Language, Hermeneutics, and Accounting Education

Orace Johnson

OCT 1 1 1989

University of Illinois
of Urbana-Champaign
Language, Hermeneutics, and Accounting Education

Orace Johnson, Professor
Department of Accountancy

Comments Requested--Please Do Not Quote or Cite Without Permission
Abstract

LANGUAGE, HERMENEUTICS, AND ACCOUNTING EDUCATION

by

Orace Johnson

Beginning with the observation that language is inherently ambiguous, this essay first distinguishes between two interpretations: the view of language as a product, and the vision of language as a process. The introduction then shows that the pedagogic choice for accounting educators is the choice between focusing instruction on products of the past, materials to be memorized; or focusing on the emergent processes of present learners, minds to be enquiring. The language distinction thus becomes the choice between emphasizing either a predetermined order of details about what to think, or a spontaneous order of principles about how to think. Next, a recent article, "Radical Developments in Accounting Thought" by Wai Fong Chua, is identified as exemplifying the product view because it classifies the literature of accounting research into three kinds, which are labeled "mainstream", "interpretive", and "critical". There are two sections after the introduction. The first section, "Assumptions and Consequences", examines Chua's product view in light of her stated objectives, and introduces the alternative process vision of language and education. The second section, "The Hermeneutic Alternative", expands and recommends the radical idea of learning as a three-dimensional enquiry: observation, interpretation, and evaluation. The text is supplemented with four appendices, one each on hermeneutics, epistemology, ontology, and teleology.
LANGUAGE, HERMENEUTICS, AND ACCOUNTING EDUCATION

by

Orace Johnson

Language is an inherently ambiguous medium. If it were otherwise, then the practical and philosophical problems of human learning and behaviour would have been reduced to simple issues of mechanical techniques. But it is not otherwise. From even casual experience in education with the difference between questions about what to teach and questions about how to teach it, any teacher knows the difference between a view of language as a product and a vision of language as a process.

Language per se is an artificial systematic form of material which can be shared through sense observations, mainly sight, sound, and touch. However, the significant sharing of some message through some medium will transcend direct observation to involve human meanings. The useful purpose of language is to communicate meanings. Language is unavoidably ambiguous, not because a text or its reader is faulty, but because by the nature of individuals, different minds construct different interpretations of what is seen, heard, felt, etc. (A preeminent example of meaningful construction is the process of adjudication when the United States Supreme Court chooses what the United States Constitution means in the context of a specific case.)
Since no one is omniscient, a "speaker" --- that is, in general anyone who seeks to communicate through any sense --- can never be absolutely sure that he fully understands what he is trying to mean or meaning to say; or that the "auditor" --- that is, in general anyone who hears either intentionally or accidentally --- will understand what he is saying (which may be different from what he is trying-to-mean-to-say.) Speakers and auditors alike can make mistakes. Furthermore, speakers may lie, and listeners may hear only what they wish to hear. Neither axiomatic nor pragmatic reasoning can necessarily limit the interpretable relations between symbol and substance, between matter and meaning. Language is inherently, unavoidably ambiguous as any author who has struggled to "make the meaning clear" knows very well.

The existential relations among symbols (that is, the sensible character of words, numerals, propositions, etc.) and the meaningful relations between symbols and reality (that is, the significant construction of elements, states, events, etc.) are not necessarily determined by either logic or empirics. Therefore, whatever similarity in understanding occurs between the intended meaning of a speaker and the construed meaning of an auditor is contingent upon their having some background commonalities. "Accounting" is possible only to the extent of knowledge and attitudes held in common by the preparers and the users of financial reports. Within this language perspective, the arts of practicing and of teaching accounting are the arts of constructing meaningful commonalities. (See Hines, 1988.)

Given the inherent, unavoidable ambiguity of accounting language, and the individuality of every student's social context, the fundamental issue for accounting educators is whether the primary pedagogy should focus on materials
to be memorized, or on minds to be enquiring; on course bibliographies, the ordered literature products of prior learners, or on the emergent processes of current students for continual learning; on preserving the past as it was (thought by someone to have been), or preparing the spontaneous student for the future unknown; on inculcating standard material details, or cultivating meaningful principles of enquiry. The choice is between controlling standards of belief and behavior the student should (normatively) think and accept, or cultivating principles to aid the student's own individual ability to (creatively) think and evaluate both the products and the processes of human learning. In short, the distinction is between what to think and how to think. This distinctive choice is especially crucial for doctoral education in accounting research. (To say that a balance of both is necessary does not resolve the issue: one person's balance may be another person's vertigo.)

During the past 20 years of change in doctoral education for accounting research, the revisions seem to have occurred mainly in materials, in the content of required courses: an increase in mathematics, statistics, finance, psychology, and organization behavior; accompanied by a decrease in accounting philosophy, history, law, and institutional description. These changes in course content have, quite naturally, affected the content of doctoral dissertations.

