



Accounting, love and justice

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Keywords *Accounting, Christian theology, Authority, Ethics, Narratives*

Abstract *This paper analyses what is seen as a crisis of authority in financial reporting. It considers the view that an element of authority may be restored to accounting through communicative reason. The paper argues that the justice-oriented rationality of traditional, Habermasian, communicative ethics is incapable of providing a solid foundation for the re-authorisation of financial reporting. The paper argues that a more adequate foundation might be found in an enlarged communicative ethics that allows space to the other of justice-oriented reason. The inspiration for the enlargement is found in Ricoeur's analysis of narrative, his exploration of its role in the figuration of identity, and in his biblical hermeneutics which reveals the necessity of an active dialectic of love and justice.*

Received April 2003
Revised January 2004
Accepted February 2004

1. Accounting and the crisis of authority

We take it to be practically self-evident that financial reporting is facing crisis. In this period following the Enron affair, accounting regulators around the world are busily working on the resuscitation of financial reporting standards and law. Part of the regulatory response to the Enron scandal has been a call for a more principles, as distinct from rules, based financial reporting regime (see, for example, Benston and Hartgreaves, 2002 and Demski, 2002). We recognise that there may indeed be practical advantages associated with a move away from narrowly specified rules and towards broader, more universal, principles in accounting regulation.

There are, however, we suggest, two basic and obvious reasons why a move to emphasise principles will not, in itself, resolve the current crisis of financial reporting. First, the crisis is substantially one of authority and as such is essentially independent of the rules or principles bias of the (disrespected) regulation. Analysis of the problem of "creative compliance" with accounting regulation, by McBarnett and Whelan (1992a, 1992b, 1999) and Shah (1995), shows quite clearly that fundamentally the crisis is one of "attitude". The moral dimension of accounting regulation has been undermined to such an extent that the avoidance of such regulation without any moral compunction has become possible for even respectable individuals. Part of the difficulty is that in recent times the "effective" avoidance of accounting regulation has, paradoxically, often taken the form of a strict but "creative compliance" with the letter of the regulation, that is, a strict compliance with the regulation that manages to evade or frustrate its spirit. It is true that narrowly specified rules are particularly open to this kind of avoidance. However, principles are not immune to abuse through creative interpretation. We cannot expect accounting regulations and norms, rules or principles, to be effective while they lack moral authority and force. The second, but not unrelated,



Accounting, Auditing &
Accountability Journal
Vol. 17 No. 3, 2004
pp. 327-360

The authors wish to thank the anonymous reviewers for their helpful criticism, and Ken McPhail for his supportive critique of the paper as it progressed through the review process.

© Emerald Group Publishing Limited
0951-3574
DOI 10.1108/09513570410545777

reason why we should not expect a move to principles, of itself, to resolve the crisis of financial reporting lies in the distinction we will emphasise and explore in this paper between moral principles and moral judgement. We will argue that factors, including the modernist tendency to objectivism, that are associated with the drive towards, and the development and use of, formal universal principles and regulations, tend to impair the local exercise of judgement.

The erosion of authority is not a phenomenon confined to financial reporting. It is clear, for example, that established religion has lost much of the authority it once held: "God is Dead" (Nietzsche, 1887, p. 447). Modernity has its very origins in the rejection of authority. Its unifying theme, the search for grounds for knowledge and morality with universal validity in freedom and reason alone, the "flight to objectivity" (Bordo, 1987), is at the same time a flight from authority and tradition:

Descartes' quest for certainty was born . . . in a flight from authority. The crisis of authority made an absolutely radical break with the past seem necessary. Methodical doubt therefore sought complete transcendence of situation. It tried to make the inheritance of tradition irrelevant, to start over again from scratch, to escape history. But is this possible? (Stout, 1981, p. 67)

Resistance to external authority and tradition is also central to Kant's work. He defines Enlightenment, the notion at the heart of the modernist project, in terms of a courageous breaking with external authority: "*Enlightenment is man's emergence from his self-incurred immaturity. Immaturity is the inability to use one's own understanding without the guidance of another*" (Kant, 1784, p. 54).

We begin our exploration of the crisis facing accounting with modernity's implicit challenge to authority very much in mind, and taking a Habermasian view of the evolution of society we associate the crisis with the transition from traditional to modern society. We recognise that accounting practice has an ineradicable moral dimension and we see the crisis as essentially a crisis of moral authority and judgement. We see accounting regulation as having lost the force of moral legitimacy. We consider the modernist response to the crisis of authority offered by Habermas' discourse ethics. He argues that, in modern pluralist societies, moral validity, authority, and force can be given to action guiding moral norms and regulation only through the exercise of communicative reason. Habermas' approach to morality, law, and regulation takes its "bearings from the basic intuition contained in Kant's categorical imperative" (Habermas, 1983, p. 63). Like Kant, he ties the legitimacy and binding force of any moral imperative to its having been self-imposed in accordance with rational judgement, but where Kant centres the process of moral judgement on the individual Habermas centres it on the community in rational argument. For Kant and Habermas moral norms aim at universality; a valid norm must be such that it could obtain "the qualified assent of all who are or might be affected by it" (Habermas, 1983, p. 63). Habermas takes the pluralism of modern society seriously: he does not think that we can rationally specify the "good life" that is universally valid. His discourse ethics confines itself to the narrower field of those matters where we may expect to achieve a universal rational consensus in terms of a general interest. The basic aim of Habermas' discourse ethics is "to reconstruct the moral point of view as the perspective from which competing normative claims can be fairly and impartially adjudicated" (McCarthy, 1990, p. viii). It is essentially a theory of justice.

We discuss the limitations of any attempt to ground the authority of law, and accounting regulation, in reason alone. We argue that the justice-orientated rationality of discourse ethics must be supplemented by a sensitivity to the repressed other of reason and justice. We recognise that many postmodern perspectives aim to provoke just such sensitivity to alterity. The postmodern opens at least two dimensions of the other that are potentially important in this context. First, the postmodern as “that which in the modern invokes the unrepresentable in presentation itself” (Lyotard, 1986, p. 15), focuses our attention on the other-of-reason, the unrepresentable, the ineffable, the *différance* (Derrida, 1987): that other which is both constitutive of, and embarrassing to, the meaning of all that is presented in argument. Second, it draws our attention to the functioning of the other’s desire, language, and the symbolic order, in the constitution of the subject, seen, for example, in Lacanian terms as divided between the conscious and unconscious – itself understood as “the discourse of the Other” (Lacan, 1957-58, p. 193). Levinas’ work makes it clear that we cannot separate God from an account of the subject’s relation to the radically other.

We turn in particular to the postmodern hermeneutics of Paul Ricoeur in order to develop our consideration of the limitations of Habermasian discourse ethics. In Ricoeur’s work on narrative, and most especially the model of narrative identity he develops in *Oneself as Another* (Ricoeur, 1990), we find a basis for a reconceptualisation of discourse ethics that gives narrative a vital place at the core of the process; a place it is denied by Habermas. Benhabib’s (1992) analysis of the need for an “enlargement” of communicative ethics, taking account of the vital role of narrative at the heart of moral judgement, helps fill out that reconceptualisation. Benhabib shows that moral judgement requires the exercise of a narrative imagination involving the interpretation of the narratives of oneself and of those others affected by the moral issue concerned. By attending to narrative, principles can be situated in terms of local circumstances, and relinquishing the modernist dream of “transcendence of situation” (Stout, 1981, p. 67), we can progress towards an interactive, or contextually sensitive, universalism. This potential for mediation, through narrative, of principles and judgement, universals and the situated, has implication for many domains, from financial reporting to religion (see Stiver, 2001, p. 17).

Ricoeur tries to maintain the autonomy of both philosophy and theology (see Ricoeur, 1990, p. 25). He does not want his philosophical analysis of narrative identity to be open to an accusation of being “cryptotheology” (Ricoeur, 1990, p. 24). Nevertheless a Ricoeurian view of the theology of the narrative subject does begin to emerge in his work, and is in turn reflected in this paper. That theology includes his view of the way in which the “summoned subject” (Ricoeur, 1988) is called into being by the other’s (divine and/or human) call for justice and love: that call, and the subject’s response to it, brings into being the ethical dimension of the self. The Ricoeurian subject is figured and refigured in narrative, and crucial among those narratives, for Ricoeur, are the religious narratives and in particular those of biblical faith. He finds those narratives to be rich in imaginative potential and vitally relevant to fundamental human concerns including the ethical intention of “aiming at the ‘good life’ with and for others, in just institutions” (1990, p. 172).

In the final parts of the paper, we contrast love and justice, and argue that the creativity involved in the exercise of the narrative imagination which is necessary for the contextualisation of moral principles in judgement has the potential to break the

constraints of the merely just and reasonable. The creativity of moral imagination allows the possibility for the divine logic of superabundance and love to break in upon the human logic of justice and equivalence. The conclusion here is not that love must sweep away mere justice but rather that they may work together in a fruitful relationship, so that love may have expression through justice, and justice through love. Ricoeur's work on the dialectic of love and justice, and in particular its biblical expression, guides our analysis here. Following Ricoeur, we argue that the ultimate foundation of authority and Law lies in the mystical loving relationship of the subject and the other. We conclude that the exercise of this dialectic of love and justice has the capacity to restore authority to financial reporting and resolve the crisis it presently faces. Without love we can have, at best, a sterile "justice":

A world without love is a world governed by rigid contracts and inexorable duties, a world in which – God forbid! – the lawyers run everything. The mark of really loving someone or something is unconditionality and excess, engagement and commitment, fire and passion (Caputo, 2001, p. 5).

In the following section of the paper we begin to explore crisis of accounting authority in Habermasian terms.

2. The linguistification of the sacred and the loss of moral force in modernity

In Habermas' analysis of the evolution of society, the transition from pre-modern to modern society is marked by the struggle between reason and its other, represented by tradition and the sacred, whilst the development of modernity itself is characterised by a tension between instrumental reason and communicative reason. He conceives of social progress in terms of the increasing application of reason, and he thus welcomes the transition to modernity, but he emphasises that the full emancipatory potential of modernity can be realised only through communicative reason.

Habermas begins his analysis of the process of social rationalisation with Durkheim's (1912) study of *The Elementary Forms of Religious Life*, and in particular he takes, as a starting point, Durkheim's argument that "in the last analysis moral rules get their binding power from the sphere of the sacred" (Habermas, 1981b, p. 49). On this view sacred rituals initially express a normative consensus that they sustain and regenerate. Thus, in traditional societies the norms and regulations that coordinate social life are typically rooted in a dominant religious/ethical tradition and take motivational force from the authority conveyed by their association with that sacred base: in effect they can rely on "the authority of the sacred" (Habermas, 1981b, p. 43).

