

Rethinking Accounting Research Through Postmodernism: Mapping Citation Networks and Intellectual Structure*

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Abstract

This study examines the epistemic coherence and conceptual structure of postmodern accounting by analysing 220 scholarly publications through a dual lens of citation mapping and conceptual classification. Drawing on four interrelated theoretical strands—postmodernism, genealogy, deconstruction, and dialogic accounting—the research investigates whether postmodern accounting constitutes a fragmented discursive space or a cumulative, pluralistic intellectual tradition. Using bibliometric data from Web of Science and ScienceDirect, the study identifies key authors, highly cited publications, and patterns of conceptual convergence. The findings indicate the emergence of a discernible epistemic architecture, in which dialogic approaches have gained significant prominence in the past decade, while genealogical and postmodern foundations remain influential through the works of Foucault, Miller, and Hoskin. A small set of publications—such as Brown and Dillard, 2015 and Miller and O’Leary, 1987—function as epistemic hubs, bridging multiple paradigms and shaping the critical grammar of the field. By integrating heatmap visualizations and network diagrams, the analysis highlights a core–periphery structure in which multi-paradigm works act as conceptual anchors and reveal dynamic research trends. Overall, the study concludes that postmodern accounting is not dissolving into theoretical fragmentation but is consolidating into a reflexive, discursively rich, and pluralist field of inquiry.

Keywords: Postmodern Accounting; Dialogic Approaches; Citation Analysis; Genealogy

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1. Introduction

Accounting as an academic field has long been shaped by positivist methodologies. These approaches have not only influenced the epistemological basis of research but also the institutional settings in which it takes place. Grounded in the logical empiricism of the natural sciences, the positivist paradigm values objectivity, causality, and replicability, and links accounting research to ideals of technical rationality and functional utility (Burrell and Morgan, 2019; Chua, 1986). Over time, however, this paradigm has been questioned, particularly in the second half of the twentieth century, as alternative perspectives began to challenge its underlying assumptions.

Postmodernism stands out among these alternatives. It is not just a critical response but an epistemic rupture—an attempt to rethink the very foundations of knowledge. Unlike critical theory, which seeks emancipation through rational critique, postmodern thought doubts the legitimacy of meta-narratives and the possibility of any coherent, totalizing framework (Lyotard, 1984). From this perspective, knowledge is contingent and fragmented, always situated within discursive regimes (Baudrillard, 1994; Derrida, 2017; Foucault, 1995). While the postmodern turn is familiar in philosophy, cultural studies and sociology, it has also entered accounting. Scholars in the field have begun to examine issues of language, power, identity and representation (Arrington and Francis, 1989; Hoskin and Macve, 1986; Miller and O’Leary, 1987). What was once seen primarily as a technical tool for economic decision-making is reframed as a cultural and institutional practice embedded in broader systems of meaning and control.

Concepts from Foucault, such as genealogy and disciplinary power, have been especially influential. They reveal how accounting contributes to the construction of governable subjects and to the normalization of behaviour through calculative regimes (Hoskin and Macve, 1986; Miller and Napier, 1993). Derrida’s notion of deconstruction, in turn, helps unpack the binary oppositions that run through accounting discourse, exposing their instability and contradictions (Arrington and Francis, 1989; McKernan, 2011). Bakhtin’s idea of dialogism adds yet another dimension, drawing attention to the coexistence of multiple voices and meanings and resisting the monologic tendencies of traditional accounting narratives (Bakhtin, 1981; Brown and Dillard, 2013a, 2015).

Despite the richness of these approaches, their standing within accounting research remains uncertain. To what degree have postmodern paradigms been taken up in academic journals? Are they still on the margins, or do they represent emerging centers of inquiry? And through which outlets do they circulate and build

intellectual authority? These are the questions this paper addresses by conducting a comprehensive bibliometric analysis of postmodern accounting literature.

The study is organized as follows: section 2 outlines the postmodern epistemology, dialogic accounting and positioning within paradigmatic landscapes. Methodology and data collection is explained in section 3. Findings are presented in section 4 and it is followed by conclusion and discussion in section 5.

2. Theoretical Background

Postmodern accounting research stands at the crossroads of epistemology, discourse, and institutional critique. Emerging as a reaction against the rationalist and universalist assumptions of modern accounting, it stresses the contingent nature of knowledge, the multiplicity of meaning, and the performative character of accounting representations (Derrida, 1994; Foucault, 1995; Lyotard, 1984). Rather than aiming for objective truth, postmodernism unsettles the supposed neutrality of accounting categories such as value, asset, and accountability (Arrington and Francis, 1989).

This study focuses on four strands—postmodernism, genealogy, deconstruction, and dialogic accounting—that share a common concern with discourse, power, representation, and plurality, and that have been most consistently mobilized within accounting research to challenge the assumptions of positivist and technical rationality. Postmodernism provides the broader epistemological critique of objectivity, neutrality, and universal truth claims; genealogy captures the Foucauldian analysis of accounting as a historically contingent technology of power, discipline, and subject formation; deconstruction addresses the instability of accounting language, categories, and binary oppositions; and dialogic accounting foregrounds plurality, contestation, stakeholder voice, and democratic accountability. Dialogic accounting is therefore treated here as a reconstructive extension of postmodern critique rather than as a wholly separate paradigm. While other critical traditions—such as feminist accounting, postcolonial critique, critical realism, and broader political economy approaches—also offer important challenges to mainstream accounting research, they fall outside the analytical scope of this study unless they directly intersect with one of the four selected strands. This scope boundary is intended to provide conceptual focus rather than to suggest that these adjacent traditions are less significant. The four categories selected here thus function as an analytical framework for mapping the most visible postmodern and poststructural routes through which accounting research has engaged questions of discourse, power, plurality, and epistemic reflexivity.

This section traces how postmodern thought—through key thinkers, concepts, and shifts in perspective—has reshaped the epistemological foundations of accounting. It first looks at the critique of modern science and the emergence of postmodern approaches. It then considers dialogism and its implications for accounting discourse (Bakhtin, 1981; Brown and Dillard, 2015), followed by the integration of dialogic accounting into a wider postmodern framework (Dillard and Vinnari, 2019; Habermas, 1984). To frame these discussions, Deetz's (1996)

paradigm typology is introduced (See Figure 1 and Table 1), mapping discursive orientations along consensus–dissensus and elite–local dimensions. The section closes with a review of postmodern influences in the accounting literature (Lehman, 1999; Tinker, 1985) and their institutional implications. Together, these components provide the theoretical lens for the study’s citation and conceptual analysis.