The dominant modernist view of science now extols positive methodology with emphasis on math models and statistical tests of predictive ability. Even when this mainstream view is challenged, the debate tends to be mostly honorific (pejorative) assertions about some other view of what research should (not) be done, some other set of assumptions about ontology,
epistemology, teleology, etc. The different views about doctoral education for accounting research have argued about course materials to be required and about the kind of dissertation product which should be allowed, encouraged, and accepted. A "modern" doctoral program in accounting shows disdain for non-positive paradigms by narrowing the relevant range of coursework and dissertations, both viewed as products, as materials in evidence of progress.

In this paper I wish to address a related but different kind of issue, a normative pedagogic issue with major concern for the doctoral student and the enquiring mind as research process, rather than for the doctoral coursework and dissertation, as research products. I offer a pedagogic vision of doctoral education for accounting research which can encompass all of the alternative product views because it is both broader and deeper. I shall approach this subject through commenting on a recent article which, focusing on research as a product, did not address the different issue of pedagogy and research as a process.

Wai Fong Chua [1986] offered three alternative world-views of accounting thought in the article, "Radical Developments in Accounting Thought." She labeled these three views "mainstream", "interpretive", and "critical". She claimed that they are fundamentally different [P.601]. She "sought to move accounting debate beyond the stalemate of [these three] 'incommensurable' paradigms which cannot be rationally evaluated" [P.626]. While her article was only tacitly hermeneutic, I hope to make this one explicitly so. (See Appendix A.)

Chua gave three aims for her essay. The first aim was "to enable accounting researchers to self-reflect on the dominant assumptions that they
share and, more importantly, the consequences of adopting this position" [P.602]. The second aim was to introduce "alternative sets of assumptions, illustrate how they change both problem definition and solution, and offer research which is fundamentally different from that currently prevailing" [Pp.602-603]. The third aim was to argue that these alternative world-vi "can potentially enrich and extend our understanding of accounting ... practice" [P.603].

For the purpose of uncovering a more fundamental issue in accounting research than any offered by Chua, I shall accept her disciplinary matrix [P.605] as a contingently useful device. It may help a student to classify research assumptions and also subsequently to partition the consequences of accounting research ... even though, as she recognizes, her categories are neither exclusive nor exhaustive [P.605]. I shall not analyze her review of studies in philosophy, social science, or accounting. I shall not challenge the details of either her observations of literature, her interpretations of categories, or her judgments of values. Moreover, I shall not enter into any general debate about the relative merits of research done by scholars working within the mainstream, interpretive, or critical paradigms.

The more basic issue which I seek to explore is "Vision". This issue includes the specific background question: "What presumption did Chua tacitly use in developing the universe of her conceptual distinctions and the categories of her model?"

After this introduction, the paper is divided into two major parts: the main text, and four appendices. The text has two sections. In the first section, Assumptions and Consequences, I comment on each of Chua's three aims.
In the second section, the Hermeneutic Alternative, I emphasize the essential contrast between her view of research and my vision of learning. The text concludes with a brief invitation. The second part consists of a note on the meaning and origin of hermeneutics (Appendix A), and three examples of intensive enquiry to show the experiential priority of hermeneutic dialogue in epistemology (Appendix B), ontology (Appendix C), and teleology (Appendix D.)

1. Assumptions and Consequences

Concerning Chua's first aim, to self-reflect on assumptions and consequences, I am in complete agreement with her: "researchers are not forced to be locked within the prison of their own framework" [P.606]. Presumably, even though she admonished mainly mainstream researchers, this interpretation of academic freedom applies to all accounting scholars. (See Antle, 1989.) I, too, hope that we come individually to understand our own prejudices. But surely the goal of academic freedom lies beyond recognizing the boundary biases within which we have chosen to confine our individual research programs. Just as surely, the goal of academic freedom precludes requirements that students must try to either change or preserve (in keeping with their mentors' preferences) social expectations of knowledge, the links between knowledge and policy, and the philosophical grounds on which knowledge and policy are to be regarded as credible. A prison, no matter how comfortable it and the guards are viewed by an inmate, is still a prison.
Chua did not discuss the means to secure emancipation, the education process which would liberate rather than imprison the academic mind. The crucial questions about the education process are these: "How can/does/should anyone transcend a personal, intellectual prison?" And, "What formal pedagogy can best cultivate personal academic freedom?" To help accomplish the goals, educators need vision. Human eyes can see only a small portion of the electro-magnetic spectrum, and the human brain/mind can see, metaphorically, only a small part of self and society. Even so, for accounting research education we need better vision than is shown by Narcissus admiring his own self-reflection. That vision places unrestricted dialog at the very center of learning as absolutely necessary for academic freedom. Institutionally embedded notions of either modern science or of social criticism may be at odds with my openly tentative hermeneutic vision of the education process. However, a truly free researching mind might support as well as disrupt traditions, conventions, and expectations.

Concerning her second aim, Chua's primary challenge after reading the literature in her archival pursuit, was taxonomic. She did not claim that her categories of assumptions are precise. She gave four reasons for using them [P.605-606]: (1) they "reflect dominant themes currently being debated in the social sciences", (2) they "discriminate well between the alternative disciplinary matrices now surfacing in accounting research", (3) they "have highlighted the fundamental philosophical differences between these accounting perspectives", and (4) they can be "used to assess the strengths and weaknesses of alternative perspectives in accounting."
No matter how legitimate these reasons for choice may be, they cannot replace the role of taxonomic criteria. The reflection of dominant themes, the discrimination between disciplines, and the differences among philosophies will be fuzzy if the categories are not exclusive. The universe will be fuzzy if the categories are not exhaustive.

