

The Man Who Always Asked Why! The Reflexive Accounting of Tony Lowe

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1 Introduction

Beyond his role as a researcher, writer and educator, Tony Lowe was always ready to challenge and question the individual, society and the practice of accounting. In this chapter I will reflect on the practice of Tony Lowe as an example of what Pierre Bourdieu called reflexivity through an exploration on how I encountered and experienced Tony. There is a danger that as the critical or interdisciplinary literature develops, it loses its reflective edge and therefore needs to reengage with Tony Lowe's persistent challenge and not simply reproduce but question and challenge society and ourselves.

This paper begins with a somewhat personal description of my own encounters with Tony Lowe as an example of practices of reflexivity.

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I then extend my experience into a broader discussion of notions of reflexivity, particularly as developed in the work of Pierre Bourdieu. I then discuss how the biographical positioning and academic project of Tony Lowe could be understood as a celebration of notions of reflexivity and the power of the position of the embedded outsider. As a post script I attempt to turn this practice of reflexivity back on ourselves to ask if critical accounting remains self-critical.

2 An Encounter with Tony

I remember the first time I met Tony Lowe. It was at a critical accounting workshop run in Manchester in 1996. Somehow I got invited to join an extended group which was coalescing around Tony and was heading off to dinner. Sitting next to Tony, we fell into conversation about my work and my PhD study on accounting and public sector reform. Tony asked me why I was doing what I was doing—and I found that a quick or simple answer would not be accepted. Rather, I was challenged to explain and justify why I was doing what I was doing. When asked yet again ‘why’, I replied in something akin to desperation ‘so I can be a professor’. Then, quick as a shot, Tony asked me why I wanted to be a professor. I was left speechless, dumbfounded and shocked. Tony’s questions had pushed me beyond my answers and I simply had nothing more to say. For nearly a year I struggled with these questions—until at last when I thought I sorted it out I ran into Tony again—at one or other of the UK-based accounting conferences (most likely the 1997 Interdisciplinary Perspective on Accounting conference in Manchester) quite ready to trot out my latest answer and certain that this would be sufficient to satisfy Tony’s ‘why’ challenge. My poor naive and innocent self was clearly not up to the power of Tony’s questions about how I know what I was doing was research and how it would benefit society. I fell at the first stage. Obviously my answers were totally inadequate and I retreated, terrified, with my intellectual tail between my legs. I gathered myself (or at least the pieces I could find) and set about yet another process of

self-examination and reflection. However, this time I was more tentative with my conclusions and answers and well aware that I was less than prepared for my next Tony Lowe encounter. Strangely it was this sense of humility (or perhaps humiliation) which formed the basis of my next conversation with Tony and which gave me the ability to reflect on the process. Asking difficult questions was just what Tony did (and perhaps perturbing academics both young and old)—and the questions he raised could never be answered in an absolute sense. But rather his questions were a challenge to reflect on my choices and goals in my career and in my life more generally.

This encounter with Tony was something of a surprise as there was a generosity, welcome and personal interest that I never expected. I had conceived of Tony as a distant figure, like some kind of tribal patriarch, encountered through his writings, and as a supervisor of many of the academic grown-ups I had met. Yet what I experienced from Tony was an intense (and somewhat overwhelming) interest in me as a person and as an academic and a challenge to move beyond my taken for granted and unquestioned assumptions to become more reflective about my society, about accounting and about myself.

The best term I can use to describe Tony's practice of challenging and questioning is reflexivity. Tony demanded reflexivity of himself, of those around him, of those he worked with and of those who read the papers he was part of. In that sense the early critical research in accounting and the researchers in this field can be seen as characterising that reflexive practice and carrying it into their own work.

What is fascinating when considering Tony's practices as a mentor, which is sometimes lost when just reading the papers he authored, is the double nature of his reflexive practice. It is clear that the papers and projects that Tony was involved in challenged the academic (and the broader) community to question the taken for granted privileges and interests in society. However, the real and perhaps most fundamental contribution of Tony Lowe was to force us to question and challenge our own taken for granted self-deceptions.

