

# CRITIQUE OF ACCOUNTING

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EXAMINATION OF THE FOUNDATIONS  
AND NORMATIVE STRUCTURE  
OF AN APPLIED DISCIPLINE

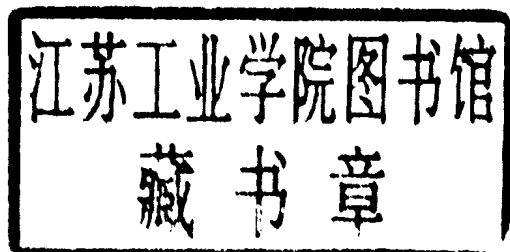
RICHARD MATTESSICH

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## Preface

This book is partly based on previous publications of mine but goes beyond an anthology.<sup>1</sup> Here I have tried to integrate my views and research into a mosaic that conveys a picture richer and more coherent than a glance at individual fragments can afford. Most of the publications incorporated have been changed, brought up to date, merged with, and supplemented by, new material. No chapter is a mere replication of a single previous article, and the connection between the various topics is better visible than by reading those papers in isolation—though individual *chapters* should make sense, even without the prerequisite of preceding ones. Even though basic tenets of the views expressed here go back a considerable time (see, for example, Mattessich 1964a, 1972), these notions have evolved and matured, and in its present form may have more immediate relevance. As for individual chapters, I have tried to avoid overlapping passages, except where specific ideas required reinforcement or illumination from different angles. Chapter 1 begins with outlining the purpose and philosophy of this book; it continues with a discussion of the alleged “crisis” in accounting and concludes by offering a *concise overview* of the problems to be explored in subsequent chapters. The results of these explorations are summarized in Chapter 12.

This may be the appropriate place to add a candid word about “modesty.” If it appears that this quality might not have been put into my cradle, I can only vindicate the frequent reference to my own publications as the result of a struggle of ideas. This book tries to show that more traditional questions still have a place in accounting and, even more so, are capable of generating ideas relevant for the present as well as the future. It may be time to reconsider the question of what needs to be discarded and what needs to be preserved.

Furthermore, when one searches for an adequate methodology (instead of a theory), one can no longer brush value judgments aside. These judgments and biases can only be justified through long-standing soul searching and careful analysis. For more than half a century, I have watched academic accounting grow into a fascinating discipline with innumerable facets and many achievements. Nevertheless, I wonder about the priorities involved; and I cannot help feeling that such essential problems as valuation, income measurement, and other aspects are basically still unresolved. This view seems to be shared even by some illustrious scholars of the leading edge, such as Beaver and Demski (1994) (for details, see Chapter 11). How can such long-standing inadequacies of our discipline be explained? My analysis indicates that the attempt to make a pure or positive discipline out of accounting led to two related but unfortunate consequences: first, an inadequate methodology, and second, the acceptance of economic foundations too narrow to embrace aspects and objectives vital for understanding the practice of accounting.

The applied sciences with their goal-orientation and means-end relations require a different methodology than the pure sciences. Does academic accounting belong to the applied sciences? If so, there is little indication in the current literature. As for leading researchers, I doubt whether many of them would answer this question in the affirmative. It is at this point where my struggle and reaction begin. If this leaves little room for false modesty, I may assure the reader that my humility is fully restored when I compare the scientific contributions of accounting—as impressive as its “input” may have been during the last few decades—with the actual results in the natural sciences or such applied sciences as medicine and engineering. Yet, compared with other applied disciplines, such as the legal profession, accounting has made great strides and must be recognized as a significant cultural force. I have tried to illustrate this in Chapter 2.

Finishing the manuscript of a book, one is bound to wonder how well one has succeeded in conveying its key ideas and the logic behind them. Although the thoughts expressed here are basically simple, they point at a target different from the one presently pursued by most accounting academics. Since my aim is *greater accountability through better information about ends and means*, this book surveys the terrain for building a more *direct* link (a kind of “Panama Canal”) between the high waters of empirical research and the deep sea of norms, with its many strata of goals and objectives. If this can someday be achieved, the roundabout way of positive accounting theory—through the stormy “Cape Horn,” where value judgments are thrown overboard—could be avoided. Nor does one need to embark on a journey without truth criteria and testing procedures—the nebulous and hazardous “Northwest Passage”—which the more radical members of the British critical-interpretive school might suggest (see Chapter 10). Creating a direct link requires the firm resolve of the accounting community and cooperation on all sides; it is an arduous task that can be achieved neither overnight nor by a single person. Thus, this book is a trumpet call to battle rather than a hymn of victory; it should incite academics to clarify the hierarchy of objectives and the variety of means that achieve them.



In closing this Preface, I take the opportunity to thank the many persons who, in one way or another, supported this publication or offered help, advice, and expert opinion. First, I want to express my gratitude to various publishers and editors who gave permission to draw freely on the series of publications of mine (for a list of the publishers and original sources, see the Copyright Acknowledgments and unnumbered notes at the end of most chapters) and other material. Second, I should like to express my thanks to Professors George Gorelik, Yoshiaki Koguchi (to whom I am indebted for another reason as well [see Koguchi 1992–1993]), and Dan B. Thornton, for reading the original manuscript and for valuable advice, as well as Jerry (G. A.) Feltham for important counsel on Chapter 8 and Table 8.1. Needless to say, it is I who bears responsibility for any errors. Furthermore, I am most grateful to my research assistants, particularly Marielle Bergeron, but also Michael Chiasson and Kevin Au, as well as to the secretary of our Accounting Division, Mrs. Corinne Baker. I also want to thank my wife, Hermi Mattessich, not only for proofreading, helping with the production of indexes, and the bibliography but also for sustaining me unflinchingly in the trials and tribulations which the writing of a book brings about.