As society develops, and thus becomes more complex and plural, ever-more sophisticated and powerful mechanisms of social integration, coordination and conflict resolution are required. These mechanisms need to cope with an increasing diversity of religious/ethical traditions coexisting in society. In such conditions it is progressively more difficult to ground and motivate norms of action by appeal to shared value preferences and self-understandings associated with any particular religious/ethical worldview. When such sacred foundations begin to weaken, the key question becomes – what will give regulations, including law, binding force? One answer to this question is that modern law must become "coercive law". Neither Habermas nor Durkheim finds that answer satisfactory. They maintain that even "the obedience of modern legal

subjects has to have a moral core” (Habermas, 1981b, p. 80). Both see obligation in modernity as dependent on legitimacy; “the legal system is part of a political order, together with which it would break down if that order could not claim legitimacy” (1981b, p. 80). Legitimacy, in turn, they make dependent upon justice.

As it becomes increasingly difficult to effectively stabilise society around shared traditions and the taken for granted authority of the sacred that places many issues and assumptions beyond debate, pressure grows for normative consensus to be explicitly developed and maintained through debate and argument. The communicative rationality potentially released in this process can provide a legitimacy and new motivational basis for social norms:

The disenchantment and disempowering of the domain of the sacred takes place by way of a linguistification of the ritually secured, basic normative agreement; going along with this is the release of the rationality potential in communicative action. The aura of rapture and terror that emanates from the sacred, the spellbinding power of the holy, is sublimated into the binding/bonding force of criticizable validity claims and at the same time turned into an everyday occurrence (Habermas, 1981b, p. 77).

Habermas argues that, in modern societies, the authority and force of normative obligations depends upon their perceived rational validity, and that only those norms that express a general interest, tested and demonstrated through communicative action, can have such validity: regulations “count as legitimate only insofar as they express a general interest” (1981b, p. 80). There is therefore pressure on modern societies, as they develop, to “change over from the sacred foundations of legitimation to foundation on common will, communicatively shaped and discursively clarified in the political public sphere” (Habermas, 1981b, p. 81). Unfortunately, distortions associated with the development of capitalist modernity are liable to impede the growth of communicative rationality.

The processes of rationalisation that characterise modernity affect society as both “lifeworld” and the “system”. The distinction between lifeworld and system is essentially one of interpretative perspective. The term “lifeworld” refers to society conceived of in terms of the “background assumptions” (Habermas, 1981a, p. 335), norms, shared expectations and understandings, through which we make sense of experience and coordinate social action. It refers to the “scaffolding” which forms the “horizon” of communicative understanding (Habermas, 1981a p. 70): all those social, cultural, and personal, aspects of life that can only be integrated and reproduced through communicative action. The term “system”, in contrast, refers to society conceived of in terms of the different sub-systems (e.g., economic, legal, educational), each with its ends and means, which together sustain the material reproduction of life and which tend to be coordinated through the functional interconnection of the consequences of action.

As society develops, the increasing complexity of the material reproduction of life reveals the limits and burdens of social integration based on the lifeworld and the media of language. There is then, necessarily, increasing reliance on systems, or functional, integration, achieved as an unintended consequence of action, through, for example, markets and bureaucratic functioning. As the development and rationalisation of society proceeds, lifeworld and system tend to become increasingly decoupled and differentiated (Habermas, 1981b, p. 153ff). The system tends to acquire a high degree of autonomy, so that it eventually slips beyond normative control or influence, and ultimately may turn back on, and damage, the lifeworld:

... the systemic imperatives of autonomous subsystems penetrate into the lifeworld and through monetarization and bureaucratization, force an assimilation of communicative action to formally organized domains of action – even in areas where the action coordinating mechanism of reaching understanding is functionally necessary (Habermas, 1981b, p. 403).

There is thus a contradiction in the process of modernisation. The rationalisation of the lifeworld, including the development of modern law, makes possible the development of systems that may turn back and impose their own methods of functional integration and instrumental reason on the lifeworld, which relies for its reproduction on communicative reason. The rationalisation of the lifeworld facilitates “a kind of systematic integration that enters into competition with the integrating principle of reaching understanding and, under certain condition, has a disintegrative effect on the lifeworld” (Habermas, 1981a, pp. 342-343). Resistance to this “colonization” of the lifeworld by the system in modernity is impeded by the “differentiation” that is associated with the process of rationalisation. The segmentation of the lifeworld into separate fields; science and production, art and aesthetics, morality and law, each dominated by experts, fragments political consciousness and thereby impedes the development of any synthesised position from which colonisation can be recognised and effectively resisted.

The value of Habermas’ work has been well appreciated by the critical accounting community. Various researchers, including Laughlin (1987), Arrington and Puxty, 1991, Power and Laughlin (1996), Puxty (1986, 1997) and Broadbent (1998), have begun to critically explore the application of his work, in particular his theory of communicative action, to accounting. A reading of the crisis presently facing financial reporting in terms of the Habermasian sketch of the rationalisation of society provided above will perhaps be obvious to any reader familiar with this aspect of the critical accounting literature. Such a reading can begin with the recognition that the growth of international capitalism and the scale of the accounting business associated with it, is clearly linked with a severing of the accounting profession from the traditional professional value preferences and self-understandings that motivated and guided previous generations of accountants. Francis (1990) analyses this loss of traditional foundations, in terms of the virtues of accounting lost in the transition from accounting as professional practice to accounting as capitalist business. The scheme, within which the virtues in question had a place, was classical in its origins, but carried through to modern times, “but not essentially altered, ... within a framework of theistic beliefs, whether Christian, as with Aquinas, or Jewish with Maimonides, or Islamic with Ibn Roschd” (MacIntyre, 1981, p. 53)[1]. Accounting practice has suffered a loss of the sacred foundations that once motivated it in accordance with a conception of accounting virtues, which expressed a clear notion of the *telos* of the accountant. This loss is symptomatic of modernity’s challenge to the idea that we can have any rational grasp of the true ends of man: “the joint effect of the secular rejection of both Protestant and Catholic theology and the scientific and philosophical rejection of Aristotelianism was to eliminate and notion of man-as-he-could-be-if-he-realized-his-*telos*” (MacIntyre, 1981, p. 54).

The increase of complexity and the disappearance of shared sacred foundations for accounting practice, creates a pressure for more and more accounting issues to be explicitly regulated. The past 50 years have seen an explosion of private and public accounting regulation. Accounting practice, once guided by values and norms that, because of their sacred foundations, were “obeyed without being linked to external

sanctions" (Habermas, 1981b, p. 49), is now dominated by coercive law and regulation. We do not mean to imply that we imagine there ever was a golden age of accounting where moral authority and the general interest were aligned. On the contrary, we accept that the expression given to Christian values in capitalism, and capitalist accounting, was thoroughly perverse; so much so that in its terms it could seem that "being charitable and helping others to rise violated God's will" (Lipset, 1990, p. 62). In capitalism the sacred foundation of Christianity could be, and was, deployed to give a spurious moral legitimacy and authority to remorseless exploitation[2].

As the power of the sacred foundations, on which the traditional virtues of accounting practice and accounting authority relied, slowly waned, ever increasing emphasis was placed on the rationalisation of accounting practice. Accounting found a degree of moral authority in reason: specifically in its claim to technical expertise and professional knowledge. Accountants embraced a technocratic vision, a "moral fiction" of managerial effectiveness, in which they featured "as morally neutral characters" (MacIntyre, 1981, p. 74) in possession of certain skills that could be used to promote a systematic control of economic and social affairs and the attainment of agreed objectives. Like many other social sciences, accounting in modernity "announced itself as a sociocratic discipline that claimed scientific knowledge and professional talent to administer human lives in the name of social efficiency and economic progress" (Arrington and Francis, 1993, p. 105). Accountants generally came to accept a reduction of reason to instrumental reason: a reduction that places questions of ends, questions of values, beyond reason. They accepted that the delimitation of their role to the matching accounting means to given ends

In modernity the binding force of the sacred is sublimated into reason: sublimated "into the binding/bonding force of criticizable validity claims" (Habermas, 1981b, p. 77). Even instrumental reason carries considerable moral force provided the validity of the "ends" being served is accepted. The ends that accounting could once take for granted as legitimating its practice, are increasingly contested. The values, for example of "social efficiency and economic progress" are now contested:

These values that gave moral legitimacy to practices like accounting at the fin de siècle seem inadequate to current difficulties of life. But only now, belatedly, are such values coming to the fore and being addressed explicitly as things that may be questioned, analyzed and possibly modified (Arrington and Francis, 1993, p. 105).

In modernity, Habermas argues, norms, once brought into question, can ultimately be legitimated only through communicative reason. Unfortunately accounting practice has substantially insulated itself from the application of such reason. The exclusion of communicative reason is associated with the development of the capitalist system and the development of the systematic/functional integration of society. As the international capitalist system has developed, it has progressively colonised and co-opted the accounting lifeworld. The objectives of financial reporting have come to be understood in terms of serving the system by providing the market with the information that will assist in the efficient allocation of resources through market mechanisms. Rather than provide a lifeworld check upon the system, accounting has come to operate as one element in the functional integration of the capitalist system: "we find ourselves increasingly unable to control, direct, confront, or challenge the system" (Shearer, 2002, p. 541).

The assimilation of accounting as a moral practice to the functionally integrated system is made all the more difficult to resist by the fragmentation of political consciousness that arises through the processes of differentiation associated with the development of the system. The power and privileges of professional groups, such as accountants, rest essentially on their claims to technical expertise. Furthermore, a rhetoric of technical validity is, typically, deployed to insulate professional practice from criticism. In accounting, for example, the privileging of the technical dimension has been used to narrow the scope of debate so that other issues, including the moral dimension of practice, are excluded by definition as valid topics (see Shapiro, 1998). Furthermore, technical rhetoric is used to distance a wider public from accounting debate conducted in a technical language with which they are unfamiliar, and which does not facilitate the expression of their concerns and knowledge. Critical accountants have made some progress in uncovering the ways in which the profession insulates itself from criticisms on the objective, the intersubjective, and the subjective level (see Arrington and Puxty, 1991). Nevertheless, crisis tendencies immanent to the capitalism itself (Habermas, 1973, Puxty, 1997) provide an impetus, within the system, for renewed critique. In capitalism, accounting "increasingly encounters legitimacy problems not just from its own apparent technical failure to deliver expected forms of corporate control but also from non-economic discourses of need and effectiveness which it cannot easily absorb" (Power and Laughlin, 1996, p. 446).

