ACCOUNTING RESEARCH AND THE SOCIOLOGY OF KNOWLEDGE

INTRODUCTION

> The challenge of an enabling accounting is to move beyond providing insightful and incisive critiques of accounting to attempting to make accounting work as a positive force in the pursuit of democratic, in the sense of universally inclusive modes, social progress. Enabling accounting gains energy and direction from the criticism that critical accounting research and scholarship provides and seeks to move beyond critique to contemplating viable and emancipatory ways to move forward, to progress (Roslender & Dillard, 2003, p.341).

Within the critical accounting literature, differences exist between researchers and their philosophical allegiances. Chua (1986, p. 602) identifies different "schools" of accounting research that have emerged and are rooted within different axiomatic positions. These schools, mainstream, interpretive and critical, provide differing insights for accounting in society. Burrell and Morgan (1979), on the other hand, have designed a framework outlining four paradigms of sociological research; functionalist, interpretive, radical humanist and radical structuralist. Of the four paradigms, Burrell and Morgan (1979) identify the functionalist paradigm as dominant in the broad field of sociological research and, more narrowly, in the field of organisational studies. Chua (1986), in relation to accounting research, identifies this position in the mainstream category.

Accounting research that involves a social critique within the social, economic, political and ideological realms presents challenges for researchers wishing to step beyond the confines of traditional forms of analysis. For accounting researchers working outside a mainstream paradigm the choice of a methodologically consistent approach to analysing phenomena is paramount. In terms of axiomatic beliefs about the world and knowledge, this paper will draw on insights from what Burrell and Morgan (1979) refer to as the radical humanist paradigm and, more generally fits within a critical perspective (Chua, 1986).

The dominant paradigm limits the type of research questions posed, the research method and the subsequent insights gained from accounting research. Alternative methodologies provide a different problem definition and subsequently a solution based upon a different set of basic assumptions. Mannheim's sociology of knowledge can be used to clarify three troubling experiences (Kettler et al, 2008): the discrepancy between one's own subjective experience and the sanctioned and publicly recognized way of talking about things; the conflict between assigned meanings, especially where these are mutually incomprehensible; and, crises of universal mistrust. This paper explores the of Karl Mannheim's sociology of knowledge as a method of analysing social phenomena or social artefacts. In particular, sociological analysis of textual

artefacts provides a rich insight for discerning the metanarrative or world-view of the participants, by presupposing a density within the text that other methods ignore by suspending the questions of historicity, to allow sociological analyses, recognising power and ideology (Brueggemann, 1993).

The analysis of textual discourse that moves beyond the boundary of traditional discourse analysis is consistent with critical methodology. Studies that rely on written discourse, such as analysing historical evidence or using corporate communications, use language is a social artefact and text as a series of language signs or symbols with socially constructed meanings as an indicator of a subjective rationality (Phillips & Hardy, 2002). A world-view or ideology shapes meaning and meanings are reinforced within the text. And these meanings, in turn, reinforce or reify this rationale as legitimate, forming the basis of common-sense assumptions about the world (Mannheim, 1972). The interpretations and meanings attached to the text are bound in the world-view of the participants. In different contexts different meanings prevail and dominant interests construe reality for the participants (Mannheim, 1972). Therefore, a critique of textual discourse can also provide a critique of ideology or rationalities and expose dominant interests which control public imagination and defines the thinkable or imaginative options (Brueggemann, 1997).

Mannheim (1972) considers all social artefacts, including textual discourse, as appropriate to analyse at three levels of meaning. Mannheim also considers social artefacts produced by an institution as an appropriate representation of collective thought. Therefore, Mannheim's sociology of knowledge is appropriate for both institutional and individual social artefacts. The following section contextualises Mannheim within critical studies in the accounting literature before embarking on the background and method of Mannheim's sociology of knowledge. The paper concludes with a discussion of the application of this methodology to further critical accounting studies.

