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Periphery and centre in comparative perspective: Opportunities for accounting praxis

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ABSTRACT

In their paper *On the Centrality of Peripheral Research and the Dangers of Tight Boundary Objects*, the authors call for a more ambitious accounting research programme. However, their call whilst is difficult is also perhaps hard to pin down. The article needs to be disseminated and debated, because it crystalizes for accounting research a fundamental moral position in knowledge production within a liberal capitalist society. As such. Different perspectives and indeed voices should be included and a certain egalitarianism sponsored. In a liberal capitalist society this is a good in itself (Rawls, 2009; Appiah, 2017). Surely many would argue this is the role indeed the essence of the University? We readily take up the paper's invitation and are gratified by the professionalism and commitment of the authors. Accounting scholarship, like all parts of liberal capitalist society, requires constant vigilance and reform to approximate these liberal ideas of voice, inclusion, and equal participation. However, the paper is not merely for a liberal position ought to be. Rather the authors also insist that including voices from the periphery will lead to better scholarship. In other words, they argue that peripheral research possesses an intrinsic characteristic that can alter and improve accounting research. In this reply, we will set aside what makes it hard to resist – its appeal to a level playing field, fairness, inclusion, voice – and try to isolate this stronger claim if not for the superiority of peripheral scholarship, then at least for its salutary effects on central scholarship.

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In their article *On the Centrality of Peripheral Research and the Dangers of Tight Boundary Objects*, the authors make an argument that is hard to resist. Yet in a sense it is also hard to pin down. The article is hard to resist, and should be widely read, because it crystalizes for accounting research a fundamental moral position in knowledge production within a liberal capitalist society. In sum, voices should be heard, and there should be a level playing field for those voices. In a liberal capitalist society this is a good in itself (Rawls, 2009; Appiah, 2017). But, here is also where the article begs more discussion and elaboration, an invitation that we take up with thanks and gratitude for the professionalism and commitment of the authors. Accounting scholarship, like all parts of liberal capitalist society, requires constant vigilance and reform to approximate these liberal ideas of voice, inclusion, and equal participation. Yet the authors are more ambitious. They are not merely arguing that this liberal position ought to be made real in accounting scholarship for its

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own sake, as an end in itself, as a good. Rather the authors also insist that including voices from the periphery will lead to better scholarship. In other words, they argue that peripheral research possesses an intrinsic characteristic that can alter and improve accounting research. Thus in responding to this piece we are going to set aside what makes it hard to resist – its appeal to a level playing field, fairness, inclusion, voice – and try to isolate this stronger claim if not for the superiority of peripheral scholarship, then at least for its salutary effects on central scholarship.

In order to assess this ‘strong’ claim – and in order, we hope, to contribute to the project the authors have announced – we want to try to thicken their argument in two ways. First, we want to help establish what makes peripheral research peripheral. If we can do that we can help to answer some key questions raised by the piece, and likely to be raised by opponents of the piece. How can we recognize what is peripheral outside of a circular argument that defines it as what is not central? Once a peripheral piece of research is taught or published in the centre is it still peripheral research? And is there some necessary connection between peripheral research and peripheral researchers, or more generally is there a place, space, or history called the periphery? In order to help us in this quest we turn to the most established academic discourse in centre/periphery, the field of development studies and the wider praxis of development that informs it historically. Perhaps some of the debates can help us to locate the periphery and to characterize it in ways that do not rely solely on its research not being in or of the centre, whether in method, topic, or argument.

Having used a brief history of development studies to try to refine where the periphery is and what about it allows us to call it peripheral we will then turn to a debate from the humanities to try to help with our second question: on what basis could we argue that beyond fairness and inclusion, peripheral research has additional value and can enrich and renew the centre. Recalling and reviewing ‘the canon wars’ in the US academy in the 1990’s presents us with a number arguments about the criteria under which peripheral and central research might be judged, and from which a judgment of the value of peripheral research might emerge. Finally in the third part we will reflect on the role of leadership and solidarity in taking action on the issues the article in question raises, and the answers we have tried to proffer.