Further thanks go to the Social Sciences and Humanities Research Council of Canada (which gave financial support to this project, as it gave to most of my other research) and to the Faculty of Commerce and Business Administration of the University of British Columbia (which offered office and research facilities despite my emeritation in 1988). Last, but not least, I should like to thank Quorum Books and its acquisition editor, Mrs. Marcy Weiner (who approached me in October 1992 to write such a treatise), as well as the editorial staff and advisors of the associated company, Greenwood Publications, Inc., whose invaluable help insured the successful completion of this work.

## NOTE

1. Most of the papers forming the basis of this book are from the 1980s and 1990s. An exception is “Methodological Preconditions and Problems of a General Theory of Accounting,” *The Accounting Review* 47(July 1972): 469–487, which received the AICPA/AAA “Award for Notable Contribution to the Accounting Literature.” The other award-winning papers taken into consideration here are “Counting, Accounting, and the Input–Output Principle: Recent Archeological Evidence Revising Our View on the Evolution of Early Record Keeping” (reprinted in *The Costing Heritage—Studies in Honor of S. Paul Garner*, ed. O. Finley Graves, 25–49. [Harrisonburg, Va.: Academy of Accounting Historians, 1992]), which garnered the 1988 Best Paper Award of the Canadian Academic Accounting Association (CAAA Annual Meeting), and “Social Reality and the Measurement of Its Phenomena,” in *Advances in Accounting*, vol. 9, ed. Bill N. Schwartz, 3–17 (Greenwich, Conn.: JAI Press, 1991), which received (together with other recent contributions) in 1991 the “Haim Falk Award for Significant Contribution to Accounting Thought” of the CAAA. The papers on which the individual chapters are based are indicated in the unnumbered notes at the end of each chapter.

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## CHAPTER 1

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# Introduction

### WHAT IS A CRITIQUE?

This is an unconventional look at accounting, steeped in historical, methodological, and moral aspects. Eliminating those considerations from our discipline would be no different than separating the roots from a plant. The ultimate objectives of the book are the professional and theoretical foundations as well as the normative structure of accounting. The term *critique* is not to be identified with “criticism” but is here understood in the Kantian sense of critically examining the extent to which a discipline can represent the pertinent reality. Just as the eighteenth century critiques tried to synthesize rationalism and empiricism, so does this book aim at a synthesis of the two major opposing camps of present-day academic accounting: the “critical–interpretive view” of Great Britain and the “positive accounting theory” of America. Although some criticism of present-day accounting shall be aired, the focus is on investigating the methodology and reasoning process appropriate for our discipline. Accounting is dominated by normative aspects; yet this is acknowledged only in a roundabout way by current accounting theory. It may be time to pay heed to the role of moral issues and value judgments in general, but this requires a careful analysis of the relations that connect those objectives to the means by which they are achieved. The foundations of our discipline are hardly sufficiently consolidated to reject a critical look from an angle unencumbered by the social and academic mores of the last two decades. The attempt of academics to cast accounting in the image of a pure science may need to be modified and extended to accommodate explicit value judgments and the means–end relations so indispensable for an applied science.



## PROBLEMS AND EXPECTATIONS

The expectations of the next century are likely to be very different from those of the decades gone by. Confidence into material progress is waning, while the awareness of previously unimaginable environmental and ecological problems—as well as those of a demographic, economic, and moral nature—is mounting. One need not march into the new age under the banner of gloom; pessimism paralyzes and has little place in this book. Blind optimism will not do either. As Kenneth Clark in his unforgettable book and television series so wisely remarked: “Civilisation requires a modicum of material prosperity. . . . But, far more, it requires confidence—confidence in the society in which one lives, belief in its philosophy, belief in its laws, and confidence in one’s own mental powers” (Clark 1969, 4). As long as we can trust that this confidence and those beliefs can be restored, there is hope for long-term recovery.

Historians might label the past decades as the “Age of Unaccountability.” It slowly began after the assassination of President John F. Kennedy; it reached its peak in the 1980s and, hopefully, may have run its course by the end of this century. Though it has been an exciting age (evil usually fascinates more than goodness), it has been a period in which too many people have lost sight of the fundamental notion that every right carries a responsibility. This loss seems to pervade the entire spectrum of society, from individuals and families to school and workplace up the hierarchy to big business and governments. Indeed, the staggering fiscal debts are only the most glaring manifestation of a society that seems to accept debt and ownership claims as something *not quite real*—even some academics seem to share this belief (see Chapter 3).

Where do accountants, the paragons of responsibility, fit into this picture? Even they did not quite escape the trend. Some merrily joined the unaccountability game, while others made their protests heard. However, those voices were drowned by political rhetoric, while the public wrung their hands in helpless desperation. To master the considerable problems facing us, a clear vision is required and the heroic resolve to master them. This holds for accounting no less than for economics and politics.

Though our discipline plays merely a small part in this world drama, it is a crucial one. The beginning and end of accounting is *accountability*. The importance of our discipline, so often disparaged by lay persons and even by experts, lies in its function as a cybernetic mechanism (a feedback that controls and regulates) that preserves confidence in the trustees of public and private resources and financial markets no less than in the entire economic system. No dynamic system can endure without a control mechanism. Whenever this cybernetics breaks down, the entire system is in jeopardy.

Portentous signs indicate that not only the political but also the economic and financial feedbacks are too often failing. To blame individual greed, dishonesty, and the like is too simplistic an answer. Those vices, as old as humankind, can hardly be eradicated; but they must not be allowed to get out of hand and become