Chua compared her three fuzzy world-views by relating each one to a general model. This general model was a categorical framework within which Chua classified the kinds of meta-theoretical assumptions people can make concerning knowledge (i.e., epistemology and methodology), concerning physical and social reality (i.e., ontology, human purpose, and social relations), and concerning the relationship between the knowledge of accounting theory and the reality of accounting practice. According to Chua, different sets of assumptions imply different purposes for theorizing, different problems for research, and different standards for evaluating research evidence [P. 618].

Chua claimed to use her general model "to assess the strengths and weaknesses" of the three-world views [P.606]. She did not seek to describe them in a "value-free, non-evaluatory" language [P.606]. She recognized that "major disagreements among academics is...present in mainstream and interpretive" views as well as in the critical perspective [P.626].

Seeming to focus on their common cores, she presented two features for each of her three world-views: what each contains and what each omits. She seemed to assert that each paradigm presumes certainty about answers to one kind of question, but dogmatic neglect of other kinds of questions. For example, mainstream research emphasizes "intersubjective tests and reliable
empirical evidence" [P.602], but assumes away the issues of basic human value, neglecting alternative interpretations and subjective, critical evaluation. Chua said, "Mainstream accounting research does not have as one of its expressed purposes an attempt to evaluate and possibly change an institutional structure" [P.610].

At the other extreme, critical research as seen by Chua does have the explicit purpose to change the institutional structure which she says is being defended by mainstream research. She seemed to believe that defense of the "status quo" is negative bias, while challenges to the status quo are meritorious. (I assume that she means by "status quo" some notion about capitalistic oppression of the labor class by means of private property, free markets, competition, etc. See Appendix D.) Chua did not discuss the possible shortcomings of critical research as she should have done in order to have a symmetrical presentation. In my opinion, writers in the critical vein who concentrate their attention on intellectual or political revolution at the expense of positive empirical evidence, should consider as metaphorically relevant to our academic world the words of Barbara Tuchman in her book, The March of Folly:

In the French, Russian, and Chinese revolutions, too much class hatred and bloodshed were involved to allow for fair results or permanent constitutions [P.19].

From that analogy, mainstream accounting researchers, who were yesterday's revolutionaries, should also take warning. To believe that the only manuscripts which deserve publication in the "leading" academic journals are those products which obviously display the modern positive party line is to promote academic class struggle. The "hypothetico-deductive model of
scientific explanation", the "search for universal laws", and the "tight linkage between explanation, prediction, and technical control" [P.606] are not the only methods of enquiry which add to our knowledge, understanding, and wisdom.

Since Chua did not state explicitly the value standards which she used to assess her three world-views, the reader is left to infer the unstated biases which controlled her assessments. To say that a world-view exercises or neglects certain assumptions is per se merely to describe. Description alone falls short of both explanatory interpretation and ethical choice. Rational assessment is impossible without explicit evaluation criteria. Thus Chua's "results" have the aura of honorific and pejorative opinions plastered on top of subjective description.

Assumptions in research are analogous to raw materials and other factors of production. Consequences in research are analogous to work in process or finished goods as intellectual products ready for the competitive marketplace of ideas. So long as Chua’s mainstream, interpretive, and critical views are held to be competing, antagonistic, mutually exclusive, input/output alternatives among which we must choose, then she is correct in this respect: Within her product view of research, the three paradigms are indeed incommensurable. We can neither solve nor resolve the stalemate among them.

Beyond the "conflict" among mainstream, interpretive, and critical paradigm products, accounting educators need a vision of learning which transcends all views. This need is recognized by those who place higher value on the person as learner than on the product learned.
Concerning her third aim, Chua's presentation left little doubt in my mind that the three world-views were seen by her to be competing paradigms. Taken as a whole, her discussion of their benefits and limitations led me to infer that her value ranking of these "incompatible" world views is as follows: interpretive over mainstream, and critical over interpretive.

In spite of her recognition that "it is not feasible to set out a common standard for the evaluation of theories within the critical perspective" [P.620], Chua recommends that accounting researchers "adopt a radically different value position" even though the critical paradigm "may not be easily accepted by mainstream accountants" [P.625].

The product of Chua's learning experience is now part of our objective universe, waiting to be read, studied, and responded to. Her three world-view paradigms can be observed, interpreted, and evaluated within a larger framework because of (not in spite of) the fact that "criteria for paradigm comparison and evaluation are essentially judgmental, open to change, and grounded in social and historical practices" [P.606].

The process of Chua's own learning experience must have been more comprehensive and more basic than the three world-views she presented as the products of her archival research. What was the implicit framework within which Chua's learning took place? What presumptions about learning did Chua tacitly use in developing the universe of her conceptual distinctions and categories of her model?