Postmodern Epistemology and the Critique of Modernity

The postmodern paradigm questions the epistemological underpinnings of modern science, including those embedded in accounting. Modernity tends to emphasize universality, progress, and rational objectivity. Postmodernism, by contrast, rejects grand narratives and absolute truths, portraying knowledge as contingent, situated, and shaped by discourse (Lyotard, 1984).

Central to this view is a critique of binary oppositions, scientific neutrality, and linguistic transparency. Derrida’s deconstruction illustrates how categories such as “truth/error” or “objective/subjective” are rhetorically constructed and ultimately unstable (Derrida, 1994). In accounting, concepts like “asset” or “value” are not fixed entities but are constantly reproduced through institutionalized discourses (Arrington and Francis, 1989).

Foucault’s genealogical method similarly reveals how accounting knowledge arises from historically contingent power–knowledge regimes (Foucault, 1995; Hoskin and Macve, 1986). Accounting thus operates as a technology of power: through apparently neutral calculations, it disciplines both organizations and individuals (Miller and Rose, 1990).

Dialogism and Discursive Multiplicity in Accounting

Mikhail Bakhtin’s notion of dialogism adds another important dimension to postmodern accounting. It holds that meaning is never produced solely by one voice or author but emerges through interaction, contradiction, and multiple perspectives (Bakhtin, 1981). Applied to accounting, this means that financial reports, performance indicators, or audit narratives cannot be read as monologic “facts”. Instead, they are dialogic constructions shaped by stakeholders with different interpretations and often conflicting interests (Brown and Dillard, 2015). Dialogic approaches move away from the modernist search for universal frameworks, emphasizing deliberation, dissent, and plurality of voices. This orientation resonates with the broader ethos of postmodern critique, while retaining its own more normative character.

Incorporating Dialogic Accounting within the Postmodern Framework

Dialogic accounting has become increasingly visible in critical accounting research, yet its place within the postmodern tradition still deserves reflection. At first glance it appears separate, given its normative commitments and policy orientation. On closer inspection, however, it shares important epistemological and discursive features with postmodern thought.

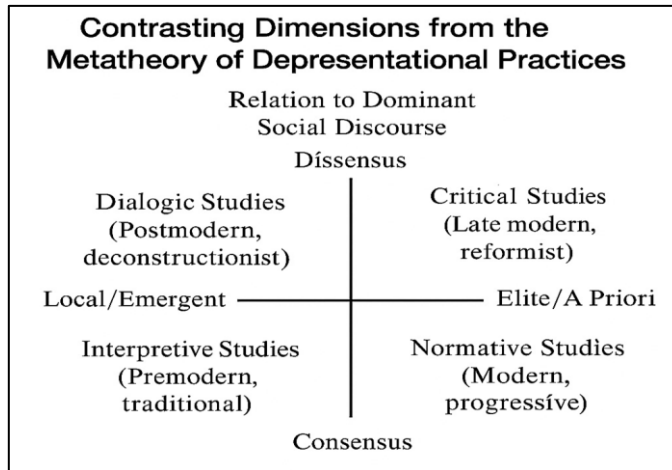
Dialogic accounting challenges modernist ideals of objectivity, central authority, and singular truth—echoing postmodern critiques of meta-narratives (Lyotard, 1984). Its emphasis on polyphony, pluralism, and deliberation parallels poststructuralist theories of discourse, particularly those of Bakhtin and Foucault. Contributions by Brown and Dillard (2013a, 2013b, 2015), Dillard and Vinnari (2019), and Bebbington et al. (2007a, 2007b) draw directly on ideas from agonistic pluralism (Mouffe) and governmentality (Foucault), further strengthening these connections.

At the same time, dialogic accounting departs from classical postmodern relativism by advancing normative aims such as sustainability and democratic participation (Dillard and Roslender, 2011; Habermas, 1984). It therefore occupies a transitional position, linking postmodern critique to reconstructive agendas. For the purposes of this study, dialogic accounting is treated as a politically engaged extension of postmodern thought, one that retains critical sensibilities while resisting disciplinary orthodoxy.

Positioning within Paradigmatic Landscapes

Deetz (1996) offers a useful framework for locating postmodern currents through a matrix of organizational paradigms. He contrasts consensus-oriented, elite-driven paradigms (such as functionalism or critical theory) with those rooted in dissensus and local emergence (such as dialogic or postmodern perspectives). Within this typology, postmodern accounting sits in the “local/emergent–dissensus” quadrant. This reflects its skepticism toward universal claims and its embrace of plural rationalities—standing in sharp contrast to the “a priori–consensus” logic of positivist paradigms.

Figure 1. Paradigmatic contrasts in organizational discourse



Source: Deetz (1996)

This typology situates discursive paradigms—normative, interpretive, critical, and dialogic—along dimensions of epistemological orientation, communicative practice, and organizational metaphor. In the context of postmodern accounting, the dialogic column is especially significant. The aim to “reclaim conflict,” the use of methods such as deconstruction and genealogy, and the metaphor of the “carnival” align closely with dialogic accounting's core principles of polyphony, dissent, and critical reflexivity.

Authors such as (Brown, 2009), (Brown and Dillard, 2013a, 2013b, 2015) and (Thomson and Bebbington, 2005) exemplify this positioning through their commitment to stakeholder dialogue, pluralist engagement, and contestation of institutional closure. Their work foregrounds dialogic accounting as a response to technocratic and monologic tendencies in financial reporting, aligning with Deetz's depiction of ironic, ambivalent narrative styles and playful organizational moods.

Simultaneously, critical discourse characteristics such as “unmasking domination” and “systematic distortion” resonate with the genealogical analyses of Foucault (1980, 1995), Miller and Rose (1990), and Hoskin and Macve (1986), who conceptualize accounting as a disciplinary and governing force. These authors demonstrate how accounting operates through mechanisms of surveillance, normalization, and institutional control—matching the late modern, therapeutic tone described under the critical paradigm.

