



## **Accounting and the Virtues of Anarchy**

Warwick Funnell, University of Wollongong

---

### **ABSTRACT**

**The ability of accounting to be used for the purposes of economic, social and political oppression is now well recognised in the critical accounting literature. Accounting is far more than an innocuous technology of rational calculation and accountability upon which management and the efficient operation of markets depend. Its contributions to maintaining the hegemony of the state are primarily through its close association with the protection and promotion of property rights. For the anarchist this relationship is the source of entrenched injustice which alienates individuals from their fundamental, moral nature. Elimination of the state allows justice to be reasserted and society to operate on moral principles. When the very existence of the state is questioned, as does anarchism, understanding of the fundamental nature and contributions of accounting need to be renegotiated.**

*Key Words:* anarchism; state; property; entitlement; justice

---

### **INTRODUCTION**

Much of the attention of critical accounting researchers has been directed towards the relationship between accounting and structures of power and influence in the modern capitalist state. Bryer's (1991) identification of the way in which accounting reports were used to manipulate ownership of early British railways is a particularly good example of how accounting can be used to maintain entrenched power structures. Foucauldian researchers have demonstrated the ability of accounting to be harnessed by powerful elites to discipline and control behaviour in subtle and ultimately unrealised ways (Hoskin and Macve 1986; Loft 1986; Armstrong 1991; Stewart 1992; Miller and O'Leary 1987). While there has been in this research considerable criticism of the modern capitalist state and the social problems which it perpetuates, to question the need for the state to exist has mostly escaped the attention of critical accounting researchers. As an exception, research emerging on First Nations (Preston and Oakes 2001; Neu 2000; Gibson 2000; Chew and Greer 1997) has provided important insights into alternative modes of social organisation which are possible without the centralised institutions of the modern state. Classical anarchists of the 19<sup>th</sup> century were not intimidated by the apparent naturalness of the state and refused to be constrained by the loneliness of their cause or the likelihood of ridicule. Anarchists sought to free society of the injustices and oppression permitted in the name of the state and to provide the circumstances which would allow the essential moral nature of individuals to be released (Kropotkin 1946, pp.42-3). Anarchism dismisses the relevance and legitimacy of the state, at the same time substituting a new set of exchange relationships and reasserting a long-forgotten morality to govern these relationships.

Through an examination of 19<sup>th</sup> century anarchism, mainly the mutualist form proposed by Pierre-Joseph Proudhon (1809-1865) and Peter Kropotkin (1842-1921), this paper seeks to explore the reflexive relationship that accounting has with social and political structures which perpetuate advantage and privilege and which in turn sustain accounting. By stripping away the superstructure of markets and the capitalist state, as required by most forms of anarchism, the ways in which these



institutions are reliant upon accounting and their contributions to accounting's legitimacy are starkly illuminated. In particular, if there are no governments or social institutions to nurture capitalist markets and to offer guarantees that property rights will be respected by others then the value of property is immediately brought into question. In the absence of property rights it is also unlikely that there will be the need for any sophisticated, enduring forms of accounting which provide the means to verify and enforce property claims between individuals as a result of exchanges and bargains.

## **THE MORALITY OF ANARCHISM**

It was not until the convergence of the Enlightenment and the French Revolution in the late 18<sup>th</sup> century that coherent theories of anarchism were developed to challenge the established order. Although anarchism assumed an unmistakable ideological form in the late 18<sup>th</sup> century, its zenith was in the closing decades of the 19<sup>th</sup> century, resurfacing at various times in the 20<sup>th</sup> century, including during the German Revolution in 1919, the Spanish Revolution in 1936 and the revolts in Paris in 1968 (for other examples see Ward 1973, pp.28-35 and Joll 1964). Anarchism has been so traduced in the writings of historians and political scientists that it has come to be associated with a society which is incapable of moral behaviour, thereby allowing chaos, madness and continual war to reign (Sicker 1985, p.85; Kropotkin 1927, p.115; Buchanan 1975, pp.6,7; see Chomsky 1969, pp.65-105 for an attempt to redress this apparent ignorance). The deceptions created about the intentions of anarchism arise when the unjustified leap is made from no government to no order. As a consequence, little else remains in the popular memory of anarchism's radical design for society, apart from nihilistic caricatures. Further, the inability of anarchists to establish any lasting communities has seen anarchism derisively mocked as an historical aberration (Ward 1973, p.26). Given the revolutionary aims of anarchism it was never going to be popular. Any political theory which questions the need for the state threatens all those who have the most to gain by maintaining present political arrangements and the economic and social relations which they make possible.

