



INTRODUCTION

The introduction of French theory into English language accounting research

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Abstract

Purpose – This purpose of this paper is to investigate the introduction of French theory into English language accounting research and to assess the impact of the work of French social theorists on the accounting research domain.

Design/methodology/approach – The paper presents a citation analysis of articles appearing in selected English language accounting research journals for a sample of French authors, during the periods from the inception of the journals to mid-2009. In performing this citation analysis, 39 French authors who are well known as social theorists, philosophers, economists or sociologists were included. The accounting research journals chosen for analysis included the top four journals listed in many league tables for accounting research along with several journals that regularly publish research in accounting history or that focus on alternative research paradigms.

Findings – The citation analysis identified the following French authors as being the most frequently cited: Michel Foucault, followed by Bruno Latour and Pierre Bourdieu. The citation analysis also identified the English language accounting research journals in which French social theorists have been most often cited. The two most significant journals have been *Critical Perspectives on Accounting* and *Accounting, Auditing & Accountability Journal*, followed by *Accounting Organizations and Society*, *Management Accounting Research* and *European Accounting Review*. The analysis also shows the effects of mimeticism, which seems to have produced a sort of isomorphism in the styles of publication. *Accounting, Organizations and Society*, appears to be the standard-setter of the critical-interpretive field of accounting research.

Originality/value – This paper is the first known to provide a comprehensive analysis of the introduction of French theory into English language accounting research;

Keywords Accounting, Economics research, Authorship, France, Accounting theory

Paper type General review



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Note re this article and review. In early 2008, a call for papers for a special issue of *AAAJ* focusing on the introduction of French theory into English language accounting research was issued. In total, 16 articles were received in January 2009. After reviews, six articles were recommended for further revision during the remainder of 2009. Six articles were ultimately received and accepted in July 2010. Four of these articles are included in Volume 24, Issue 2 of *AAAJ* (2011). One appears in Issue 3 and one appears in Issue 4.

Introduction

Accounting researchers have often borrowed theoretical frameworks from other disciplines, such as economics, psychology, and sociology. In the English-speaking countries, accounting research has been particularly influenced by models and methodologies borrowed from economics. Highly “ranked” accounting research journals, such as *The Accounting Review* (TAR), *Journal of Accounting Research* (JAR) and *Journal of Accounting and Economics* (JAE), are similar in their research approach to positivist finance and economics journals. In contrast, several other accounting journals, sometimes labeled sociological or critical-interpretive, such as *Accounting, Organizations and Society* (AOS), *Accounting, Auditing & Accountability Journal* (AAAJ), and *Critical Perspectives on Accounting* (CPA), have adopted a broader perspective towards research, accepting theories and methodologies from many directions. One of the more interesting examples of theoretical borrowing in recent years has dealt with the work of French intellectuals and social theorists. This special issue of AAAJ (Volume 24, Issue 2, 2011) is devoted to a study of the introduction and use of “French theory” in English language accounting research, a phenomenon which has not only affected the field of accounting, but management and organization theory as well (Burrell, 1988; see also the journals *Organization* and *Organization Studies*), and in a manner even more evident the field of literary criticism (Cusset, 2008; Lamont, 1987), history (Megill, 1987) and sociology (Sallaz and Zavisca, 2007).

The recognition of certain persons as public intellectuals has had a long tradition in French culture, ranging from Rousseau and Voltaire in the eighteenth century, to Sartre and Foucault in the twentieth century. During the latter part of the twentieth century there were several individuals who were often described as public intellectuals. Among the names most commonly mentioned are those of Michel Foucault, Jacques Derrida, Pierre Bourdieu, Bruno Latour, and Jean Baudrillard. It is primarily this group of French intellectuals and social theorists, who came to international recognition in the 1970s and 1980s, and who were at the core of the process of translation and importation of French theory into English language accounting research.

Often, the reception of certain authors into a particular field says more about the receiving field than the imported authors. The importation of French theory into English language accounting research appears to have taken place at a time when a new way of doing research was being constructed (i.e. the critical-interpretive paradigm), and this timing seems to have been crucial in terms of establishing the parameters of the new field. In his book, *Les règles de l'art*, Pierre Bourdieu (1992) discussed the idea of the nomothete, which derives from the ancient Greek word meaning a lawgiver or a legislator. In the process of creation of a new field, which is a collective enterprise, without an explicit goal or a formal leader, “a sort of founding hero” or a group of central individuals, can be identified, the so-called nomothetes. In the initial phase of the constitution of an autonomous field there is a claim by the nomothetes to have the right to define the principles of legitimacy for the field. They are the first to clearly formulate the canons of the new legitimacy. It is the nomothetes who institute the rules that define the functioning of a field that is in the process of constitution (Bourdieu, 1992, p. 95). In a similar way, certain editors and researchers were nomothetes with respect to the introduction of the work of French theorists into English language accounting research.

We have one main objective in undertaking this article: to contribute to the ongoing sociological analysis of the accounting research discipline by gaining a better understanding of the factors leading to the importation of the work of French social theorists into accounting research. To pursue this objective, we have identified the French theorists who have been widely cited in English language accounting research, their dates of arrival in the field, the primary journals that have published articles based on their ideas, and the effects of mimeticism which seem to have produced a sort of isomorphism in the styles of publication. In addition, we have identified certain accounting researchers who have played a significant role in advancing this process.

Our analysis reveals that the importation of the work of French social theorists into *Accounting, Organizations and Society (AOS)* formed one of the bases for the creation of a new sub-field of critical-interpretive research in accounting. The pattern of relying on the work of an established theorist as a basis for research in accounting, which was evident with the publication of the first articles based on the work of Michel Foucault in the mid-1980s, was repeated with other social theorists and thereafter it became relatively common to import concepts forged in the broader social sciences into the accounting discipline. This process can be envisioned as having been fostered by the editors of *AOS*. Once this pattern was established, other similar importations were made, both of French social theorists and theorists from other countries and regions (such as Habermas). The style of research developed by *AOS* subsequently became one of the hallmarks of the critical-interpretive sub-field of accounting research. Thereafter, in addition to *AOS*, journals such as *AAAJ* and *CPA* also welcomed research based on alternative paradigms, and the critical-interpretive paradigm developed into a major line of research within the accounting discipline.