The figure thus helps to map the epistemic field of postmodern accounting, illustrating how dialogic and critical approaches challenge both consensus-oriented and elite-driven modes of knowledge production, and reinforcing the growing centrality of dissensus and local/emergent knowledges in the discipline.

Table 1. Prototypical discursive features

Issue	Normative	Interpretive	Critical	Dialogic
Basic goal	Law-like relations among objects	Display unified culture	Unmask domination	Reclaim conflict
Method	Nomothetic science	Hermeneutics, ethnography	Cultural criticism, ideology critique	Deconstruction, genealogy
Hope	Progressive emancipation	Recovery of integrative values	Reformation of social order	Claim a space for lost voices
Metaphor of social relations	Economic	Social	Political	Mass
Organization metaphor	Marketplace	Community	Polity	Carnival
Problems addressed	Inefficiency, disorder	Meaninglessness, illegitimacy	Domination, consent	Marginalization, conflict suppression
Concern with communication	Fidelity, influence, information needs	Social acculturation, group affirmation	Misrecognition, systematic distortion	Discursive closure
Narrative style	Scientific / technical, strategic	Romantic, embracing	Therapeutic, directive	Ironic, ambivalent
Time identity	Modern	Premodern	Late modern	Postmodern
Organizational benefits	Control, expertise	Commitment, quality work life	Participation, expanded knowledge	Diversity, creativity
Mood	Optimistic	Friendly	Suspicious	Playful
Social fear	Disorder	Depersonalization	Authority	Totalization, normalization

Source: Adapted from Deetz (1996)

Manifestations in Accounting Literature

In accounting literature, the influence of these postmodern perspectives is evident in studies that critique the ideological underpinnings of financial reporting, challenge the neutrality of audit practices, and explore the performativity of accounting language (Lehman, 1999; Neimark and Tinker, 1986; Tinker, 1985). The emergence of dialogic accounting, in particular, represents a normative commitment to pluralism and participatory governance, as opposed to the technocratic closure of traditional financial disclosures (Brown, 2009; Dillard and Vinnari, 2019).

In summary, the postmodern paradigm in accounting is marked by a profound shift from measurement to meaning, from objectivity to intersubjectivity, and from universal truth claims to local narratives. This shift, however, is not merely theoretical; it has epistemological and institutional implications for how accounting knowledge is produced, legitimated, and disseminated. The present study seeks to map the extent to which such postmodern approaches have established a foothold within the academic field, through both their conceptual frameworks and their bibliometric trajectories.

3. Methodology

This study employs a bibliometric research design to investigate the diffusion, clustering, and epistemic legitimacy of postmodern paradigms within accounting research. Bibliometric analysis enables the quantitative mapping of scholarly literature by analyzing patterns in publication metadata, such as keyword frequencies, citation counts, and author co-occurrences (Verbeek et al., 2002). It is widely considered a valid and objective method for assessing the intellectual structure and evolution of specific fields (Acedo and Casillas, 2005).

The present analysis focuses on identifying how postmodern concepts—namely *postmodernism*, *genealogy*, *deconstruction*, and *dialogism*—have been engaged and institutionalized in accounting literature. The methodology consists of three interrelated components: keyword-based article selection, dataset refinement and classification, and planned citation-based evaluation.

Database Search and Keyword Strategy

The primary data sources used in this study are the *Web of Science (WoS)* and *ScienceDirect* academic databases. A comprehensive search was conducted manually in both platforms using targeted combinations of conceptual and disciplinary keywords:

- "postmodern* and accounting*"
- "genealogy* and accounting*"
- "deconstruct* and accounting*"
- "dialogic* and accounting*"

The use of wildcard characters ensured coverage of all morphological variants (e.g., *deconstruction*, *deconstructed*). The WoS search, carried out on February 24, 2025, yielded 100, 92, 190, and 224 results respectively for each keyword combination. After manually reviewing abstracts and titles for disciplinary relevance, 169 studies were retained from WoS. Similarly, a search of the ScienceDirect database returned 67, 158, 114, and 885 studies respectively, out of which 95 studies were determined to be directly relevant to accounting.

After removing 44 overlapping studies (appearing in multiple keyword sets), the final dataset consisted of 220 unique publications. Each study was catalogued and sorted using Microsoft Excel, based on bibliographic information (author, year, journal), keyword tags, and relevance to postmodern concepts in accounting.

Inclusion Criteria and Manual Filtering Process

The inclusion criteria were defined to ensure that the final dataset directly reflected the relationship between accounting research and postmodern-oriented theoretical traditions. A publication was included if it met three conditions: first, it had to address accounting, auditing, accountability, reporting, or accounting-related organizational practices; second, it had to engage explicitly or substantially with at least one of the four conceptual categories—postmodernism, genealogy, deconstruction, or dialogic accounting; and third, it had to make a theoretical, conceptual, methodological, or empirical contribution to the understanding of accounting as a discursive, institutional, political, or socially embedded practice.

The manual filtering process was carried out in several stages. First, all search results obtained from Web of Science and ScienceDirect were exported and organized according to database source, keyword combination, title, author, year, journal, and abstract. Second, titles and abstracts were screened to exclude studies in which the search terms appeared only incidentally or in non-accounting contexts. Third, potentially relevant studies were reviewed more closely to determine whether their conceptual focus corresponded to one or more of the four categories. Fourth, duplicate records appearing across databases or keyword combinations were removed. Finally, each retained publication was assigned to one or more conceptual categories based on its dominant theoretical orientation. This process resulted in a final dataset of 220 unique publications.

Data Classification and Journal Distribution

The dataset was further classified manually based on the outlet of publication. Special attention was paid to journals recognized for their openness to theoretical plurality and critique, most notably *Critical Perspectives on Accounting (CPA)* and *Accounting, Organizations and Society (AOS)*. These two journals alone accounted for 43% of the postmodern-oriented studies, indicating their central role in legitimizing alternative paradigms in the field.

Table 2 (presented in the Findings section) summarizes the distribution of studies across journals and keyword categories, reflecting how particular conceptual strands concentrate within specific epistemic venues.