3 Notions of Reflexivity

There is no doubt that Tony's approach to education and mentoring could be characterised as a Socratic path to critical thinking with constant, probing and disturbing questions. As both dialogical and dialectical, this form of questioning is intended to illuminate assumptions and illogic whereby those questioned recognises the flaws of their own position. One of the major defences offered by Socrates at his trial was that the unreflective life was not worth living. Therefore, reflectivity has often been seen as a core concern and an essential hallmark of reason and, therefore, of the academic (see for example Kant's 'What is enlightenment').

Notions of reflexivity have been a key and persistent theme in the work of Pierre Bourdieu (who also invokes Kant). Bourdieu (1990, p. 187) argues that a key part of the work of sociologists [and social researchers more generally] is to face what is not hidden in an absolute sense but what is taken for granted or what those in positions of power refuse to recognise. It is this underlying process of collective self-deception that Bourdieu calls us to challenge and explore as researchers and offers the conceptual 'navigation aids' of habitus, doxa, field and capital to help us to challenge and resolve the problems of self-deception (Wacquant 1992, p. 31). However, the problem of reflexivity cannot be limited to the external and Bourdieu (Bourdieu and Wacquant 1992, p. 68) argues that we must turn this reflexive gaze on ourselves as a process of sociological epistemology. In that sense we are a product of our intellectualist space (and its own struggle for states and interests) in addition to our personal biography encoding certain taken for granted tastes and preferences in our habitus. From this perspective we read observed social behaviour according to the bias of our own social origins (class, gender, ethnicity etc.) and according to the agenda (and privileged position) of our academic field. However, perhaps most dangerous is the intellectualist bias, where we see the world as a spectacle, a process to be understood and explored rather than a problem to be solved. This intellectualist approach risks rupturing the connection with the logic of practice and collapsing practical logic into scholastic logic (Wacquant 1992, p. 39).

It is this very practice of self-reflexivity that characterises both Bourdieu's inaugural lecture at the College de France (23 April 1982,

Bourdieu 1990 p.177) and his final lecture (Bourdieu 2007). In his inaugural 'lecture on the lecture', he argues that researchers (scientists [sic]) should turn their reflective tools on themselves and question that taken for granted realities (and that those responsible for the theological and terroristic use of canonical writings might awaken from their dogmatic slumber to put their work to test in practice). Bourdieu (1990, p. 181) challenges his academic colleagues to move beyond their struggle over the monopoly of the legitimate representation of the social world to a reflexivity that recognise and documents the nature of that struggle. From his perspective all social activity is understood as social struggles over specific capital within a given social space (field). Because of those who are caught up in the game (illusio) find it difficult to recognise the illusory nature of the struggles, stakes and profits and it is only from the standpoint of the impartial spectator who invests nothing in the game or in its stakes that the nature of the self-deception and the mechanisms of violence and domination become evident (Bourdieu 1990, p. 181). From a methodological perspective, the only true researcher (or scientist in Bourdieu's language) is the person willing to adopt the mental (reflexive) position of outsider and question what everybody else (the insiders) takes for granted.¹ As such it is our embodied and unquestioned sense of self (habitus) which fits us to our social space and allows the enactment of practical logics, is also the aspect that blinds us to the nature of our activities, misrecognising the socialised and taken for granted (doxa) as inherent and invariant. From this perspective the reflective act disenchant, it breaks the spell and draws our attention to the very things which are forgotten in the act of doing (Bourdieu 1990, p. 197). Therefore, reflexivity is seen as the way whereby research (social science in particular) can take itself for its object, and use its own weapons to understand and check itself (Bourdieu 2004, p. 89). Untimely the purpose of this is to reveal the implicit social constraints that bear on research as they do on all human activities (Bourdieu 2004, p. 90).