DOING CRITICAL ACCOUNTING STUDIES

Over the last three decades, alternate and interdisciplinary perspectives on accounting, including critical perspectives have emerged in the accounting research literature. The earlier critical research concentrated on critiquing the dominant paradigm in accounting research, referred to as positivism, based on the economic theories of utility-based marginalist economics (Tinker, 1985). The critique of positivism posits a more interdisciplinary approach to the study of accounting as a social science. Dillard (1991) has described accounting as a technology that is not ideologically sterile, therefore, accounting interpretations of events are functions off an ideology. The metaphor of a mirror reflecting different ideological frames (Burrell & Morgan, 1979) is a useful device to explain how the socially constructed outcomes of accounting and accountability are reflected so as to appear as objective realities. In this way accounting and accountability relationships are socially constructed (Hines, 1988) and the dominant social system/ideology is reproduced and reified and will continue to do so unless alternate ideological mirrors disrupt this 'reality'. Dillard (1991) refers to this as false consciousness following from self-estrangement - a stance in common with Tinker's (1985) use of alienation and domination. While Mannheim uses the Marxist concept of ideology as a function of social location, he differs in the

recognition of the existence of other sites beyond social class, e.g. bureaucracy, gender and intellectuals (Kettler et al, 2008). Instead of a concept of ideology with pejorative overtones, Mannheim is concerned with the "affinities between social group location and ideologies, the role of the intellectual and expert in civic debate about the future of society" (Kettler et al, 2008, p. viii).

Cooper and Sherer (1984) adopt a broad political economy approach to accounting research and outline a generic methodology to adopt. Political economy approaches recognise power and conflict and the effects of accounting reports on the distribution of wealth and power situated within an historical and institutional environment. Their imperative instructs the researcher to be normative by making explicit value judgements; be descriptive by studying accounting in socio-political context based on alternate theories; and, be critical to the extent of considering other accountings based on alternate concepts.

While the critical accounting literature has had a consciousness-raising effect in terms of the nature of accounting in society, the focus has been on socially negative aspects rather than the possible enabling or emancipatory aspects of accounting (Broadbent et al., 1997). The partisan view of accounting in society could equally adopt or focus on an emancipated view of the potential of people and accounting to alter practice to reflect different interests and concerns (Cooper & Sherer, 1984). Historical analysis, social crises and alternate ideologies can be preconditions for transformative action. Transformative action has an enabling or emancipatory capacity to change in a radical or fundamental manner the world in which we live.

The notion of 'enabling' is used to distinguish a radicalised accounting, where accounting represents or reflects a different value system than that which is inscribed by capitalism or marginalist economics (Roslender & Dillard, 2003). Implicitly this would involve a disruption of the mainstream paradigm and the confines of accountability within which relationships exist (Roslender & Dillard, 2003). In other words, an alternative to the mainstream mantra of communicating effectiveness and efficiency to enable self- interested decision makers to make rational economic choices is enabled if the narrow capitalist principal-agent stewardship boundary is elided.

EMANCIPATORY/ENABLING ACCOUNTING

Gallhofer and Haslam (2003) tentatively approach the question of a 'better accounting' by juxtaposing utopian ideals with the concerns of critical holistic praxis

> …to overcome alienation, repression, discrimination, injustice and exploitation and to achieve openness, justice, the control of people over government and the state through a participative democracy, a balanced relationship between humanity and nature and, in short, emancipation, fulfilment and wellbeing. An emancipatory accounting is therefore shaped by these visions (Gallhofer & Haslam, 2003, p.159).

The proponents of 'other accountings' consider the moral or ethical imperatives of philosophy. For example, Shearer (2002, p.544) has adopted Levinas as an "ethical imperative to radicalize accountability" in response to Schweiker's (1993) notion of giving an account as moral agency. Interestingly, economic discourse is not seen as

the problem *per se,* rather it is the reliance on the neoclassical economic assumption of self-interest which renders accountability to be 'for-itself' (Shearer, 2002, p.541). An accounting for the other is only possible with an alternate view of human identity accompanied by a discourse that is "irreducibly distinct from economic man" that "formally recognizes the obligation to the other" (Shearer, 2002, p.569).