I infer that she did three things. First, she observed part of the universe in an objective, positive way. She did, in fact, present an extensive list of references which I could, if I were so inclined, seek to
confirm or refute strictly in accord with the methodology of mainstream research. (See Appendix B, Hermeneutics and Epistemology.) Second, she interpreted her observations in a personal, subjective way. Because we share a common language and because we have had similar learning experiences, I can understand her interpretations, at least analogically, more or less. (See Appendix C, Hermeneutics and Ontology.) Third, she evaluated her interpretations of her observations in light of her own unstated existential preference standards. (See Appendix D, Hermeneutics and Teleology.)

The presumption which Chua must have used in her own learning process must have included her ability to exercise all three modes of enquiry: observation, interpretation, and evaluation. Her essay, the result of her learning experience, would have been significantly defective if she had omitted any one of the three kinds of enquiry. Her essay would have been significantly improved if she had evaluated the critical paradigm with a curiosity equal to that which was shown for mainstream research.

The hermeneutic learning process in the conduct of research consists of much more than assumptions (both explicit and implicit) about knowledge, about reality, and about the relation between them. Also, the hermeneutic learning process consists of much more than consequences affecting knowledge, reality, and their relation. Chua seems to have focused on a somewhat static partitioning of accounting research products with regard to input/output characteristics. Given her stated goals, it may have been appropriate in that article for her to disregard research as a learning process.... but not if thereby, in accounting research education or in accounting education research,
thought is deemed to be more important than thinking, and not if the created
text is deemed to be more important than the creating thinker.

With her input/output classification of products, Chua construed
accounting research to consist only of assumptions and consequences. She
overtly shoved the learning process out of sight and into a black casket where
the contents were buried. While the grammar of her text does include
sentences in question form, the subject matter seems always oriented toward a
comparative analysis of competing end products, rather than toward an
integrative analysis of process in accounting research.

By shifting our concern toward research construed as the process of
learning, we accounting educators can transcend fundamentally wasteful
controversies over products. This shift of concern from product to process
requires an admission that in this uncertain world, all human beings are
fallible. Any claim to an absolute, omniscient view with product certainty
should be resolutely challenged, whether such a view be found in mainstream
scientific observations, dialectic interpretations, or critical evaluations.

The hermeneutic learning process requires creative attention (both
sequentially and concurrently) to three different kinds of questions: first,
questions about factual observations; second, questions about meaningful
interpretations; and third, questions about value judgments [Johnson, 1972].
These different kinds of questions make human understanding a three
dimensional experience. These three kinds of questions underlie all
implementation of mainstream, interpretive, and critical research projects.
Chua ignores this complex learning process. Instead, she deals only with
partial end products where her three arbitrary category labels refer only to
assumptions and consequences. Chua's classification of products cannot replace a comprehension of the learning process and the central function in research of unrestricted enquiry.

Within hermeneutic pedagogy, these three kinds of questions (observation, interpretation, and evaluation) are not substitutes for each other. One kind cannot be ignored without reducing the three-dimensional intellectual experience to a flat plane. Even worse, the ideology of a straight party line view may dominate rational comparison of alternatives and thus fatally distort human vision.

A three-dimensional vision of research as a learning process implies unrelenting enquiry, with broad concern for entertaining questions of all kinds. This vision implies much more than competition over products which, though often alleged to be finished products, are only partial and incomplete. Each paradigmatic product is no more than a truncating special case of the three-dimensional process.

A paradigm-closed mind, when confronted with basic questions, may retreat as though fearing major surgery done without anesthesia. My hermeneutic vision of accounting research education both requires and develops open minds willing to question and be questioned about observations, interpretations, and evaluations.
2. The Hermeneutic Alternative

In this section I present an example of the hermeneutic alternative, a pedagogic vision which encompasses Chua’s three views of accounting.

"Vision" refers to the subjective experience of a person in the act of seeing, either literally or figuratively. The core denotation of vision includes the faculty of sight, both physical and metaphorical; competence in discernment or perception; and the manner in which one sees or conceives something.

"View" refers to the object which is being passively seen. The core denotation of view includes the results of an examination, inspection, or systematic survey; specific observation, interpretation, or personal value judgment opinion; a prospect, vista, field, picture, or aspect of something seen from a given vantage point.

This distinction between vision and view is in accord with standard English dictionaries. The definitions are used here to emphasize the contrast between noun and verb: the contrast between accounting research as a product seen, a view; and accounting research as an active process of learning to see more clearly, a vision.

The view implied by Chua’s classification of assumptions and consequences is essentially a static model of research literature products. In contrast to her analysis of research emphasizing input factors and output products, I conceive accounting research as a self-conscious learning process. I argue that this learning process vision, when employed as a meta-framework,
can subsume Chua's world-view products. By "subsume" I mean that researchers with a learning process vision can observe, interpret, and evaluate any product view, whether mainstream, interpretive, critical, or any other induced view category.

This nascent learning process vision is the truly radical development in accounting research education. In an integrative way, hermeneutics can creatively comprehend and effectively avoid accounting's internecine struggles among proponents of different philosophical products. The alternative to a hermeneutic integration might be a Pyrrhic victory for one academic genre.