1. Part one

1.1. Center and periphery in development studies

In academic scholarship the interdisciplinary field of Development Studies is the place to look for a record of the centre/periphery discourse, as well as commentary and debate on this discourse (Rodney, 2018; Leys, 1996; Chang, 2002). But this is not to say that Development Studies created this discourse, and indeed it would be better to say that this field contributed to and participated in the emergence of the praxis of development in the Global South. This clarification is necessary because the centre/periphery discourse begins before this field coheres and contains elements of ‘practice’ – both of politics and of ‘expertise’ (Mitchell, 2002) – that mean knowledge is not produced in the university alone or even primarily. Indeed the discourse begins in the fulcrum of revolutionary politics not academy with the writings of Hobson, Lenin, Luxembour, and Hilferding on the emerging system of imperialism, a very specific, modern imperialism wrought by capitalism and the state forces it commanded. This writing on the idea of an imperial centre linked inexorably and exploitatively to a periphery emerges in the early 20th century and picks up speed with subsequent anti-colonial analysis inspired by this first set of writings but coming from the periphery. Citing only a few we can note how the writing focuses itself around an imperial, powerful centre, and a periphery that is without power but nonetheless is necessary to the centre, even vital to its power. We might cite M.N. Roy’s writings from India, Jose Mariategui’s writings from Peru, and W.E.B. Dubois in the United States. Indeed the anti-colonial movements up through the Second World War produced innumerable analyses in speeches, newspaper articles, political tactics, and emergent scholarship anchored around the power dynamic between an imperial centre and a colonial periphery.

After the war, and with the rise of American hegemony globally the discourse is flipped, or at least there is a very successful attempt at flipping the discourse. Now potential power comes from aligning oneself with a centre, either the American centre or (to a lesser degree) the Soviet Union’s centre. The centre/periphery debate no longer marks a problem but a solution. The peripheries will become like the centre. Here we find the (re)emergence of Growth Theory (Rostow, 1971) as a resolution to the antagonism of centre and periphery. Rostow proposed that less developed economies needed to focus on one or two sectors to achieve what he called ‘economic take-off.’ His model is forthrightly American and European economic history, and that historically specific model would continue to lead, if not dictate, the growth of the periphery. Thus already we can point to a number of conditions in this pre-history of the centre/periphery debate as it will enter academia in post-war economics and then in development studies. We note that a ‘centre’ like the United States nonetheless features a ‘peripheral voice’ like Dubois. Lenin located in the centre has more in common with M.N. Roy in the periphery than with proximate contemporaries like Lloyd George or Cambridge School of Indian Historiography. Already in this pre-history we can see that a simple spatial analysis of centre/periphery or indeed a stable geography will be difficult to sustain as we attempt to locate and characterize peripheral accounting research using development studies as a guide. Though centre/periphery cannot avoid a spatial and indeed geographical fix in the pre-history of development studies, it is not going to be one easily traced or mapped.

Nonetheless this complexity makes development studies an apt heuristic for the knowledge production under consideration here in accounting. The centre/periphery debate proper is commonly dated from the time of ECLA, the

Economic Commission on Latin America, and particularly the 1950 report produced by Raul Prebisch working with a number of economists at the Commission (Prebisch, 1962). Prebisch and his colleagues argued that for primary commodity producers like the nations of Latin America the problem with the world economy as it grew out of colonialism was structural. Primary commodity producers, far from catching up in the post-War would fall further behind, importing increasingly valuable finished goods in exchange for increasingly cheap primary goods. No amount of 'free trade' would change this. The periphery was structurally at a disadvantage, a built-in disadvantage that would only grow no matter the intentions or good will of nations in the periphery or centre. As Stuart Hall put it:

This starting point within a global economic framework had much in common, in a 'broadly' Marxist way, with those writers who had attempted to deal with modern aspects of capitalist development on a world scale in terms of a 'theory of imperialism' (e.g. Lenin, Luxemburg, Hilferding and Bukharin). The ECLA theorists accepted some such general framework of imperialism, giving of course greater attention than the classical theorists did to the effects of this world system at its peripheries. (1996, 307)

Thus the opening of the centre/periphery debate proper had something in common with this pre-history – but also broke with its pre-history – because imperialist analysis saw the issue as primarily one of political domination, not structural imbalance. The ECLA perspective argued for state intervention to fund and protect industry as a way to overcome the 'dependency' on primary commodities. In other words, to switch registers, it is not that what was produced by the periphery for the centre was not valuable to the centre, or not incorporated, but that it was incorporated in a structurally unequal way, where the value was precisely to the centre and not to the periphery. Dependency theorists did not want therefore to bring the periphery to the heart of the centre but to bring the value of the centre out to the periphery in the form of industrial development. Now, the authors recognize that peripheral accounting research is unequally incorporated. But they would obviously reject the idea that this is because peripheral research, like wheat or copper, was less valuable than train engines and refrigerators. But in doing so, they perhaps miss one opportunity that these original debates in centre/periphery highlight: the possibility of autonomous development in the periphery itself. Indeed by 1955 with the Bandung Conference in Indonesia that would eventually give birth both to the Non-aligned Movement and South-South development cooperation (Prashad, 2007) the strategy of autonomous development points to a different approach. Instead of seeking better recognition and fairer application of the rules from the centre, the periphery should pursue a 'de-linked' strategy of developing its own value and values. Julius Nyerere's Tanzania is perhaps the best example of this de-linked approach (Nyerere, 1968).