The domination of the institutions of accounting by instrumental reason, the marginalisation of the moral dimension and the stifling of communicative reason, has driven accounting into motivational deficit. Financial accounting practice has been stripped of the force of moral obligation, and, whilst holding a certain legal/coercive force, has fallen prey to creative avoidance. The Habermasian perspective suggests that, ultimately, real moral force may be restored to financial reporting practice only through the application of communicative reason. Communicative reason can be applied to accounting practice on two distinct levels. First, accounting standards and law might be determined, objectively validated, and given moral force through procedures that reflect the institutionalisation of communicative reason: a discourse ethics. Second, the principles and ideals of communicative reason might be incorporated into processes of accounting judgement, at the level of the local individual decision. Accountants and auditors might learn to reconceive of accounting, not as mere technology, but as a human practice with a vital moral dimension: a dimension that ought to be fully acknowledged and reflected in accounting decision making. A financial reporting re-legitimised and empowered through communicative reason might then come to exercise a communicative restraint or control on the functional subsystems that presently dominate human life.

In the following section of the paper we begin to look a little more carefully and critically at the Habermasian ideal of discourse ethics. We go on in subsequent sections to suggest how the discourse ethics model might be enriched and enlarged through narrative.

3. Discourse ethics and force of communicative rationality

For Habermas the task of moral theory is to reconstruct, articulate and elaborate the implications of, the normative presuppositions of social interaction that are intuitively grasped by competent social subjects/actors. He contends that the motivating force of moral claims depends on confidence that they can be justified with convincing reasons.

He argues that a reconstruction of convincing reason giving yields the insight that rationally motivating reasons for acceptance of a norm must conform to the principle of universalization (U), according to which a norm is valid if:

(U) *All affected can accept the consequences and the side effects its general observance can be anticipated to have for the satisfaction of everyone's interests (and these consequences are preferred to those of known alternative possibilities for regulation) (Habermas, 1983, p. 65).*

Habermas insists that (U) is no mere "generalization of moral intuitions peculiar to our own Western culture" (Habermas, 1983, p. 76), rather, he maintains, it can be justified as a universal moral principle. He makes (U) the cornerstone of his discourse ethics. It ties the legitimation of norms to real discourse leading to a rational consensus. It requires that all those affected know their own real interests, and are willing and able to engage in debate with the objective of reaching mutual understanding. It requires an uncoerced debate in which each participant has freedom and the capacity to express their own interests and in which each party makes a real effort to understand the others by trying to share their perspective on the issue. The basic idea is that any normative consensus arising through such a process must encapsulate a general interest.

Benhabib (1990) argues that Habermas' discourse ethics is grounded in two strong ethical assumptions. First, it requires of us that: "we recognize the right of all beings capable of speech and action to be participants in the moral conversation". Benhabib calls this the principle of "*universal moral respect*". Second, it requires that the participants in such moral conversations each have "the same symmetrical rights to various speech acts, to initiate new topics, to ask for reflection about the presuppositions of the conversation, etc". She calls this the principle of "*egalitarian reciprocity*" (Benhabib, 1990, p. 337). Benhabib argues that these founding moral presuppositions are in fact historically situated. They are constituted within the hermeneutic-interpretive horizon of modernity. Benhabib recognises the ancient roots of the universalism that underpins communicative ethics:

At one level, of course, the intuitive idea behind universalistic ethics is very ancient, and corresponds to the "Golden Rule" of the tradition – "Do unto others as you would have others do unto you" (Benhabib, 1990, p. 339).

This, universalism urges us to judge from the perspective of other members of the moral community. The distinctively modern innovation is the extension of the moral community, and the reach of the principle of reversibility of perspectives, to all humanity, that is to everyone capable of communication and action.

(U) takes us beyond individualism by insisting that rational moral conviction must be formed in relation to the intersubjective process of a real debate in which there is full reciprocal perspective taking leading to consensus. It takes us to the brink of a transcendence of the philosophy of consciousness. Ultimately, however, (U) locates moral conviction in the individual: "it still assumes that each individual is the ultimate site of rational conviction or insight, the common space of exchange notwithstanding" (Rehg, 1997, p. 234). Habermas' (U) relies on an untenable metaphysics of presence – "the self-presence of the cogito, consciousness, subjectivity, the co-presence of the other and of self, intersubjectivity" (Derrida, 1967, p. 12). The ideal of complete reciprocal perspective sharing reflects the vain dream of personal and political transparency: "the

Rousseauist dream. . . of a transparent society, visible and legible in each of its parts” (Foucault, 1980, p. 152).

In our view, the more adequate models of subjectivity, provided for example by the poststructuralist and hermeneutic traditions, highlight the need for a rethinking of communicative ethics, and provide some foundation for such a review. We will concentrate on Ricoeur’s narrative model of identity. That model puts the narratives of self and other at the very centre of the processes of identity formation, understanding and judgement. The Ricoeurian model’s emphasis on narrative highlights the neglect/exclusion of narrative in Habermasian discourse ethics and forces a significant rethinking of communicative ethics. In Ricoeur’s post-structuralist/hermeneutic model of identity, the subject is always in process of configuration and refiguration. This subject, like the post-structuralist subject generally, is always in flux, and any imaginary unity it claims for itself is always illusory: “the ego is the seat of illusions” (Lacan, 1953-54, p. 62). This subject is essentially divided. It is constituted and located in the relational tensions between conscious and unconscious, self and other. Ricoeur (1990, p. 341) conceives of identity in terms of a “dialectic between selfhood and otherness”. For Ricoeur, as for example Lacan, the subject originates in otherness. It has alterity at its heart, and any apparent unity of the subject as self-positing cogito is always delusive: in Ricoeur’s work the “great ‘subject’ simply breaks apart” (Waldenfels, 1995, p. 111). Ricoeur and post-structuralists generally, ultimately, emphasise the enormity of our debt to the other: “If another were not counting on me, would I be capable of keeping my word, of maintaining myself?” (Ricoeur, 1990, p. 341).

We will return to this emphasis on responsibility for the other found in the work of Ricoeur and other post-structuralists, and which has begun to appear in Habermas’ own recent work (Habermas, 1996), in subsequent parts of the paper where we discuss the enlargement of discourse ethics. We will eventually argue that narrativity needs to be brought into the centre of any morally adequate accounting judgement. In the next section of the paper we begin to explore the role of narrative, by critically examining the constrained role Habermas wants to allow narrativity in communicative action.

4. The place of narrativity within communicative ethics as conventionally conceived

Discourse theorists, including in particular Habermas, have tended to resist the inclusion of narrativity within the processes of communicative ethics. Habermas himself argues for the existence of an important genre distinction between the poetic or fictional uses of language, characteristic of literature and narrative, and the normal or pragmatic use of language to solve problems through communication. In the context of the communicative problem-solving practice of daily life, as Habermas sees things, language deals with an essentially already constituted world and is necessarily subject to ongoing constraints. The idealising constraints on normal communicative action will include, for example, the presupposition that participants will endeavour to make their contributions to the discourse relevant, informative and clear, and that they will do their best not to be verbose, ambiguous or obscure (see Habermas, 1985, p. 204). Habermas thinks that we can afford to relax the constraints on language only as we move away from the business of decision making and problem solving through communicative action. The more removed we are from the “seriousness of this type of

situation” the more we may safely “prescind from the idealizing supposition” (Habermas, 1985, p. 198). Accounting, love
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There is a danger, in Habermas’ view, that if the innovative and creative dimension of language is not held in check, in the context of communicative action, then its problem solving functionality may be submerged under its poetic, world-disclosing, capacity. Habermas wants to hold the normal use of language in everyday communicative action, clearly separate from the poetic and narrative uses of language. He sees Derrida’s attempt to collapse these linguistic genre distinctions as leading to an understanding of the language of communication and problem solving as always already overwhelmed by the constitutive dimension of language. Such a collapse he thinks, would permit language’s “capacity to solve problems to disappear behind the world-creating capacity of language” (Habermas, 1985, p. 205).

Habermas, in fact, recognises that even in the most mundane contexts of everyday communicative action, language always retains poetic and rhetorical aspects. His argument is not that language can ever be entirely purged of the poetic. He argues, rather, that we can and should distinguish those contexts in which the poetic and creative dimensions of language ought to dominate, from those contexts where the fictional, narrative, metaphorical and world-disclosive aspects of language need to be curtailed and effectively held “almost at a standstill” (Habermas, 1985, p. 209). Habermas thinks that if we allow the leveling of linguistic genre distinction that Derrida advocates, we will tend to lose sight of, and thereby undermine, the particular way that language needs to function in specialized discourses like those of science, law, economics, and accounting. He thinks that the problems and validity claims that these discourses deal with, can be adequately addressed only if the poetic, creative and world-disclosive aspects of language are “tamed, as it were” (Habermas, 1985, p. 209), and clearly subordinated to the illocutionary force of the action coordinating and the problem-solving potential of normal communicative uses of language.

The Habermasian defence of linguistic genre distinctions, and the associated grant of primacy to logic over rhetoric in the context of the problem solving use of language, entails the effective relegation of narrative to the aesthetic sphere. This exclusion, more or less, of narrative from the specialised problem solving domains of communicative action, must surely be met with a high degree of scepticism. It is clear that the substance of many of the assertions and validity claims subject to test in normal problem solving discursive contexts originate in, and are sustained by, narrative itself. Argument simply cannot be purged of narrative foundations. Participants in argument generally, and in particular those engage in the process of communicative ethics, need to recognise that logic and rhetoric, including the narrative and poetic dimensions of language, are always entangled in debate.

In the following sections of the paper we will explore the implications of this entanglement. We begin by considering the role of narrative in the construction of identities. In particular we consider how the corporate entity may be constituted through narrative as a morally responsible giver of accounts and participant in debate. We argue that Ricoeur’s work on narrative, and narrative identity, especially *Time and Narrative* (Ricoeur, 1983, 1984, 1985) and *Oneself as Another* (Ricoeur, 1990), shows that the narratives of self and other are central to understanding and to moral judgement. We go on to argue, in a succeeding section of the paper that any morally adequate communicative action and accounting judgement must make space for

narrative. We follow Benhabib (1992), in arguing that a proper recognition of the significance of narrative leads to an enlarged conception of communicative ethics. Our exploration of that enlargement, in the final sections of the paper, takes us beyond communicative ethics as justice. Ultimately it takes us back to Ricoeur's work, and in particular to his late theological writings in which he promotes the possibility, and value of, a dialectic of love and justice.

5. Narrative and the construction of the morally responsible corporate agent

Ricoeur is vitally interested in the world creating, meaning-giving, aspects of narrative: its capacity to draw "scattered events" together into a unified story that explains the relations between events and actions and thereby creates meaning and understanding. Narrative, thus conceived, clearly entails the representation of reality, *mimēsis*, and in particular it involves the representation of the reality of human action. Ricoeur recognizes that "the world unfolded by every narrative work is always a temporal world" (1984, p. 3), and he identifies three, time related, dimensions of *mimēsis*, *mimēsis*₁, *mimēsis*₂, and *mimēsis*₃, at work in the structuring of narrative.

