



**Pioneers of Critical Accounting – A Celebration of the Life of Tony Lowe, edited by Jim Haslam and Prem Sikka**

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Some eulogies are written with the sole purpose of making a heart-felt tribute. This could have been the case of *Pioneers of Critical Accounting – A Celebration of the Life of Tony Lowe*, edited by Jim Haslam and Prem Sikka. It could be (merely) an assemblage of 13 texts of academics, many of whom worked or learned with Tony Lowe or his colleagues and disciples, and upon his death in 2014 gathered to honour him. It is not the case of this work. Fortunately.

Of course, this book also has this personal, emotional touch and aim. The reader of some of these contributions, particular those at the start of the book, breaths, feels and smells the air of an exciting ‘community of practice’. But, like Tony’s life-long work, this book has the same, very timely and welcome, purpose: to highlight the serious consequences, and potentiality, of accounting as a moral and political practice, understood (and potentially changed) within its wider social, economic and political contexts. Like Tony’s research, this book does not merely intend to describe or explain something – not even merely revisit his life and ideas. Instead, it is a committed and engaged work explicitly aiming to impact and unsettle the views, beliefs and actions of its readers – and, through that, aspire to use accounting to improve the well-being in the world. And the final result can only be praised.

The first two chapters, by Laughlin and by Jacobs, are crucial to get a reader unfamiliar with Tony become interested, even excited, about the character and his work. That was certainly my case. In

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fact, I found myself using his first name in these first paragraphs, certainly due to the effectiveness of these chapters in making Tony close and familiar with the reader. Laughlin's description of Tony's role as a 'father figure' of the Sheffield School and as a key founder of the 'Interdisciplinary and Critical Perspectives on Accounting' project was very useful to remember, complement and integrate the fragmented insights I gathered during conferences from stories told by several contributors to this book. He describes how many 'big names' of the accounting community interacted with, and were influenced by, Tony, and how Tony and this community are intertwined, directly or indirectly, with the emergence and development of key associations, journals and conferences (MCA; CPA, AAAJ and AOS; IPA, CPA and APIRA conferences). Jacobs, in the second chapter, enriches the characterisation of Tony as the "the man who always asked why!", emphasising the importance of reflexivity and "the 'why' questions of ourselves, of accounting and of (...) society" (p. 30). Most of all, these two chapters not only depict Tony's persona, but reveal his role within the rise of the study of accounting from a range of social science perspectives in a reflexive and critical way, which underpins the diversity and richness of much accounting research nowadays, beyond the dominance of economics.

Numerous contributors classify Lowe's critical views and project as "optimistic" regarding the potential to improve society, but some vary regarding their own optimism (I now return to a more respectful way to address such distinguished academic). Dillard positively assesses the 'critical accounting project', seeing promise in 'agonistic dialogic accounting' as a suitable development path to support progressive social programs, with a radical intent. Gaffikin, after an historical appreciation of accounting theory, leaves a mostly sceptical note on whether accounting practitioners can take the roles and academics can generate the theories required to face current challenges, such as encompassing social and environmental considerations. Gray, O'Dochartaigh and Rannou focus on organizational effectiveness, "understood as embracing social justice, stability, environmental probity and, ultimately, sustainability" (p. 56). Through Gray et al.'s chapter permeates a nostalgic shadow about the different, even unique time and context in which Tony developed his "optimistic and/or naïve" (p. 54) work. As a reader, I sensed a feeling of 'those were the days'. In contrast, the authors offer a somewhat negative and pessimistic view of the (lack of) evolution in social and environmental accounting, particularly within management accounting, and on the difficulty of new scholars to gain the breath of vision required to fully embrace social accounting (and develop the reflexivity Lowe advocated, as pointed out by Jacob).

Several chapters address particular topics using Lowe's work as a background. O'Grady and Lowe (not related with Tony) explore Lowe's views on cybernetics and advocate the 'viable system model' to provide "a more realistic image of the complexity of organisations as systems" (p. 47), looking into the future rather than only the past through "adaptive systems to deal with complex and unknowable changes in the environment in real time" (p. 49). In turn, Roslender discusses critical methodology (and epistemology and ontology), as suitable to support Lowe's ambition of emancipation and social betterment ("promote what might be rather than what it is" (p. 78).

Various contributors call for greater emancipation, dialogue and inclusion of multiple stakeholders in accounting. Haslam focuses on information for control, delineating accounting (indeed, accountings) in a wider way than traditional accounting. He discusses emancipatory accounting "as (...) accountability and communication in agonistic democratic processes" (p. 154) (see also Dillard's

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view, above), on a continuum between emancipation and repression practices. Also with an emancipatory project, Lehman's chapter on gender, race and class shares Lowe's belief in human agency and choice and rejection of 'inevitability'. Lehman stresses how our predilections and beliefs underlie accounting and numbers, and also endorses dialogic accounting to create new forms of visibility, narratives and transparency that give voice to multiple stakeholders, in particular minority and vulnerable ones. In a similar vein, Cooper and Ezzamel critically examine the Balanced Scorecard core assumptions, challenging them and suggesting alternatives. Dismissing a technical view focused on 'managing by numbers', they endorse a 'constrained dialogic' view, which includes a social view based on open dialogue and consideration of multiple stakeholders' viewpoints. Finally, Willmott and Veldman also support the consideration of a broader set of stakeholders, by identifying three imaginaries of the modern 'corporate form': the legal, the economic and the political. In particular, by acknowledging the political imaginary, they highlight how the economic imaginary (focused on shareholders) has displaced the legal imaginary (focused on the 'entity') and hence led to "the systemic exclusion of voices other than shareholders and directors from the theory and practice of corporate governance" (p. 253).

This agency potential is explored by Whittington, in his critical look at the history of IASB and its standards – although without the 'critical' lenses of most contributors, setting this chapter clearly apart. He provides an engaging first-hand account of how accounting policy making (or, more bluntly, a policy maker) is subject to political and social pressures. Finally, Sikka pursues his activist efforts by exposing numerous, publicly-known cases of tax avoidance schemes marketed by the Big Four accounting firms, addressing Lowe's concern about the accountability of the accountancy profession, and urging "critical academics to intervene in public affairs and craft new policies" (p. 273).

The editors have done a great job in gathering high quality, diversified and complementary chapters. Their introduction succinctly and effectively captures the essence of each chapter, although a lengthier explanation of the overall book rationale and structure might have been useful. Presenting a single list of references for the thirteen chapters is very convenient, and the enormous work this certainly required excuses the occasional gap. That the first chapter is the republication of a 2014 article should perhaps have been announced, avoiding the surprise of later encountering passages of the first chapter, referencing the original article; and a minor revision would have allowed to remove dated conferences announcements made in the original text. These are, of course, minor details.

Overall, this book indeed is, as the title states, a celebration. Of course, some readers, depending on their personal interests and ideological positioning, may wish to skip or not fully endorse the ideas of an occasional chapter - but will still consider the time with this book as well spent. Together, these contributions provide a rich testimony of Lowe's life, work, ideas, ambitions and legacy – while also acknowledging some dangers for Lowe's critical project. Some 'optimistic' proposals can seem "somewhat romantic and naïve" (Cooper and Ezzamel, p. 226); but this is also part of the 'charm' of this book. Indeed, the book starts and ends stating the overall goal and role Lowe advocated for scholars: to become engaged so that all human beings can "live fulfilling lives" (p. xix, p. 273). This challenge remains valid for us all, today.

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