 p 146)
Further, Griffiths claimed that the communication of feelings, "by intonation, use of names of emotions, inarticulate expression, descriptions of emotional states" (1988 p 146) allowed a sharing of experience which generates new understandings of social or political relationships and connections. These new understandings could extend to power structures, and of their influence on our own self-understanding. Clearly, the process is continuing and dialectical:

Our feelings prompt the articulation of our beliefs about the world, and the pattern of conceptualisation of it. They reflect both factual and evaluative judgements. (Griffiths 1988 p 147)

Griffiths claimed that feelings were a source of knowledge (see also Jaggar & Bordo (eds) 1989 for various feminist expositions of the role of the body in constructing knowledge) and should be treated seriously as such. Feelings, being something to which a person has privileged access (in the Habermasian sense), may be difficult to access or, of course, may be misinterpreted. Nevertheless, Griffiths proclaimed feelings as a route to truth because they provided us with "our beliefs about the world and also provide a basis for assessing these beliefs" (1988 p 148). Finally, Griffiths prescribed that

a rational agent is required to attend to and reflect on feelings, not to attempt to control them, except in so far as a rearticulation of feelings might be appropriate in the light of reflection. (Griffiths 1988 p 148/149)

The recognition of feelings as gendered, above, is used to link back to Habermas (1987) and the feminist movement:
the emancipation of women means not only establishing formal equality and eliminating male privilege, but overturning concrete forms of life marked by male monopolies. Furthermore, the historical legacy of the sexual division of labour to which women were subjected in the bourgeois nuclear family has given them access to contrasting virtues, to a register of values complementary to those of the male world and opposed to a one-sidedly rationalized everyday practice. (Habermas 1987 volume 2 p 393/4)

This quotation leads me to pose the question of the extent to which generalisable interests are gender-silent? In fact, it is this point that Fraser (1987) used to focus her critique (see Braaten 1991 p 92 and pp 147 - 150 for commentary). As Fraser noted, Habermas was silent on the issue of feminism except for the identification of the feminist movement as potentially emancipatory (1987 p 32). Therefore, although Fraser noted that this was a serious deficiency, it did not deter her from critique by adopting the standpoint of "absence" (1987 p 32).

Because Habermas omitted any mention of the child-bearing role, and failed to thematize the gender subtext of the role of worker and consumer, Fraser claimed that he failed to understand "precisely how the capitalist workplace is linked to the modern, restricted, male-headed, nuclear family" (1987 p 45). Fraser claimed that a gender-sensitive reading of links between the "private and public" sphere reveal that male dominance is intrinsic, "rather than accidental", to capitalism. She claimed that worker/work and consumer are not economic concepts but, like public and private, are "gender-economic concepts". Thus, she argued that a critical social theory of capitalist societies needed gender-sensitive categories (1987 p 46).
Although Jaggar (1989) did not mention the works of Habermas, she did review western feminist concerns with the relative silencing of emotion in rationality. She traced the role of emotion in positivist research, followed by a cognitive or intentional account of emotion, and concluded with an account of emotions as socially constructed and interactive with knowledge. Emotion in positivistic research, termed the "Dumb View" (Jaggar 1989 p 149), was seen to be separable from both "reason and sense perception" (p 148) and was linked to the notion of a "dispassionate observer" (p 155). On the other hand, later cognitive or intentional versions of emotion focussed on the associated thought. As an example, I might be agitated but focus on this as thinking anxiously about a lecture I have to give shortly. However, as Jaggar pointed out, this results in replicating the supposed problem to be solved, that is, distinguishing between thought and emotion (1989 p 149-50). Drawing on diverse research into cultures, she concluded that there are complex "linguistic and other social preconditions for the experience of human emotions" (Jaggar 1989 p 151).

Jaggar (1989) then considered the epistemological implications of the claim that emotion is socially constructed. First, she noted the positivistic separation of the logic of discovery, where emotion is permitted, and the logic of justification, where emotion is seen as distortive (pp 154 - 155). Second, she noted the anti-positivist argument that such a separation is not viable. Third, she noted that the rejection of the separation has not permitted emotion and knowledge to be regarded as "mutually constituitive" (Jaggar 1989 p 157). In order to offer an explanation for this, she explored various stereotypes of men and women.
The stereotypes of "cool men and emotional women" persisted, even though there was no particular reason to suppose that the thoughts and actions of women were influenced by emotion, more pervasively than were the thoughts and actions of men (Jaggar 1989 p 158). She then claimed that this was related to the ideologically forceful myth of a dispassionate researcher.