Citation Analysis and Conceptual Mapping

In addition to frequency analysis and journal classification, a structured citation analysis was conducted. Drawing on citation metadata from the collected studies, the analysis will focus on identifying the *most frequently cited authors and works* associated with postmodern, genealogical, deconstructive, and dialogic approaches in accounting. Citation frequencies were disaggregated by keyword and by publication period to reveal patterns of intellectual centrality and historical development. This allowed for the construction of a conceptual citation map, aimed at uncovering epistemic clusters and foundational contributors within the postmodern accounting literature.

Analytical techniques such as *co-citation analysis and bibliographic coupling* were employed to visualize the proximity between authors and studies, further clarifying the internal structure of postmodern accounting scholarship (Kessler, 1963; Small, 1973). These methods assisted in identifying how knowledge is organized, how paradigmatic influence is exerted, and how interdisciplinary intersections manifest in accounting research.

Network and heatmap visualizations were generated from the manually classified citation data to illustrate cross-conceptual linkages among key publications and temporal shifts in conceptual intensity. These visualizations were used descriptively to support the interpretation of conceptual convergence rather than to conduct a formal network-metric analysis.

Limitations of the Methodology

Several limitations should be acknowledged. First, the dataset is limited to Web of Science and ScienceDirect; therefore, relevant studies indexed in other databases, books, book chapters, or non-indexed journals may not have been captured. Second, the keyword strategy was intentionally focused on four conceptual categories, which means that adjacent critical traditions such as feminist accounting, affect theory, postcolonial critique, or critical realism were not systematically included unless they overlapped with the selected search terms. Third, although the manual filtering process enhanced conceptual relevance, it inevitably involved interpretive judgment in assigning publications to categories. These limitations do not undermine the findings but should be considered when interpreting the scope and generalizability of the bibliometric mapping.

4. Findings

Keyword-Based Distribution of Postmodern Accounting Research

The conceptual distribution of postmodern accounting research reveals important insights into how various critical paradigms have been adopted across the discipline. Based on the dataset constructed from Web of Science and ScienceDirect, the analysis identifies 220 unique studies categorized under four core postmodern concepts: *postmodern*, *genealogy*, *deconstruct*, and *dialogic*. Table 2 presents the distribution of these studies by concept and by publishing outlet.

Table 2. Distribution of the studies by concept and by publishing

Keyword	AOS	CPA	Other	Total
Postmodern	5	22	18	45
Genealogy	9	16	17	42
Deconstruct	4	5	6	15
Dialogic	5	28	85	118
Total	23	71	126	220

The most prominently represented category is *dialogic accounting*, comprising 118 studies. This conceptual orientation reflects a strong interest in dialogic approaches to accountability, pluralism, and stakeholder participation—characteristics closely aligned with the critical-democratic turn in accounting research (Brown and Dillard, 2013a, 2013b; Dillard and Vinnari, 2019). Following this are *postmodern* (45 studies), *genealogy* (42 studies), and *deconstruct* (15 studies), indicating that these paradigms, though influential, remain more limited in volume.

In terms of publishing outlets, the Critical Perspectives on Accounting (CPA) journal stands out with 71 of the total 220 studies, representing approximately one-third of all included publications. CPA leads particularly in the *dialogic* (28 studies) and *postmodern* (22 studies) categories, affirming its central role as an intellectual platform for postmodern and critical thought. Meanwhile, Accounting, Organizations and Society (AOS) accounts for 23 studies, with a stronger presence in the *genealogy* (9 studies) and *deconstruct* (4 studies) categories. These numbers reflect AOS's historical openness to Foucauldian and sociologically informed research, especially on the intersections of accounting, governance, and power (Hoskin and Macve, 1986; Miller and Rose, 1990).

A notable proportion of the studies (Other journals: 85 for dialogic, 18 for postmodern, 17 for genealogy, and 6 for deconstruct) appear outside these two journals, indicating that postmodern perspectives are not confined to CPA and

AOS. Particularly, Accounting, Auditing & Accountability Journal (AAAJ) is mentioned as publishing 25% of the dialogic accounting studies, highlighting its emerging relevance in supporting pluralistic and socially engaged research agendas.

In sum, while a significant portion of postmodern accounting literature is concentrated in two specialized journals, the broader conceptual dissemination across multiple outlets suggests a gradual epistemic diversification of the field.

Author-Level Citation Patterns

An analysis of the most cited authors in postmodern accounting research reveals the intellectual figures whose work has significantly shaped the field's epistemic boundaries. Drawing from both Web of Science and ScienceDirect databases. Table 3 presents the top 25 most cited authors based on total citation counts across the conceptual categories of *postmodern*, *genealogy*, *deconstruct*, and *dialogic*.

Table 3. Most cited authors in postmodern accounting (WoS and ScienceDirect)

Author	Postmodern	Genealogy	Deconstruct	Dialogic	Total
Judy Brown	0	0	0	517	517
Jesse Dillard	22	0	0	286	308
Rob Gray	0	0	0	233	233
Jan Bebbington	0	0	0	209	209
Michel Foucault	59	127	4	0	190
Chantal Mouffe	0	0	0	175	175
Peter Miller	52	107	12	0	171
Sonja Gallhofer	0	0	0	111	111
Keith W. Hoskin	31	76	0	0	107
Ian Thomson	0	0	0	107	107
Brendan O'Dwyer	0	0	0	85	85
Jurgen Habermas	27	0	0	54	81
Tony Tinker	38	0	11	30	79
Anthony G. Hopwood	16	48	6	0	70
Carol A. Adams	0	0	0	58	58
Richard Macve	0	45	0	0	45
Jacques Derrida	14	0	30	0	44

Christopher J. Napier	0	37	0	0	37
Glen Lehman	32	0	0	0	32
Christina Cooper	0	0	0	32	32
Michael Power	0	31	0	0	31
Jean Baudrillard	29	0	0	0	29
Dean Neu	0	29	0	0	29
Mikhail Bakhtin	0	0	0	28	28

The cumulative conceptual frequencies across postmodern, genealogy, deconstruct, and dialogic paradigms reveal that postmodern accounting constitutes a structured yet pluralistic field. Rather than thematic fragmentation, a small group of influential scholars contributes across multiple paradigms, anchoring the field's coherence.

