

Prophetic Pragmatism and Social and Environmental Accounting: Kismet?

Emily Dick-Forde

Introduction

This paper reports on an aspect of a research project on social and environmental accounting (SEA) practices in the Caribbean. The focus is on how the social theory of Prophetic Pragmatism, developed by Cornel West (1989; 1993; 1999), provided the metatheory, methodology and analytical framework for the SEA research project. The paper opens with a short introduction to SEA as context for understanding the project's fateful encounter with West. This is followed by a brief exposition on Pragmatism and Neopragmatism. In that section the connection is made between SEA research and West's Prophetic Pragmatism. Concluding comments are offered in the final section.

A Brief Introduction to Social and Environmental Accounting

Social and environmental accounting as a research project emerged in the 1980s as a part of the social interest movements, mainly in the USA, in the 1970s. The project's main researchers have outlined as a fundamental purpose the need to improve the way corporations impact society and the natural environment (Gray, 1994; Gray et al., 1995). Therefore social reform is at the heart of the project. Research into the topic has focused largely on developed regions; USA, Canada, UK, Australia. Developing country research on SEA came mainly from Malaysia, and these studies were replications of the studies conducted in developed countries. The main method for researching SEA was content analysis of corporate annual reports to assess the extent to which corporations were disclosing on their social and environmental impacts. This approach reflected the view that accounting and financial reporting was an act of accountability. Corporations, it is argued, would use the important annual report to disclose on matters of significance to them and to their main stakeholders. A high level of social and environmental disclosure in a corporation's annual report was considered symbolic of that corporation providing an account of its impact on society and the natural environment.

This symbolism can be linked to socio-political, economic and institutional dynamics of a nation/region. Indeed, social, and increasingly, environmental concerns are issues that occupy the minds and hearts of the polity in developed regions, in a way that would make these issues difficult for corporations to ignore. Moreover, the main theories, stakeholder and legitimacy theories, used to explain social and environmental disclosures in corporate annual reports suggested that societal pressures, real and perceived, were the main impetus for such disclosure. Stakeholder theory is used in the SEA literature to argue that corporations will disclose on their social and environmental impacts if their main stakeholders wanted that information. Legitimacy theory argues that corporations will disclose when they need to manage the perception, or influence the politics about

corporate impacts on society and the natural environment. Thus the massive oil spill by the Exxon Valdez in the late 1980s was reportedly followed by detailed disclosures from other oil companies on the actions they took to reduce environmental accidents (Patten, 1992). The underlying politics and societal dynamics for such a reporting relationship to flourish were never addressed in the literature. Elsewhere I argue that the reason for this is that a developed country political economy is subsumed in the main methods and theories used to research SEA (Dick-Forde, 2000; 2005).

From a study of SEA in the Caribbean (Dick-Forde, 2000), the main SEA research approaches revealed no significant environmental, but some social disclosures in corporate annual reports. This finding was conceptualized as *absence* and a more rigorous approach was appealed to in order to understand that absence. That approach was the neopragmatism of West, which he calls Prophetic Pragmatism. In this social theory West outlines a comprehensive approach to social enquiry that is sensitive to, *inter alia*, context, and history and to a need to bring about change. These sensibilities aligned well with the needs of a (distinctive) research project on SEA in the Caribbean. The use of Prophetic Pragmatism came out of my own predisposition for case study research to explore a topic in depth, and recognition of the uncanny fit (*KISMET?*) between my emerging project and West's social theory. The next section provides the foundational ideas that shaped West's social theory and outlines the metatheoretical assumptions of this approach to social inquiry.

Pragmatism and Neopragmatism - Metatheory and Politics

The philosophical movement of American Pragmatism is the spring board for West's Prophetic Pragmatism. Pragmatism's main aim was to rethink philosophy in terms of its relationship to society. The early pragmatists sought to avoid being preoccupied with the search for truth and meaning, which were (and continue to be) fundamental concerns in traditional philosophic studies. Instead, pragmatists argued that the role of philosophy and philosophers was to use intelligence and the tools of philosophy to address the concerns of society. The early pragmatists were particularly interested in improving the living conditions of the most vulnerable persons in society. There was, however, a loss of interest in Pragmatism around the 1950's, which coincided with the rise of interest in logical positivism in American as a result of German émigrés coming into that country. However academics such as Rorty¹ anticipated the return of pragmatic thought to the American philosophical scene in his early essays of 1961; since the 1980s several varieties of Neopragmatism have emerged (West 1989, p. 195). So from the earliest pragmatist, W. Emerson - to the most popular exponent of this approach- J. Dewey, several ideals and premises emerged (West, 1989). Table 1 outlines these premises.