*Mimēsis*₁ designates the prefiguration of action: emplotment is always "grounded in a preunderstanding of the world of action, its meaningful structures, its symbolic resources, and its temporal character" (Ricoeur, 1983, p. 54). The composition and comprehension of plot always requires "some preliminary competence" (1983, p. 54), some practical pre-understanding of how people act. *Mimēsis*₂ designates the creative action of emplotment or configuration. It "opens the kingdom of the as if" (Ricoeur, 1983, p. 64). This activity of emplotment "brings together factors as heterogeneous as agents, goals, means, interactions, circumstances, unexpected results" (Ricoeur, 1984: 65). It makes a meaningful whole, a story, of a series of events: it is the "the operation that draws a configuration out of a simple succession" (Ricoeur, 1983, p. 65). *Mimēsis*₃ designates the receptive action of refiguration. It represents the application of the world configured by plot to the world of "real action", it "marks the intersection of the world of the text and the world of the hearer or reader" (Ricoeur, 1984, p. 71). It is only in its refiguration of the real world through *Mimēsis*₃, that we come to understand the full significance and meaning of a narrative.

Through the "healthy circle" (Ricoeur, 1983, p. 76), of prefiguration, configuration and refiguration, narrative shapes all our understandings of the world. Narrativity thus has much more than an aesthetic significance: it is central to any understanding of human action and behaviour, it is located at the heart of selfhood, and is central to identity and ethics. On this view, the narrative function becomes a vital interpretative media always offering to mediate and to explain the world and ourselves. It thus constitutes a crucial element of critical methodology generally, and clearly it needs to be somehow explicitly incorporated in the processes of communicative ethics. We will return to this issue, after we have looked more closely at Ricoeur's view of the role of narrative in the constitution of identity, and considered the application of the narrative conception of identity in the commercial environment.

We may see the identity of an individual or collective as specified when we are able to answer the question "'Who did this?', 'Who is the agent, the author?'" (Ricoeur, 1985, p. 246). For Ricoeur, the answer to such a question must be narrative: "To answer the question 'Who?' ... is to tell the story of a life. ... And the identity of this 'who'

therefore itself must be narrative identity" (Ricoeur, 1985, p. 246). He insists that identity develops in relation to the ethical intention of leading a good life[3], and he sees the good life itself as a narrative journey. We know the good life, a life worth recounting, by examining it: by reading it. The hermeneutics of the self, the reading and understanding of ones' own narrative, the life lived and the life recounted, as it intertwines with others, is then crucial to the pursuit of the good life. His analyses of narrative structures then reveal "the narrative dimension of human life itself, which justifies hermeneutics not only as a process of reading texts, but of reading lives" (Simms, 2003, p. 102).

On Ricoeur's hermeneutics, we must always proceed by interpretation: "nothing is simply [given] to consciousness" (Rainwater, 1996, p. 103). Identity is thus always mediated by language, culture and above all by narrative. He thus guides us away from a model of the self as wholly secure in its sameness, its *idem*-identity, and towards the development of a more balanced conception of self that takes account of the emergent dimension of narrative identity. This *ipse* dimension of identity is always in process and produced through the media of our relations with others: it places "the work of otherness at the heart of selfhood" (1990, p. 318). *Ipse*-identity is refigured by all the stories, truthful and fictional, the subject tells about itself: "This refiguration makes this life a cloth woven of stories told" (Ricoeur, 1985, p. 246). Ricoeur suggests that narrative identity can be conceived of as the structure of experience where fictional and historical narratives are integrated. In integrating history and fiction, narrative becomes "a middle ground between the descriptive viewpoint on action, . . . , and the prescriptive viewpoint" (1990, p. 114). Determination of what one should do, how one should act, depends upon the narrative understanding of a description of the state of affairs. Consequently there can be "no ethically neutral narrative" (1992, p. 115).

In understanding life as narrative we gain a sense of the "*connectedness of life*" (Ricoeur, 1990, p. 115), provided we are prepared to accept of an element of sameness, that is *idem*-identity, into our conception of the self. This *idem*, sameness, allows us to see the individual as an "uninterrupted continuity" (Ricoeur, 1991, p. 117), the same, despite the small changes that continually challenge identity through time. Both *ipse* and *idem* aspects of identity come together in character. For Ricoeur character consists in two dispositions; first, *habit* and second, *acquired identifications*. Habit gives character a history. Habits formed through a process of historical sedimentation constitute settled dispositions, character traits, through which the self is identified and reidentified as being the same. Ricoeur sees this sedimentary process as giving character a permanence that can be best understood in terms of an overlapping of *ipse* by *idem* in the "dialectic of innovation and sedimentation, underlying the acquisition of a habit" (1990, p. 122). The second disposition of character identified by Ricoeur is "the set of *acquired identifications* by which the other enters into the composition of the same" (1990, p. 121). The self is composed and recognises itself in its identifications with other people. The other enters the self in this sense through the "values, norms, ideals, models, and heroes" (1990, p. 121) with which the self comes to identify and recognise itself in and by. Here again Ricoeur finds the two poles of identity *ipse* and *idem* overlapping in the "rich dialectic of otherness and internalisation, underlying processes of identification" (1990, p. 122). Narrative identity is constituted in the narrative mediation of the gap between *idem* and *ipse*: "what sedimentation has contracted, narration can redeploy" (1990, p. 122). The

narrativisation of character restores the movement abolished in the sedimentation of acquired dispositions

Through “acquired identifications”, in particular our identifications with those people we most strongly identify with, an element of commitment and loyalty to other people, is incorporated into character “and makes it turn toward fidelity, hence toward maintaining the self” (Ricoeur, 1990, p. 121). The acquisition of identifications involves a keeping faith with the other. Ricoeur emphasises that “keeping one’s word expresses a self-constancy” (1990, p. 123) that marks a “properly ethical dimension of self-hood, irrespective of the perpetuation of character” (1990, p. 123). The self-constancy, keeping-faith with the other, involved here is not simply a matter of settled character. The narrativisation of character bridges the gap between the two modalities of the self’s permanence: “the permanence in time of character and that of self-constancy” (Ricoeur, 1990, p. 166).

The ethical force of the narrative conception of identity lies in the fact that it requires us to recognise our identity as being entangled with the identities of other people. My ethical identity, expressed in self-constancy, depends upon my keeping my word to others, keeping faith with others:

Self-constancy is for each person that manner of conducting himself or herself so that others can *count on* that person. Because someone is counting on me, I am *accountable for* my actions before another. The term ‘responsibility’ unites both meanings: ‘counting on’ and ‘being accountable for.’ It unites them, adding to them the idea of a *response* to the question ‘Where are you?’ asked by another who needs me. This response is the following: ‘Here I am!’ a response that is a statement of self-constancy (Ricoeur, 1990, p. 165).

Our properly ethical identity, as distinct from narrative identity, is constituted in the self-constancy of response to the other: in the “Here I am”. Ricoeur sees the possibility of a “fruitful tension” (1990, p. 167) between ethical identity and narrative identity. The tension arises from the fact that in the self constancy of the “Here I am!” that expresses ethical identity there is an assertiveness that contrasts with the “Who am I?” of narrative identity characterised by a constant questioning of the self. In fruitful tension narrative identity tempers the assertion of ethical identity so that the “Here I am” becomes an expression of humility. And the question “Who am I?” then becomes: “Who am I, so inconstant, that *notwithstanding* you count on me?” (Ricoeur, 1990, p. 168).

The theologian James Schweiker has introduced, to critical accounting thought, a notion of “accountable identity”, that has echoes of Ricoeur’s conception of narrative identity. For Schweiker, like Ricoeur, it is in narrative, and the process of giving an account of oneself, telling one’s story, in the context of our relations of trust and responsibility to others, through time, that narrative, ethical, and accountable identity is formed. Schweiker (1993) commends an essentially hermeneutic conception of the commercial firm as moral agent. The moral identity of the corporation, as he sees it, relies neither on consciousness nor sentience, it is, rather, constituted in the “the act of ‘giving an account’” (1993, p. 236). He does not claim that “corporations are moral agents prior to or outside of the linguistic act of giving an account” (1993, p. 236). Nor does he claim that corporations are equal members, with human beings, of the moral community. He sees the activity of giving an account one in which persons “*come to be as selves*” (1993, p. 235), and he claims that “there is an analogous fiduciary and temporal structure entailed in giving an account of the identity of persons and that of corporations” (1993, p. 237).

According to Schweiker (1993, p. 234, as an identity constituting activity, giving an account entails “providing reasons for character and conduct, ones held to be understandable to others and thereby rendering a life intelligible and meaningful”. It involves “saying or writing something about intentions, actions, relations and outcomes to someone - even if this is ourselves – amid complex and often limiting circumstances in such a way that an identity is enacted as intrinsically interdependent with others” (1993, p. 234). As such, giving an account is “an intrinsically social act” (1993, p. 244) and that the identity “engendered” by it is always “deeply social” (1993, p. 245). Because the identity engendered in the activity of giving accounts, is constituted in temporal relation to others in community and their values, it institutes responsibilities that extend in time and social space. Schweiker claims that it would be self contradictory for the agent constituted in relation and response to others and their demands to place the demands of private good above the good of the wider community. Such self-contradiction would undermine the very existence of the relationally constituted agent. In this respect, Schweiker claims, a degree of *social* responsibility is imperative for the corporation insofar as giving an account of itself and its actions to a wider community is constitutive of its identity: “It fails to do so at the cost of its own identity” (1993, p. 246). Schweiker thinks that this corporate identity entails constitutive relations to others that go “beyond simple contractual relations” and that the motive for accountability is thus “never simple, unadorned self-interest” (1993, p. 245). Consequently, on his view, the activity of accounting, enacts accountable identities, and “opens corporate forces to ethical evaluation regarding wider human purposes” (Schweiker, 1993, p. 231).

In broad terms we support Schweiker’s view. Specifically, we agree that through the process of giving accounts, broadly defined, narrative and ethical identities may emerge and be subject to moral force. Accounting that reflects the social responsibilities, emerging in the activity of giving accounts, and through narrative in general, may thereby acquire some moral purchase. We do, however, have some reservations concerning the practical application, or feasibility, of Schweiker’s vision. First, we note that he himself appreciates that accountants themselves tend not to recognise what he sees as the identity and responsibility constituting dimension of the activity of rendering an account. Too often, in his view, accountants “understand their work in purely functional terms with a keen sense of the difference between its language and the discourse of ethics” (1993, p. 232). It seems to us that there are, in fact, important differences between financial accounting and for example the discourse of ethics, understood in terms of the work of self-creation in pursuit of the good life.