Judy Brown and Jesse Dillard emerge as leading figures in dialogic accounting, with 15 publications between them. Brown alone contributes to eight dialogic and two postmodern studies, reflecting her alignment with participatory governance and normative engagement (Brown and Dillard, 2015; Dillard and Vinnari, 2019). These authors embody a transitional epistemic stance that blends critique with deliberative reconstruction.

On the genealogical front, Michel Foucault, Peter Miller, and Keith Hoskin are central. Foucault's external but pervasive influence (Foucault, 1980, 1995) underpins the work of Miller and Hoskin, who apply governmentality to accounting institutions and reforms (Hoskin and Macve, 1986; Miller and Rose, 1990). With over 18 genealogy-themed citations, they serve as key epistemic anchors.

The deconstructive axis, though less prominent in volume, includes foundational critiques by Tinker, Lehman, and Arrington. These scholars analyze accounting language and representation through Derridean and Baudrillardian lenses (Arrington and Francis, 1989; Lehman, 1999), forming an enduring, if more static, layer of critique.

Hybrid figures such as Anthony Hopwood, Rob Gray, and Michael Power span multiple paradigms. Hopwood's legacy connects postmodern, genealogical, and institutional critiques, while Gray navigates both dialogic and postmodern realms. Their conceptual versatility reinforces the field's intellectual connectivity.

Citation trends confirm a core-periphery structure: central authors contribute across paradigms and act as epistemic bridges; peripheral authors typically operate within a single domain. This structure aligns with sociological models of knowledge production emphasizing interdisciplinary nodes (Bourdieu, 1988; Whitley, 2006).

Temporally, the field has evolved from early deconstructive critiques in the 1980s–90s, to genealogical analyses in the 2000s, and finally toward dialogic and stakeholder-centered approaches post-2010. This shift indicates a movement from critique to constructive engagement.

In sum, postmodern accounting exhibits both conceptual cohesion and epistemic diversity. Its architecture is sustained by scholars who traverse multiple paradigms, fostering theoretical convergence and shaping the field’s trajectory. The 25 most cited authors illustrate three major thematic axes:

- **Dialogic and stakeholder-based accountability** (Brown, Dillard, Bebbington, Gray),
- **Genealogical and governmentality frameworks** (Foucault, Miller, Hoskin, Macve, Napier),
- **Poststructural and deconstructive critiques** (Mouffe, Baudrillard, Arrington).

This author-level mapping reveals not only the intellectual leaders of the field but also how conceptual diffusion has institutionalized alternative paradigms in accounting.

Publication-Level Citation Patterns

A citation-based analysis of the most referenced publications reveals the intellectual backbone of postmodern accounting literature. Table 4 presents the top 20 most cited works across both Web of Science (WoS) and ScienceDirect databases, organized by cumulative citation counts.

Table 4. Top 20 Most cited publications (total citations)

Publication	Author(s)	Year	WoS	Science Direct	Total Citations
Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously	Brown, J.	2009	84	25	109
Theorizing engagement: the potential of a critical dialogic approach	Bebbington et al.	2007b	76	22	98
Critical accounting and communicative action: On the limits of consensual deliberation	Brown and Dillard	2013a	40	15	55
Dialogic Accountings for Stakeholders: On Opening Up and	Brown and Dillard	2015	42	12	54

Closing Down Participatory Governance					
Accounting and the construction of the governable person	Miller and O’Leary	1987	21	26	47
Agonizing over engagement: SEA and the “death of environmentalism” debates	Brown and Dillard	2013b	35	11	46
Accounting, accountants and accountability regimes in pluralistic societies: Taking multiple perspectives seriously	Brown et al.	2015	33	13	46
Taking pluralism seriously: Embedded moralities in management accounting and control systems	Dillard and Roslender	2011	29	14	43
Integrated reporting: On the need for broadening out and opening up	Brown and Dillard	2014	32	10	42
The Democratic Paradox	Mouffe, C.	2000	26	15	41
Critical dialogical accountability: From accounting-based accountability to accountability-based accounting	Dillard and Vinnari	2019	31	9	40
Agonistics: Thinking the world politically	Mouffe, C.	2013	26	11	37
Social and environmental reporting in the UK: a pedagogic evaluation	Thomson and Bebbington	2005	28	0	28
Discipline and Punish: The Birth of the Prison	Foucault, M.	1977	18	9	27
Accounting and the examination: A genealogy of disciplinary power	Hoskin and Macve	1986	18	8	26
Power/Knowledge: Selected interviews and other writings 1972–1977	Foucault, M.	1980	8	13	21
Governing economic life	Miller and Rose	1990	8	9	17
History of Sexuality, Vol. I	Foucault, M.	1978	10	5	15
Genealogies of calculation	Miller and Napier	1993	6	8	14
The Archaeology of Knowledge	Foucault, M.	1972	7	6	13

The most cited work is Brown's (2009) *Democracy, Sustainability and Dialogic Accounting Technologies: Taking pluralism seriously*, with 109 citations

(84 WoS, 25 ScienceDirect). This study established dialogic accounting as a means for democratic engagement and sustainability discourse, marking a paradigmatic turn toward pluralism.

Following closely is Bebbington et al.'s (2007b) *Theorizing Engagement: The potential of a critical dialogic approach*, with 98 citations, which develops a critical dialogic framework for sustainability accounting. These two works highlight the centrality of dialogic approaches in contemporary postmodern accounting.

Several influential publications by Brown and Dillard dominate the citation landscape:

- *Critical Accounting and Communicative Action: On the limits of consensual deliberation* (2013) – 55 citations
- *Dialogic Accountings for Stakeholders: On Opening Up and Closing Down Participatory Governance* (2015) – 54 citations
- *Agonizing Over Engagement: SEA and the “death of environmentalism” debates* (2013) and *Accounting, Accountability Regimes in Pluralistic Societies: Taking multiple perspectives seriously* (2015) – 46 citations each

These texts, drawing on political theory and agonistics (e.g., Mouffe, 2000, 2013), form the intellectual backbone of dialogic accounting.