Nevertheless, even without exploring this radical option for accounting research suggested by development studies, we can nonetheless take away some more specific characteristics as to what makes the periphery peripheral. What we can glean as a first step is that periphery is characterized by structural inequality, implying for instance that we might want to question whether a change in a journal's policy or a department's decision would be effective under such structural constraint. Or would much more fundamental changes be necessary?

Dependency theory developed different strains, but these all involved rejecting to some extent the arrangement with the centre, and rejecting the arguments of the centre that playing by the established rules of Growth Theory, Take-Off Theory and Free Trade would lead to a fair inclusion (Engerman et al., 2003). Growth Theory placed a great deal of emphasis, especially as it was applied in US policy, to getting the conditions right for economic take-off. These conditions, it turned out, were mirror images of the way Western societies were structured socially and institutionally. Thus dependency theorists intuited that to follow this model of economic development was to abandon any sense of value in the way peripheral societies and institutions had developed (such as communal practices or consensual rather than competitive relations) and instead to see these peripheral cultures as obstacles to growth. Behind this part of the debate in emerging development studies was the argument from the centre that what worked for them would work for the periphery if only the periphery really strove to imitate the centre. Moreover Growth Theory recognized no historical barriers to becoming like the centre. Indeed it claimed to be offering fair and equal terms. If a country followed its model it would not only develop but be accepted. Dependency theorists like Cardoso and Furtado rejected the idea that imitating the centre was either possible or desirable given the history and cultures of Latin America for instance (Cardoso & Faletto, 1979; Furtado, 1967). Thus following the dependency theorists we might question the centre's argument that the periphery can 'catch-up' by conforming to the rules of the centre. We will return to the contested history that underlies the centre's claim to have offered such terms. But to begin with then we might take the opening discourse of dependency theory to suggest a definition of the periphery as those regions that have faced structural inequality in the economy but at the same time a denial that this structure has been imposed and remains in place. Thus the periphery of knowledge production might be understood not just as that knowledge outside the centre, but that knowledge produced under conditions of structural inequality, conditions that at the same time are minimized, or denied outright. But though we are now able to be more specific, further debates in development studies may still benefit our attention.

Accompanying the rise of dependency theory – which as we have suggested in broad strokes focused on a structural trap in world trade between peripheral and central economies – theories of underdevelopment emerged directly out of political experiences in Cuba, and the politics of Third Worldism. Not surprisingly these theorists focused more squarely on the political and historical conditions under which this trade operated. One of the classics of this position was the Guyanese historian Walter Rodney *How Europe Underdeveloped Africa* (1972). Theorists of underdevelopment like Rodney focused and elaborated on one of the key insights of dependency theory – that countries of the periphery were not naturally

poor. They were misshapen and distorted by a history of colonialism. Economic inequality could not be divorced from political inequality. Here we must again pause to reflect on the implications of this centre/periphery argument for the present discussion. Is there an argument to be made that the centre in accounting scholarship does not just devalue periphery research, but distorts it? If so, there are obviously sizeable implications for arguing the inclusion and valuing of peripheral research. Has peripheral research been pushed towards topics and methods, and forms of production that prevent its development, inclusion and valuing? Of course, arguing this is the case for the world economy is not arguing that it is automatically so for accounting research, but it does give us the chance to ask again where and what is the periphery, because with development studies the answers may nonetheless be suggestive. For Rodney the periphery had a location, Africa, and characterized by a dysfunctional, distorted economic landscape. The periphery was not without richness and quality for Rodney, but it was without the capacity to control its own resources and compete with the centre or reject that centre in the name of development. Thus stepping beyond the dependency theorists who identified the structural discrepancy between centre and periphery, Rodney and other theorists of underdevelopment focused on the damage done to that periphery. Thus they raise the question: is the periphery of knowledge production not also subject to both structural inequality but to ongoing assault and damage? This question is not addressed in the present paper but we would suggest that underdevelopment theory would urge us to consider this question, and the consequence for any assertion that peripheral research arrives at the centre ready to compete, much less arriving with (unacknowledged) advantages and new value. We must then at least keep open the possibility that the peripheral should also be defined by a certain distortion.