Ricoeur is concerned with the creative dimension of narrative and metaphor: it is this aspect that underlies the identity producing potential of the activity of giving an account. Creativity is, however, marginalised in the practice of financial accounting. It has been constituted as a deliberately constrained problem solving technology: it addresses a world that it safely assumes to be already substantially constituted (pace Hines, 1988). Subjectivity and creativity are consciously and deliberately marginalised in financial accounting, and insofar as it is a language at all, is a constrained problem solving language. As a language, it is particularly and unusually constrained insofar as the meanings of perhaps its key terms – numbers – are objectively determinate prior to the engagement of the particular parties in conversation. We do not believe that the linguistic genre distinctions, supported by Habermas hold rigidly: there is creativity in all language and discourse, including financial accounting. However, we

would suggest that the language of financial accounting allows little real scope for the creative constitution of identities. Financial accounts, as presently constituted, seem little more than a pale shadow of Schweiker's idealised conception of the activity of "giving an account"; they do not primarily rationalize, or make understandable, "character and conduct", rather they provide a summary representation of the financial outcomes of activity.

Two constraints are crucial, the first, which we have already noted, is the understandable privileging of numbers and quantification in financial accounting. The second constraint is the domination of financial accounting practice by the economic, and in particular by the categories of neoclassical economics. Shearer (2002) takes up the issue of this latter constraint. She accepts Schweiker's notion that a collective, or corporate, moral agency can emerge in the process of giving an account. However, she argues that the language and terms in which corporate accounts are presently rendered, serves to foreclose any responsibility, or accountability, on the corporate agent's part for any wide scope of public goods, or indeed anything beyond private goods. Specifically she argues that:

... the discourse of neoclassical economics that informs accounting practice constructs the identity of the accountable entity such that it is obligated to pursue only its own good. Consequently, extant accounting practices are inadequate to meet the demands for accountability that are legitimately entailed by the act of rendering an account (Shearer, 2002, p. 541).

We essentially agree with Shearer on this point. If anything, we would want to go further and question whether the meagre creative resources of financial accounts could serve as a basis for the constitution of any moral identity at all. Shearer's response to what she sees as the moral inadequacy of extant accounting is interesting. She suggests two things. First, she suggests that a broader, "radicalized" (Shearer, 2002, p. 559), accountability on the part of corporate agents might be established on the foundation of Emmanuel Levinas' ethics of openness and responsibility to the other. She suggest that what is needed is: "the infusion into the language of economic accounts of a countervailing ethic that takes seriously the intersubjective obligation to the Other – an ethic that I argue is offered by the work of Emmanuel Levinas" (Shearer, 2002, p. 544). Second, she suggests that, "despite the apparent circularity", we might begin to reconstruct more broadly accountable economic identities by enacting "a broader accountability through those practices described as 'social accounting'" (Shearer, 2002, p. 544). Social accounting she defines as broadly any accounting that goes beyond the economic.

We have some reservations with these suggestions. First, we are not convinced that the invocation of a Levinasian ethic is appropriate in the context of the corporate agent. In our view it would be wrong to push the analogy at work in Schweiker's hermeneutic construal of the corporate entity as a moral agent, so far as to imply that the corporate agent may in itself take on the responsibilities associated with the adoption of a Levinasian ethic of openness to the other. Crucially, as Shearer herself notes, the obligation to the other that Levinas identifies "precedes the very constitution of the subject as a subject" (Shearer, 2002, p. 559). We suggest that prior to the emergence of the corporate agent as a subject in narrative, prior to its relational constitution in the giving of accounts, there is no foundation, which can subsequently be associated with the corporation as subject, for unmediated sensitivity to the demands of the other.

John Robert's writings help clarify our position here. He reminds us of Levinas' insistence that the kind of "ethical capacities" that Shearer is invoking here are essentially "grounded in corporeal sensibility" (Roberts, 2003, p. 253). As corporate bodies lack the physical senses that make possible this primordial openness to the other, this Levinasian ethical capacity, it does not seem appropriate to think that they might be made ethically responsive, or responsible, on this level. Roberts goes on to infer, mistakenly in our view, from this failure of the application of a Levinasian ethic at the level of the corporate entity, that ethics in business must always be rooted in the personal:

The corporate body is devoid of sensibility and, in this sense, is incapable of responsibility; ethics in business will always be a personal matter and the sensible corporation will always need to be built and grounded in individual conduct (Roberts, 2003, p. 251).

We would accept, that Levinasian ethical sensitivity may operate in business and accounting practice at the level of individual face-to-face encounters and "dialogue across the corporate boundary" (Roberts, 2003, p. 264). Such dialogue with those others most affected by corporate activities may inform the corporate agent and provide a basis for reappraisal of responsibilities. At the corporate level some simulacrum of the Levinasian face-to-face encounter may be generated through the corporate communications infrastructure. Roberts refers to this possibility as a potential for "extracorporeal 'contact'" (Roberts, 2003, p. 261). The face-to-face encounter, real or simulated, relies upon proximity, and too often financial accounting practice has functioned to create distance (see Funnell, 1998). Individual encounters across the corporate boundaries may in time lead to change in corporate behaviour and identity. Such encounters may lead to a reformulation of the expectations and social norms in relation to which the moral identity of the corporate entity may emerge and evolve in interaction with others. A Levinasian ethics, of openness to the other may have an indirect impact on the moral responsibility of the corporate agent; an impact filtered through the sensibilities of individuals and the constraints imposed by business language, including accounting.

A further difficulty with the application of the Levinasian perspective, in this business ethics context, is that can give no guidance on how the multifarious absolute and unmediated claims of individual others are to be translated into an appropriate socially responsible response to a community. Shearer recognises this problem, but it seems not to have a resolution from within a Levinasian framework:

To be sure, any "wider" structure of accountability that is imposed by accountants will necessarily be removed from the immediacy of the face-to-face ethical obligation that it seeks to recognize. As what is quite literally a third-party reconstruction, there clearly is no form of accounting that can capture the unwilling response to the other that forms the genuine ethical relation to the other. Yet accountants *can* help to make our economic institutions more *responsive* to the other, by seeking an accountability that formally recognizes the obligation to the other – even if it does not and cannot reflect the originary relationship from which this obligation derives (Shearer, 2002, p. 570).

Her suggestion that we might begin to reconstruct the corporate identities as morally obligated to wider social purposes through adoption of the practices of social accounting does not come out of any obvious direct responsiveness to the other. Indeed such practices may impose a sameness on the other. By articulating the nature of our

obligation to the other, that demand is domesticated and rendered in our terms. In the case of social accounting this rendering of the other into sameness occurs even before any demand is heard. Such new accountings will capture only what they look for and, in general, what they can quantify: "The remote visibility they realize is still a visibility without sensibility and hence anaesthetized" (Roberts, 2003, p. 264). The difficulty here, as Shearer is clearly aware, is one of mediation between ethics and morality. In our view Ricoeur, in taking a less extreme position than Levinas provides a more viable basis for thinking about how some balance, of ethics and morality, love and justice, may be accomplished. We will turn to this issue in the final part of this paper.

Notwithstanding our reservations, concerning Shearer's invocation of a Levinasian ethic, we continue to insist, with Schweiker and Shearer and against Roberts, that a corporate entity may in some cases be properly designated as a responsible agent. The responsibility of the corporate agent can only originate in the constitution of its narrative and ethical identity: in the relation between language and action, and perhaps especially in the entity's giving of accounts of itself and its actions. It cannot exist prior to the relational constitution of the commercial firm's narrative identity. We agree with Shearer that financial accounting, as presently constituted, does not provide a sound basis for the constitution of corporate identities that adequately enact social responsibilities. Where Shearer prescribes "social accounting" as a way of beginning to construct more responsible corporate identities, we instead suggest that we must turn to language. The firm's ethical identity insofar as it emerges at all does so in a socially situated interplay of language and action. If firms are to genuinely emerge as moral agents, they must be given the freedom, in language, to do so. They must be allowed access to the creative resources with which they can engage in a process of narrativising themselves. We would take a Kantian/Habermasian line and argue that morally binding responsibility cannot be externally imposed, but must rather be freely assumed. Firms must be given a degree of freedom to define their own identities and consequently their responsibilities. They must be allowed to be co-authors of themselves, in complex temporal relations with others. Only in the nexus of creative language and action can corporate entities come to write the histories within which they feature both as agent and sufferer, subject and object, and through which they may ultimately emerge as responsible agents.

If accounting is to play a significant part in this process, as a language in terms of which corporate entities are creatively narrativised, in the context of the sometimes competing, narratives of others, then it must be allowed to become a free medium of expression. It needs to be less constrained and less distorted by the logic of neoclassical economics. Broadbent (1998) has drawn on feminist resources to articulate a call for a reconfiguration of accounting and our conceptions of the "ideal speech situation" within which the processes of discourse ethics are enacted. Broadbent calls for "for the strictures on objectivity to be relaxed" (Broadbent, 1998, p. 269), and urges a reconfiguration of accounting practice that fully embraces the challenge of subjectivity (see also Morgan, 1988). Following Arrington and Puxty's (1991), she urges accountants to recognize and come to terms with the fact that accounts make claims not just on the level of the objective world we share, the level on which accountants have tended to constrain their practice; they also make claims on the intersubjective and the personal level. They make claims that need to be tested, not just in terms of truth, but also in terms of intersubjective validity, and sincerity. A more adequate, creative/productive, accounting will need to have the courage to engage with affairs on

all three levels. Broadbent suggests that an accounting discourse that refuses to engage with and express “wider considerations including emotion” must be “implicated in the processes which repress and ignore” those considerations (Broadbent, 1998, p. 287). We fully agree with Broadbent’s call “for an extension of the modes of presentation of accounts, to enable subjectivities to be represented in a less constrained manner than is possible in numbers and conventional text” (Broadbent, 1998, p. 269).

The increasing recognition of the importance of the accounting narratives provided as part of the corporate financial reporting package (see Beattie *et al.*, 2002), represents, in our view, an opportunity for a significant enrichment of corporate accounts. The increasing emphasis on the narrative elements of the financial reports, specifically the “management discussion and analysis” in the US and the “operating and financial review” in the UK, no doubt will lead to a certain problems. The inclusion of rich and complex ordinary language in financial reports will surely be used to facilitate the obfuscation of an enterprise’s financial position (see Rutherford, 2003). This is a risk and challenge that must be met if corporations are to be allowed access in financial reports to a rich language through which, and in relation with others and objective circumstance, they can shape their own narrative identities and responsibilities. Obfuscation through ordinary language is potentially a problem. The greater danger, however, is that the creative potential associated with the employment of ordinary language in financial reports will be stifled by an anxious accounting profession, and that the narrative dimension of financial reports will sink in inertia; into repetition and formalism (see Aerts, 2001).

We do not believe that entirely “water-tight” barriers can be put between discourse genres. Accounting has always been to some extent creative. Nevertheless, the creative resources of accounting as presently constituted are thin; poetry and emotion have been marginalized, almost expunged, from the language of accounts. These elements need to be brought into accounts if the “giving of accounts” is ever to bear the weight of the function Schweiker envisages for it of provoking the emergence of morally responsible agents. Accounting needs to get beyond the constraints that have been imposed on its language and take up the creative potential of poetry and emotion. The crucial emotion involved in the positive construction of moral identities is, we would suggest, love. We must allow even the excessive language of love to be introduced into accounts and into the narrative constitution of corporate agents. Schweiker may be right, as things presently stand, to insist that “love is not constitutive of corporate purposes”: he finds it difficult to imagine a more “naïve” suggestion (Schweiker, 1993, p. 245). However, we find it difficult to imagine a moral responsibility, with real bite, without love. Things can be different, through faith and hope and love.