Goodman (1995) explained the link between the neopragmatists and the founding figures of philosophical Pragmatism. He observed that:

Contemporary pragmatists take up one or another of the linked characters manifested by the classical pragmatists- as Putnam develops James's

¹ Richard Rorty's work has been used in accounting by critical accounting theorists like Merino and Neimark (1982), Merino (1998) and Arrington (1990, 1998).

humanism, and Rorty Dewey's liberalism, for example- but they have half a century's worth of philosophical and historical developments behind them as they refashion pragmatic ideas in accordance with what Emerson called 'their own sight of principles' (p. 3).

These foundational ideas of the early pragmatists align well with the spirit of the SEA research project.

West (1993) goes further to develop these links between the early pragmatists and neopragmatists and offered a basis for distinguishing between the different varieties of Pragmatism. This basis lay in the assumptions adopted by, and the views of theory incorporated into the philosophies of different pragmatists. In this regard, West noted that all pragmatists are epistemic antifoundationalist; they avoid searching for philosophical foundations. Instead, pragmatists can be aligned with the view expressed in social constructionism; that is, they:

Simply agree with the now familiar claims that all interpretation is value laden, there are no unmediated facts, there is no such thing as a neutral observation language, and so on. (West, 1993, p. 90).

Table1 The Main Assumptions of Pragmatism

ASSUMPTIONS	IMPLICATIONS FOR SOCIAL INQUIRY
Contingency of the world and society	Society is still being shaped and so is amenable to change.
Revisability of social structures	Constraining structures can be changed through intelligent intervention in society.
Human agency	Humans can improve living conditions through critical intelligence.
Optimism	There is hope in the future and in the ability of humans to bring about change.
Evasion of an epistemology-centred philosophy	The approach is not preoccupied with finding truth or not concerned with identifying criteria for determining what is truth, but is concerned to use philosophy to assist with problems in society.
The value of consequences	Since the world is contingent and malleable then ideas and actions are evaluated on the basis of their consequences.
Social welfare	As the focus for improvement, intelligence and actions, social welfare takes on the meaning of caring for the plight of others

	and of seeking improvements to the living conditions of the most vulnerable in society. Its achievement is not to be left to chance.
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West observed that, while this position about epistemology is common to all pragmatists, not all are ontological antirealists.² (This charge has been levelled against pragmatists who build on the work of Rorty; in fact, antirealism is a distinguishing feature of Rorty's version of Pragmatism.) Indeed, the observation that many varieties of ontological assumptions were employed by pragmatists was the basis that West used to categorise pragmatists as *conservative*, *moderate* and *avant-garde* (West, 1993). West adopts a moderate realism. The ontology of *moderate pragmatists* agrees with the views of Peirce and Putnam, in that it argues that restraint and regulations are necessary. However, the aim of such 'restraints' is not to ensure scientific objectivity, but rather to provide tools for analysing "how different forms of rational deliberation achieve their respective goals", (West 1993, p. 91). Moderate pragmatists do not care about the label of relativism³; this move beyond relativism is characteristic of contemporary critical theory (Morrow, 1994, p. 157; Bernstein, 1983; Johnson, 1995). Moderate Pragmatism is represented in the work of James, Dewey and West. Very few pragmatists share Rorty's antirealist stance. He is, nevertheless, seen by some as the voice of neopragmatism and so, this antirealism is incorrectly viewed as a feature of Pragmatism (see e.g. Laughlin, 1995; Landesman, 1997; but compare with Johnson, 1995⁴).

West observed that "all pragmatists are against grand theory but not all pragmatists need be against theory"⁵ (p. 93). An example of a grand theory is Marxism, where the inquiry into social practice has the tendency to assume that economic reasoning can explain all

²Ontological antirealism refers to a position of scepticism about our ability to know things as they really are. It represents an extreme critique of scientific realism. Landesman (1997) suggests that antirealism has no ontological commitments whatsoever, not even to the reality of things we experience through our senses. He opines that such a position leaves one with no subject matter. Commentators on Rorty's writings would suggest that this position of antirealism help support his atheism. Note however, that Landesman incorrectly labels all pragmatists as antirealists (Landesman, 1997, p. 155-158).

³ Fay (1996) defines ontological relativism as "the situation where reality itself is thought to be determined by the particular conceptual schemes of those living within it." (p. 77). This is in opposition to some truth that is out there to be discovered, disconnected from the human experience. The label of relativism tends to be a negative term in professional philosophy. A charge of ontological relativism does not trouble a moderate pragmatist and certainly not an avant-garde pragmatist, as it would do a scientific realist. The former two do not operate within the confines of the dualism of objective and subjective knowledge, which underlies the concept of relativism.

