

# Critical Accounting

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## What is critical accounting theory?

Critical accounting theory refers to a range of perspectives and paradigms (that are definitely **not** positivist) that focus on the role of accounting in sustaining the privileged positions of those in control of resources (capital) while undermining or restraining the voice of those without capital.

In other words, to the critical theorist, those that *have* are privileged, while those that do *not have* are suppressed.

# Critical accounting

- *'a critical understanding of the role of accounting processes and practices and the accounting profession in the functioning of society and organizations with an intention to use that understanding to engage (where appropriate) in changing these processes, practices and the profession'*
  - Laughlin (1999)