The questions raised by development studies do not end there. Because Walter Rodney was also a keen analyst of class differences in both Africa and in Guyana and the broader Caribbean. Whether through the slave trade or on the plantation, the form that underdevelopment took was uneven. Underdevelopment was itself determined by colonialism – a form of rule based on divide-and-conquer strategies and imposed racial hierarchies. Underdevelopment subsequently produced different populations antagonistic to each other based not only on colonial deformations, but now on real economic interests too. Underdeveloped societies displayed different modes of production, combined unevenly, from subsistence agricultural to workshop handicraft to industry, sometimes working together, and sometimes working against each other. Rodney is a figure then who mediates between theories of underdevelopment and what came to be called the mode of productions school of thought. It suggested that even while the periphery might be subjected to some uniform structural and political disadvantages and even deformities, these effects were unevenly distributed and felt. In particular, as Rodney had pointed out in the case of the African slave trade in Africa, class divisions developed that not only meant these effects impacted people differently, but that indeed some people became agents of these effects in the periphery, rather than merely victims of them, though in the case of this most heinous trade all Africans were debased (Rodney, 1982). Most notorious this attention to internal societal differentiation, ownership, and exploitation has been applied to analyze Latin America's 'comprador class.' But just as Rodney reexamined the plantation as a mode of production, so the wider mode of production scholarship began to delineate different modes within the same periphery. Some of these modes were characterized as slave economies, others as peasant economies, merchant economies and even industrial economies. Some were regarded as fitting the definition of capitalist production, others not, not entirely. So what can this new layer of debate tell us about peripheral accounting scholarship? We do not think it points toward a pluralist, empiricist worldview. In other words, peripheral accounting cannot be defined as one of several kinds of research whose determination will come on a case by case basis. And the reason we do not think this is a way to refine and define peripheral research is that the name for the historical determinations we are describing is *combined and uneven development* (Shilliam, 2009). There is a logic of power at work here in which hegemony is articulated across space from the centre to the periphery and within the periphery. (That it is also articulated within the centre will be explored at the conclusion of the next session.) What we do think this allows us to ask is whether all peripheral research is peripheral or maybe a better question becomes: is it only research that is subject to both local and global power inequalities in knowledge production that ought to be described as peripheral?

Yet there is one more school of thought worth considering to help us grope toward a way to identify and define peripheral scholar in accounting research. This is an approach defined by John Sender as 'tragic optimism' (Sender & Smith, 1986). Sender builds on the development studies classic *Imperialism: Pioneer of Capitalism* by Bill Warren and John Sender (1980). Warren argues contra the field that although colonialism certainly exploited and disrupted societies, it also broke up their feudal base and linked them to the global economy. Though his argument might sound like that of the Chicago Boys (see Davies, 2019 for a retrospective on this controversial school of thought), his political aim, and prognosis, was the opposite. In fact this position argued that the periphery must become like the centre – in this case develop heavy industry, trade unions, an independent media, and civil society – and only then would they have the strength to transform themselves out of the market economy altogether, creating a socialist society. In other words, the tragedy is that there is no future for the periphery except to drag itself through development to the centre. In this view, only the experience Marx understood as the socialization of labour produced by the tragedy of factory work and its related struggles and solidarities could prepare an underdeveloped nation for a socialist future. It was the development of modern institutions like trade unions, an independent press, political parties, and social movements that would deliver socialism. These could not be instantly conjured by an independence party, as was tried from Ghana to Tanzania, so the argument went. Society would have to mature the hard way, through opposition to capitalist development by going through that development. The periphery, and all that went with it good and bad, must succumb to development like the

centre. The optimism is that this process will produce the institutions and insights that can produce socialism, from the authors' point of view the end goal. In light of the tragic optimists another question emerges about where and what the periphery is for accounting research. Is there an underlying assumption in the article in question that there will always be a periphery, and even more since this periphery replenishes the centre, that, unlike with the tragic optimists, there in some sense *should be* a periphery? This question in turn has implications for what a periphery is, according to this article. Is it something not only tolerable but necessary? Development studies in almost all of its guises, but most sharply among scholar like Sender and Warren, rejects this characterization and this inevitability. Of course, it is not necessary for accounting research to hold the same positions or advocate the same trajectory as the major debate in centre/periphery thinking. But given that we have so far been able to link certain conditions through development studies to what the periphery might mean in accounting research – exploitation, devaluation, denial, appropriation – it would be disturbing to have the article be read in this way. We must, we believe, satisfy ourselves that the where and the what of peripheral accounting research involves an abiding, formational, yet complex maldistribution of power both in 'the relations in production,' as Michael Burawoy (1985) would say, and in the relations of production 'on a world scale,' as the World Systems Theorist like Oliver Cromwell Cox (2001) and Samir Amin and Bill Pearce (1974) would say.

2. Part two

2.1. The canon wars

With the help of development studies we have tried to build out some ways of identifying and characterizing what makes peripheral research peripheral, other than the tautology that is not central. Now we turn to our attempt to contribute to the project of the authors. Developing a sense of what criteria, what values, and what convictions one needs to have or to develop to be able to say with the authors that peripheral research has value not found in the centre and can contribute to the wealth of the centre or to a more capacious view of accounting research as a whole. In other words, we do not believe the authors are saying that 'if only it could be fairly reviewed, peripheral research would be judged as just as good as central research.' For one thing, this would make the whole category of the peripheral essentially a misrecognition, and a failure of the centre to apply its criteria professionally and act with equanimity. But more importantly, the real potential of the authors argument lies precisely, once we can identify this periphery, in how this periphery is both truly different, and truly different in the value it brings. The 'canon wars' in US universities in the 1990's will allow us to see some arguments about value and difference at the heart of academic research that may provide us with a clearer sense of whether we can use and correct the current values of academic research or whether we need to displace or replace those values in search of a way to count peripheral accounting research.