This creativity we have talked about also needs to be drawn into the discourse processes that shape accounting regulation and practice. We concur with Broadbent’s view that if the Habermasian idealisation of communicative action it is to help guide us towards a more enabling accounting, it must itself “be liberated from the strictures upon its processes” (Broadbent, 1998, pp. 290-291). In the final part of this paper we will argue that the language and discourses of accounting standards and regulation setting needs to move beyond the measured language of justice and equivalence and take up a more fully poetic and expressive language. Most especially we will suggest that it must find ways of accommodating even the excessive language of love. In doing so

regulations may co-opt the power of that language. Before we turn to consideration of the dialectic of love and justice, we take some time to extend our exploration of the role of narrative in communicative action and judgement generally. In the next section of the paper, we follow Benhabib (1992) in arguing that and a proper recognition of the significance of narrative yields an enlarged, and more adequate, conception of communicative action/ethics, that potentially has important application to the domain of accounting practice.

6. Narrative, accounting judgement, and the enlargement of communicative ethics

In Benhabib's work (1992), and in particular in her efforts to set out a "phenomenology of moral judgment", we find a useful articulation of the role of narrative within an enlarged, understanding of communicative ethics "that includes a discursive 'narrative force' as well as a performative 'illocutionary force' of arguing or asserting" (Rainwater, 1996, p. 99). Benhabib's (1992) analysis powerfully draws together the Habermasian and Ricoeurian frameworks. Her interpretation of discourse ethics crucially connects with many of Ricoeur's insights concerning narrativity and in particular the construction of narrative identity. She rejects, as does Ricoeur, the notion of the self as isolated Kantian ego "qua subject of consciousness withdrawn from the world" (Benhabib, 1992, p. 127). For Benhabib, and Ricoeur, the self emerges only intersubjectively in the mediation of narrative. On this view of the construction of the self, as we have seen, the production of knowledge of the self and self-definition, proceeds as an ongoing process of self-interpretation evolving in the context of a complex web of relationships and narratives. Benhabib, like Ricoeur, argues that action, and in particular communicative action, is always immersed in "a web of interpretations" (Benhabib, 1992, p. 126) which she calls narrativity:

Actions are identified narratively. Somebody has always done such-and-such at some point in time. To identify an action is to tell the story of its initiation, of its unfolding, and of its immersion in a web of relations constituted through the actions and narratives of others. Likewise, the whoness of the self is constituted by the story of a life – a coherent narrative of which we are always the protagonist, but not always the author or the producer. Narrativity is the mode through which actions are individuated and the identity of the self constituted (Benhabib, 1992, p. 127).

She puts narrative, and in particular the iterative construction and reconstruction of narrative identity, at the centre of a communicative ethics orientated towards an ideal of ongoing dialogue rather than the illusory terminus of total consensus.

Benhabib, like Broadbent (1998), argues that post-Kantian universalist ethical theories, such as Habermas' version of communicative ethics, have tended to "lopsidedly privilege" (1990, p. 357) economic or political rationality to the exclusion of the broader scope of personal relations. A key example of this rationalism is Habermas' insistence that, following the passage to modernity, "judgements of justice" compose the core of moral theory: "for Habermas, deontological judgments about justice and rights claims define the moral domain insofar as we can say anything cognitively meaningful about this" (Benhabib, 1990, p. 348). This rational bias has driven post-Kantian universalist ethics towards an abstract proceduralism and away from engagement or recognition of the finite, historical and narrative, and emotional aspects of humanity. A major weakness of proceduralist ethics has been its "reductionist

treatment of the emotional and affective bases of moral judgement and conduct” (Benhabib, 1990, p. 355).

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and justice

Benhabib recommends that we resist the distortions of procedural universalism by viewing the discourses of communicative ethics less in terms of the models of political fora or courts, and more as the “continuation of *ordinary moral conversations* in which we seek to come to terms with and appreciate the others’ point of view” (Benhabib, 1990, p. 358). She suggests that, if the maintenance of dialogue and the development of mutual understanding are taken as the goal, rather than the achievement of consensus, “discourse theory can represent the moral point of view without having to invoke the fiction of the *homo economicus* or *homo politicus*” (Benhabib, 1990, p. 358). On such a view of discourse ethics, the key competence becomes the ability to sustain the conversation:

In conversation, I must know how to listen, I must know how to understand your point of view, I must learn to represent to myself the world and the other as you see them. If I cannot listen, if I cannot understand, and if I cannot represent, the conversation stops, develops into an argument, or maybe never gets started (Benhabib, 1990, p. 359).

Such competence evolves through communicative action in which “we practice the reversibility of perspectives implicit in adult human relationships” (Benhabib, 1990, p. 359). The ideal of universalisability on this view becomes a matter of extending the conversation and the reversibility of standpoints to the greatest possible extent. The moral viewpoint then becomes the viewpoint of all. The development of our capacities to adopt this moral point of view, reverse perspectives, and extend the exercise of our moral imagination, and be good partners in moral conversation, is intimately linked with our narrative skills and competences: our ability to grasp the other’s story.

Corporate entities are potentially significant participants, agents, in the moral domain. If they are to play their part in the ongoing moral conversation and make adequate judgements, from the moral point of view, they must develop their conversational and narrative skills and identities. If accounting is to make a full contribution to the conversation it must become more dialogistic. It cannot be content to imagine that its job is simply to state the facts, tell it like it is (Solomons, 1991) and thus foreclose any conversation. Accounting must become a conversational vehicle carrying contributions to and from the corporate entity and those others affected by the corporation’s actions. New technology, in particular the Internet, presents the exciting possibility that a more dialogistic accounting, now technologically feasible, might be made a reality given the corporate will to make it so (see Financial Accounting Standards Board, 2002).

Benhabib claims that all competent judgment and especially moral judgment entails the exercise of narrative and interpretative skills, the possession of which allow us to imagine ourselves in the other’s position. An intersubjective validity of judgment is attainable through the “enlarged mentality” (Benhabib, 1992, p. 133), that is, thinking that transcends the limitations of the individual. She argues that we are “always already” engaged in moral judgement in virtue of our immersion in the web of human relations and interpretations. She outlines a “phenomenology of moral judgment” (Benhabib, 1992, p. 129), that takes account of the immersion of identity and action in narrativity, and views moral action in terms of communicative interaction. She identifies three areas where moral judgement is needed.

First, she argues that the assessment of morally relevant situations cannot be dealt with in terms of a Kantian subsumptive model of judgement. Judgement in general, and in particular the assessment of the moral obligations that concrete situations and circumstances impose upon us cannot be a matter of subsuming the particular under the universal, rather it involves “contextualizing the universal such that it comes to bear upon the particular” (Benhabib, 1992, p. 132).

Second, she insists that the assessment of the morality of actions requires the exercise of moral imagination in the articulation of possible narratives and act-descriptions in terms of which the action might be understood. The making of adequate judgements concerning what actions we need to take to fulfil our moral obligations entails the application of an interpretive ability, the ability to imagine the actions under consideration, in terms of various descriptions and narratives. We need to be able to understand the action not only from our own perspectives, or from the perspective of an abstract universal rule, but as it will be seen and understood by others affected by it. We need to have the imagination to recognise the narratives in terms of which others might comprehend our acts:

The identity of a moral action is not one that can be construed in light of a general rule governing particular instances but entails the exercise of moral imagination which activates our capacity for thinking of possible narratives and act descriptions in light of which our actions can be understood by others (Benhabib, 1992, pp. 128-129).

Finally, Benhabib argues that the formulation and assessment of moral intentions and maxims also entails the exercise of moral imagination. We form and identify our intentions in relation to our narrative of ourselves, which they project into the world. The formulation of the meaning of the narrative involves a mediation of our own reading of our past and our projected future as we might desire it to be: and a grasp of how it is, and will be, understood by others involved:

The assessment of the maxim of one’s intentions, as these embody moral principles, requires understanding the narrative history of the self who is the actor; this understanding discloses both self-knowledge and knowledge of oneself as viewed by others (Benhabib, 1992, p. 129).

Accounting judgement is always moral: it always has a moral dimension alongside the legal and technical. Adequate accounting judgement, whether made by independent accountants or reporting corporate entities cannot simply consist in the expert subsumption of the particular case under universal accounting rules *or* principles. Rather the universals, the rules and principles, must be contextualised so that they are appropriately brought to bear on the particular case. This contextualisation involves adoption of the moral point of view, which as we have seen is the universal point of view engaging a maximum reciprocal reversal of standpoints. This moral point of view entails the exchange of narratives. It requires that the parties involved are able to understand how others affected see the situation, and read the alternatives. This moral point of view ideally will be institutionalised for the purposes of validating social norms and regulations such as accounting standards. However, clearly the ideal of reciprocal perspective taking applies to every moral judgement; it applies to the individual judgements made by the independent accountant/auditor and those made by the reporting corporation. We are insisting here that if the force of moral validity is to be put back behind accounting practice, the ideal of an enlarged communicative ethic needs to be carried down and applied at the level of the particular accounting

judgement. Only the combination of and adequately validated judgement made using appropriately contextualised principles can put real moral force back behind accounting practice. Insofar as accounting principles are more readily contextualisable than “rules”, this prescription for the moral re-invigoration of accounting practice, favours the trend towards a principles based approach to accounting.

Narrative sensitivity and competence need to be brought into play at three stages of accounting decision making. First, at the point of accounting issue and problem identification, accountants and corporate agents must sharpen their awareness of the concerns of those affected by the reporting entity’s activities. To do this they need to imaginatively put themselves in the position of the other, and they can only do that by having some narrative based understanding of the other. Second, accounting alternatives must be assessed in terms of how the parties affected, from their own point of view, understand their impact; not merely in terms of their conformance, or otherwise, to some universal principle/rule. Finally, narrative understandings must underpin the assessments made by accountant’s and the corporate entity’s concerning moral intentions and maxims. Only through dialogue, real and imagined, in which narrative understandings of self and other emerges, can adequate moral consideration be given to the objectives of the corporate entity or accounting practice. The search for a valid balance between economic and other wider social ends must go through narrative. Each stage involves the exercise of moral imagination. It involves the imaginative interpretation and understanding of the narrative histories of both oneself and of the other.

