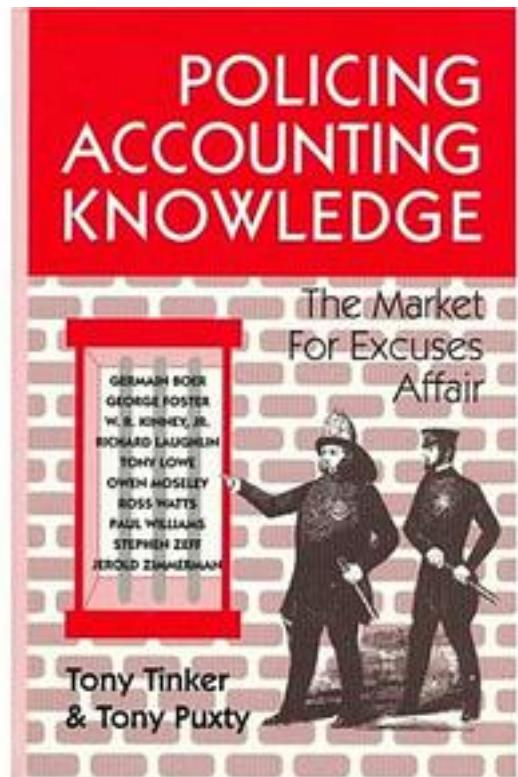


Policing Accounting Knowledge: The Market for Excuses Affair



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What becomes "knowledge" in accounting research is primarily what is published in leading journals. One source of contention is the extent to which the institutional structure of access to academic media affects and might spread the public validity of knowledge claims. The arguments have been long on rhetoric, short on evidence. Then in 1979 the Accounting Review published a controversial paper by Ross L. Watts and Jerold L. Zimmerman, entitled The Demand and Supply of Accounting Theories: The

Market for Excuses. It won the Notable Contribution to the Accounting Theory Award despite the rift it caused within the academic profession.

Controversies split the academy, particularly when distinguished commentators on Watts and Zimmerman were unable to have their stories published in the scholarly literature. Policing Accounting Knowledge offers a valuable case study and analysis of the way in which accounting knowledge is controlled.

The authors attach prime importance to "cultural materialism," which, like the Frankfurt School, stresses interplay between economic, social, and political considerations and symbolic factors in understanding social processes. They examine the etymological origins of positive accounting theory and locate the paradigm in a wider social context. The book explores the dialectics of positive theory with regards to market studies, the theory-of-excuses, and post-positive accounting theory.

Latest Publication in the Critical Accounting Series

This book provides an interdisciplinary approach, applying various theories to discuss the spread of knowledge in academia. The 1979 case study provides the empirical data for a new theory and advocates a revolutionary change in the power structure of the accounting profession.

作者介绍:

Tony Tinker, professor of accounting at Baruch College, CUNY, is the author of *Paper Prophets: A Social Critique of Accounting* and editor of *Critical Perspectives in Accounting*.

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