According to Jaggar, the mythical ideal of dispassionate enquiry, reproduced and bolstered the "epistemic authority of the currently dominant groups, composed largely of white men" (1989 p 158). At the same time, this myth functioned to discredit the observations of currently subordinate groups including people of colour and women. Thus, there was "epistemological justification" for silencing these groups (Jaggar 1989 p 158). Further, the more vehemently these subordinate groups reported their observations, the more emotional they appeared. Hence, they were more easily discredited. As she concluded:

The alleged epistemic authority of the dominant groups then justifies their political authority. (Jaggar 1989 p 158)

Jaggar was not claiming that emotions were more basic than observation, reason or action, but she argued that neither were they secondary. She concluded that each of these faculties reflected an aspect of human knowledge "inseparable from the other aspects", and that the development of each was a "necessary condition for the development of all" (Jaggar 1989 pp 164 - 165).

Writing on Habermas and feminism, Meisenhelder claimed that Habermas's privileged rationality is
comfortable for men because it disallows the value of the emotions. The realm of the emotions is given to women, who in turn are dominated and thus pose little threat of challenging the ideology and the fundamental fears of men. (Meisenhelder 1979 p 127)

Paradoxically, Barrett concluded that, notwithstanding the gender deficiencies in Habermas's work, it can be seen as rescuing feminism from the "irrationalism and political limitations of post-modern perspectives" (1992 p 216).

From this broad sweep through the privilege of rationality over emotion and feeling, I wish to focus on possible gender differences in speech. Tannen (1991) claimed that there were identifiable and profound differences in the way in which most men and women conducted conversations. Tannen's primary argument was that most men, because of their hierarchical world view, conducted conversations as though they were negotiating to "achieve and maintain the upper hand if they can, and protect themselves from others' attempts to put them down" (1991 pp 24/25). The aim of life was to "preserve independence and avoid failure" (p 25). Alternatively, most women, because their world view was emphasising a "network of connections", negotiated for closeness, "confirmation and support" (p 25). The aim was to "preserve intimacy and avoid isolation" (p 25). Although Tannen (1991) acknowledged that there are hierarchies in women's world views, the relevant attribute is more likely to be friendship rather than power. One can argue that Tannen's generalisations are epistemologically limited, and that there is insufficient recognition of masculine domination. Further, it has been argued that Tannen's text:
trivialises our experience of injustice and of conversational dominance, it disguises power differences, it conceals who has to adjust. (Troemel-Ploetz 1991 p 501)

In her critique, Troemel-Ploetz drew on the work of Henley & Kramarae (1991), who not only identified differences in communicative styles between women and men, but who also discussed the role of power in whose version will prevail. Henley & Kramarae questioned whose speech style was seen as normal, and who was required to learn the communicative style of the other (1991 p 20). Notwithstanding its obvious deficiencies, Tannen’s (1991) work can also be linked with the work of Gilligan (1982), Belenky, Clinchy, Goldberger & Tarule (1987), Gowen (1991), and Krol (1991) through a continuing theme of gendered differences in communicative styles and world views. 4

Kellner acknowledged concern that the Habermasian consensus had potential to repress differences, and claimed that respect for differences needed to be built into the discourse (1989 p 227), although he was not explicit about the processes through which this could be achieved.

Ottmann (1982) believed that, even when the conditions of the ideal speech situation were fulfilled, there would still be constraining factors. He argued:

one still has to take into account the pressure of time, the necessity of having to decide, the limited capacity to take up or alter topics of

4 Preliminary findings by Irigaray (1993) indicate that there are substantial differences between women’s and men’s discourse (see particularly pp 29 - 36). Unfortunately, the complete English translation of her work to date on this issue is still 'forthcoming'.
communication, and the fatigue of those participating in the dialogue. (Ottmann 1982 p 95)

Clearly, the issue of participants’ capabilities is problematic, because who is to know what anyone, including one’s self, is capable of? Further, as Eisenstein noted

Creating equal opportunities to speak was not the same as ensuring that these opportunities would be equally distributed, or equally utilized. (1984 p 40)

Or, as Tannen put it:

Being admitted to a dance does not ensure the participation of someone who has learned to dance to a different rhythm. (1991 p 95)

From dancing to fairy tales: Ottmann noted the German fairy tale of Tischlein - Deck - Dich, which involves verbalising a wish which immediately leads to its realisation (1982 p 89). I wonder to what extent this may have influenced Habermas?