Benhabib’s phenomenology of moral judgement can be understood as an application of Kant’s conception of reflective aesthetic judgement to the moral domain. Kant’s “reflective judgement” aims at a kind of intersubjective validity: it involves the application of a critical reflection on judgements that takes account of the perspectives of everyone affected. This is primarily achieved by assessing judgements in terms of the judgements, actual and possible, of others: seeing things from their point of view. Judgement then draws its validity and force from the, at least potential, agreement that underlies it. Judgement involves an, at least anticipated, communication with others. By taking account of the position of others, reflective judgement can overcome the idiosyncrasies of the local subjective position and achieve a certain intersubjective validity. This Kantian overcoming of the limitations of the individual position through reflective judgement requires that, in an abstract sense, we think from the position of everyone else, but it does not of itself require that we contextualize our judgements.

For Benhabib, the exercise of moral judgement always demands the exercise of this capacity for “enlarged thought”, that is, the capacity to “put ourselves in thought in the place of everyone else” (Kant, 1790, p. 136): to “think from the perspective of everyone else” (Benhabib, 1992, p. 138). Benhabib argues, however, that we must reject Kant’s a priori and his notion that we are all somehow identical in rational moral terms so that by thinking for oneself one can in effect think for all. Benhabib suggests that if we reject the a priori rationality but retain a universalism of moral principles, we must conceive of enlarged thought in terms of actual and potential dialogue: “‘Enlarged thought’ is best realized through a dialogic or discursive ethic” (Benhabib, 1992, p. 138). It is best realised through an enlarged communicative ethics that allows room for the narrative imagination.

Benhabib emphasises that this thinking from the place of the other must entail an exercise of hermeneutic imagination, that itself may facilitate some mediation of the

demands of justice and virtue. In the practical extension of moral and political imagination in dialogue, in the real public and civic spaces where we encounter the narratives of those who would otherwise be strangers to us, feelings of friendship and solidarity may emerge and carry us beyond justice – the endpoint of Habermas' communicative ethics:

...narrativity has the power to evoke moral imagination and thereby motivate actions which surpass the minimal requirements of mere duty and justification alone. This insight enlarges the very horizon of communicative ethics itself (Rainwater, 1996, p. 107).

Thus, whilst from a Kantian or Habermasian perspective a clear distinction will tend to be maintained between "the public virtue of impersonal justice and the private virtue of goodness", Benhabib's enlarged conception of communicative ethics allows for a mediation of the demands of the right and the good through the cultivation of friendship and solidarity. This mediation is made possible by the exercise of narrative imagination that promotes the "the extension of the sympathy and affection we naturally feel toward those closest to us unto larger human groups" (Benhabib, 1992, pp. 139-140), it entails the personalising of justice: the supplementation of justice with love.

In the final section of the paper we return to Ricoeur's work and look more closely at the relationship, the dialectic, between love and justice. He recognises an initial disproportionality of love and justice, but urges us to "search for practical mediations between them – mediations, let us quickly say, that are always fragile and provisory" (Ricoeur, 1991, p. 315).

7. Love and justice, the logic of superabundance and the logic of equivalence

Ricoeur suggests that the conventional efforts that have been made to extract an analysis of the recurrent themes and features of love, through, for example, textual analysis, have generally tended towards conceptual incoherence. In particular he finds that they are unable to satisfactorily deal with the tension, or discordance between the features of "self-sacrifice" and "mutuality", between the logic of superabundance and the logic of equivalence, that systematically recur in the literature of love. He suggests that for a balanced, unsentimental, examination of love, we must look to those, often rather complex, forms of discourse that resist the conceptual "levelling down" brought about by analytic philosophy: "For love does speak, but it does so in a kind of language other than that of justice" (Ricoeur, 1991, p. 317). We must look to those creative aspects of language that Habermas would like to keep "tamed, as it were" (Habermas, 1985, p. 209), that is separated from, and where appropriate subordinated to, the communicative uses of language.

Ricoeur uses aspects of the biblical tradition to direct our attention to the "strangeness" of the discourse of love. First, he argues that the discourses of love and praise function poetically in ways that are at odds with the working of those discourses that "seek univocity at the level of principles" (Ricoeur, 1991, p. 318). He examines the rhetoric used in the biblical exaltation of love and by shows how the devices used there resist efforts "to isolate individual meanings" (Ricoeur, 1991, p. 318). This resistance makes it difficult to incorporate love into an analysis, in the sense of conceptual clarification, of justice.

Second, he calls our attention to the disturbingly imperative form of much of the discourse of love: there seems to be “something scandalous about commanding love, that is, about ordering a feeling” (1991, p. 318). The strangeness of the imperative discourse of love raises the issue of how we should understand the commandment to love: to love God and to love your neighbour as yourself. What force, what authority, can such a command have? Ricoeur’s response to this question is that the authority of the commandment to love is founded upon love itself. Ricoeur argues, drawing on Rosenzweig (1971), that the I – thou relationship of love, between God and the individual – is foundational to Law and to the commandment of love:

The commandment that precedes every law is the word that the lover addresses to the beloved: Love me! . . . this is a commandment that contains the conditions for its being obeyed in the very tenderness of its objugation: Love me! (Ricoeur, 1991, p. 319).

Ricoeur goes on to relate the commandment of love to the discourse of praise, and he suggests that we may find there a poetic use of the imperative. Because of the entanglement of love and praise, it is clear that we cannot simply reduce the commandment of love to a moral obligation or duty: it “is revealed as being irreducible, in its ethical overtones, to the moral imperative” (Ricoeur, 1991, p. 320).

The third strangeness of the discourse of love, identified by Ricoeur, involves love as a feeling. This third aspect he argues is best understood in terms of the poetics of love and the power of metaphorisation. The urgent demand “love me!” addressed by the lover to the beloved “confers on love the dynamism thanks to which it becomes capable of mobilising a wide variety of affects that we designate by their end states – pleasure versus pain, satisfaction versus discontent, rejoicing versus distress, beatitude versus melancholy, and so on” (Ricoeur, 1991, p. 320). Ricoeur argues that this mobilisation of affects, under the power of love, appears in the linguistic field as a process of metaphorisation that allows erotic love to be “capable of signifying more than itself and of indirectly intending other qualities of love” (Ricoeur, 1991, p. 320).

Ricoeur contrasts the discourse of justice and discourse of love, and points out certain aspects of clear opposition. He begins by considering justice as social practice and proceeds to examine it on the level of the principles, of justice, that govern our understanding of what it would mean for an institution to be “just”. Concerning justice as a social practice he observes that: “neither the circumstances nor the means of justice are those of love” (Ricoeur, 1991, p. 321). Specifically, he suggests that justice’s reliance on argument, on the confrontation of plausible and communicable reasons, is foreign to love. He also draws attention, on a practical level, to the fact that justice, as distinct from love, involves closure; it requires not just argument, but decision.

At the reflective level, of principles, Ricoeur argues that from Aristotle to Rawls, justice has been identified with distributive justice. From that perspective society “appears as an assigning of roles, tasks, rights, and duties, of advantages or disadvantages, of goods and costs” (Ricoeur, 1991, p. 322), and justice itself becomes the “undergirding virtue of the institutions presiding over this division” (Ricoeur, 1991, p. 322). Justice is then tied to equality, and the ideal justice can be characterised as “an equitable division of rights and goods to the benefit of everyone” (Ricoeur, 1991, p. 323). Injustice becomes, in for example Rawlsian terms, simply “inequalities that are not to the benefit of all” (Rawls, 1971, p. 61). Ricoeur argues that, on this view, “society is seen, in effect, as the space of a confrontation between rivals” (Ricoeur, 1991, p. 323). He argues that ultimately, the juxtaposition of

interests, even under the formulation of “disinterested interest” characterising a Rawlsian hypothetical original social contract, “prevents the idea of justice from attaining the level of a true recognition and a solidarity such that each person feels indebted to every other person” (Ricoeur, 1991, p. 324). For Ricoeur solidarity and mutual indebtedness “can be seen as the unstable equilibrium point on the horizon of the dialectic of love and justice” (Ricoeur, 1991, p. 324).

Ricoeur tries “to build a bridge between the poetics of love and what we might now call the prose of justice, between the hymn and the formal rule” (Ricoeur, 1991, p. 324). He explores the tensions between the sometimes opposing claims of love and justice, which he hopes “may even be the occasion for the invention of responsible forms of behavior” (Ricoeur, 1991, p. 324). He finds key examples of this living tension in fragments of the Sermon on the Mount in Matthew’s gospel and in the Sermon on the Plain in Luke’s gospel. There we have a dramatic contrast between the logic of humanity, the “logic of equality, of equivalence” and the logic of God, the logic “of excess, of superabundance” (Ricoeur, 1979, p. 279). The divine logic, Jesus’ logic of excess, of disproportionality, of superabundance and generosity, is perhaps nowhere made more uncompromisingly plain than in Matthew’s account of Jesus’ Sermon on the Mount:

You have learnt how it was said: *Eye for eye and tooth for tooth*. But I say this to you: offer the wicked man no resistance. On the contrary, if anyone hits you on the right cheek, offer him the other as well; if a man takes you to law and would have your tunic, let him have your cloak as well. And if anyone orders you to go one mile, go two miles with him. Give to anyone who asks, and if anyone wants to borrow, do not turn away.

You have learnt how it was said: *You must love your neighbour* and hate your enemy. But I say this to you: love your enemies and pray for those who persecute you; in this way you will be sons of your Father in heaven, for he causes his sun to rise on bad men as well as good, and his rain to fall on honest and dishonest men alike. For if you love those who love you, what right have you to claim any credit? Even the tax collectors do as much, do they not? And if you save your greetings for your brothers, are you doing anything exceptional? Even the pagans do as much, do they not? You must therefore be perfect just as your heavenly Father is perfect (Matthew 5: 38-48).

Ricoeur reminds us that the law of the talion, the law of an eye for an eye, represented an important advance for humanity over sheer barbarity and unrestrained vengeance. Jesus, nevertheless, in this passage seems to sweep away this logic of equivalence. He does so not by giving us a general a general rule but rather by presenting us with four specific and somewhat unlikely situations and correspondingly four extreme and idiosyncratic commandments. These commandments are perplexing, even distressing and they seem like overreactions. A literal application of, for example, the commandment that we should turn the other cheek would surely compound the betrayal and exploitation of the weak and marginalised in society. It is clear then that the purpose of this accumulation of extreme cases is not to provide us with a battery of literal rules, for application in other cases, but rather to call forth an extreme response in us by building a pattern of commandments that radically challenges our human logic of equivalence and proportionality.