Briefly summarized, as a result of effective pressure from social movements in the 1960's and 1970's, US universities were forced to make space for new disciplines and interdisciplinary fields, and to recognize and install these fields (with varying levels of commitment by these institutions in practice.) Black studies, women and gender studies, indigenous studies, and Latinx studies all emerged from this fulcrum. (To some extent development studies could be classed with these fields, but a more tendentious argument would have to be made about the power of anti-colonial movements, and such an argument risks, as with all of these fields, giving the mistaken impression that the movements end in the victory of new academic disciplines, an impression that can be reinforced when individuals appointed in these disciplines begin to understand themselves as the embodiment and end point of these movements. Thus we have employed development studies separately here to avoid this teleological tendency in academia and keep its thought open to the outside, in this case accounting research.)

Despite the success in establishing programs, and in rarer cases full departments, by the 1990's, most prominently in black studies, women's studies, and latterly gender and sexuality studies, Asian American and Latino/a or Latinx Studies, students and faculty began to perceive the 'ghettoization' of the hard fought victories in curriculum reform. Many students felt that the neoconservative politics of the 1980's had halted the progress of university reform, and had helped foster instead a more corporate approach to higher education. Demands became more insistent advocating the inclusion and integration of materials from these fields in other disciplines, such as English, history, art, and media and communications. At the same time a reaction to these limited reforms took shape, represented infamously by *The Closing of the American Mind* by University of Chicago professor Allan Bloom (2008). The result was what became known as the canon wars, acutely summarized by Avery Gordon and Chris Newfield's collection *Mapping Multiculturalism* (1995) and succinctly reviewed retrospectively in *Newfield's After Political Correctness* (2018). This 'American' war was soon echoed in a number of other polities including Australia and New Zealand, and with some delay, Britain and France, each with its own specificities. In the American case, the canon wars took place against the backdrop of end of the anti-apartheid campaign and the Central American solidarity movements on American campuses and the beginning of the Clinton era, with its mix of pro-market policies, humanitarian military interventionism, and anti-black carceral multiculturalism (Alexander, 2012). We take the trouble to characterize the political background to this antagonism over knowledge production to remind ourselves that peripheral accounting research also emerges in context and not just in relation to other research. The arguments that emerged in this humanities canon wars cannot truly be understood outside of such context and can perhaps point to the need to 'color in' peripheral accounting research with context too.

Now the reason to rehearse this contest in the humanities in our considerations is to recall very specifically that two *value* arguments jostled for primacy in this political climate. The first was based on ideas of recognition and representation. This argument noted that the curriculum in the average English and American Literature introductory undergraduate class in the 1980's and into the 1990's did not reflect the history and experience of many of the students now accessing higher education. Their voices were not heard, and they 'did not see themselves' in the curriculum. Students and their allies in the faculty demanded a level playing field and appealed to fairness and equality as values of the humanities, and as goods in themselves. But this argument also came to prominence because by the 1990's a new generation of specifically middle class students of colour, while still underrepresented, was emerging as a force on campuses and reacting within their class context to the Clintonian rhetoric of law and order and the deployment of the notorious 'super predator' discourse (Robinson, 2016). Thus the arguments around knowledge production were amongst other things proxy wars pitting communities of colour against the egregious expanse of the prison-industrial complex. Equal treatment before the law became equal treatment in the curriculum. Therefore it would be incorrect to minimize this basic call for the value of inclusion and voice characterizing the paper in question. As our example illustrates, the stakes of even such a basic fairness argument are high, and the loss of the argument catastrophic.

But other, related positions taken during the canon wars are also instructive for the present piece. A second value position argued, for instance, that the old curriculum was not just unrepresentative but deficient, and by implication of course therefore so was its value system and criteria for judgment. This value deficiency in turn could be expressed in a number of different ways. One way was imminently. It could be shown, critics of the established canon argued, that on its own terms the old curriculum, or what these our colleagues might call the centre, did not fulfill its own claims. The centre did not hold. Most widespread was the charge that the curriculum had a flawed idea of the human at the heart of the humanities. Claims to speak for the human in the established curriculum were not only read as partial and incomplete, but often as bearing the trace of the 'less than human' by comparison, as Sylvia Wynter (2015) has prominently argued. According to its own Enlightenment criteria, certain texts of the old canon thus achieved less than they claimed, its critics stated. As Lisa Lowe (2015) puts it, European man was *overrepresented* in the figure of the universal human and others distinctly underrepresented. Or to translate this imminent critique to the context of our colleagues' article, this imminent critique in the canon wars allows us to ask if it is not the case that in accounting research not only is the centre not central, but even partial in both senses of the word. But also we might ask whether the centre's self-sustaining illusion of centrality is kept in place only by both naming and downgrading the periphery? Such a critique would certainly require augmenting or completing a value system, but also repairing the defects of the one in place.