The remainder of this article is organized as follows. The next section identifies the most widely cited French authors in selected English language accounting research journals. This section is followed by a discussion of the historical background surrounding the initial importation of the work of French social theorists into accounting research. The following section provides a sociological analysis of the journals publishing French social theorists. The next section provides an extension of the analysis to an identification of the accounting researchers who have used the work of French theorists most frequently. This is followed by a presentation of the articles gathered for the special issue. Taken together, they present a sort of “balance sheet” summarizing the results of more than 25 years of English language accounting research using French social theorists and they also highlight new sources of inspiration that can be found in French social science. The last section provides a conclusion and summary.

Who are the French social theorists most widely cited in accounting research?

In order to provide an overview of the influence of French social theorists in English language accounting research, we performed a citation analysis of articles appearing in selected English language accounting research journals for a spectrum of French authors, during the periods from the inception of the journals to mid 2009[1]. In performing this citation analysis, we extended our search to 39 authors who are well known in France as social theorists, philosophers, economists or sociologists[2]:

- (1) Michel Aglietta;
- (2) Louis Althusser;

- (3) Gaston Bachelard;
- (4) Alain Badiou;
- (5) Roland Barthes;
- (6) Jean Baudrillard;
- (7) Luc Boltanski;
- (8) Pierre Bourdieu;
- (9) Robert Boyer;
- (10) Fernand Braudel;
- (11) Michel Callon;
- (12) Georges Canguilhem;
- (13) Michel Crozier;
- (14) Michel De Certeau;
- (15) Guy Debord;
- (16) Gilles Deleuze;
- (17) Jacques Derrida;
- (18) Alain Desrosières;
- (19) YvesDezalay;
- (20) Emile Durkheim;
- (21) Jacques Ellul;
- (22) Michel Foucault;
- (23) André Gorz;
- (24) Bruno Latour;
- (25) Emmanuel Levinas;
- (26) Jean-François Lyotard;
- (27) Serge Moscovici;
- (28) Yann Moulier-Boutang;
- (29) Fabian Muniesa;
- (30) André Orléan;
- (31) François Perroux;
- (32) Jean Piaget;
- (33) Pierre-Joseph Proudhon;
- (34) Jacques Rancière;
- (35) Jean-Daniel Reynaud;
- (36) Paul Ricoeur;
- (37) Michel Serres;
- (38) Gabriel Tarde; and
- (39) Laurent Thevenot.

The accounting research journals chosen for analysis include: *Abacus*; *AAAJ*; *Accounting, Business and Financial History (ABFH)*; *Accounting History (AH)*; *AOS*; *Contemporary Accounting Research (CAR)*; *CPA*; *European Accounting Review (EAR)*; *JAE*; *JAR*; *Management Accounting Research (MAR)*; and *TAR*.

The initial phase of our citation analysis identified three groups of authors (see Table I):

- (1) The first group included: Michel Foucault (372 citations); followed by Bruno Latour (185), and Pierre Bourdieu (122).
- (2) A second group included nine authors: Michel Callon (79), Jacques Derrida (75), Jean-François Lyotard (51), Emile Durkheim (47), Jean Baudrillard (45), Roland Barthes (39), Louis Althusser (35), Yves Dezalay (35), and André Gorz (34).
- (3) A third group included authors cited at least ten times: Robert Boyer (32), Paul Ricoeur (32), Jean Piaget (31), Fernand Braudel (23), Michel Crozier (22), Gilles Deleuze (17), Luc Boltanski (16), and Emmanuel Levinas (15).

Because this initial citation analysis did not distinguish between core citations (i.e. those which are central to the research article) and more peripheral citations, the 12 most cited authors listed above will be examined in more detail in a later section of this article. The initial citation analysis also identified the journals in which French social theorists have been most often cited. The two most significant journals have been *CPA* (with 501 citations) and *AAAJ* (364); followed by *AOS* (190), *MAR* (105), and *EAR* (75). Citations to French theorists have often been related to accounting history. Therefore, we included journals such as *ABFH* (43), *AH* (23), and *Abacus* (26). Interestingly there were 27 citations to authors in *TAR*. This relatively high number of citations appears to be based on citations to Jean Piaget, which account for more than one-third of the total citations. Finally, we mention *JAR* (nine), *CAR* (five), and *JAE* (two). These three journals publish economics based, positivist research; consequently, it would not be expected that there would be a large number of citations to French social theorists in these journals (see Table II).

| | Abstract | Keywords | Title | Total |
|-------------|----------|----------|-------|-------|
| Foucault | 36 | 6 | 11 | 53 |
| Bourdieu | 17 | 2 | 2 | 21 |
| Latour | 15 | 1 | 0 | 16 |
| Barthes | 5 | 0 | 0 | 5 |
| Derrida | 4 | 0 | 0 | 4 |
| Baudrillard | 4 | 1 | 1 | 6 |
| Althusser | 2 | 1 | 0 | 3 |
| Dezalay | 2 | 0 | 0 | 2 |
| Callon | 1 | 0 | 0 | 1 |
| Gorz | 1 | 0 | 0 | 1 |
| Durkheim | 0 | 0 | 0 | 0 |

Table I.
Core French authors in
CPA, *AAAJ*, *AOS*, *MAR*,
EAR

Notes: Core French authors are those who are cited either in the title, or the abstract or the key words of the article. The reading of the table is as follows: Foucault is quoted in 36 abstracts, in six sets of keywords and in 11 titles of articles published either in *CPA*, *AAAJ*, *AOS*, *MAR* or *EAR*

Acknowledging the limitations of our initial citation analysis in terms of reliability, we proceeded to a more detailed analysis, using databases containing a complete list of articles published in the studied journals for the 12 most cited authors and in the five journals with the largest number of citations (*CPA*, *AAAJ*, *AOS*, *MAR*, *EAR*). The top five journals were searched for articles which included the names of one of the 12 most cited authors either in the abstract, the title, or the keywords, thus indicating the centrality of the French author to the article whereas the former analysis was based on the citations in the reference lists. On this basis, Foucault, Latour, Bourdieu, and Derrida continued to be the most cited authors, but Callon and Lyotard moved further down the list, to be replaced by Barthes and Baudrillard (see Table II).