The critical accounting emancipatory literature focuses on the *recognition* of repression and enabling aspects of accounting (contradiction/dialectic/false consciousness), a *critique* of repression, a *crisis* or struggle to amplify this contradiction and a *discovery* of emancipatory potential. (cf Dillard, 1991) and finally enabling accounting. The lens or frame to critique, recognise, analyse and discover is ideologically, philosophically and historically driven (Burrell & Morgan, 1979). Rather simplistic explanations of the repressive/emancipatory aspects of accounting however run the risk of reducing this to a mere dichotomy. This either/or situation presupposes a universalist approach where only one set of interests are repressed (Gallhofer & Haslam, 2003). As Gallhofer and Haslam (2003) argue this problem of simplicity can be mitigated to some extent by recognising the ambiguity of accountability relationships in action as having both emancipatory and repressive aspects.

However, even if an enabling or emancipatory form of accountability giving power to the oppressed is possible, there still exists the enduring question: how do experts speak for the oppressed? Mannheim recognises the pivotal role played by the "intelligentsis" as a stratum of society "detached from the social ground". As participants from diverse social locations with intense and advanced education, this group has the capacity to analyse and exchange (Kettler et al, 2008, p. 6). The intellectual is thus seen in light of an "activist conception of sociological knowledge, its inherent mediation, as a mode of public conscious-raising, between theory and practice" (Kettler et al, 2008, p. 7).

Academic researchers speak for the public interest through interventions and alternate constructions (Neu et al., 2001). Ideology "is a two-edged sword and that accounting, as ideology, can serve either side in political struggle (Arnold & Hammond, 1994, p.124). These axiomatic approaches do, however, leave the question of why a group should be enabled or emancipated largely unanswered. One possibility is to introduce the notion of an interlocutor sharing a common language and experience. Mannheim's concept of pluralised time allows for a space continuum where different epochs to be connected to different social spaces. In contrast to historicism where different conceptions of time seek to establish a "single time", Mannheim regards time as hierarchical not simply chronological, where the past and present are mediated by structures of meaning (Kettler et al, 2008, p.24). Thus, a world-view or cross-sectional "sense of life" can be common to epochs in different cultural fields (Kettler, 2008, p. 25). To give an example, foundational aspects of a religious faith may transcend time allowing societies occupying a temporal or geographical spatial field to ascribe the same meanings to concepts.

ACCOUNTABILITY

Roberts (1991) identifies two forms of accountability, individual and social. Accountability is a "social practice that reflects symbolically upon practical

interdependence of action; an interdependence that has both moral and strategic dimensions" (Roberts, 1991, p.367). These dimensions represent the different ontological positions reflected in different forms of accountability.

The process of accountability mediates distance between various actors physically (intragenerational), temporally (intergenerational) and socially and it is this process that makes visible the interdependence between the social constituents. And the meaning of this relationship emerges only in the application of the relationship to a new situation (Francis, 1994). The spatial and temporal distances, however, often necessitate the use of a suitable hermeneutic to interpret these relationships from some form of objective output. Social artefacts are the products of a society and some examples would include artwork, literature, rules or written text (Mannheim, 1972). Mannheim's sociology of knowledge is a method of analysing social phenomena or social artefacts, including textual objects. The sociology of knowledge also allows for analysis of collective institutional textual narrative..