The purpose of this section is to show that no matter what the viewed product of learning may be, the primary functioning or faculty of vision is basically the same. Concern for superiority among the diverse products tends to divide academicians. Concern for the universal identity of process in learning highlights what teachers, researchers, and practitioners all have in common: We all have it in our nature to be always learners, from birth to death. This coherent vision can unite us with what we have in common. The difference between Chua's view of the three research paradigms and my vision of learning which includes them and more, lies in the distinction between product and process. Within Chua's view of accounting literature as products, the "mainstream", "interpretive", and "critical" authors tend to become competitive rivals: the strengths and weaknesses of the incommensurable literatures must be asserted in a struggle for supremacy. Victory for either product view would, in consequence, expand a mandate for standardized materials and be a setback for learning as a process toward academic freedom.

Within my hermeneutic vision of reading literature as a learning
process, all three modes of inquiry are involved. Scientific observation (which she views too narrowly and calls "mainstream"), dialectic interpretation (which she calls "interpretive" but views too narrowly) and ethic evaluation (which she views too narrowly and calls "critical") are complementary modes of inquiry. Not one of them alone or any two of them together can be sufficient for attaining the highest goals of education. Observation, interpretation, and evaluation are present in any scholarship, although perhaps only tacitly when some genre explicitly emphasizes one or the other as Chua's three views of accounting literature seem to do.

Knowledge may be obtained by observation. Understanding requires more than observation: it acknowledges both the unavoidable ambiguity of language, and also the actuality of alternative valid interpretations. Wisdom, which is evidenced by choice of behavior in relation to alternative combinations of means and ends, adds to knowledge and understanding the third dimension of ethical evaluation.

Observation, knowledge, is based on sensory perception. It is evidenced by recitation of factual memory. It presents the danger of literalism, the assumption that language and reality are homomorphic. Symbols may be mistakenly identified as reality. (For example, the mistake of presuming that "net income" is net income, a real thing.)

Interpretation, understanding, is built upon the recognition that language per se is metaphorical, that symbols merely analogize reality. In the process of interpretation, we create meaningful fictions to augment the facts. Interpretation is evidenced by the quality of questions about alternative meanings, questions to explore the ambiguity of symbols, both out
of context and in context. Interpretation raises the danger of relativism, the assumption that one alternative is just as good or bad as any other. (For example, the mistake of presuming that we can go no further than understanding the abstract meanings of different inventory systems: that there is no credible ground for evaluation and policy choice.)

Evaluation, wisdom, is not based on a foundation of observation and interpretation. Evaluation is built on the presumption that human beings can choose among observations, choose among theory interpretations, and especially choose among behavior options. Wisdom is evidenced in conscious moral action. Evaluation raises the danger of absolutism, the attitude that one alternative is indisputably and universally right. But the presumption of choice means that we are not forced to be locked in the prison of our own self-reflection.

Chua’s attempt to move beyond "stalemate" was accomplished through a combination of reification and personification. "Reification" is the mental act of regarding or treating an abstraction or idea as if it had concrete or material existence. "Personification" is the mental act of representing an inanimate object or abstraction as having the qualities, thoughts, or movements of a living being. By means of this dual legerdemain, Chua gave the illusion of independence to three concepts which are distinct but which, in a learning process, are separable only by abstraction. Within a hermeneutic vision, the three processes are not mutually exclusive, fundamentally separate research paradigms. Instead, they are interdependent, dynamic, concurrent modes of enquiry. Focused attention on any one is temporary.

The hermeneutic vision presents to accounting research educators a challenge to adopt a truly radical value that may not be easily accepted by
persons imprisoned within one product view. Chua's interpretive and critical views are not pedagogically radical; they are merely partially complete alternative products, just like mainstream research. The learning process vision of accounting research education is radical in the fullest connotative meaning.

A radical idea arises from a basic root or source, favors revolutionary change, and when carried to the furthest limit effects extreme sweeping social alterations. The hermeneutic vision of education is indeed radical: its liberating goal is to develop life-time learners; its assessment criteria emphasize ability to communicate questions, to analyze questions, to value questions, to take responsibility for enquiry through social interaction concerning work, citizenship, and leisure. This cosmopolitan standard of student ability is broader than the conventional dissertation defense with its focus on one paradigm product. This vision will not be easily accepted by faculty who produce within only one paradigm specialized examples of mainstream, interpretive, or critical views.

What Chua thought to be necessarily unavoidable (namely, the academic class struggle over paradigmatic product views) is in fact judgmentally optional. What she implied to be sufficient (namely, the identification of alternative assumptions and consequences) is in fact not even necessary for research.

If a vision vision had been recognized and adopted by Chua, it would have aided her to achieve a more careful analysis of accounting research literature, and a less pessimistic view of competition among products. (Furthermore, a hermeneutic vision would have led to a more hopeful prognosis
for accounting research education -- but that was outside the scope of her article's subject.)