Another common line of attack in the canon wars was pedagogical. In order to engage students of colour – and queer and female students – in humanities classrooms and lecture halls, the argument ran, these students had to feel the relevance of the humanities to their lives. This line of reasoning is without a doubt the most notorious one. It was a psychologizing of the material and historical imbalances at an institutional and societal level. As such it is argument that prompts us to ask about the pitfalls of individualizing the centre versus periphery argument, as is occasionally done in this piece against the authors better instincts, and can be observed in a number of accounting research pieces charting the career of individual researchers auto-ethnographically. This psychological and individuating argument from the canon wars is sadly the foundation for the political perversion that comes to be called identity politics. We use the term perversion because as scholars like Jose Munoz pointed out the demand of most activist students was the opposite – what Munoz called disidentification (2013). That is, they wished to expose the hidden identitarian assumptions within the humanities canon, not correct them or supplement them with more identities. Emphasizing fluidity, difference, and transformation, students fighting for change noted repeatedly that they did not want to replace the identity politics of white European ostensibly heterosexual men, with another identity, but with a plurality of both unfixed, and in many cases unstable experiences. These experiences were said to be unstable in the same way that Marx and following him Lukacs (2016) understood working class lives to be unsustainable (which did not mean socially or spiritually impoverished). Thus disidentification always remained hungry for change and a more sustainable way to be different. In other words, behind the canon wars were often radical politics of overturning that did not imply assuming a new identity of rule or rule of identity. The irony of course is that the demand to see oneself in the curriculum was frozen, in some cases by students, but more purposefully by their enemies. That today's radical right, as presaged by Paul Gilroy (1990), has taken on the trappings of this reified notion of identity, and mixed it with a minoritarian discourse, forces us to take notice and raise concerns about any psychological, individual definition of periphery in the article we are considering, much less any individually conceive value system of the periphery.

Still another critique was that the old canon simply left out too much of the world, in quite a straightforward quantitative way, or included parts of the world only to the extent they entered the narrative of the 'West.' Again Stuart Hall's classic article *The West and the Rest* (1992) suffices to summarise the indictment. This latter argument however is also vulnerable to assimilation into a more instrumental logic, one that might have some merit, but might also reduce the very notion of value along the way. Indeed it had already been foreshadowed in the emergence of the Cold War disciplines of 'area studies.' The instrumental logic runs like this: for instance, China is becoming increasingly important as a global economic competitor, and therefore we must introduce courses on Chinese history in the history department's undergraduate curriculum. Obviously this is the easiest argument to make amongst those so far cited, and in another guise it has been made continually by management scholars of diversity. Management scholars of equality and diversity promise that inclusion of employees, managers, and leaders of differing race, ethnicity, gender, and sexuality will bring

economic benefit to firms by introducing local and global knowledge into the workforce. But here two meanings of value collide and confuse us. A cost-benefit analysis, like readying students for competition with China, does not reform the value of knowledge production, but drapes itself in the value and values of the market. Therefore of all the arguments about the deficiency of the old canon, the argument that it simply omits too much is the one that most vulnerable to the retort: so what, why is it so important? The response either has to revert to inclusion as a good in itself, or degenerate into a business case. How to reconcile this base argument of profitability with fairness, a level playing field, and a multiplicity of voices? Maybe there are still some who would answer this question with the phrase 'free trade and open markets,' but we are not among them.

3. Europe as object

But perhaps the most interesting argument in the canon debates, but by no means the dominant one, and certainly one of the most politically unpopular, was the assertion that the problem with the Eurocentric canon was that it purported to be unified and to be possessed of a coherence that when confronted with other literatures, histories and arts disintegrated. Not only did this coherence and unity disintegrate but a new pattern emerged. Certain of the European texts began to share far greater affinity with non-European texts than with each other. We already experienced this phenomenon when touching on the pre-history of development studies. In the canon wars, this was the most radical critique proffered during these disputes. In this argument the proposition is put forward that what fractures the coherence and boundaries of a Eurocentric canon is a series of global antagonisms emerging at the same time this canon is coming together. These antagonisms not only fracture the canon by revealing Europe to be internally divided but even more profoundly show Europe to be united not with itself but with forces and formations across the globe. It is not that Europe disappears as an object, much less a set of interests and resources, in this critique, but that new and traitorous alliances are made. Thus the post-colonial literature course might suggest a reading of Irish literature alongside Caribbean literature and opposed to English literature. Given the Irishness of English literature this is precisely the kind of fissure the critique sought to make between the neat categories of centre and periphery. Moreover as the present article under scrutiny gestures towards, it is not only a matter of splitting the centre from itself, but finding the periphery out of place too. Gayatri Chakravorty Spivak might find her analysis focused not only on caste in India but also on Antonio Gramsci's Southern Question in the heart of Europe (Spivak, 1995). And these are more than just academic rearrangements of categories. The implication, to put it bluntly, is a rearrangement of enemies and friends that disturbs the historical and geographical assumptions of where the centre and periphery are supposed to reside, and most certainly requires a new set of values and criteria that reflect this potential overturning of arrangements.