MANNHEIM AND THE SOCIOLOGY OF KNOWLEDGE

The sociology of knowledge is a theory of the social dimension of knowledge and also a method of socio-historical research that is fundamentally concerned with human cognitive processes and products from a sociological rather than a philosophical perspective (Wolff, 1971). The sociology of knowledge analyses the process of the social construction of knowledge. 'Knowledge' is the certainty that phenomena are 'real' and this reality is independent of our existence or own volition (Berger & Luckmann, 1967). The basic premise is that every point of view or perspective is particular to a certain socio-cultural situation and is ideological or partisan. The real is specific to social contexts and is classified as taken-for-granted or everyday knowledge. Thus, observable differences between knowledge provide empirical variety and how the reality is socially established provides an analytical focus to research (Berger & Luckmann, 1967). Rather than individuals as differentiated thinkers the approach focuses on a social group or totality of consciousness (Mannheim, 1936). The total vision is a synthesis of partial perspectives of different alternatives to give a multidimensional whole such that "opportunities for responsible choices within a constitutional order of democratic competition" exists (Kettler et al, 2008, p. 6). Instead of ideology as the self-interested arguments of others, they become a common reference point to analyse different alternatives. The group necessarily represents homogeneity in terms of socio-historical conditioning of meanings which is communicated within the same universe of discourse (Mannheim, 1936) or to use Berger and Luckmann's (1967) terminology, a symbolic universe.

Mannheim states every society has one or more groups who interpret the world for society, a group he refers to as the "intelligentsia" (Mannheim, 1936, p. 10). They reinterpret and order history and interpret the world for that society. In a climate of competing world-views this group become the power brokers, especially where the distribution of power is dependent on the outcome of competing claims (Fager, 1993). Mannheim, therefore, addresses both the levels of meaning in text at an institutional level and the power of groups and individuals to interpret meaning.

PERSPECTIVISM

In Mannheim's seminal work (1936), *Ideologie Und Utopie,* a very clear distinction is made between particular (individual conceptions) and total (collective conceptions) consciousness. This idea of a collective consciousness[1] is foundational to Mannheim's (1972) sociology of knowledge to enable representation an age or socio-historical group. This forms the basis for the type of analysis that allows the reconstruction of a *Weltanschauung* or world-view.

The content and form of social artefacts are affected by temporal and social conditions which determine the existential determination of meanings (Mannheim, 1936). Within the same temporal and spatial sphere, a difference in understanding between these meanings represents a difference in ideologies (Mannheim, 1936). Within the same time period, meanings are assigned to objects or social artefacts via an ideological frame. Across time, different ages may perceive the same social artefact from a new or different perspective but not necessarily a 'better' perspective. As Mannheim (1936) argues history is not the progression of incomplete knowledge culminating to point of complete knowledge, where every new age supersedes the next. Therefore, past knowledge is also relevant for an understanding or interpretation of the present. This question of why and how the world is viewed in a particular situation is important for understanding a world-view which is alternate.

A dialectic relationship exists between society and individuals in the construction of an orderly world. Humans construct society, which in turn shapes individuals' meanings. Meanings are attributed to the objects of the world as language or narrative discourse that take on an independent existence as taken-for-granted knowledge mediated to the next generation. In the dialectical process, however new meanings are attributed from a differing perspective, influenced by the social world that is also shaped by those meanings (Hines, 1988). From the perspective of the sociology of knowledge, the rationality of a particular social artefact is also manifest in other social artefacts produced at the same time.

IDEOLOGY AND UTOPIA

The terms 'ideology' and 'utopia' have distinct meanings in Mannheim's work (Mannheim, 1936) with a different meaning than a Marxist definition of the terms. An ideology embodies the ideas expressed by a subject as a function of their existence. An ideology is not necessarily that which is articulated by the subject (expressive meaning) but rather the meaning or intention, referred to as rationality or world-view (documentary meaning) (Mannheim, 1972). The term ideology, according to Mannheim (1936), has no moral or accusatory intent in the sociology of knowledge. Instead it points to when and where social structures are expressed as assertions and in what way the structure determines the assertion. Ideology is the whole mode of perception by a subject as determined by the social and historical setting (Mannheim,

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[1] The notion of a 'unity of consciousness' has been traced from a philosophy of consciousness that began to dispel the idea that the 'world' was independent of the subject and was further developed in Hegelian idea of the world and the subject in a process of continual historic transformation (Mannheim, 1936). The idea of a class consciousness or strata of consciousness is also developed in Marxist philosophy.