The position of the outsider was fundamental to Bourdieu's sense of self and to his understanding of how reflexivity is to be practiced as a key element of research method. In this way, the position of the outsider is the normal position of critical and reflective work (while recognising that researchers are required to turn their own reflexivity on themselves

(or at least their own taken for granted norms) (Bourdieu (2004, p. 89). Bourdieu's challenge of the system in which he prospered and his criticism of the consecration action performed by educational institutions is obvious in the first chapter of *Homo Academicus* (Bourdieu 1988) entitled 'a book for burning'. In his epilogue Craig Calhoun (Bourdieu 2010, p. 280) directly relates Bourdieu's notions of reflexivity, habitus and doxa to Bourdieu's experience as an outsider on the inside within the field of French intellectual elite. Calhoun (Bourdieu 2010, p. 280) argues that Bourdieu's estrangement from the institutions within which he excelled propelled his critical analysis of French academic life and of the state and capitalism more generally. From a methodological perspective Bourdieu normalised his own position as an outsider and argues that for research (science) it is necessary to adopt a reflective stance. It is interesting that Bourdieu's contemporaries Jacques Derrida and Michael Foucault shared a certain horror of the dominant culture of the Ecole Normale and this informed their struggle to what conventional struggles obscured (Bourdieu often reminded listeners that Foucault attempted suicide as a student) (Bourdieu 2010, p. 280).

Conceived starting from this last lecture at the College de France Bourdieu's *Sketch for Self-Analysis* (Bourdieu 2007) can be seen as an application of his notions of reflexivity to himself. In outlining the path that led him from rural Béarn to education as a philosopher in the elite Parisian institutions, he reinforces the points made by Calhoun (Bourdieu 2010) by positioning himself as an outsider. This is related to his biographical upbringing, social class and intellectual setting. This is particularly evident when he notes educational background, academic mentors and institutional setting (including their positions in the Collège de France) that he shared with his friend and colleague Michel Foucault (Bourdieu 2007, p. 79).

4 Practicing Tony Lowe

It is this position (or at least the mental position) of being the outside which was evident in Tony Lowe and is shown most clearly in one of his favourite stories of how he became an accountant. His entry into

the accounting profession was not simple or inevitable as he came from working class roots. His mother was the cleaner in a local chartered accounting firm and was encouraged to bring her son to meet the senior partner (whose office she cleaned) upon completion of his National Service obligations. He was so impressed with a young Tony Lowe that the partner agreed to accept him as his 'articled clerk'. While there were no specific fees at this point, the clerks were not well paid. However, Tony was not paid at the clerk's rate but at the same level as more qualified and experienced people. Although Tony's experience and description of this partner was grateful and affectionate, this did have the effect of placing Tony both as an insider and an outsider within British society. Despite being qualified as a chartered accountant and a chartered secretary, with a first class honours degree in Accounting from the London School of Economics, he also remained aware of his own working-class background and of the fact that he never really fitted in the academic field that he found himself located in. Perhaps it was because of this dissonance that the position as the first Professor of Accounting & Financial Management at the University of Sheffield was such a welcome opportunity and that under his leadership the accounting faculty at Sheffield became so novel and distinctive for its critical and reflective approach (Laughlin 2014).

It was this annoying and persistent form of reflexivity so characteristic of Tony's interrogative style which became the distinctive hallmark of the Sheffield School and of the early work that came from the school and it was Tony's self-identity as an outsider on the inside which was the basis of this collective practice. Laughlin (2014, p. 772) reflects this when he describes Tony Lowe's "challenging and intense debating style", his commitment to critical interactive debate and an approach to education which involved challenging and stretching students (and staff) beyond their limits.

Laughlin (2014, p. 771) neatly encapsulates Tony's approach to critique and challenge by suggesting that this was the third core value associated with the Sheffield School (under Tony's leadership).