⁴ While Laughlin (1995) and Landesman (1997) categorise Pragmatism as being of one variety with antirealism as a defining feature, Johnson (1995) correctly identifies the antirealist ontology as uniquely related to Rorty's variety of Neopragmatism.

⁵ James in 1909 had the following to say about the role of theories in Pragmatism lends support to the observation made by West. He argued that: "theories thus become instruments, not answers to enigmas, in which we can rest. We don't lie back upon them, we move forward, and, on occasion, make nature over again by their aid. Pragmatism unstiffens all our theories, limbers them up and sets each one at work." (p. 2/3).

social problems. Grand theory, which dictates a specified perspective when analysing any situation encountered by the researcher, is more commonly known as dogmatism. This type of analysis is rejected by all pragmatists; instead, a flexible use of theory is advocated. For example, West argued that theory is indispensable to social inquiry:

To be against theory per se is to be against inquiry into the heuristic posits regarding the institutional and individual causes of alterable forms of human misery and human suffering, just as uncritical allegiance to grand theories can blind one from seeing and examining different kinds of human oppression, [instead of only those resulting from economic inequalities], (p. 104).

The extent to which the varieties of Pragmatism employ theory appears to vary with the context of the research process. For moderate pragmatists in particular, extant theories are deployed to further understand a phenomenon, and are always evaluated in light of new experiences and new information.

West's categories of pragmatists help to establish various connections across the diverse philosophies that fall under the rubric of Pragmatism. Table 2 summarises this discussion on the different varieties of pragmatism and shows the links between contemporary pragmatists and the founding figures of the philosophy. These varieties of Pragmatism identified were derived from both Goodman (1995) and West (1993, 1989) in their discussions of Pragmatism. Pragmatism, then, provides a set of wide and varied approaches to social inquiry, with one common philosophical presupposition; namely, that there can be no immutable grounds for deciding what is knowledge. Moderate pragmatism, specifically the pragmatic social theory of Cornel West, provides the methodological approach used in this SEA research project. The details of West's framework are presented in the next section.

Table2 Categories of Pragmatism Based on Differences in Ontological Assumptions

Pragmatists	Ontology	Influenced by	Type of Pragmatism
Hilary Putnam, Peirce	"Regulative realists"- who seek constraints and limiting processes and procedures to preserve some notion of scientific objectivity. They are concerned about relativism.	James, Dewey	Conservative
Cornel West, James, Dewey	These academics are not worried about relativism. They are minimalist realists who reject the position of idealism. They tend to be more concerned with plurality of versions of reality.	James, Dewey, DuBois	Moderate

Richard Rorty	Rorty rejects any concern for relativism. Instead, he adopts a thorough antirealism.	Dewey	Avant-garde
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Prophetic Pragmatism

From a thorough genealogical analysis of Pragmatism, West developed his own variety of Pragmatism, “Prophetic Pragmatism”⁶ (West, 1989, 1993). In Prophetic Pragmatism, West sought to forge a stronger link between social movements and the best ideas from contemporary social theory and cultural criticism. West called his variety “Prophetic Pragmatism” in his effort to link his social theory with the Judeo-Christian tradition of prophets whose role it was to highlight and communicate the ills in society as well as to indicate the way forward to correct these ills. While West links his approach with this tradition and its concern to tackle social problems and make public statements regarding these issues, he noted that the big difference between his approach and that of the Old Testament prophets was the absence of any notion of “so says the Lord” in Prophetic Pragmatism.

Prophetic Pragmatism therefore offers an essentially man-made construct, which seeks to attend to social issues that have not occupied the minds of the mass of social theorists in a manner that satisfies West. It is posited here that because the SEA research project is still on the margins of accounting thinking and practice, the social theory of Prophetic Pragmatism is appropriate for guiding the investigations of SEA and indeed for considerations related to environmental issues in general.

The presuppositions of Prophetic Pragmatism provide a broad methodological approach that offers flexibility in terms of (i) the methods for inquiry, which can be used, and, (ii) the way extant theories can be employed for explanatory purposes. Moreover, Prophetic Pragmatism’s methodology for social inquiry can be applied to explore the marginalised issue of the natural environment within the context of seeking accounting solutions to improve the business-environment relationship in the Caribbean. The social reform agenda inherent in SEA research, noted earlier, is accommodated in Prophetic Pragmatism’s social reform stance which West (1993) explained as follows:

Prophetic Pragmatism . . . analyzes the social causes of unnecessary forms of social misery, promotes moral outrage against them, organizes different constituencies to alleviate them, yet does so with an openness to its own blindnesses and shortcomings (1993, p. 139).