This last argument from the canon wars reminds us of our earlier attempts to define the periphery and to see a potential alignment that we can contribute to the project of these authors. Just as what it means to be peripheral is to be subject to an abuse of power both near and far, what it means to find a value system or set of criteria for judgment is to find a new solidarity that involves lining up both near and far against the abuses, where the act of solidarity itself and the finding of the real antagonism both makes the periphery peripheral, and truly central. Today the canon wars leave us with a legacy of an uneasy truce, far from peace or unity. On campuses, in museums, and film and media (to name only a few prominent forums), a major legacy of these canon wars is the debate over who has the right to speak, the right to represent, and the right to protection from harmful words and images. One examples would be in South Africa and the US southern states where the toppling of monuments and removal of symbols of the centre's dominance raise questions about the uses of history, tradition, and patrimony. Another example is the rise of the trigger warning. Although this concept of triggering can remain at the level of the individual, it very often articulates with a larger struggles around race, gender, sexuality, or indigeneity. Similarly the rise of decolonial critique -Maria Lugones (2010) is perhaps the most interesting figure here - after that fact of decolonization in most cases, reminds us that the canon wars perhaps continue by other means. In all these cases, centre and periphery are destabilized by struggles and solidarities that cross national boundaries and scramble quadrant geography.

We have addressed ourselves in the preceding largely to the argument of the authors but of course their own argument has consequences for other accounting research and joins a 'dissident' history of accounting research raising consistent questions about the ethos and politics of accounting research and practice from 'within.' Thus we hope so too does our contribution. Often these accounting critiques - though not phrased in these ways - destabilize what might be considered centre and periphery, or revalue peripheral research and experience, or reject conformity to the centre, or call for a new form of valuing, understood as a political act. Indeed just as these centre-periphery debates in other allied fields could be summarized as the questioning of values and the search for new forms of value, we might venture to suggest this is also a way to summarise the history of critical accounting.

Very briefly we can reference then the debates around whether accounting knows how to value the environment, or whether environmental research and the environment itself is destined to be marginalized (made peripheral) by accounting's values, including the protection of those values in the 'monuments' of the past and the 'canon' to say nothing of the protection that comes from denying or minimizing the problem of value and valuing in the first place. (See for instance, Milne, 1996; Bebbington & Gray, 2001; Hopwood, 2009; Ahmad & Hossain, 2019) It is possible to reference the debates in feminist approaches to accounting research, or to gender roles and gender policy issues. (See for

instance the historical correction in [Baldarelli, Del Baldo, and Vignini \(2019\)](#), and recently, on auditing and women, [Bitbol-Saba and Dambrin \(2019\)](#)) Here we find in parallel with the canon wars of the humanities that the politics of value and valuing (and speaking and representing) are both highly personal and deeply structural. It is possible to reference these debates but there is also silence, and the silencing of the peripheral that keeps the centre in tact and in power. We are reminded here that to be peripheral is to be actively marginalized, and at the same time to face the denial of that marginalization or the exhortation to be more like the centre and suffer the devaluation of different values.

One area where accounting research has been active is in surfacing the historical role of accounting in slave labour plantations in the Americas, recently summarized in [Baker \(2019\)](#) as part of his fascinating piece on what Thomas Jefferson's meticulous bookkeeping tells us about his slave-owning ways (though we cannot agree with Baker's conclusion that 'founding father' treated his slave's with 'a degree of respect'). There is also good work on accounting in the service of colonialism and imperialism. (See for instance [O'Regan, 2010](#), on accounting and the Irish famine and [Boussebaa \(2015\)](#) on contemporary accounting firms and neo-imperialism, 2015) What we can say for sure is there is work to be done, inter-sectionally and collectively (See [Lehman, 2019](#)). It would be unfair to suggest that it is safer to deal with the past and in any case there are exceptions like Bousseba who employs core-periphery language to examine contemporary extensions of imperialism. But would it perhaps be fair to say Frederic [Jameson \(1981\)](#) injunction – 'always historicize' – remains the task of the peripheral, especially since as the great anthropologist Eric [Wolf \(1982\)](#) put it, the periphery was supposed to contain 'people without history.'