Tony believed in constant critique about virtually everything. The logic was clear: if ideas or practices did not service critical analysis they were weak and/or inappropriate and should be changed. The operationalization

of this, even for those who understood what was occurring, was not easy but for those who weathered the storm and could justify their ideas the end result was greater confidence in their understanding. Equally for those whose ideas did not survive this critique but listened and learned, there were rewards of new levels of understanding that could be defended. (Laughlin 2014, p. 771)

Laughlin (2014) goes on to describe conflicts between Tony and senior university managers who clearly did not welcome or relish Tony's reflective and critical questioning or the notion that other people's ideas and suggestions might actually be better than their own. However, implicit in these comments is an observation that while Tony's questions were helpful and powerful, they were not always enjoyable.

One of the most confusing things about considering Tony's academic papers is that almost all of them were jointly written with one (and quite often more) co-authors. So it is difficult to decode from a reading what Tony's role was within that process. However, it is possible to identify what Tony was not. He was not an individual researcher as every paper was aimed at the development and enhancement of a broader "Community of Practice" (see Laughlin 2014, p. 775). Clearly Tony recognised that reflexivity was not an individual exercise but exists as a collective exercise practiced within a community (Wacquant 1992, p. 36).

Although Tony's early work was based on systems theory and management control, and this remained a constant theoretical tool throughout his career (see Laughlin 2014, p. 770), he was constantly open to new and different theoretical approaches to assist in understanding and critiquing the role(s) and influence of accounting in society. On the surface, this early systems theory and management control work does not appear to be particularly critical or reflexive, reflecting a structuralist and functionalist perspective. However, a deeper reading reveals both critical and reflective elements in these papers. Lowe (1971) can be understood as a response to the somewhat narrow economic approach to organisations and decision making and as an argument for a larger and more holistic approach to enterprises drawing on a range of organisational, social and behavioural disciplines (Lowe 1971, p. 2). As such, Tony argues that there is a need to move beyond idealised and functionalist the notion of what happens

in the realm of management planning and control to draw on behavioural and social variables to explore what does happen. In effect his 'why' question is prefigured even at this stage and he goes on to make an important argument that perspective of the academic economist on business activity (academic logic) is not necessarily shared by those actually involved in the business (practical logics) (Lowe 1971, p. 8). Extending this logic, Tony was also willing to criticise accounting for providing little insights into the 'subtle input–output relations within the organisation' (Lowe 1971, p. 4). The general theme of the need to recognise the importance of human working relationships and human performance characteristics in the area of management control was also present in this early work (Lowe and McInnes 1971).

Issues of critique, engagement and reflexivity are more evident in subsequent publications. His growing critique of the restrictive influence of 'economic logic' was a driver for what Tinker and Puxty (1995) called "the market for excuses affair". This represented the attempt by Tony and colleagues to bring the tribal brand of reflective questioning to the growing dominance of neo-classical economic thinking represented by US accounting researchers more generally and by the 1979 paper by Watts and Zimmerman on accounting theories. Ultimately published as Lowe et al. (1983) the paper was critical of Watts and Zimmerman's (1979) use of a [neo-classical] economic framework, simplistic approach to research design and the quality of their empirical evidence. From this perspective, the reflexive 'why' was presented to this part of the academic accounting community and firmly rejected (at least in terms of the ongoing dominance of the issues that Watts and Zimmerman (1979) were criticised for). From this perspective, Tony's willingness to adopt the position of the outsider and to challenge the dominant within the field has been shared with the wider community associated with Sheffield and the emergent interdisciplinary perspectives on accounting group. The nature and development of this community of practice is evident in Laughlin's (2014) listing of the large number of key thinkers in the accounting literature who were directly associated with Tony.

Within the published papers it is clear that it was never an exposition of theory for its own sake, but rather the theoretical always served the purpose of understanding accounting and critical engagement with

practice. Combined with the empirics, the theoretical was a tool for reflecting on what accounting was, what it had done and what it could be. Yet Tony's commitment to a given theoretical position was neither doctrinaire nor relativist. It was clearly based on his reflexive practice and it is certain the every student, co-author, colleague and collaborator was persistently challenged to defend their theoretical approach by Tony's 'why' questions.