⁶A criticism of Prophetic Pragmatism coming from the philosophy literature is that West incorrectly incorporates political issues with philosophical concerns and used this to criticise James and other pragmatists (Cormier, 1997). Cormier noted that, like Gramsci, West criticised Pragmatism (the Pragmatism of James in particular) and other traditional philosophies on the basis of "their lack of engagement with concrete, down-to-earth political and social conditions" (Cormier, p. 344). Cormier felt this charge was misplaced, as the concerns of James to develop ideals about individuals and truth -"his cognitive conservatism" does not "incline one to political conservatism" (p. 358). It must be noted however, that as a philosophy, Pragmatism’s main aim is to engage with the issues that affect society, particularly the most vulnerable. As such the criticism of lack of engagement is well founded.

The social change perspective in Prophetic Pragmatism is informed by Marxist theory. West reported that while Prophetic Pragmatism builds upon Dewey's political outlook, it "promotes a more direct encounter with the Marxist tradition of social analysis." (p. 214). West explained that the main similarity between Prophetic Pragmatism and Marxist theory was the central role accorded to social change as part of the research agenda, and the experimentation, which would bring about change and an understanding of what can effectively achieve change. West, however, noted that Prophetic Pragmatism takes on a "flexibility [that] shuns any dogmatic, *a priori*, or monistic pronouncements." (p.214). The strength of the influence of Marxist theory on the social theory developed by West is best captured in the following statement by West in his book *The Ethical Dimensions of Marxist Thought*:

I am convinced that, despite its blindness and inadequacies- especially in regard to racism, patriarchy, homophobia, and ecological abuse- Marxist thought is an indispensable tradition for freedom fighters who focus on the fundamental issues of jobs, food, shelter, literacy, health and child care for all. One of the major ironies of our time is that Marxist thought becomes even more relevant after the collapse of communism in the Soviet Union and Eastern Europe than it was before. The explosion of capitalist market forces on a global scale- concomitant with open class conflict, aggressive consumerism, rapacious individualism, xenophobic tribalism, and chauvinistic nationalism- makes Marxist thought an inescapable part of the intellectual weaponry for present-day freedom fighters. (West 1991, p.xiv).

Implicit in Prophetic Pragmatism therefore is an understanding that theory (and particularly Marxist theory) is necessary for social inquiry, and for devising prescriptions to guide social change. However, while theory is seen as necessary for explanations and resultant prescriptions, it is not to be so inflexible as to cause researchers to ignore anomalies and surprises.⁷

Table 3 outlines the worldviews associated with earlier pragmatists and other social theorists with which West sought to align his own social theory.

⁷West (1993) talks of a refined Pragmatism versus a "common vulgar pragmatic fallacy" where in the latter there is no role for theory, but a "preoccupation with transient vocabularies" (p. 209). By way of contrast West considers that a refined Pragmatism "preserves its historicist sense and genealogical aims" and emphasises consequences and specific practices "in light of provisional and revisable theoretical frameworks while it resists grand theories," (p. 209).

Table 3 Prophetic Pragmatism's Concepts and Ideas

PRAGMATIST OR SOCIAL THEORIST	CONCEPTS AND IDEAS TAKEN UP
W. Emerson	Adopts his sense of vision (utopian impulse) and concern with power, change and personality.
J. Dewey	Creative democracy and the stress on being conscious of the importance of history.
W.E.B. Du Bois	A focus on the plight of the wretched (most vulnerable) in society, and a social structural analysis of the limits of capitalist democracy.
Hook and Lionel Trilling	A sense of the tragic-that is the realisation of the limits of human endeavours.
W. James and Neibuhr	A religious outlook.
C. Wright Mills	Consideration of the vocation of the intellectual.
K. Marx	A stronger change agenda than that found in Pragmatism, though not dogmatic.

West juxtaposed Prophetic Pragmatism with other contemporary social theories such as those proposed by Postmodernists and Poststructuralists. This comparison is not without support; several researchers have acknowledged that Pragmatism "in some ways anticipated postmodernism" (Diggins 1994, p. 5). Diggins reported that while Dewey would agree with the postmodernist that philosophy was trying to prove "futilely" what is not there, Dewey however

did not spend too much time trying to expose the illusions of such thinking. Rather he used that view as a springboard to move on to explore ideas and experiment with them- he developed Pragmatism as something to be used. (p. 5).