1936). A social artefact is a cultural product of an age and has an all-encompassing meaning.

> Every age allows to arise (in differently located social groups) those ideas and values in which are contained in condensed form the unrealized and the unfulfilled tendencies which represent the needs of each age (Mannheim, 1936, p. 179)

A utopia refers to an orientation which transcends the existing order and breaks the bonds of the social order at the same time (Mannheim, 1936). Reality as a notion of existence is a contested term in philosophy. The notion of transcendent orientations which are at odds with reality is a ubiquitous part of human existence and history (Mannheim, 1936). History has demonstrated that far from being disruptive such utopian ideas of one age may actually maintain the status quo of a subsequent age and become ideology. Representatives of a particular order, institutional, political or social, may seek to control transcendent ideas and interests beyond the historical and social and render these ideas impotent (Mannheim, 1936). For the representatives of a given social order or era the destabilising ideas of a utopia are regarded as impossible or unrealisable. Utopias are regarded by Mannheim (1936) as ideologies when they are integrated into the world-view of the period. The revolutionary possibilities of ideologies are only utopian if they are embodied in actual conduct in an attempt to realise them (Mannheim, 1936).

An ideology guides human endeavour but in practice this meaning may become distorted by human intention. A utopia, on the other hand, when embodied in practice transforms the reality into one that is in accord with the transcendent conceptions. The determination of a utopia is context bound and it is possible that today's utopia is tomorrow's reality,

> [w]henever and idea is labelled as utopian it is usually by a representative of an epoch that has already passed. On the other hand, the exposure of ideologies as illusory ideals, adapted to the present order, is the work generally of representative of an order of existence which is still in process of emergence. It is always the dominant group which is in conflict with things as they are and is the one that determines what is regarded as ideological. Still another difficulty in defining precisely what, at a given period, is to be regarded as ideology and what as utopia results from the fact that the utopian and ideological elements do not occur separately in the historical process (Mannheim, 1936, p. 183).

The meaning of utopia is therefore bound in the existing social order and is a relative term which identifies as utopian those conceptions of reality which seem impossible from the point of view of the extant social order (Mannheim, 1936). Therefore Mannheim's sociology of knowledge has an emancipatory intent, beyond determinism, but the potential or possibilities of being enabling need to be put into action i.e. the theory/praxis link.

In summary, according to Mannheim's sociology of knowledge, social artefacts can be produced at a collective level of consciousness and is therefore appropriate for discourse produced by the institutions and individuals. A social artefact can be in the

form of rules or guidelines and is therefore appropriate for the analysis of institutional arrangements, such as standard setting. The ideology represented in the social artefact is representative of the world-view at the time of production. The world-view of a past era resonates with the present because it has the potential to be utopian by offering an alternative to the normative stance of dominant interests.

THREE LEVELS OF MEANINGS

In his original work, Mannheim (1936) established four idealogical types and proposed a method to test the theory that a unity of outlook or *Weltschuaang* existed by demonstrating to what extent the ideal types were reflected in praxis and assertions. From this starting point, Mannheim (1936) was able to impute that the composition of a group express themselves in a particular mode of thought. This is achieved through an analysis of three levels of meaning; 'objective', 'expressive' and 'documentary' (Mannheim, 1972). For analytical purposes these three levels of meaning are depicted as separate strata; although it can be argued that social artefacts possess all meanings at once. Different data are connected at the level of world-view which provides a different connectedness or 'way' of looking at data than mere causal relationships between social artefacts (Mannheim, 1972).