This is illustrated in the paper (Berry et al. 1985) relating to the UK National Coal Board (NCB), conducted at a time of high industrial and political conflict yet also built on Tony's concerns about economic logic, his systems perspective on control and the need for both a structural and people-focused perspective. While being centrally focused on understanding management control systems in practice, this paper raising many of the themes (such as visibility, legitimacy, loose coupling and ambiguity) which were fundamental to subsequent work in the critical accounting literature. The analysis also provided the tools to understand the broader conflicts relating to the NCB and a clear critique of the role of neo-classical economics within the change process. As critique of the role of the finance function in driving change this paper was a response to the progressive closure of the UK collieries and the 1984–1985 miners' strike and a radical positioning of accounting research on the side of workers rather than management. It seems highly likely that this positioning was influenced by Tony's reflective questioning of the status-quo and his own working-class roots and brought both Tony and the other authors into direct conflict with PwC who were advising the NCB and the government who were advocating the use of accounting as a tool of economic efficiency and mine closure.

The relationship between the academic analysis and the practical/political engagement was also evident with the involvement of Tony Lowe, Hugh Willmott and Prem Sikka with the parliamentary passage of the Companies Act 1989. This group brought their brand of reflective question to the UK parliament through a series of seminars on the social and political role of accounting for the Labour party's frontbench spokespersons on trade and industry (Wilson and Sikka 2014, p. 214). Clearly Tony's difficult questions were not limited to his friends and colleagues.

5 Postscript

Many of the flames that Tony lit burn still today. Sikka et al. (1995) call for accounting academics to transcend their academic, professional and institutional fields to engage in broader public and social debates where accounting is increasingly deployed as a wider tool of truth and politics. Sikka et al. (1995) present Kenneth McNeal, Abraham Briloff and Edward Stamp as examples of academics that embody this form of social engagement and critique. But Tony Lowe could easily be included in that community. Likewise Sikka and Willmott (1997) present a number of strategies by which critical accounting academics might disseminate alternative discourses around accounting in the public space. In particular, they highlight the power of alliances with politicians, meetings with officials, mobilising practitioners and other accounting academics. However, external engagement must start from a position of internal awareness and self-critique which requires the exercise of reflexivity.

Tony's radical approach of asking 'why' as a path towards reflexivity offers a clear and approachable path to those who wish to continue the critical project by participating in broader social and societal debates by providing an awareness of the assumptions and limitations of existing systems. However, the critical project cannot end with questioning social assumptions; we must also turn the tools on ourselves to question our own assumptions. Otherwise we will never escape the illusion of our own academic game/field and find the courage to turn our back on our own games of status and recognition.

It is interesting to note that the German term for a PhD supervisor is doctorate father/mother. From this perspective, those who were directly (and significantly) supervised by Tony were his academic children. Laughlin (2014) clearly documents many of the individuals who were supervised by Tony (while noting that there were also others where the relationship was not so formal). Many of us who came later were supervised by these and, in turn, have supervised our own PhD students. As human families share a common characteristic, physical and behavioural traits I like to think that the academic family (and in effect the wider critical and interdisciplinary accounting community) share Tony's

characteristic to constantly ask ourselves and the world around us the difficult (and irritating) question of 'why'. The danger is that as time passes Tony's annoying but insightful voice could easily recede into the background and the field of critical and interdisciplinary accounting research could easily lose this practice of reflexivity. In many ways critical and interdisciplinary research has become a new status-quo and the contemporary members of this community may have become too settled and comfortable where the once radical voices are the new taken for granted (Molyneaux and Jacobs 2005). The challenge remains as a community of scholarship is to question even our founding fathers, to examine our taken for granted and to continue to ask the 'why' questions of ourselves, of accounting and of the society which we are a part.

Note

1. It is acknowledged that it is impossible to be 'impartial' or an outsider in the true sense. Yet it was the very effort to question what others take for granted which Bourdieu presents as the goal of reflexivity. In this way he can be seen as normalising his own sense of being an outsider (Bourdieu 2007).