In concluding this commentary, I invite Chua as well as other readers, whether or not they strongly hold scientific, interpretive, or critical views, to examine in a more comprehensive way the nature, process, and results of choice among paradigms -- especially the choice between emphasizing view or vision. I trust that Chua, as an exemplar, will practice toward her categorical view and its critical bias the same reflection which she recommended to mainstream researchers. Especially, I hope that authors who pride themselves for writing exclusively within a mainstream or critical perspective will seriously examine both their products and their processes for alternative valid interpretations.
Appendix A. Hermeneutics

Hermeneutics is the process of interpretation. The name is derived from Greek mythology where Hermes was the messenger and herald for the other gods. (Incidentally, Hermes was also the god of commerce, invention, cunning, and theft; the patron of travelers and the conductor of the dead to Hades.) Hermeneutics can be traced back to Jewish scholars whose lives were devoted to studying sacred scripture. Rabbi Ishmael (circa 2nd century A.D.) said the Torah is interpreted by means of thirteen rules:

1. Inference is drawn from a minor premise to a major one, or from a major premise to a minor one.

2. From the similarity of words or phrases occurring in two passages it is inferred that what is expressed in the one applies also to the other.

3. A general principle, as contained in one or two biblical laws, is applicable to all related laws.

4. When a generalization is followed by a specification, only what is specified applies.

5. When a specification is followed by a generalization, all that is implied in the generalization applies.

6. If a generalization is followed by a specification and this in turn by a generalization, one must be guided by what the specification implies.

7. When, however, for the sake of clearness, a generalization necessarily requires a specification, or when a specification requires a generalization, rules 4 and 5 do not apply.

8. Whatever is first implied in a generalization and afterwards specified to teach us something new, is expressly stated not only for its own sake, but to teach something additional concerning all the instances implied in the generalization.

9. Whatever is first implied in a general law and afterwards specified to add another provision similar to the general law, is specified in order to alleviate, and not to increase, the severity of that particular provision.
10. Whatever is first implied in a general law and afterwards specified to add another provision which is not similar to the general law, is specified in order to alleviate in some respects, and in other to increase the severity of that particular provision.

11. Whatever is first implied in a general law and is afterwards specified to determine a new matter, the terms of the general law can no longer apply to it, unless Scripture expressly declares that they do apply.

12. A dubious word or passage is explained from its context or from a subsequent expression.

13. Similarly, if two biblical passages contradict each other, they can be harmonized only by a third passage.

Implicit in this advice for learners is the essential vision of enquiry, the essential role of questioning in pursuit of knowledge, understanding, and wisdom.

These interpretation rules can be applied not only to understand sacred scripture, but also to study any other subject matter, including accounting, human behavior, and education for accounting research. Indeed, any body of knowledge from which these rules were excluded would be chaotic. The world is, metaphorically, a book and the harrdest of mainstream sciences is only a provisional gloss on the real thing, an interpretive commentary. So too are the most revolutionary and the most reactionary views of accounting education, accounting practice, and accounting research.
Appendix B. Hermeneutics and Epistemology

On what warrantable grounds of what kind of theory speculation -- social? logical? personal? -- may we consider title and authorship to be matters of "fact"? Did Wai Fong Chua really write "Radical Developments in Accounting Thought"? Is there really such an article published in the journal cited? There are at least three possible ways for grounding the answers to such questions as matters of scientific fact: (1) prevalent custom, (2) potential for evidentiary consensus, and (3) analogy. In all three cases, the determination of what is a "fact" rests on some element of faith in the relevance and importance of unobserved foundations.

Concerning custom: The field of publishing professional journals in the United States is constrained by the integrity of both authors and editors, by market forces, and by common law of contract and fraud. The editors of The Accounting Review normally accept responsibility for competent performance of certain duties which traditionally go with the job. These responsibilities include keeping track of all submitted manuscripts, keeping names and titles straight, making sure that during the processes of manuscript review, revision, acceptance, and publication that there is no mixup of titles and authors. It would be inefficient for the American Accounting Association to place on the editor, as a defendant, the additional burden of proof that the performance of editorial duties was conscientiously effective in each and every instance. Instead, the burden of proof is placed by custom on the plaintiff, on whoever wishes to contend there has been an exception to the general expectation of editorial accuracy. In the absence of experiential
evidence to the contrary, we readers presume that the editor's work is done honestly, that the manuscripts are not ghost written, and that the texts are free from plagiarism. To the extent that we can assume past custom prevails, we may take it to be a fact that Wai Fong Chua wrote the article, "Radical Developments in Accounting Thought". This is a positive scientific "fact" in exactly the same sense that other potentially observable-in-principle facts are scientific. We accept "facts" as true on the basis of underlying contingent methodological assumptions.

Concerning evidence: Anyone who is able and willing to look at a copy of The Accounting Review for October, 1986 (Vol.LXI, No.4) can observe printed on the cover, printed in the table of contents, and printed on page 601, letter for letter exactly what I have observed and now claim to be printed there: "Radical Developments in Accounting Thought" and "Wai Fong Chua". Such confirmation requires that the observer have the sensory capacity of sight, or of touch in the case of a Braille transcription. The "meaning" behind the names of title and author may be ignored in a comparison of symbol replication, as when a secretary or typesetter reproduces alpha-numeric combinations without concurrently paying attention to the definitions of terms, the meaning of sentences, or the pragmatic effects on readers. This potential for evidentiary consensus, for confirmation as a matter of principle, makes the author and title a scientific fact in exactly the same sense as any other observable phenomenon.