From earlier scholarship, Miller and O’Leary’s (1987) *Accounting and the Construction of the Governable Person* remains highly influential with 47 citations. It applies Foucault’s ideas to reconceptualize accounting as a tool of governance—a theme expanded by Miller and Rose (1990) and Miller and Napier (1993).

Foucault’s (1978, 1980, 1995) works—including *The History of Sexuality, Vol. I, Power/Knowledge: Selected interviews and other writings 1972–1977*, and *Discipline and Punish: The Birth of the Prison*—remain foundational, framing accounting as a discourse embedded in power relations.

Hoskin and Macve’s (1986) *Accounting and the Examination: A genealogy of disciplinary power* also ranks in the top 20, affirming its role in genealogical studies of discipline and control.

Other highly cited contributions include *Taking Pluralism Seriously: Embedded moralities in management accounting and control systems* (Dillard and Roslender, 2011) and *Critical Dialogical Accountability: From accounting-based accountability to accountability-based accounting* (Dillard and Vinnari, 2019), which bridge postmodernism with ethical and sustainability concerns.

In summary, the most cited publications illustrate three major trajectories:

- **Dialogic paradigms** emphasizing stakeholder engagement (Brown, Dillard, Bebbington)
- **Genealogical frameworks** informed by Foucault (Miller, Hoskin, Foucault)
- **Interdisciplinary critiques** integrating sustainability, ethics, and political theory.

Collectively, these works define the epistemic core of postmodern accounting and chart its shift from theoretical critique to applied reform.

Cross-Conceptual Convergence and Epistemic Centers

A closer inspection of the dataset reveals a significant degree of conceptual convergence among postmodern accounting studies. While the dataset categorizes research into four primary strands—*postmodern*, *genealogy*, *deconstruct*, and *dialogic*—a number of influential publications transcend these boundaries, appearing in multiple categories. Table 5 lists ten such works, which function as *epistemic nodes* linking distinct theoretical approaches.

Table 5. Cross-conceptual convergence in postmodern accounting

No	Publication	Author(s)	Year	Concepts Involved	WoS Citations	SD Citations	Total
1	Democracy, Sustainability and Dialogic Accounting Technologies: Taking pluralism seriously	Brown, J.	2009	Dialogic, Postmodern	84	25	109
2	Critical Accounting and Communicative Action: On the limits of consensual deliberation	Brown and Dillard	2013b	Dialogic, Postmodern	40	15	55
3	Dialogic Accountings for Stakeholders: On Opening Up and Closing Down Participatory Governance	Brown and Dillard	2015	Dialogic, Postmodern	42	12	54
4	Accounting and the Construction of the Governable Person	Miller and O’Leary	1987	Postmodern, Genealogy	21	26	47
5	Agonizing Over Engagement: SEA and the “death of environmentalism” debates	Brown and Dillard	2013a	Dialogic, Postmodern	35	11	46

No	Publication	Author(s)	Year	Concepts Involved	WoS Citations	SD Citations	Total
6	Discipline and Punish: The Birth of the Prison	Foucault, M.	1977	Genealogy, Deconstruct	18	9	27
7	Accounting and the Examination: A genealogy of disciplinary power	Hoskin and Macve	1986	Genealogy, Deconstruct	18	8	26
8	Power/Knowledge: Selected interviews and other writings 1972–1977	Foucault, M.	1980	Postmodern, Genealogy	3	13	16
9	Genealogies of Calculation	Miller and Napier	1993	Genealogy, Postmodern	6	8	14
10	Letting the Chat Out of the Bag: Deconstruction, privilege and accounting research	Arrington and Francis	1989	Deconstruct, Postmodern	5	5	10

Several of these publications represent pivotal theoretical syntheses. For example, Miller and O’Leary’s (1987) *Accounting and the Construction of the Governable Person* and Miller and Napier’s (1993) *Genealogies of Calculation* apply Foucault’s concepts of governmentality and power-knowledge to accounting, highlighting historical contingency and institutional embeddedness in the shaping of accounting rationalities.

Similarly, *Accounting and the Examination: A genealogy of disciplinary power* (Hoskin and Macve, 1986) and Foucault’s (1995) *Discipline and Punish: The Birth of the Prison* fall under both genealogy and deconstruct, illustrating how disciplinary power and accounting classifications are historically produced and discursively maintained.

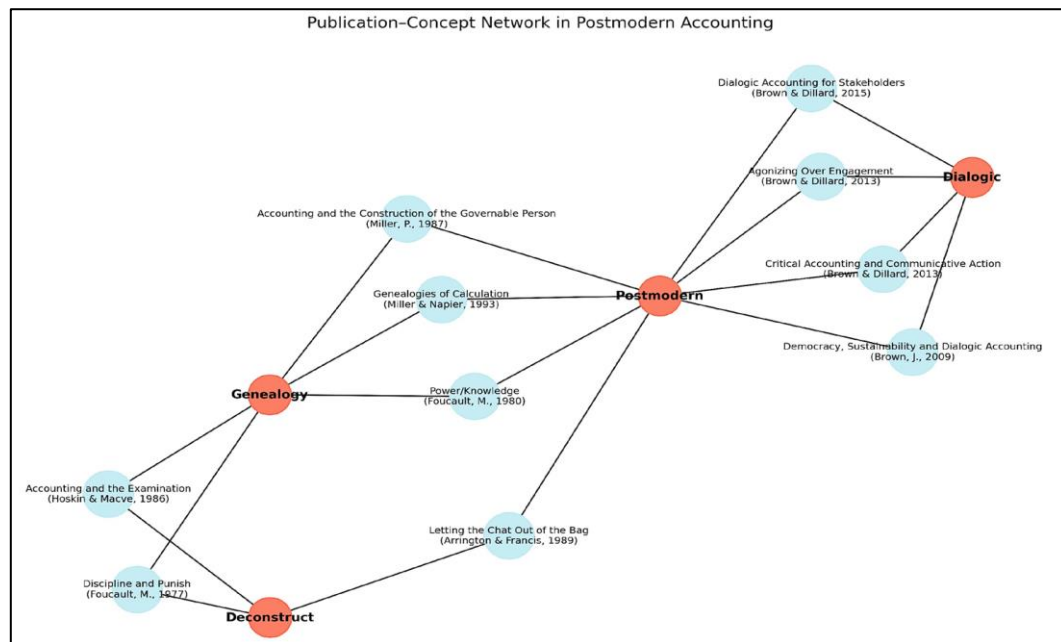
A second point of convergence arises between dialogic and postmodern approaches. Central texts include *Dialogic Accountings for Stakeholders: On Opening Up and Closing Down Participatory Governance* (Brown and Dillard, 2015) and *Democracy, Sustainability and Dialogic Accounting: Taking pluralism seriously* (Brown, 2009), which emphasize pluralism and stakeholder engagement while critiquing rationalist objectivity and centralized authority.