This ordering may change in the future as the community of accounting researchers becomes more interested in economic sociology, with which Callon (1998) has been particularly associated since the publication of his book, *The Laws of the Market*. In addition, *AOS* has recently displayed a growing interest in economic sociology (see the special issue of *AOS* in April 2009 focusing on the market for carbon trading). What is striking is the large gap between authors. For example, Foucault is cited in abstracts at a level twice that of Bourdieu (36 versus 17); and Latour is three times more important than Barthes.

If one were to compare this ranking with a similar ranking in the humanities, there would be a great deal of similarity, but with a slightly different rank ordering (see Table III). For example, Latour is used more often in accounting than Derrida. Baudrillard also seems to be used more often in accounting than in other fields. In effect, whether in accounting or in the broader academic environment of the humanities, there is a similar list of French authors. Thus, the field of accounting does not seem to be an exception, but rather an active participant in the importation of French theory. Moreover, the most highly ranked authors come from approximately the same generation (Latour is somewhat younger). This generational effect becomes even more apparent in accounting research. In contrast, if a similar citation analysis were to be made with respect to German authors, there would be quite a different generational effect (Habermas would be included, but the primary citations would be to Marx and Weber). This influence from a particular generation of French intellectuals has been studied by Cusset (2008). He recognizes that it is not easy to characterize what is common to these authors. It may be that the primary factor these authors have in common is the reception and importation of their ideas into English language social science research. This could explain why these authors are often grouped under the

| | <i>CPA</i> | <i>AOS</i> | <i>AAAJ</i> | <i>EAR</i> | <i>MAR</i> | Total |
|-------------|------------|------------|-------------|------------|------------|-------|
| Foucault | 21 | 8 | 3 | 2 | 2 | 36 |
| Bourdieu | 4 | 5 | 4 | 3 | 1 | 17 |
| Latour | 4 | 6 | 1 | 2 | 2 | 15 |
| Barthes | 1 | 1 | 3 | 0 | 0 | 5 |
| Derrida | 2 | 1 | 1 | 0 | 0 | 4 |
| Baudrillard | 2 | 2 | 0 | 0 | 0 | 4 |
| Total | 34 | 23 | 12 | 7 | 5 | 81 |

Note: From the date of the first volume until the last issue of 2008

Table II.
The six most influential
French authors based on
references in abstracts
and the five most
important journals

| Rank in <i>Times Higher Education</i> study | French author | Citations to books in 2007 |
|---|------------------------------|----------------------------|
| 1 | Michel Foucault (1926-1984) | 2,521 |
| 2 | Pierre Bourdieu (1930-2002) | 2,465 |
| 3 | Jacques Derrida (1930-2004) | 1,874 |
| 10 | Bruno Latour (1947-) | 944 |
| 12 | Gilles Deleuze (1925-1995) | 897 |
| 17 | Jean Piaget (1896-1980) | 725 |
| 22 | Emile Durkheim (1858-1917) | 662 |
| 23 | Roland Barthes (1915-1980) | 631 |
| 33 | Emmanuel Levinas (1906-1995) | 566 |
| 34 | Jacques Lacan (1901-1981) | 526 |

Table III.
Most cited French authors of books in the arts and humanities in 2007

Note: Extract of a table listing authors whose books, collectively, were cited 500 or more times in 2007
Sources: Most cited authors of books in the humanities in 2007 (data provided by Thomson Reuters' ISI Web of Science, 2007), published on line, 26 March 2009, by the <http://www.timeshighereducation.co.uk>. Thomson Reuters collected citations from the journal literature it indexed in 2007 to books and their authors

rubric of “post-structuralist” or “post-modernist” which tends to blur their differences (Cusset, 2008). This grouping is in fact made by the receiving field and not by the authors themselves.

There was a difference in the reception of French theory into the accounting domain as compared with the humanities and the social sciences more generally. In the case of the humanities and the social sciences, it was the USA that was the leader, with French theory having had a major influence on literary theory and anthropology (Lamont, 1987; Cusset, 2008). In contrast, the importation of French theory into English language accounting research began primarily in the UK with the introduction of Foucault' work into AOS. The history if this introduction is discussed in the following section.

The importation of the work of French social theorists

The first French author to be imported into English language accounting research was Michel Foucault, who was first cited in an English language accounting research journal in 1980 (Burchell *et al.*, 1980); however it was not until five years later that Burchell *et al.* (1985) made a second citation to Foucault. Subsequently, citations to Foucault became more common in AOS. A citation to Derrida first appeared in AOS in 1986 (Hoskin and Macve, 1986). Citations to Bourdieu (Richardson, 1987), and Barthes (Lehman and Tinker, 1987) followed in 1987, with the first citation to Latour appearing in 1988 (Hines, 1988) and to Baudrillard in 1990 (Neimark, 1990). During this time period, AOS was the only English language accounting research journal publishing critical-interpretive accounting research (AAAJ did not begin publishing until 1988).

Events taking place in the 1980s at AOS were quite important for subsequent developments in critical-interpretive work. These events cannot be separated from the larger debates animating management research in a general sense (Gendron and Baker, 2002). In 1979, the book *Sociological Paradigms and Organisational Analysis*, co-authored by Gibson Burrell and Gareth Morgan was published in the UK. This book had a significant influence on the management disciplines, including accounting research. Burrell and Morgan (1979) argued that most management research is

functionalist and supportive of the status quo. They also suggested that were opportunities to undertake research using interpretive and radical structuralist (Marxist) and radical humanist paradigms and methods. Among others, Willmott (1983) and Hopper and Powell (1984) began analyzing the management accounting literature using Burrell and Morgan's paradigm. At about the same time, in the late 1970s, a London based network of philosophers and sociologists began disseminating the ideas of Michel Foucault in English translation in the journal *Ideology & Consciousness (I&C)*. The editorial board of *I&C* included Graham Burchell, Colin Gordon and Peter Miller. These three individuals later became the editors of *The Foucault Effect* (Burchell *et al.*, 1991), a book which had an effect on academic research throughout the English speaking world, particularly in fields like accounting, anthropology, sociology, education and literary criticism.