However, this initial level of sensory perception is not sufficient grounding for the evidentiary consensus needed to establish an interpreted connection between what was printed and the non-verbal, referential meaning
conveyed by the symbols. It is one thing to accept as "fact" the proposition that the letters "Wai Fong Chua" were printed in proximity to the letters "Radical Developments in Accounting Thought". It is a more complex task to accept as "fact" that a person, or the person, named "Wai Fong Chua" is true author of the article titled "Radical Developments in Accounting Thought". In order to conclude that a statement of authorship is a statement of scientific fact, we must consider more than the customary work of editors and the confirmation of sensory perception. Skeptically, we must also demand the potential for evidentiary consensus about meaning. This requires not only reading ability, but also reproduction of the examined copies (including mine) which are faithful to the original text as intended by the author and editor.

In this case of potential evidentiary consensus, just as in the case of custom, we readers usually presume the absence of negligence and fraud. The burden of proof is on would-be accusers. The cost to construct an actual consensus on empirical grounds is prohibitively high. (For example, consider what the actual cost would be to attain evidentiary consensus by direct observation of the "fact" that Wai Fong Chua is a Chinese woman.) For social efficiency, we rest pragmatically and prudentially on a faith in the logic, not the empirics, of consensus in principle. Furthermore, we believe that if actually attained, such evidentiary consensus about authors and titles would most frequently affirm the presumed "facts". But what about a systematic, non-negligent, non-fraudulent discrepancy or ambiguity between referential language and non-symbolic reality? Is "Wai Fong Chua" the nom de plum of a male European aristocrat? Are the name and title unique? If not, then which
Wai Fong Chua is the true author? These questions are also subject in principle to a test of evidentiary consensus.

My faith in our customary editorial practices is such that I would expect refutation to occur only in rare cases of negligence and plagiarism. Furthermore, I believe most readers believe as I do. We accept "facts" on the basis of underlying assumptions about values and expectations.

Concerning analogy: If the original publication and this paper were written in different type fonts (for example, one in Times Roman and the other in Gothic), then even the confirmation of sensory perception of equivalence between the original title and author and my assertions might require some concession to appearances. We accept "facts" on the basis of underlying assumptions about similarity.

I recall from my personal experiences that no editor with whom I have ever dealt about a manuscript has ever made a mistake in authorship attribution when my work was published. Therefore, I infer by analogy from my past experience that factual accuracy prevails in this instance for both observation and generally accepted meaning.

Just as a useful separation can be made among elements of arguments into (conditional) assumptions and (plausible) consequences -- as Chua did in describing her general model and in partitioning research literature -- so surely the elements of research can be similarly distinguished as (conditional) facts and (presumed) values. However, the strident tone of certain critical authors, and the complacent tone of certain mainstream authors, lead me to think they see themselves as true believers who have attained a claim to absolute truth.
Appendix C. Hermeneutics and Ontology

In reading Chua's article, I observe the words "reifying", "reified", and "reification". But I never saw a formal definition of either one. Did Chua say plainly what she meant in using the present participle, the past participle, and the noun forms of the transitive infinitive, "to reify"? Unless my observation is in error (and this can be tested scientifically by reading again) then I must rely on my memory for initial clues, and/or consult a standard dictionary for a statement of normal usage. After that, I can only infer Chua's intended meaning from the way the words are actually used in context. (See Appendix A, Rule 12.)

The dictionary meaning of "reify" is "to regard or treat an abstraction or idea as if it had concrete or material existence."

Does this definition imply or entail a Platonic (or even a Pythagorean) notion describing all reality? Are ideas (or numbers) prior to any material existence? Do human beings have no material existence until "reified" by self or someone else? If I refused to "reify" my idea of Chua, would she then have no concrete existence? Or do the words "as if" denote a pretense which is contrary to reality? Does this "as if" merely mean that human beings may take an idea or abstraction and pretend (either beneficially or detrimentally) that it has separate concrete or material existence? If I were tentatively to assume that Chua and her article did exist concretely before I made any literature observations, and before I made any abstract interpretations, then could I take the limited as-if meaning and not need to commit myself to believing in a Platonic (or Pythagorian) universe? My attempt to reify my
idea of Chua could be subjected to a test for correspondence between reified idea and actual existence -- just like an empirical test of correspondence between theory prediction and actual observation.

Even though Chua may argue about values (saying that because people are self-interpretive beings who create the structures around themselves, therefore they should not be treated as natural scientific objects), it seems to me obvious that people can be treated as objects: I do observe them being treated that way. I see them being viewed as products instead of alternative vision processes.

The present participle form of "reify" is used in Chua's discussion of model assumptions about the nature of reality and particularly about the object of study.

"Physical and social reality, for instance, may be presumed to exist in an objective plane which is external to an independent knower or scientist. Within this perspective, people may be viewed as identical to physical objects and be studied in the same manner. Alternatively, these beliefs could be criticized for reifying individuals and obscuring the role of human agency. People, it may be argued, cannot be treated as natural scientific objects because they are self-interpretive beings who create the structures around them." [P.604, emphasis added]

What did Chua intend to mean by using the present participle form of "reify"? By imaginatively substituting the dictionary definition in place of the word "reifying" I can create the following interpretive sentence:

The belief that people may be viewed as identical to physical objects could be criticized for regarding an abstraction or idea about people as if they had concrete or material existence.