In summary, within an ideal speech situation, all participants have equal responsibility to provide rational argument, equal opportunity for making suggestions, and requesting explanations. Further, it seems to me that, if participants in an ideal speech situation were unaware of the possibility of gender differences in speech, and a denial of the importance of emotions, this could limit the transformative potential.

The Jungian archetype, the inner child, is claimed to be at the core of catalytic processes of transformation aimed at fulfilling one’s potential as a human being (see Abrams 1991: a book of readings within which authors
from a variety of disciplinary backgrounds explore the adult potential to reclaim the inner child). Thus, more child-like and hence more playful forms of interaction may be more successful in a transformative process (see Bateson 1982, for a discussion of the relationship between play and fantasy in communication).

Perhaps Habermas's focus on rationality is closely connected with his relative under-development of inner worlds. This is supported by Brand who referred to Habermas's "neglect of inner nature" (1990 p 121). However, White, commenting on Habermasian works, did acknowledge that accumulation of knowledge required a "willingness to transgress the normal, a playfulness, imaginativeness and inventiveness" (1988 p 148).

Transgressing the Normal:

It is necessary to recall that the focus on the Habermasian ISS is on an ideal. As Bredo & Feinberg noted:

such situations do not presently exist, or exist only locally and fleetingly, they remain an ideal, but one that we can attempt to approximate. (Bredo & Feinberg 1982b p 284)

The very idea of ideal is that it connotes with something not currently present, and it seems to me that returning to the notion of fantasy (Bateson 1982) and imagination (Freire & Shor 1987, particularly p 186) might be useful in explicating this further. This does involve transgressing the normal, particularly in academic accounting papers! In doing so, I see this work as part of an emerging trend toward a rejection of Cartesian dualism (see Berman 1990 for a provocative analysis of Western society, in which he explored the relationship between the physical, that is, bodily, experience of humanity through the ages, and society at the
time). I join with Melser (1993), in a call for researchers to consider whole-person knowing. Taken to its logical conclusion, this means that we use all of our resources to generate/construct knowledge.

**Creative Visualisation:**

For some time I have been aware of a process, usually termed creative visualisation, which is widely, and successfully, used in non-medical treatment of severe and chronic diseases. According to Kehoe, creative visualisation involved:

- using your imagination to see yourself in a situation that hasn’t yet happened, picturing yourself having or doing the thing you want, and successfully achieving the results you desire. (Kehoe 1987 p 87)

One uses one’s imagination, in a deeply relaxed state, to visualise, to conjure up, an ideal state. Somehow or other, this signals the possibility, or at least, a story about the possibility of transformation. Thus, although Habermas has been criticised for prescribing a situation which contained impossible conditions, I believe these criticisms to be largely irrelevant. When the ISS is seen as being similar to creative visualisation, the limitations of the "impossible" fall away to insignificance. Thus, I wish to shift the focus from a concern about constraints, conscious or unconscious, to a celebration of our capacities of all levels of consciousness, including the above conscious, deeply-relaxed state in creative visualisation. Once I embraced the possibilities of seeing the ISS in this way, I came to see the potentials inherent in dreaming.
Creative Dreaming:

To many people their dreams are of no significance. If they are occasionally remembered on awakening, they are shrugged off, dismissed as having little meaning or relevance, and ignored. An alternative position is that there is much for us to learn from our dreams which will enable us to increase our awareness, a crucial step in any emancipatory action. Perhaps it is as simple as this: if you believe your dreams are unimportant, they will be unimportant, and, if you believe that they are important, then they will be important. The familiar self-fulfilling prophesy at work again.