Perhaps the most established centre-periphery debates in accounting research has been around the question of the worker, waged and unwaged, in accounting research. Though the debate is varied, in general critics note that under capitalism the worker herself or himself, as well as the value the worker produces, is made peripheral, devalued, and disappeared, though the worker and worker value begin as central to capitalism, and indeed remain central. (See for instance [Cooper & Taylor, 2000](#); [Tinker, 2002](#); [Harney, 2006](#)). This critique thus destabilizes centre and periphery by arguing that standard accounting practices disregard this centrality. Moreover this marginalization is both necessary to the centre, to capitalist accumulation, and the greatest threat to it, through mobilization, solidarity, and alternatives produced by the periphery. Of course, we have no wish to convert all this rich debate in accounting research into 'centre-periphery' language, but only to note that Gendron and Rodrigue have provided us with provocations that have indeed wider implications for all accounting research, and especially critical, dissident, and we might add peripheral and marginalized research. We now turn to our third section, the coda, where we hope to put these disturbances of centre and periphery into some concrete form based on our institutional experiences.

4. Coda

4.1. Leadership at the periphery

We have had occasion to think about questions of centre and periphery in an organizational context and to try to develop some practices to match our thinking. The occasion was a period of leadership of the Queen Mary, University of London School of Business and Management from 2009 to 2012. Members of that leadership team, including the Director, Deputy Director and Directors of the PhD Program all came from disciplinary backgrounds other than business and management, though most had worked in business schools and published in business journals for many years. All were committed to interdisciplinary teaching and research. The full chronicle of this period is available in the forthcoming book from Cambridge University Press, *The Liberal Arts and Management Education: A Global Agenda for Change* ([Harney & Thomas, 2020](#)). We will restrict ourselves here to two points related to our contribution above: how we came to define the periphery, and how we attempted to build criteria for a new consideration of peripheral work (and not merely a fair consideration on the grounds of existing central criteria.)

Our first efforts were in curricular reform of the undergraduate program. We began to think about a unified curriculum addressed to the world of work, organization, and capitalism. What would our students need to know to comprehend fully the world they faced? Certainly they would need to learn marketing to find employment in a marketing firm, but what else would they need to learn to understand marketing as a social and historical phenomenon? We asked this question of all our courses. But we also asked what kind of scholarship would support such a curriculum. In both cases the answer to our question was that we must undertake a new 'blended learning.' Blending the social sciences, humanities, and business we would intentionally create the peripheral. It would be peripheral because the center is almost by definition disciplinary in its effect if not its substance. To stake out a bold interdisciplinarity was to embrace the peripheral and its power. That was our definition of the peripheral and our commitment to it. As our discussion above suggests, interdisciplinarity is not the only way to define the peripheral or to produce it. But by suggesting undergraduate business curriculum was insufficient, partial, and unrepresentative it introduced the issues spelt out in the canon wars, and opened the productive antagonisms present in the development studies debates. However for the students to be convinced of this approach, and for our colleagues in and beyond the school to be convinced of this approach, we would need a way to evaluate our approach. After all, suggesting to business students or business scholars that they should become peripheral is not on the surface of it a winning strategy.

Our answer was to remake our own centre – the centre of power and decision in the school. Our staff meetings became open forums for discussion of curriculum, research, and teaching. Our teaching committee was also open to all, as was our research committee, and they too became forums for discussion around the direction of teaching and research, and the criteria by which we would judge our responsibilities and our success. Where previously the teaching committee had served to evaluate and rank our teaching through student surveys and other reviews, now we used the committee to talk about what made good teaching and what students might be taught, and as importantly how and by what methods. Where previously our research committee like many across the country felt burdened by the algorithms of journal rankings and by our employer's association list, the ABS list, now we dared to begin to evaluate work for ourselves, to share our evaluations and through this practice to build shared criteria. Through our reworking of a traditional academic skills course, students too were invited into a discussion and able to experience the change through a reading class based on a range of classic sources across disciplines. They told us what they liked and did not like, what they feared and what they hope for. In short, our answer to the question of how to evolve criteria for evaluating peripheral were enacted through democratic discussion replacing the hierarchies of decision-making and ranking of our own centre.

Of course our experiment was far from perfect. Some colleagues worried about how different we were becoming from those schools ranked just above or below us. The university administration eventually changed and the new leadership advocated without irony that isomorphism was the way to distinguish our school from the competition. And we faced the interesting problem of other discipline's center/periphery problem and how to maintain our interdisciplinarity in the face of centripetal forces coming from any number of disciplines. Most importantly, we discovered there can be no end point, no definitive list or canon. The experiment must be ongoing because in the end the best way to value the peripheral is to keep producing it.

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