Other works such as *Critical Accounting and Communicative Action: On the limits of consensual deliberation* (Brown and Dillard, 2013b) and *Agonizing Over Engagement: SEA and the “death of environmentalism” debates* (Brown and Dillard, 2013a) similarly operate at the interface of dialogic and postmodern paradigms, proposing reflexive, critically engaged frameworks.

Of particular note is *Letting the Chat Out of the Bag: Deconstruction, privilege and accounting research* (Arrington and Francis, 1989), which merges deconstruction and postmodern critique through Derrida's concept of *différance*, interrogating the performativity and instability of accounting language. These cross-paradigm works act as intellectual bridges and paradigmatic centers, facilitating dialogue between otherwise separate streams. Their recurrence across categories points to their key role in constructing a coherent, though pluralistic, postmodern accounting discourse.

In sum, the findings suggest that boundaries between postmodern sub-paradigms are increasingly fluid. Rather than functioning as separate silos, genealogical, deconstructive, and dialogic logics intersect and reinforce one another within a networked epistemic space.

Figure 2. Publication–concept network in postmodern accounting



The conceptual network presented in Figure 2 illustrates the relationship between ten highly cited publications in postmodern accounting research and the core theoretical paradigms they engage with—namely *postmodernism*, *genealogy*, *deconstruction*, and *dialogism*. Each publication node is annotated with the corresponding author(s) and year of publication, providing a temporal and intellectual context for its contributions. The graph reveals a dense cluster of interactions between *postmodern* and *dialogic* paradigms, reflecting their frequent co-occurrence in contemporary critical accounting literature, particularly in the works of Brown and Dillard. Classic texts such as *Discipline and Punish: The Birth of the Prison* (Foucault, 1995) and *Accounting and the Examination: A genealogy of disciplinary power* (Hoskin and Macve, 1986) occupy bridging positions

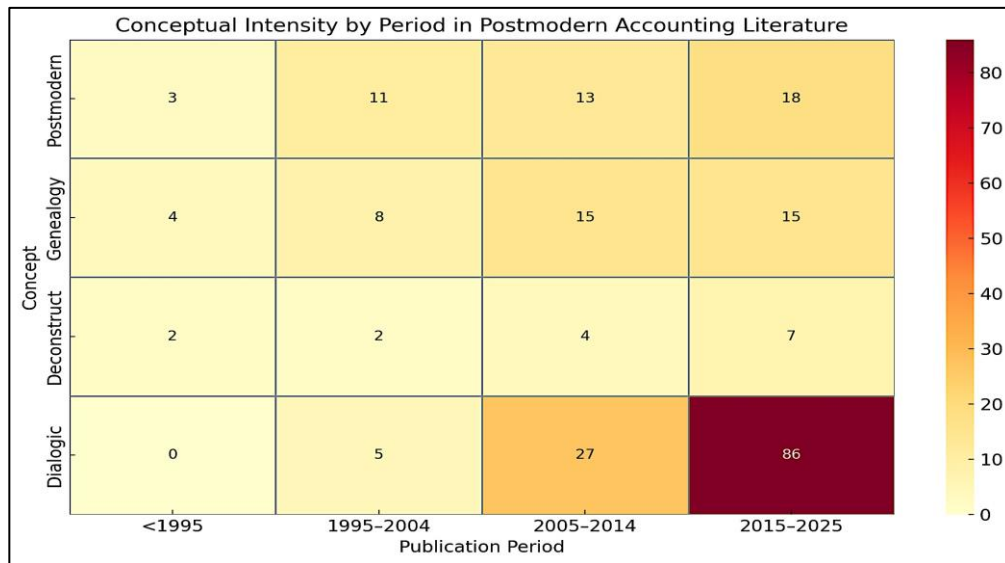
between *genealogy* and *deconstruction*, underscoring their foundational role in shaping early theoretical critiques.

The centrality of certain publications—such as *Democracy, Sustainability and Dialogic Accounting: Taking pluralism seriously* (Brown, 2009) and *Accounting and the Construction of the Governable Person* (Miller and O’Leary, 1987)—highlights their role as epistemic hubs where multiple conceptual strands converge. This convergence indicates that postmodern accounting research is not fragmented into isolated paradigms, but instead operates through a networked epistemic structure where critical approaches reinforce and intersect with one another.

Conceptual Trends Over Time

Figure 3 presents a heatmap visualization of the distribution of postmodern accounting literature across four conceptual categories—*postmodern*, *genealogy*, *deconstruct*, and *dialogic*—segmented by publication period. The data reveal a significant temporal divergence in conceptual emphasis. While *postmodern* and *genealogical* studies exhibit steady growth from the mid-1990s onward, the *dialogic* paradigm displays a marked surge in the 2015–2025 period, with 86 studies identified in that timeframe alone. This dramatic increase reflects the growing interest in pluralism, stakeholder engagement, and democratic accountability in accounting discourse (Brown and Dillard, 2015; Dillard and Vinnari, 2019). In contrast, *deconstructive* approaches have remained marginal throughout all periods, suggesting a more specialized or philosophically abstract niche within the broader critical landscape. The heatmap thus not only illustrates the chronological evolution of postmodern themes in accounting but also highlights the shifting epistemic priorities within the field.

Figure 3. Conceptual intensity by period in postmodern accounting literature



Epistemic Centrality and Conceptual Convergence in Postmodern Accounting

Beyond citation counts and keyword distributions, a deeper evaluation of conceptual convergence reveals a distinct epistemic architecture in postmodern accounting research. This structure is shaped by interrelated factors such as citation density, conceptual multiplicity, and the positioning of publications within authorial and thematic networks.