This comparison between Pragmatism and postmodernism is also found in Bernstein (1991). Bernstein argued that:

[Pragmatism] enables us to gain a critical perspective on our present situation in philosophy...I think this tradition is very much alive and that pragmatic themes weave through diverse contemporary orientations of many philosophers who do not think of themselves as belonging to this tradition. Indeed, the pragmatic thinkers were ahead of their times. Recently, there has been great deal of loose talk about "our postmodern

condition." Yet if we pay close attention to the characteristic themes and challenges of the "postmodern" discourses, we will see how they were anticipated by the pragmatists. What is even more impressive and important is that the pragmatists were concerned with the question of how to *respond* to these challenges. The dialectic of many contemporary trends in philosophy leads us back to pragmatic insights (p. 324).⁸

Bernstein therefore suggests that Pragmatism's conceptions and ideals are reflected in the discourse of Postmodernist philosophers. It is not surprising therefore that West found several links between his version of neopragmatism and the writings of Foucault. West (1989) explored the similarities between his critical social theory with the work of Foucault, and explained that Prophetic Pragmatism shares Foucault's concern with the operation of power, his promotion of a genealogical mode of inquiry, and his concern for marginalised issues. The difference between the two relates to Foucault's lack of hope that there could be change and improvement to the human condition; this is what West called Foucault's "antiromanticism" (p. 223).

The romanticism of Prophetic Pragmatism comes from Emerson's sense of utopianism; West had earlier criticised this strong sense of optimism in the work of James and Dewey (see Dick-Forde, 2000 Appendix 4.1). To balance this utopian tendency in Pragmatism, West acknowledged a sense of tragedy; this notion of tragedy is used to acknowledge the failures and unchanged aspects of the past that have been, and may well continue to be transmitted to future societies (it also recognises that many types of evil and tragedy in society are the result of human agency, that is, human choices and actions).⁹

The choice of West's Prophetic Pragmatism for this research project also had some element of empirical relevance in that West deploys his pragmatic temperament to inquire into and act on issues of racism in America;¹⁰ these issues are marginalised in most modern day societies. Indeed, critical theorists in the accounting literature have recently called on researchers to employ critical social theories that are concerned with the marginalised and oppressed; they argue that the interests of those who are normally omitted from any discourse on accounting have a place in the debate (see for example

⁸Bernstein (1986) in particular explores the links between Pragmatism and other contemporary philosophies; in particular he presents a discourse on Gadamer, Habermas and Rorty. This particular link is not particularly relevant to this dissertation, as the Neopragmatism of Rorty is not followed here.

⁹This sense of the tragic in Prophetic Pragmatism comes from other pragmatists like Neibuhr who was seen to revise his political reform prescriptions on the basis of the realisation of the evil in the two main modes of government: capitalism and socialism. West described Neibuhr's revision in light of tragic incidences in society during his lifetime as follows: "In his leftist years, mindful of the novel forms of evil in the new envisioned social order [socialism] yet fed up with those in the present [capitalism] he supported the insurgency of exploited workers. In his liberal years, obsessed with the evil structures in the communist world and more and more (though never fully) forgetful of the institutional evil in American society, Neibuhr encouraged state actions against the Soviet Union and piecemeal practice within America." (p.228).

¹⁰ Patterson (1997) showed that the pragmatist's ideals of thinkers such as Emerson guided Martin Luther King Jr. in his efforts to gain an equal place for African-Americans in American society.

Tinker, Merino and Neimark, 1982; Arrington, 1990; Gallhofer and Haslam, 1997). It is this voicing of concern for marginalised issues that gives Prophetic Pragmatism a form of empirical relevance for any investigation of environmental reporting practices of business organisations- an issue still occupying the margins of corporate activities and priorities, particularly in the English Caribbean.

Concluding Comments

Prophetic pragmatism therefore offers a fresh lens for examining contemporary accounting problems in a mode that is recommended for the advancement of critical accounting research. The accounting literature suggests the need for critical approaches to researching SEA; these approaches help to facilitate the change agenda implicit in the environmental and social accounting project. The approach also holds out the promise of contributing to the advancement of knowledge in SEA research as it supplies an analytical framework for investigating environmental accounting that is somewhat different from the approaches used in the extant literature. The hope that the use of Pragmatism can advance theorising of SEA applies the observation of Kuhn, as outlined by Wells, who notes that scientists in a crisis appeal to "philosophical analysis as a device for unlocking the riddles of their field", (Wells, 1976, quoting Kuhn, 1970, p.158); Pragmatism, and specifically Prophetic Pragmatism, offers such a device.

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