The objective meaning is limited by the world-view prevailing at the time and the expressive meaning is formed by the world-view (Fager, 1993). The world-view produces social artefacts and a critique of the prevailing artefact has the potential to disrupt the rationale or world-view and subsequently have a transformative capacity. The expressive and documentary meanings are played out through the objective meaning, therefore, the objective meaning is suspended while the others are contemplated (Mannheim, 1972).

Objective Meaning
The objective meaning is the most superficial analysis of structure and is considered to be unmediated (Wolff, 1971) and represents the sociological data. On the other hand, the expressive and documentary meanings are mediated by the author/creator and are subjective forms of meaning. The objective meaning is the actual social phenomenon or artefact, i.e. its rational sphere of existence, and is a meaning that can be grasped without knowing about the intentions of the 'author' (Mannheim, 1972). To illustrate, the objective meaning from an individual perspective is the actual events that are observed at a game (Fager, 1993) of soccer, who played, the size of the field, the number of goals scored In the case of an institution it refers to the actual structure and rules and the effect of its existence (Fager, 1993). Financial reports, for example, are an institutional artefact where the objective meaning includes the various statements of financial position and performance and the numbers representing the various categories of assets and liabilities, revenue and expense.

In terms of a social artefact, Mannheim (1972) refers to the visual space or sensual field of which one only needs to know the laws of existence. One can interpret, without knowledge of the subjective intention of the author, by using a typology or categorisation of where the social artefact is situated. Mannheim (1972) is careful to indicate that as the first stratum, this categorisation should not presuppose a universality of meanings for the subject matter as they are subjective and contextual.

Expressive Meaning

Expressive meaning is interpreted by detecting the conscious intention a subject has explicitly intended to 'express' by a work or action (Mannheim, 1972). The expressive meaning is embedded in the objective meaning as a form within a form, a layer of meaning to a social artefact which is intimately related to the author/creator (Mannheim, 1972). The social artefact is expressed within the intention of the author/creator as understood by them. In other words it refers to the intent or 'psychic content' of the actors involved (Mannheim, 1972). Therefore, in the game of soccer it might be the reason why the players are involved or the scoring system that ensures a winner or the penalties invoked by playing against the rules. At an institutional level, the same institution, act or event may intend to attribute a variety of meanings at this level. The term "collective subjects" is the expressive meaning of a group in a nominalist way by meaning "on the average" of individuals (Mannheim, 1972, p. 61). The subtleties at this level are evident from the social location of the actors and the form of the social artefact (Fager, 1993). Financial reports are generally mandated by regulatory agencies such as accounting standard setting boards and securities commissions. The expressed intention could be to facilitate accountability between principal and agent and lower risk for capital providers. The form of the artefact adheres to strict rules and definitions for the presentation of financial information to assure comparability and reliable and relevant information is provided to decision makers. There is often a quasi legal status embodied in accounting standards through their mandated compliance that legitimates the financial reporting process and outcome.

Documentary Meaning

The orientation or essential character (world-view) of the author is the documentary meaning. A meaning with which the author manifests in the social artefact as an instrument of that meaning rather than the master of the meaning (Mannheim, 1972).

> Every social phenomenon carries a meaning that is distinguishable from the surface level facts and the intent of the actors…This world view is so basic to a society's way of existing that few people are conscious of its existence even though their lives are guided by it (Fager, 1993, p.22).

The documentary meaning is the character or essential nature or ethos of the author/creator manifested in a certain way (Mannheim, 1972).

This documentary meaning is mediated by the social artefact and is transcendent and historically relative in that it is profoundly influenced by location within an historical context (Wolff, 1971). The meaning of the social artefact is documented beyond the subject's expressed intention and, because it is not realised, it reflects or mediates the world-view of the subject. The mere existence of the social artefact itself implies a certain rationality, which compels one to ask, why does it exist? For example, the existence of the game of soccer or financial reporting "implies a world-view that gives birth to such events or institutions" (Fager, 1993, p. 22). In the soccer game the existence of penalties for breaching certain rules is founded in what is considered fair, for example. Financial reports may result from a world-view that investment and a

return to capital providers is highly regarded (information for decision making) or where financial resources are highly regarded (accountability). Where wealth in monetary terms is unimportant then financial reports would be unnecessary.