Key texts like *Dialogic Accountings for Stakeholders: On Opening Up and Closing Down Participatory Governance* (Brown and Dillard, 2015), *Democracy, Sustainability and Dialogic Accounting: Taking pluralism seriously* (Brown, 2009), and *Critical Accounting and Communicative Action: On the limits of consensual deliberation* (Brown and Dillard, 2013b) appear under both dialogic and postmodern categories. These studies not only accumulate high citations but also act as conceptual bridges, integrating political theory, participatory governance, and poststructural critique—thus gaining significant epistemic centrality.

Similarly, *Accounting and the Construction of the Governable Person* (Miller and O’Leary, 1987) and *Accounting and the Examination: A genealogy of disciplinary power* (Hoskin and Macve, 1986) connect genealogical and postmodern strands via Foucauldian analysis, offering foundational insights into power, subjectivity, and institutional discourse.

In contrast, single-concept studies such as *Letting the Chat Out of the Bag: Deconstruction, privilege and accounting research* (Arrington and Francis, 1989) offer deep but narrower contributions, occupying more peripheral positions within the conceptual network. This layered perspective reveals a core–periphery structure: a handful of multi-concept, frequently cited works form the nucleus of postmodern accounting, while specialized studies populate the outer layers. The increasing influence of dialogic approaches in recent years further supports the view that the field is consolidating into a coherent and differentiated research paradigm.

5. Conclusion and Discussion

This study set out to interrogate the epistemic status and coherence of postmodern accounting research. Rather than presuming unity, it asked whether the field constitutes a cumulative paradigm or remains a fragmented collection of critical discourses. To answer this, a citation and conceptual analysis of 220 publications indexed in Web of Science and ScienceDirect was conducted manually, focusing on four categories: postmodern, genealogy, deconstruct, and dialogic.

The findings reveal increasing conceptual convergence and citation centrality, especially within dialogic and genealogical strands. Dialogic accounting, which emphasizes pluralism, stakeholder engagement, and democratic accountability, has surged since 2015, reflecting a transformation in the field's epistemological foundations (Brown and Dillard, 2013a, 2013b; Dillard and Vinnari, 2019). Genealogical and postmodern approaches, meanwhile, continue to provide the foundational vocabulary through which accounting is understood as a historically contingent and power-laden practice.

Author-level analysis highlights key figures such as Brown, Dillard, Bebbington, Miller, and Hoskin as epistemic leaders whose work spans multiple paradigms. Brown and Dillard's integration of political theory into accounting marks a conceptual bridge between dialogic and postmodern thought (Brown, 2009; Brown and Dillard, 2015). Similarly, Miller and Hoskin's genealogical applications of Foucauldian frameworks form foundational contributions to the understanding of accounting as a disciplinary and governing technology (Hoskin and Macve, 1986; Miller and O'Leary, 1987).

The conceptual mapping confirms a core–periphery structure: central publications engage with multiple paradigms, appear across categories, and register high citation counts. Works such as *Dialogic Accountings for Stakeholders: On Opening Up and Closing Down Participatory Governance* (Brown and Dillard, 2015), *Democracy, Sustainability and Dialogic Accounting: Taking pluralism seriously* (Brown, 2009), and *Accounting and the Construction of the Governable*

Person (Miller and O’Leary, 1987) occupy structurally central positions. These studies help redefine accounting as a political and discursive institution (Power, 1992).

However, this apparent consolidation should not be interpreted as an unproblematic sign of theoretical maturity. The growing centrality of dialogic accounting and the emergence of core publications may indicate intellectual integration, but they may also signal the formation of dominant discursive centers within a field that is theoretically committed to plurality. In this sense, consolidation in postmodern accounting remains ambivalent: it strengthens the visibility and legitimacy of the field, while also raising questions about whether pluralism itself may become organized around a limited set of authors, journals, and conceptual vocabularies.

In contrast, works focused on a single conceptual frame—particularly within deconstruction or genealogy—tend to occupy more peripheral positions. Their contribution remains theoretically important, but their influence appears narrower than that of multi-paradigm works that connect postmodern, genealogical, deconstructive, and dialogic strands. This distinction suggests that the field is not simply divided between central and marginal works, but organized through different degrees of conceptual connectivity.

Theoretically, the findings suggest that postmodern accounting research has moved beyond isolated critique toward a more differentiated and interconnected intellectual field. The coexistence of genealogical, deconstructive, and dialogic strands indicates that postmodern accounting is not reducible to relativism or fragmentation, but is structured around recurring concerns with discourse, power, plurality, representation, and epistemic reflexivity.

Methodologically, the study demonstrates the value of combining bibliometric mapping with conceptual classification. Citation counts alone cannot fully capture the epistemic role of publications that bridge theoretical traditions. Future research may therefore benefit from integrating citation analysis with closer qualitative readings of how concepts travel across journals, authors, and research traditions.

For the broader field of critical accounting, the increasing prominence of dialogic approaches suggests a shift from critique alone toward more participatory and reconstructive forms of accounting research. This is particularly relevant for areas such as sustainability reporting, stakeholder accountability, and pluralistic governance, where accounting is increasingly expected to mediate between competing social, political, and institutional claims.

Nevertheless, limitations remain. The scope is confined to four categories and two databases, excluding potential conceptual strands and non-mainstream scholarship. In addition, the manual classification process necessarily involved

interpretive judgment in assigning publications to categories. Future studies could broaden the typology to include feminist critique, affect theory, postcolonial perspectives, or critical realism, and could apply dynamic network methods to track longitudinal developments more precisely.

In sum, postmodern accounting emerges not as a disjointed critique but as an increasingly integrated, pluralistic, and reflexive domain within critical accounting. Shared references, epistemic bridges, and cumulative trajectories suggest a field that resists closure while gradually developing recognizable intellectual centers. Postmodern accounting, therefore, cannot be reduced to a monolithic critical gesture or a thematic cluster; rather, it should be understood as a contested and interconnected research domain in which accounting is rethought as a discursive, political, and institutional practice.

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