During the 1970s and 1980s, Anthony Hopwood, the Editor-in-Chief of *AOS*, was actively searching for new paradigms for accounting research. Through Stuart Burchell (the brother of Graham Burchell, mentioned above), Hopwood met Peter Miller (who had completed a doctorate in 1983 at the University of London in post-modern philosophy and sociology). Hopwood invited Miller to participate in lectures on research methodology in certain doctoral seminars at the London Business School (LBS) during the academic year 1982-1983. The work of French social theorists was discussed during these seminars (Gendron and Baker, 2002). Two papers published in *AOS* eventually resulted from this research team (Burchell *et al.*, 1980, 1985). Papers using Foucault and other French intellectuals subsequently were presented at a conference sponsored by *AOS* in 1984 at the University of Wisconsin. In the first Interdisciplinary Perspectives on Accounting (IPA) Conference held in 1985 at the University of Manchester, several papers using the work of French intellectuals were also presented. The IPA Conference led to linkages with researchers who were simultaneously conducting research in this area (Hoskin and Macve, 1986).

The political context of the UK in the early 1980s also played a significant role in problematizing accounting research. The Thatcher government had sought to reform the public sector and open up the university system to a wider spectrum of students. This led to the conversion of a number of polytechnic institutions into research universities and to an increase in the number of students enrolled in higher education, thereby leading to a need for more university lecturers. Individuals with doctoral degrees in disciplines such as philosophy, sociology and history subsequently became lecturers on accounting. *AOS* provided an outlet for these lecturers to publish their research efforts. In addition, Foucault's ideas about governmentality, which he developed in his lectures at the College de France from 1977 to 1979, received a receptive audience among academics experiencing Thatcher's economic policies. For UK researchers seeking to understand what was going on in their own country, this aspect of Foucault's work provided a helpful framework (Rose and Miller, 1992).

Thus, the importation of the ideas of French social theorists into British accounting research may reflect the political context of the times, in which a significant portion of British academics in management and accounting began looking for alternative paradigms (Chua, 1986) as a way to differentiate themselves from positivist economics-based American accounting research. In addition, there was an increased availability of researchers who were competent to undertake alternative research

paradigms and who were interested in joining accounting departments. This appears to have led to an attraction to the work of Foucault, whose ideas could be used to analyze and criticize the neo-liberal revolution that the UK was experiencing. This particular political context also explains the motivations of management researchers who went on to found the field of critical management studies. In fact, the introduction of this research paradigm in accounting took place at about the same time as a similar move in organization theory in relation to the European journal *Organization Studies*[3].

The importation of the work of French social theorists into AOS formed the basis of a new field of critical-interpretive research in accounting. The pattern of relying on the work of an established intellectual as a basis for research in accounting, which began with the first Foucauldian papers, was repeated with other theorists and thereafter it became relatively common to import concepts forged in the broader social sciences into the accounting discipline. This process can be envisioned as having been initiated by a group “nomothetes” surrounding the journal AOS. Once this pattern was established, other similar importations were made, both of French theorists and social theorists from other countries (such as Habermas). The style of research developed by AOS subsequently became one of the hallmarks of the critical-interpretive field of accounting research. Thereafter, in addition to AOS, journals such as AAAJ, MAR and CPA welcomed research based on alternative paradigms. This development is discussed in the following section.

A sociological analysis of the journals publishing French theorists

The purpose of this section is to develop a sociological analysis of accounting research journals based on their use of the six most cited French authors as shown in Table II (i.e. Foucault, Bourdieu, Latour, Barthes, Derrida and Baudrillard)[4]. There was an effort to determine whether there was a similar profile among the five journals (i.e. if the journals attach the same level of importance to the French social theorists). The presence of citations to a French theorist provides a good indication of the relationship between the journals.

In this sense, it will be shown that AOS appears to be what Bourdieu refers to as a “nomothete”, that is the founder of a new autonomous field, involving the institutionalization of new rules of legitimacy that were initially constructed by the nomothete. With respect to the introduction of the work of French theorists into English language accounting research, it can be seen that there has been an institutionalization of the field over time, with certain mimetic tendencies occurring in the process, moving from the nomothetic journal AOS, to AAAJ, CPA, and to other journals in subsequent periods. It should also be noted that the use of the work of French theorists may be a sort of “style”, in which citations to the same authors and the same work becomes accepted and replicated.

Citations to the six authors in the abstracts of the five accounting journals from the date of the first volume until the last issue of 2008 were then examined (see Table IV). CPA had the greatest number of citations. This appears to be primarily due to the large number of citations to Foucault, with AOS and AAAJ presenting a more balanced profile. A different search was then made, this time, in the reference list for each article (not just the abstract), from the date of the first volume until the last issue of 2008. This analysis was also performed for the leading French accounting research journal,

Comptabilité-Contrôle-Audit (CCA), in order to see if the level of citations to French social theorists is similar (see Table IV).

Table V (reference list search) shows a change in the rank ordering of the journals, with *AOS* publishing the greatest number of articles citing the six French authors, followed by *CPA*. This contrasts with Table IV (abstract search) where *CPA* has the greatest number of citations. The reason for this finding may be the longer publishing history of *AOS*. In effect, it became common for certain articles in *AOS* to cite these theorists even if the articles did not rely heavily upon them. While the greatest number of articles focusing primarily on French philosophers appear in *CPA*, it is in *AOS* that they are cited most often (see Table IV). The citation of French authors in *AOS* may therefore be somewhat ritualistic, manifesting the authors belonging to and participation in a particular field, rather than providing a central argument for the articles.

In contrast to the prior assumption that the work of French theorists would not be particularly evident in French accounting research, it appears that articles citing the six French theorists are relatively greater in *CCA* than in *EAR* and *MAR*. There appears to have been an influence running from *AOS* to *CCA*. In any case, *CCA* now includes citations to French theorists at about the same level as in English language accounting research journals.

The only author among the top six who was not cited initially in *AOS* was Baudrillard, who was cited for the first time in *CPA* in 1990 (Neimark, 1990). All these authors were cited for the first time in the later half of the 1980s, a period when *AOS* was seeking to establish a reputation for leadership in the sociological and organizational aspects of accounting research.

