

Paper#: K001

Accounting Control and Controlling Accounting: Interdisciplinary and Critical Perspectives

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ABSTRACT

This presentation provides an overview of a book published by Emerald Publishing and launched at APIRA2013. The book advocates and illustrates the power and importance of adopting an interdisciplinary and critical perspective to critically analyse accounting processes and practices. It adopts a particular Interdisciplinary and Critical research approach drawn from Jurgen Habermas' Critical Theory but adapted and developed by the authors into what is known as 'middle-range thinking'. The particular empirical focus is the extensive forms of societal regulations and requirements that are made over organisations, particularly public sector organisations, driven by different forms of accounting, collectively described as *Accounting Control* in the book. These regulations and requirements are, in the main, deeply resented by these public sector organisations and, as a result, all manner of resistance strategies are adopted, which are described as *Controlling Accounting* in the book. The book is primarily conceptual but, given the particular Interdisciplinary and Critical research approach adopted, relies heavily on empirical cases to develop the conceptual ideas. The book, therefore, analyses public sector *Accounting Control* and *Controlling Accounting* strategies and counter-strategies primarily, but not exclusively, from the United Kingdom, to develop the conceptual ideas. The book ends with a critical analysis of the forces and counter-forces of *Accounting Control* and *Controlling Accounting*. It suggests a range of policy and practical alternatives to this current situation, which is seen as considerable wasted effort from both a societal and organisational perspective.

Keywords: Interdisciplinary and Critical Perspective on Accounting, Middle-Range Thinking, Accounting Control, Controlling Accounting, Public Sector Organisations