However, I also believe that we can use dreaming as a tool; we can create our dreams. We can create dreams about achieving transformations and emancipation. In doing so this, at least potentially, has the effect of constructing an environment for the achievement of transformations and emancipation in our usual, fully-awake state. While this may seem an outrageous, bizarre, "unreal" and "irrational" suggestion to many, it should be noted that there is a considerable body of knowledge regarding the interpretation of dreams from the likes of Freud and Jung (see Holbeche 1991 for a recent summary). While Freud essentially saw dreams as repositories for our sexual shame, Jung saw our dreams as reliable signposts in our search for better lives. More recently, Mindell (1982, 1985 & 1990) believed that the unconscious 'dreambody' was an active agent constantly expressing itself in our lives, not only in dreams or illness, and that most of our problems arose from not harmonising with it.

There is a long tradition of various cultures using dreaming as a facilitative mechanism. Hippocrates, the ancient Greek physician (c 460-
believed that early signs of illness could be perceived in certain dreams, from which he reasoned that other dream images, like radiant sunshine, could be used for therapeutic purposes (Garfield 1976 pp 24-25). According to Holbeche, a Roman soothsayer, Artemidorus of Ephesus, drew on ancient Egyptian and Greek civilisation and wrote a book on dreaming in the second century AD and claimed that "dreams and visions are infused into men (sic) for their advantage and instruction" (1991 p 65). Garfield argued that using dreams as facilitative mechanisms was not restricted to the ancient Greeks, but these practices were prevalent in ancient Hebrew, Egyptian, Indian, Chinese, Japanese and Muslim communities. Many indigenous cultures today, including the Australian Aborigine, the Malaysian Senoi, the African Xhosa, and many American First Peoples, all place a measure of importance on dreaming and integrate their dreaming more fully into their lives (Holbeche 1991).

Implications for our Practices:

I believe that the Habermasian ISS has many implications for our daily practices. Thus, I see the potential "practical" application of this "theorising". Habermas argued that

the emancipatory interest in knowledge guarantees the connection between theoretical knowledge and an 'object domain' of practical life which comes into existence as a result of systematically distorted communication and thinly legitimated repression. (Habermas 1978 p 372 emphases in original)

In the following sections I briefly explore some implications for accounting education, research and practice, with the caveat that I also see reflexivity as an essential part of critical practice.
Implications for Accounting Pedagogy:

Consider (dream) for a moment, that in every interaction we had as lecturers with students, we attempted to approximate the ISS. Consider us actively promoting students' contesting our decisions: asking us for our reasons for our actions, and making suggestions. Consider us as being no more powerful than students. Sound threatening? I guess it is for many. But this type of thinking and acting and feeling is at the core of the critical pedagogic practices of the likes of Bredo & Feinberg (1982a). As with all critical work, the aim is emancipation. There is a recognition that knowledge is constructed and that students have just as much to teach us as we have to teach them. My dreaming about this aspect of my daily practice centres around constructing co-operative and collaborative learning communities.

Implications for Accounting Research:

Lather believed that:

Research approaches inherently reflect our beliefs about the world we live in and want to live in. (1991 p 51)

I want to live in a world of more equal power distributions, and hence chose critical approaches in my researching now. In essence this means that I am not only trying to gather information in research, I am attempting, with other participants, to transform the particular phenomenon under study. The implications of the ISS is that, in all interactions, I operate (dream) with an awareness of, and appreciation of the rules of ideal speech and interpretations of needs. This involves,
among other things, a continual questioning of my assumptions, and, at
the same time, carrying out action.

**Implications for Accounting Practice:**

My current dreaming about the ISS in accounting practice centres around
the 'true and fair view requirement' in financial reporting. My dream is of
a community of users, and those affected by accounting information,
constructing the decisions/meanings about this phrase, using ISS in
discourses.

**Conclusion:**

I believe it is possible to use ideality, either in creative visualisation or
dreaming, to assist in our emancipatory efforts. I believe that once we
fully embrace whole-person knowing, we have many techniques,
constituting a range of ontological positions, at our disposal. I see this
belief connected to the Jungian archetype of the medial woman, who,
according to Estes, "stands between the world of consensual reality and
the mystical unconscious and mediates between them" (1992 p 289). The
medial woman is the "transmitter and receiver between two or more
values and ideas". In conclusion, Estes claimed that this archetype
is the one who brings new ideas to life, exchanges old ideas for
innovative ones, translates between the world of the rational and
the world of the imaginal. (Estes 1992 p 289)

I hope that this paper, and myself as author, can be dreamed into medial
woman to assist in the transformation of accounting education, research
and practice.
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