A further examination of the citations suggests that *AOS* influenced the patterns in *CPA* (founded by scholars who were Hopwood' colleagues during the early years of *AOS*), as well as *EAR* (Hopwood was influential in the creation of *EAR*), and even *CCA*, the French language accounting research journal. The first issue of *CCA* appeared in 1995, ten years after the first citations to French theorists in *AOS*; it is interesting to note that the first volume of *CCA* included citations to Foucault, Derrida and Baudrillard. Likewise, the first volume of *EAR* in 1992 included citations to Foucault, Latour, Derrida, and Barthes.

With respect to *AAAJ*, which is well known as a sociologically-oriented journal, citations to French authors did not appear until 1992, in Volume 5. At that time, there was an important influx into *AAAJ*, reflected by three articles citing Foucault, two each

| Name of journal (year of first volume) | Foucault | Latour | Bourdieu | Derrida | Baudrillard | Barthes | Total |
|---|----------|--------|----------|---------|-------------|---------|-------|
| <i>AOS</i> (1976) | 139 | 91 | 48 | 31 | 20 | 13 | 342 |
| <i>CPA</i> (1990) | 114 | 33 | 41 | 21 | 17 | 9 | 235 |
| <i>AAAJ</i> (1988) | 82 | 40 | 24 | 22 | 10 | 12 | 190 |
| <i>EAR</i> (1992) | 18 | 6 | 4 | 6 | 2 | 6 | 42 |
| <i>MAR</i> (1990) | 10 | 17 | 6 | 0 | 0 | 0 | 33 |
| Total | 363 | 187 | 123 | 80 | 49 | 40 | 842 |
| <i>CCA</i> (1995) | 31 | 17 | 12 | 5 | 4 | 6 | 75 |

Note: From the date of inception to end of 2008

Table IV.
Number of accounting articles citing at least one of the six authors in the bibliography

Table V.
Names of researchers
who cited French social
theorists

| French social scientist | First citation Year | Outlet | No. of authors who cited at least once | <i>n</i> | Authors who cited more than once (%) | Author | Authors who cited the most | No. of articles | Authors who cited at least six times | Authors | Precursors: authors who cited at least six times prior to 1990 (Foucault) or to 1995 (Latour, Bourdieu) | Authors who cited four or five times | No. of authors | Authors |
|-------------------------|---------------------|--------|--|----------|--------------------------------------|--------|---|-----------------|--------------------------------------|---|---|--------------------------------------|--|---------|
| Foucault | 1980 | AOS | 315 | 103 | 33 | D. Neu | D. Neu, W.F. Chua, K. Robson, H. Willmott, A.M. Preston, D. Cooper, M. Ezzamel, N.B. Macintosh, S. Llewellyn, P. Miller, R. Laughlin, T. Tinker, P. Quattrone | 18 | 13 | D. Neu, W.F. Chua, K. Robson, H. Willmott, A.M. Preston, D. Cooper, M. Ezzamel, N.B. Macintosh, S. Llewellyn, P. Miller, R. Laughlin, T. Tinker, P. Quattrone | WF Chua, H. Willmott, A.M. Preston, D. Cooper, P. Miller, R. Laughlin, T. Tinker | 22 | A.G. Hopwood, I. Jeacle, J. Everett, J.J. Young, K. Hooper, T. Hopper, K. Hoskin, P. Armstrong, R.W. Scapens, S. Gallofer, V.S. Radcliffe, A. Bhimani, A.S. Rahaman, C. Graham, C. Humprey, C.E. Arrington, J.F. Dillard, K. Kosmala, K. Mc Phail, R.J. Boland, Y. Gendron, R. Macve | |

(continued)

| French social scientist | First citation Year | Outlet | No. of authors who cited at least once | <i>n</i> | Authors who cited more than once (%) | Authors who cited the most | | Authors who cited at least six times | | Precursors: authors who cited at least six times prior to 1990 (Foucault) or to 1995 (Latour, Bourdieu) | Authors who cited four or five times | |
|-------------------------|---------------------|--------|--|----------|--------------------------------------|----------------------------|-----------------|--------------------------------------|--|---|--------------------------------------|---|
| | | | | | | Author | No. of articles | Author | No. of authors | | Authors | No. of authors |
| Latour | 1988 | AOS | 192 | 60 | 31 | W.F. Chua | 14 | 7 | W.F. Chua, J. Mouritsen, Y. Gendron, A. Lowe, P. Quattrone, K. Robson, P. Miller | W.F. Chua, K. Robson, P. Miller | 9 | A.M. Preston, S. Llewellyn, T. Ahrens, D.J. Cooper, H.T. Larsen, I. Jeadle, J. Baxter, M. Ezzamel, M. Power |
| Bourdieu | 1987 | AOS | 141 | 34 | 24 | D. Neu | 11 | 2 | D. Neu, J. Everett | | 5 | D. Cooper, T. Ahrens, K. Robson, M. Power, T. Lee |
| Derrida | 1986 | AOS | 85 | 21 | 25 | K. Robson | 6 | | K. Robson | | 3 | C.E. Arrington, N.B. Macintosh, T. Tinker |
| Baudrillard | 1990 | CPA | 67 | 15 | 22 | J. Everett | 4 | | | | | J. Everett |
| Barthes | 1987 | AOS | 65 | 6 | 9 | P. Quattrone | 3 | | | | | |

Note: The analysis is made for the five English language journals studied from the date of the inception of the journal to the end of 2008

Table V.

for Derrida and Baudrillard, and one each for Barthes and Latour. Thereafter, these five authors were regularly cited in *AAAJ*. The first citation to Bourdieu appeared in 1997, with frequent citations thereafter. By 1992, *AAAJ* developed a similar citation profile to *AOS*, along with *CPA*, and *EAR* (established in 1992).

MAR has a somewhat different profile. The first citations to French authors appeared in Volume 4 in 1993, and even then it was at a modest level, since the reference was only a quote from Foucault. It was not until 1999 that a reference to Latour appeared. Bourdieu was cited for the first time in 2001, but three other authors were not cited at all. It was only in 2004 that Foucault, Latour and Bourdieu began to be cited regularly in *MAR*. Both *MAR* and *AAAJ* are journals that appear to be less under the intellectual influence of *AOS*. However, by the mid-1990s, *AAAJ* joined the trend, while *MAR* did so only partially (only the three most common authors are modestly cited). Despite the differences in the pattern of introduction, the overall trend has been increasing as shown in Figure 1.