This implies that prior to being reified, people are only abstractions of Platonic ideas. Did Chua mean that people begin as ideas and then get
reified, and that this view is open to criticism because people do not have concrete or material existence?

The past participle form of "reify" was used in Chua's discussion of mainstream research assumptions about the social world.

"Further, conflict is usually perceived as being "dysfunctional" in relation to the greater corporate goal (whatever it may be). Examples of "dysfunctional" conflict include "budget biasing", "opportunistic behavior", "self-interest with guile", and "rigid, bureaucratic behavior". Dysfunctional behavior occurs when individuals or group interests override what is best for the organization in some reified sense." [P.609, emphasis added]

What did Chua intend to mean by using the past participle form of "reify"? By imaginatively substituting the dictionary definition in place of the word "reified", I can create the following interpretive sentence:

Dysfunctional behavior occurs when individual interests override what is best for the organization when the organization is treated as if it had concrete or material existence instead of being an abstraction or idea.

This implies that if the organization remained only an abstraction or idea in the mind of the viewer, then dysfunctional behavior could not occur because the organization would not be treated as if (contrary to fact) it did have concrete or material existence. Did Chua mean that individual interests are concrete? Abstract? Or Reified? Is the "as if" use of the past participle, "reified", consistent with the Platonic use of the present participle, "reifying"?

The noun form of "reify" appeared twice. The first occasion was in Chua's discussion of general model assumptions about the nature of reality and particularly the object of study.
"Yet other ontological positions which attempt to dialectically relate this reification-voluntarism debate have also been advocated..." [P.604, emphasis added]

The second appearance was in a quotation used approvingly by Chua in her discussion of critical researchers' belief about physical and social reality.

"The true form of reality lies not with particulars but with the universal that comes to be in and through particulars. This emphasis on totality leads to a particular view of the object-subject distinction. Social structures are conceptualized as objective practices and conventions which individuals reproduce and transform, but which would not exist unless they did so. As Bhaskar [1979, pp. 45-46] puts it, "[S]ociety does not exist independently of human activity (the error of reification). But it is not [solely] the product of it (the error of voluntarism)." Rather, society provides the necessary material conditions for the creative subject to act... Social reality is, thus, both subjectively created and objectively real." [P.620, emphasis added].

What did Chua intend to mean by using the noun form of "reify"? By imaginatively substituting the dictionary definition in place of the noun, I can create the following interpretive phrase:

(The error of reification is) the error of treating an abstraction or idea as if it had concrete or material existence.

This implies that it may always be an error to believe that society exists independently in concrete or material form because human beings treat the idea of "society" as if it had concrete or material existence.

Is this inferred meaning behind the noun, "reification", philosophically consistent with the inferred meanings behind the present participle, "reifying", and the past participle, "reified"?
Appendix D. Hermeneutics and Teleology

Contrary to the claim expressed in the title of Chua's article, "Radical Developments in Accounting Thought", the recent "developments" are not really radical.

Chua used the word "radical" seven times as an adjective. She used the adverb "radically" one time. Since the words were never placed in quotations -- a custom used to alert the reader to an unusual or particular meaning -- the reader may presume that only a normal connotation was intended. The first use as an adjective is in the title. From that context alone, a reader who is unfamiliar with the word can gain no clue as to the author's intended meaning. Similarly, no contextual hint of the intended meaning is given in the other six appearances as an adjective. When summarizing and commenting on the work of other cited authors, Chua merely takes their use of the word as part of the paradigm labels, either "radical humanist", or "radical structuralist", or a combination of the "two radical paradigms" (Pp. 603 and 627.)

Not until the last two sentences of her appendix is the reader given a context in which the word "radical" has an implicit denotation. This denotation is given through reference to the writings of Karl Marx [P.627]. This implicit denotation is confirmed elsewhere by other references to Marx, such as...."proponents of one form of critical theory may be bitterly criticized by other writers also working in the Marxist tradition" [P.626]. While none of Karl Marx's writings are mentioned in Chua's long list of references [Pp.627-632], Marx is mentioned in connection with the critical view at least four times (on pages 619, 621, 626, and 627).
Only the one-time use of the adverb "radically" is in a context which permits a plausible inference about Chua's intended meaning. She wrote:

The research that a critical perspective initiates clearly differs from that offered by a mainstream or interpretive approach. It poses a particular challenge for the accounting researcher and accounting as a discipline to adopt a radically different value position that may not be easily accepted by mainstream accountants. (P.625, emphases added.)

Chua may have intended to mean by "radical" and "radically" something other than Marxian analysis. If that were the case, then readers can only guess at what motivated this lack of clarity in her use of the words. It is plausible to infer that Chua used the words "radical", "critical", and "Marxian" as synonyms. This would be consistent with the interpretation that the "status quo" which Chua's critical paradigm seeks to change includes private property, free markets, competition, and research which takes these social phenomena as given. But still open is the question, "Which Marxian view is her preferred critical position -- the view of Gadamer, Habermas, Schutz, or of someone else?" (For a discussion of this aspect of Chua's paper see Lavoie [1987, 1989.])
REFERENCES