The objective meaning manifests the documentary meaning. The most radical procedure for determining the documentary meaning would be from the aesthetic confessions of the subject when explaining the expressive goals (Mannheim, 1972). The documentary meaning is dynamic since knowledge is reorganised around a new centre in different epochs. The spectator or recipient understanding the social artefact is also temporally bound in historical understanding so that several interpretations of documentary meanings are possible. Therefore, while one piece of documentary evidence enables an adequate characterisation of a world-view, one may seek to use corroborative material by looking at other social artefacts produced by the same society (Mannheim, 1972).

DISCUSSION

Discourse analysis has been used to study phenomena in a diverse range of topics including forms of social control, identity, organisational practices and the environment. The collection of sets of discourse to represent 'data' relies on the researchers decision about which discourse has the most impact or has been produced in reaction to a particular event (Phillips & Hardy, 2002). Accounting studies using textual analysis often use content analysis, used extensively in the area of social and environmental accounting research. This method involves establishing an appropriate unit of analysis, such as word, phrase or paragraph level and counting or highlighting the number of instances a given term or concept is used as an indicator of importance. This method is consistent with more mainstream theories such as legitimacy or stakeholder theory but they do not adequately address the questions posed by critical theorists.

While documents are considered situated products and can take many forms these documents (Prior, 2004) of analysis are text based. Text is a 'discursive unit' (Phillips & Hardy, 2002), or discourse embodied and enacted in text. Discourse has been defined as "an interrelated set of texts and practices of production, dissemination and reception that brings an object into being" (Parker in Phillips & Hardy, 2002, p. 3). Documents are considered to constitute language in use as they are naturally occurring i.e. they occur in normal day-to-day activity rather than research instigated (Phillips & Hardy, 2002)**.** Once written statements are put into the world, they have a solidarity - in any culture - that is not easy to overcome or ignore (Prior, 2003, p.94).

Documents serve as receptacles of content and as functioning agents which mediate relationships in society (Prior, 2004). The production of a document structures 'facts' and 'identities', makes things visible, marks the realm and expertise of various parties, and mediates relationships (Prior, 2004). However, it can also present as a uniform, objective document while hiding vast subjectivities (Prior, 2004). These subjectivities involve not only the author but also the user or consumer of documents. The user may harness the inscriptions from one setting and use them in another in a manner not foreseen by the author. This 'action at a distance' defines how documents take on a force and shape as if an actor in the social process. Documents, therefore, have implications for social action (Berg in Prior, 2003) and their very existence or

presence of a document can influence action. A structuring effect and mediating of social interaction is apparent in the manner in which they are circulated, accessed and used. Documents also make things visible and translated in differing ways dependent on the agent and how the document is integrated into the 'life-world' or network of everyday action (Prior, 2003, p.98).

CONCLUSION

Mannheim's sociology of knowledge is consistent as a method of analysis with a critical perspective as it recognises the subjectivities embedded in social artefacts such as documents. It also acknowledges that documents produced at a collective level, such as financial statements or other documents of accountability can be analysed as representative of a certain world-view at the time of production. Mannheim defines ideologies as those complexes of ideas which direct activity toward the status quo and utopias as those which tend to generate activities toward change (Mannheim, 1936). The maintenance of the status quo through various social artefacts can be explored with reference to a utopian ideology. Mannheim's sociology of knowledge recognises the potential of an ideology or world-view from a different temporal and spatial periods to have utopian or emancipatory potential if applied to other contexts. Mannheim's sociology of knowledge is therefore particularly relevant for accounting historical studies.

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