We now turn towards an analysis of the role of individual researchers rather than research outlets.

Identifying the researchers who have used the work of French theorists

In order to extend the analysis of the influence of French theorists on English language accounting research, identification was made of the researchers who have used the work of French theorists most often in their research. Because each research article could have more than one author, the second column of Table V indicates the total number of authors of articles that cited the French social theorist mentioned in the row.

Peter Miller must be regarded as a key figure with respect to introducing both Foucault and Latour into the accounting research literature, along with his co-authors Nicholas Rose and Ted O'Leary (Miller and O'Leary, 1987; Rose and Miller, 1992). In fact, Miller was an innovator with respect to Foucault. Not only is he part of the group which has made the largest number of citations to Foucault's work, but he is also among those who were precursors in this regard (i.e. prior to 1990, see Table V). Yet his share in Foucault citations seems to have abated somewhat in later periods because the citations are now being made more often to his own articles with O'Leary or Rose rather than directly to the work of Foucault.

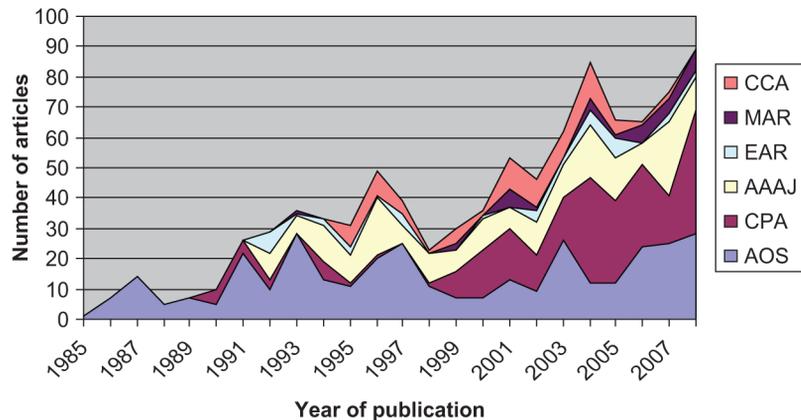


Figure 1.
The growing influence of French

A number of authors have followed in the steps of Peter Miller by citing both Foucault and Latour, the combination of the two being almost a trademark for a certain style of research. Table VI provides additional detail concerning this observation. This table focuses on the 16 authors who have cited Latour more than four times and the 35 authors who have cited Foucault more than four times in one of the five journals studied from the date of inception to the end of 2008[5].

The connection between Foucault and Latour can be seen as an innovation that was made possible by the characteristics of the newly born interpretative accounting field. Accounting researchers were probably the best positioned to connect these two authors. The importance given by Latour to inscriptions and material and quantitative objects, as well as Foucault's interest in devices and apparatus associating material and immaterial components, were of great interest for researchers trying to provide a social sense to accounting practice. The possible connection between these ideas might have remained unnoticed by most readers outside the accounting field. Nevertheless, it is not because accounting was an interesting place from which to look simultaneously in an innovative way at Foucault and Latour, that this should have necessarily occurred. For this interconnection to have been made, a new pattern of what is considered to be accounting research would need to have been established, and new entrants, having a different background from the former researchers, was also necessary.

The superscript "a"s in the centre of Table VI indicate the names of the authors who have cited Foucault and Latour most frequently. Certain authors appear to specialize, such as Lowe and Mouritsen, who rely more on Latour than on Foucault. Nevertheless, it is clear that all those who have cited Latour more than four times have also cited Foucault at least once. However, the reverse does not appear to be true: there are authors who regularly cite Foucault, but who do not cite Latour (such as Willmott and Macintosh).

Once the pattern of importing French theoretical frameworks into accounting research was established, the new rules of the academic game made possible various sorts of combinations of different social scientists frameworks that were not obvious before the constitution of the field. Competition inside the research field, organized around a convention of innovation, implied that each new entrant would attempt to be innovative while at the same time playing by the rules of the game (Bourdieu, 1992). Thus, researchers started to introduce more social theory, not just French theory, and tried to combine the work of different authors together. This production of knowledge has been facilitated by the institutionalization of a specific norm as compared with other existing fields. Various types of combination can be noted among the six most cited French thinkers.

Thus, if one looks at frequent citations to Bourdieu, there were authors who also cited Foucault and Latour (this was the case for Keith Robson and David Cooper, who appear to move relatively easily from one French social theorist to another). It should be noted that Keith Robson has also cited Derrida, which places him among the accounting researchers who have cited various French theorists. The profile of Dean Neu is also interesting because he has published the most articles citing Foucault as well as the most articles citing Bourdieu. Neu's work frequently combines citations to these two authors. However, Neu does not cite Latour. Jeff Everett also presents an interesting profile in the sense he frequently cites Baudrillard and Bourdieu, as well as Foucault. Paolo Quattrone is another accounting researcher who often cites Barthes, but who is at the same time part of a narrow circle of four accounting researchers who have frequently cited both Latour and Foucault.

Table VI.
Cross comparison of
authors who have cited
Foucault or Latour more
than five times

| Latour (16 authors) | High: cite more than six times (13 authors) | Middle: cite four or five times (22 authors) | Foucault (35 authors) Low: cite one to three times | Do not cite Foucault |
|---|---|---|--|-------------------------|
| High: cite more than six times (seven authors) | <i>W.F. Chu</i> ^a , <i>K. Robson</i> ^a , <i>P. Miller</i> ^a , <i>P. Quattrone</i> ^a | <i>Y. Gendron</i> ^a | A. Lowe, J. Mouritsen | |
| Middle: cite four or five times (nine authors) | <i>M. Ezzamel</i> ^a , <i>S. Llewellyn</i> ^a , <i>D. Cooper</i> ^a , <i>A.M. Preston</i> ^a | <i>J. Jeacle</i> ^a | T. Ahrens, M. Power H.T. Larsen J. Baxter | |
| Low: cite one to three times | <i>R. Laughlin</i> , <i>T. Tinker</i> D. Neu | | T. Hopper, J.J. Young, R.W. Scapens, V.S. Radcliffe, C. Graham, C. Humphrey, C.E. Arrington, J.F. Dillard, J. Everett | |
| Do not cite Latour | <i>H. Willmott</i> , N.B. Macintosh | | A.G. Hopwood, K. Hooper, K. Hoskin, R. Macve, P. Armstrong, S. Gallofer, A. Bhimani, A.S. Rahaman, K. Kosmala, K McPhail, R.J. Boland | |