Ricoeur suggests that in this and other instances Jesus’ use of extreme commandments and extravagant rhetoric has the effect of disorientating us in order to allow a reorientation. What is reorientated “is less our will than our imagination”

(Ricoeur, 1979, p. 281). Jesus' extreme commandments open up new perspectives, new ways of seeing and responding. What emerges, in the quoted passage from the Sermon on the Mount, is a distinct pattern of excessive reaction, a "giving more" than is reasonable, more than is demanded by the logic of equivalence. Ricoeur identifies the same logic of superabundance in Jesus Christ himself: he is the divine excess of generosity, "abundant free gift" (Romans 5: 16), the "how much more of God" (Ricoeur, 1979, p. 282). The opposition of the logic of superabundance and the logic of equivalence, found in Matthew's Gospel, operates on a different level in relation to Jesus Christ as the divine gift. The clash here is on the level of the dialectic of life and death, redemption and fall: "On the side of the logic of equivalence: sin, law, and death; on the side of the logic of superabundance: justification, grace, and life" (Ricoeur, 1979, p. 282).

In Luke's account of Jesus' Sermon on the Plain, the new commandment to "love your enemies" is brought into close proximity with the commandment to "treat others as you would like them to treat you". That is, the commandment of love is brought into confrontation with the golden rule; the rule of justice:

But I say this to you who are listening: Love your enemies, do good to those who hate you, bless those who curse you, pray for those who treat you badly. To the man who slaps you on one cheek, present the other cheek too; to the man who takes your cloak from you, do not refuse your tunic. Give to everyone who asks you, and do not ask for your property back from the man who robs you.

Treat others as you would like them to treat you. If you love those who love you, what thanks can you expect? Even sinners love those who love them. And if you do good to those who do good to you, what thanks can you expect? For even sinners do that much. And if you lend to those from whom you hope to receive, what thanks can you expect? Even sinners lend to sinners to get back the same amount. Instead, love your enemies and do good, and lend without any hope of return. You will have a great reward, and you will be sons of the Most High, for he himself is kind to the ungrateful and the wicked (Luke 6: 27-35).

Ricoeur begins to make sense of this confrontation by first considering how the hymn of love becomes a commandment to love, that is "how the poetic quality of the hymn gets converted into an obligation?" (Ricoeur, 1991, p. 324). For Ricoeur the answer to this question lies in our previous discussion of Rosenzweig's (1971) analysis of the foundation of the law in relationship to God, and the gift of existence; the gift of the law, and the gift of forgiveness. The commandment of love is grounded in the self's essential dependence on the gift. Ricoeur sees the commandment to love one's enemies as the "hyperethical" expression of an economy of the gift. The commandment is ethical insofar as it is an imperative, a rule. But it is hyperethical insofar as it transcends ethics in the superabundance of the economy of the gift that stands in sharp contrast to "the logic of equivalence that governs everyday ethics" (Ricoeur, 1991, pp. 325-6).

The golden rule of "treat others as you would like them to treat you" involves a reversibility of positions, a reciprocity between what is done by a person and what is done to them. It thus entails a logic of equivalence, that contrasts sharply with the logic of superabundance, the disproportionality, which characterises the commandment to "love your enemies". Ricoeur points out that, in giving the new commandment of love, Jesus, in the passage from Luke's gospel quoted above, seems to be pointing towards an irreconcilability of the two logics of love and justice. The apparent retraction of the

golden rule, in this passage from Luke's gospel, is, Ricoeur suggests, all the more disturbing inasmuch as "the rule of justice can be taken as a reformulation of the golden rule in formal terms" (Ricoeur, 1991, pp. 326-7). It then seems that the condemnation of the golden rule extends to a condemnation of the principles and social practice of justice.

However, the fact that the "new commandment" to "love your enemies" and the golden rule of "treat others as you would like them to treat you" appear in such close proximity, in for example the sermon on the plain, suggests that the appearance of incompatibility may be deceptive. It is possible that the commandment of love does not rescind the golden rule, but rather gives it a new inflection. It may be that the new commandment "does not abolish the golden rule but instead reinterprets it in terms of generosity" (Ricoeur, 1991, p. 327). Such a reinterpretation may be vital if the hyperethical, extreme, commandment of love is to find expression in the ethical sphere. Yet how can the commandment of non-equivalence, disproportionality, superabundance, be compatible with justice? How can the logic of disproportionality be generalised in society in ways that are compatible with justice? What rule of justice can be made compatible with a principle of nonequivalence? How can distributive justice be compatible with a rule of lending without expectation of return?

Ricoeur argues that if the hypermorality of "love your enemies", applied in social terms, is to avoid descending into immorality, it has to work through the morality of the golden rule, formalized in terms of social justice. Conversely, it is only the logic of Love, disproportionality and superabundance, that ultimately secures justice, and the logic of equivalence, from perverse interpretation:

Without the corrective of the commandment to love, the golden rule would be constantly drawn in the direction of a utilitarian maxim whose formula is *do ut des* (I give in order that you may give). The rule "Give *because* it has been given you" corrects the "in order that" of the utilitarian maxim and saves the golden rule from an always possible perverse interpretation (Ricoeur, 1991, p. 328).

Jesus' comments in Luke 6: 27-35, can then be understood not as an unqualified opposition of love and the logic of superabundance to the golden rule but rather as a warning against the perverse interpretation of the golden rule. Justice is open to perversion in much the same way as the golden rule. The rule of justice can potentially reflect either a true pursuit of cooperation founded upon a deep awareness of mutual interdependence, or it can take perverse form as a competitive attempt to secure private advantage within the security of an accepted rule or framework. Ricoeur believes that there is a spontaneous tendency for our practice and even our most abstract formulations and sense of justice to degenerate into sublimated forms of utilitarianism. Benhabib warns against the utilitarianism built into Habermas' formulation of communicative ethics. She suggests that Habermas' universalizability principle (U) adds only a "consequentialist confusion" (Benhabib, 1990, p. 344), to the vital core of discourse ethics, captured by the principle that the only valid norms are those that have or could gain the approval of all affected in a practical discourse conducted in accordance with the principles of universal moral respect and egalitarian reciprocity.

Ricoeur suggests that our conceptions and institutionalisations of justice need to be constantly guarded and reinforced with the "poetics of love". But he is equally insistent that justice is "the necessary medium of love" (Ricoeur, 1991, p. 329). Because love is hypermoral, it becomes practical and enters the ethical domain only through the

medium of justice. Ricoeur argues that it is perfectly practicable for us to achieve and protect an equilibria, albeit unstable, between love and justice, in our everyday social and political affairs: “the tenacious incorporation, step by step, of a supplementary degree of compassion and generosity in all of our codes including our penal codes and our codes of social justice – constitutes a perfectly reasonable task, however difficult and interminable it may be” (1991, p. 329).

How can we work towards this balance in practice? How can the logic of superabundance be applied in everyday life, in accounting, in commerce? How can we organise things so that we begin to live according to the logic, the economy, of the gift? First, we must put ourselves on guard against our tendency to be satisfied with the logic of equivalence. Indeed, accounting not only tends to be satisfied with equivalence, it positively revels in it and sets itself up as a guardian of equivalence. Guarding it against the pollutions of affect, imagination, and disorder. Second, we must be alert to the perversion of the logic of equivalence, alert to greed and envy behind utilitarian distributive justice. Our modern society, that is our capitalist market society, seems to be founded on a logic of “free” and “fair” exchange, a logic of equivalence. Behind the semblance of market equivalencies is a perverse reality of coercion, force, and covert constraint: the market makes exchanges seem equal that in reality are unequal and exploitative:

Bourgeois society is ruled by equivalence. It makes the dissimilar comparable by reducing it to abstract quantities. To the Enlightenment, that which does not reduce to numbers, and ultimately to the one, becomes illusion; modern positivism writes it off as literature (Horkheimer and Adorno, 1944, p. 7).

We need to allow the exercise of imagination, moral and narrative a place in accounting practice and regulation. Ricoeur reminds us that the law of exchange and equivalence is not eternal and that there existed before it an economy of the gift; an economy in which men and women “competed” with one another to be most generous:

Is not our task at the national level, and even more at the international level, to bring about the economy of the gift within a modern context? Is not our task to rectify by some positive interventions, the inequality that results precisely from our application to all our economic and commercial relations of the logic of equivalence? (Ricoeur, 1979, p. 283).

The accounting profession has to be sure that as a collective body it does not stand in the way of a political resuscitation of the economy of the gift; here accounting educators may bear a particular responsibility. Accountants have to stop aligning themselves with and reinforcing the division between impersonal public justice and a private love. They can contribute to the abolition of division between public right and private good, through the adoption in their own domains of an enlarged conception of communicative ethics. As we have argued above the extension of the narrative imagination in just institutions entails and fosters the extension of love from the private into the public realm.

In the transition from traditional to modern society, the moral point of view becomes intellectually located in rational discourse and, detached from powerful action motivating resources. Morality faces a “motivational deficit” (Habermas, 1996, p. 35) that has made itself acutely felt in the accounting domain. We insist that in modernity, moral claims must be grounded and validated in reason, and in particular communicative reason. We recognise that a great deal needs to be done to secure

accounting's foundations in communicative rationality. But we realize that rationality alone will always leave morality in general, and accounting practice in particular, in motivational deficit. We have argued that through an enlarged communicative ethics we can "personalize justice" (Benhabib, 1992, pp. 139-140), so that the force of reason might be modified and augmented by something more powerful. That something amounts to an ethical impulse – that is a feeling/intuition of absolute obligation to the other; a sense of being bound, not just by reason, but by the presence of the other and the demands of solidarity. At one time this sense of being bound by a responsibility, to the other, that is not moderated by reason, would have been easily recognised as the religious impulse. It is an impulse that historically has found powerful and beautiful expression in the religious texts and rituals. In our discussion above we have drawn, via Ricoeur, only on its New Testament expression. The organised religions have played a significant part in carrying forward this impulse in human society; they have reiterated, elaborated, and valorised it. At its worst modernity seems plainly to be capable of robbing us of this impulse, or of at least leading us to deny it (see Bauman, 1989). The distortions of modernity cannot be used as an excuse for flight into irrationality, blind tradition, and myth. We must preserve and increase our use of reason, especially communicative reason, if we are meet human need on an international scale. But God or no God, religion or no religion, we must also preserve this "religious" impulse.

Notes

1. For an analysis of Aquinas' conception of the virtues and their relevance for contemporary Christian ethics see Porter (1990).
2. We are inclined to accept that, in the course of its development, capitalism has, in turn, employed and discarded Christian ideas and values: beyond this, we do not intend to seem to be taking any position on Weber's (1904/1905) controversial thesis concerning the relationship between the Protestant ethic and the spirit of capitalism. See for example Marshall (1982) for some introduction to the debate surrounding Weber's thesis.
3. In contrast with Habermas, Ricoeur argues for the "primacy of ethics over morality" (Ricoeur, 1990, p. 171): he gives priority to the ethical intention of leading a good life over norms and rules of conduct that might be taken as defining good behaviour. There is a promise of a reconciliation of virtue and justice, ethics and morality, contained within Ricoeur's definition of the ethical intention as "aiming at the 'good life' with and for others, in just institutions" (Ricoeur, 1990, p. 172).

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