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## DESCRIPTION

*Critical Perspectives on Accounting* aims to provide a forum for the growing number of **accounting** researchers and practitioners who realize that conventional theory and practice is ill-suited to the challenges of the modern environment, and that accounting practices and corporate behavior are inextricably connected with many allocative, distributive, social, and ecological problems of our era. From such concerns, a new literature is emerging that seeks to reformulate corporate, social, and political activity, and the theoretical and practical means by which we apprehend and affect that activity.

Research Areas Include:

- Studies involving the **political economy** of accounting, critical accounting, radical accounting, and accounting's implication in the exercise of power
- **Financial accounting's** role in the processes of international capital formation, including its impact on stock market stability and international banking activities
- **Management accounting's** role in organizing the labor process
- The relationship between accounting and the state in various **social** formations
- Studies of accounting's **historical role**, as a means of "remembering" the subject's social and conflictual character
- The role of accounting in establishing "real" **democracy** at work and other domains of life
- Accounting's adjudicative function in international exchanges, such as that of the **Third World debt**
- Antagonisms between the social and private character of accounting, such as conflicts of interest in the **audit** process
- The identification of new constituencies for **radical** and **critical accounting** information
- Accounting's involvement in **gender** and **class conflicts** in the workplace
- The interplay between accounting, social conflict, industrialization, bureaucracy, and technocracy
- Reappraisals of the role of accounting as a science and technology
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