Note: The names of the authors who were among the first to cite Foucault and Latour are italicized. These authors can be considered to be precursors. See Table V

A special issue of *AAAJ*

A call for papers for a special issue of *AAAJ* focusing on the introduction of French theory into English language accounting research was issued in early 2008. Ultimately, six articles were accepted for publication (four articles presented here, and two more to be published in regular issues of the journal). Four of these articles focus on one of the six most highly cited French authors; namely, Bruno Latour (Justesen and Mouritsen, 2011), Pierre Bourdieu (Malsch *et al.*, 2011), Michel Foucault (Kosmala and McKernan, 2011), and Roland Barthes (Davison, 2011). The two remaining articles introduce authors who are not as well known to an English language audience: Luc Boltanski and Laurent Thévenot (Annisette and Richardson, 2011) and Guy Debord (Uddin *et al.*, 2011).

In selecting these articles, the co-editors sought to include works that summarize the principal ways that the work of French authors has been used in accounting research. This is the case with the three articles dedicated to Foucault, Latour and Bourdieu, who have been used to such an extent that it is now time to undertake some re-evaluation. These three articles each provide a literature survey and an analysis of the ways that the authors have been used in accounting research. The authors of these articles also propose avenues for further research within the accounting domain.

Articles focusing on the most cited French authors (Latour, Bourdieu and Foucault)

The article, entitled “Effects of actor-network theory in accounting research” by Justesen and Mouritsen (2011), takes the form of a classical literature survey. Mouritsen has himself been one of the primary contributors to this literature (see Table VI). The authors discuss how Bruno Latour’s version of actor-network theory has influenced accounting research and they provide a detailed analysis of the different possible uses of Latour’s work, contrasting actor-network theory with other possible frameworks. They show that Latour’s book, *Science in Action*, has been one of the primary sources of inspiration for accounting research. This reliance on only one of Latour’s writings may mean that there is unexplored potential in Latour’s more recent work which could lead to further inspiration for the field of accounting.

The article, entitled “Investigating interdisciplinary translations: the influence of Pierre Bourdieu on accounting literature” by Malsch *et al.* (2011), is also a literature survey, but the authors also seek to reconstitute a debate which has previously taken place in organization theory field (principally in the journal *Theory and Society*, 2008, Vol. 37 No. 1) by discussing the under-utilization of the work of Bourdieu in management research. In this sense, their article is somewhat polemical. The authors’ investigation is articulated through three modes of analysis. First, they evaluate the use of Bourdieu’s work in the domain of accounting research, through an examination of the extent to which his writings are cited in accounting articles. Second, they examine which of Bourdieu’s publications have been particularly used in accounting research, and how researchers have articulated his ideas in studying accounting phenomena. Finally, they investigate which accounting researchers have used Bourdieu’s core concepts holistically, that is to say in mobilizing simultaneously the concepts of field, capital and habitus. The authors conclude that only several of the studies that rely significantly on Bourdieu have employed his work holistically. This conclusion suggests that the work of Bourdieu has not yet been exhausted by accounting research and that future research using his work in a more holistic fashion would be welcome.

The third article entitled “Moral agency in Foucault’s work, from care of the self to care for the other: implications for professional responsibility” by Kosmala and McKernan (2011), is also somewhat unique. They provide an analysis of the different possible uses of Foucault’s work according to a typology distinguishing genealogies of knowledge, genealogies of power, and finally genealogies of ethics. Kosmala has also contributed to these efforts through several articles – two in *CPA*, and two in *AAAJ*, these latter ones also with McKernan. The principal goal of the article is to shed light on certain aspects of the later part of Michel Foucault’s work which he developed in the *History of Sexuality*. The authors seek to elucidate some of the ethical dimensions of Foucault’s thought, hitherto comparatively neglected by accounting researchers. They read Foucault’s late work as offering a view of the cultivation of ethical agency through the work of the self on the self, which at least implicitly gives priority to care for the other. The authors emphasize that in his later works Foucault puts responsiveness to difference and responsibility for the other at the centre of his ethical project of the self, and they argue that this opening up to the moral dimension in Foucault’s work ought to be given further attention in future considerations of agency and responsibility. In this sense, this article goes beyond the aspects of Foucault’s work on disciplinary practices which initially attracted accounting researchers, to open up the idea of an ethics of responsibility which may be more relevant in the growing concern among accounting and management researchers for social and environmental responsibility and reporting. (This article will be published in *AAAJ*, Volume 24, Issue 3 in 2011.)

Articles focusing on lesser known French authors (Boltanski and Thevenot, Barthes, Debord)

Because they are dedicated to lesser-known French authors (Barthes, Boltanski and Thevenot, Debord) the three remaining articles are somewhat different. These articles present the main ideas of the lesser known French theorists, and they then illustrate the kinds of uses that can be made of these ideas by revisiting either a classic case-study or analyzing a fresh one. In this regard, the authors seek to introduce the work of their selected author in accounting research by developing illustrations of the ways in which the work might be used. As a result, they are participating in the translation and adaptation of ideas of these authors into the discipline of accounting while, in contrast, the first group of papers focus more on establishing new theoretical avenues for research in areas that have been well established and in which an evaluation of new uses may be timely.

The article entitled “Barthesian perspectives on accounting communication and visual images of accountancy” by Davison (2011) focuses on a presentation of the multi-dimensional work of Roland Barthes. It provides a broad overview of Barthes’ work by describing its rational, structuralist, phase, and its more sentimental, post-structuralist, phase. For each aspect of the work, the author also provides a brief synthesis of the major directions of accounting research that has drawn on Barthes. This enables an evaluation of the influence that Barthes’s work has had on accounting communication research and considers aspects of Barthes’ work that might be useful to accounting. Finally, the author provides a Barthesian semiotic interpretation of visual images of accountancy portrayed in the annual report the cover pages of a major UK accounting firm. Davison argues that Barthes’ work has been surprisingly little used in accounting and that a number of aspects of Barthes’s work could be more fruitfully exploited, especially those from his later post-structuralist phase.

The article entitled “Justification and accounting: applying sociology of worth to accounting research” by Annisette and Richardson (2011) introduces and illustrates for the first time in the accounting field the insights of the “sociology of worth” as advanced by the French sociologist Luc Boltanski and his collaborator, economist/statistician Laurent Thévenot in their works including their path breaking book *De la justification* published in France in 1991. The authors explore the basic tenets of this “new sociology” and draw on it to render a reinterpretation of Ansari and Euske’s (1987) study of cost accounting in a military depot. The “sociology of worth” complements extant sociological approaches to accounting by providing a language and a conceptual tool-box for understanding the multiple rationalities in which accounting is implicated. The sociology of worth takes a pragmatic micro level approach to accounting, which has the potential to act as a bridge between institutional theory and practice theory.

Finally in the article, entitled “Trying to operationalise typologies of the spectacle: a literature review and a case study” by Uddin *et al.* (2011) the authors focus on building an interpretative framework for understanding accounting practices and changes, drawing on the situationist concept of the “spectacle”, a theory developed by French philosopher and sociologist Guy Debord. The paper presents an empirical illustration of the macro-politics of participatory budgeting as a form of spectacle and the role of donor agencies in local government reforms in Uganda, based on interviews and observations. The authors argue that an understanding of the transformational and metaphoric dimensions of spectacles have the potential to provide a better understanding of accounting practices in the context of ever-changing capitalism, and further contribute to the critical accounting literature. This article helps to render a French author who is quite difficult to understand, more comprehensible and also places in evidence the proximity of Guy Debord to certain author authors like Jean Baudrillard, along with a discussion of relatively complex notions like ideology. By explaining the different types of spectacles that are described in the work of Debord, and also the different possible usages of the idea of the spectacle (metaphoric, transformational) the authors contribute to the translation of these ideas into the domain of accounting research. (This article will appear in *AAAJ*, Volume 24, Issue 4 in 2011.)

Conclusion

The first French social theorist to be imported into English language accounting research was Michel Foucault, who was first cited in an English language accounting research journal in 1980 (Burchell *et al.*, 1980). Subsequently, citations to Foucault and other French social theorists became relatively common in *AOS* and other English language accounting research journals. Events taking place in the 1980s in British academia were quite significant for subsequent developments in the critical-interpretive paradigm of accounting research. During the 1980s, Anthony Hopwood, the Editor-in-Chief of *AOS*, was actively searching for new avenues for accounting research. In effect, the importation of the work of French social theorists into *AOS* partially formed the basis for a new sub-field of critical-interpretive research in accounting. The pattern of relying on the work of an established intellectual as a basis for research in accounting was repeated with other social theorists and thereafter it became relatively common to import concepts forged in the broader social sciences

into the accounting discipline. We have argued that this process can be envisioned as having been initiated by a group “nomothetes” surrounding the journal *AOS*. Once this pattern was established, other similar importations occurred, both of French social theorists and social theorists from other traditions and nationalities. The style of research developed by *AOS* subsequently became one of the hallmarks of the critical-interpretive sub-field of accounting research. Thereafter, in addition to *AOS*, journals such as *AAAJ* and *CPA* welcomed research based on alternative paradigms, and this has broadened into a major trend in English language accounting research with a number of different journals dedicated to this tradition and a significant number of accounting researchers and doctoral students pursuing this line of research. In that sense the introduction of French social theory into English language accounting research has been influential in the development of a major line of research in the accounting domain.

As the articles in the special issue of *AAAJ* indicate, the advent and development of the critical-interpretive line of accounting research has led to a significant production of knowledge. New research efforts are still possible that rely on either the little used aspects of the work of authors who have already been mobilized by accounting researchers or through the analysis of the work of social theorists who are less well known. Accounting, because it is a central social phenomenon of capitalist modernity, is at the heart of economic processes. Thus, it is not surprising that accounting investigations can be readily approached using innovative tools from the social sciences which seek to interpret this modernity. At the same time, it must be recognized that through decades of critical and interpretative accounting research it has been possible to demonstrate the essential centrality of accounting practices to modernity. In this sense, one can consider that the contribution of accounting research to economic sociology is also quite significant, even if it is little recognized by sociologists.

Notes

1. This analysis was performed using Google Scholar during July 2009. It is important to note the limitations of using Google Scholar as a tool for citation analysis because it is based on citations existing on the world wide web, which may understate the existence of citations in journal articles published prior to the creation of the world wide web or in outlets that are not systematically referenced.
2. These names were chosen based either on the perceived influence of the authors on French socio-economic thought, or because they have been frequently cited in accounting research journals, or because their work appears to be relevant to accounting research. Included among the names are economists, philosophers and sociologists. Few of them have done work directly related to accounting. Some were active in the nineteenth century (Durkheim, Proudhon, Tarde), or the first half of the twentieth century (Bachelard, Canguilhem, Perroux), while others were prominent during the last half of the twentieth century (Baudrillard, Barthes, Bourdieu, Crozier, Debord, Deleuze, Derrida, Foucault, Gorz, Lyotard). Some are currently active either as economists (Aglietta, Boyer, Moulner-Boutang, Orléan), philosophers (Rancière, Serres, Badiou) or sociologists (Boltanski, Callon, Desrosières, Dezalay, Latour, Muniesa, Reynaud, Thevenot).
3. The first volume of *Organization Studies* (1980) contained two articles citing Foucault and a review of his book *Discipline and Punish, The Birth of the Prison* translated three years before into English (1977).

4. We determined this list by looking at the number of citations of French authors in abstracts, titles or keywords in the five English-language accounting journals that are most open to French theory (*AOS*, *AAAJ*, *CPA*, *MAR*, *EAR*) (see Table II).
5. These authors are the same as those identified in columns 5 and 7 of Table V.

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