Kropotkin (in Clark 1978, p.4; also Kropotkin 1927, p.62) most famously defined anarchism as "a principle or theory of life and conduct in which society is conceived without government". Proudhon (in Edwards and Fraser 1970, p.89), one of the most important writers on anarchy, also saw the essence of anarchism, in the sense of the original Greek meaning, as "the absence of a ruler or a sovereign ... (and) the government of each man by himself". Thus, "when politics and home life have become one and the same thing, when economic problems have been solved in such a way that individual and collective interests are identical, then— all constraint having disappeared- it is evident that we will be in a state of total liberty or anarchy" (Proudhon in Edwards and Fraser 1970, p.92). Anarchism would eliminate the chaos and exploitation which was believed to infect capitalism and in the place of this disorder provide a constructive vision for society (Miller 1984, p.2). According to anarchists, society is a complex array of relations which have as their object the subservience of wage earners to the profit taker. Servitude leads to "an incoherent mass of obedient *subjects* of a central authority" (Kropotkin 1927, p.137, emphasis in the original). This creates a moral crisis whereby the enslaved are alienated from their moral selves as are those who enslave. Only when the present unjust society is replaced by one in which individuals live under moral laws and not those of government which favour a privileged elite, or Mill's "ascendant class", will society and individuals be allowed to reach their full potential (Crowder 1991, pp.28,31; Mill 1982, p.65; Hall and Ikenberry 1989, p.7). The anarchist sought a freedom which did "not consist in liberation from the laws of truth and justice; quite the contrary it grows in measure to which we come closer to justice and truth ...; so that the greatest amount of freedom coincides with the greatest recognition of right and duty ..." (Proudhon in Crowder 1991, p.78).



All mutualist theories of anarchism, in addition to an aversion to the state, espoused a belief in the inherent good of mankind. Accordingly, an anarchist society would be a society not only without government but one where cooperation would be ensured by moral codes peculiar to each voluntary grouping of individuals instead of centrally enacted and enforced laws. Thus, Woodcock (1971, p.19) describes anarchism as “deeply moralistic”. Anarchism would allow a society based upon cooperation and mutual agreement made possible by mutual respect and tolerance. Cooperation would promote justice and would allow all individuals the opportunity and the freedom to develop fully their moral selves. Therefore, the freedom desired by the anarchist is not that of the libertarian for whom any consideration of others which limits their actions amounts to oppression. When justice was the norm there would be little need for laws and for police. Instead, “society’s laws will operate by themselves through universal spontaneity, and they will not have to be ordered or controlled” (Proudhon in Edwards 1970, p.92; Kropotkin 1927, p.73). Most critics take exception to this generous and overly optimistic appreciation of human nature which allows for humans, independent of any form of coercion, to act honourably and morally. They also see it as anarchism’s fatal flaw (for example see Narveson 1996, p.195; Tuchman 1966, p.69). Buchanan (1975, p.3) refers to anarchism as a “conceptual mirage”: anarchy may be ideal for ideal people in a utopian paradise but not for the ‘passionate’ and imperfect (Buchanan 1975, pp.ix,3 and 1978, p.37). For Buchanan (1975) an ordered, progressive society was based upon self interest and competition, not benign mutuality.

Capitalism, competition and the state were synonymous also for anarchists. Accordingly, eliminating one would see the demise of the others. When it is accepted that the natural relationship between workers is one of cooperation, “the principle and even the possibility of competition between them is eliminated” and, therefore, also the state and its apparatus of control (Proudhon in Edwards and Fraser 1970, p.45). In the absence of the domination championed by the state the rational response then becomes cooperation and not competition while the dominant law of nature becomes not the Darwinian contest for survival but the law of mutual aid in a moral community (Kropotkin 1914, p.x).

## THE STATE AND MARKETS

Irrespective of attempts at reform, for the anarchist the state’s fundamental flaws meant that it could not be resuscitated as a means of ensuring a moral society. By definition the state was immoral and anything arising from it must be immoral. “The state”, announced the French anarchist Proudhon (in Crowder 1991, p.97), “does not bargain with me: it gives me nothing in exchange; it simply practices extortion upon me”. Proudhon regarded the state as “the collective power that results from any grouping together of men, from their mutual relations, from the identity of their interests, from their communal actions and from the force of their opinions and passions” (quoted in Edwards and Fraser 1970, p.100). “Above all”, cautioned Godwin (1971, p.75), “we should not forget that government is an evil, a usurpation upon the private judgement and individual conscience of mankind ...” (see also Friedman 1970, p.152). For anarchists the true nature of all states at all times and in all circumstances does not arise from beneficence. Instead, irrespective of their political form and intentions, states relentlessly impose themselves on the rights of individuals. Injustice and restraints on freedom are embedded in the very nature of the state and the social structures which it favours. Not surprising, therefore, any tendency to centralise power is regarded suspiciously by anarchists for it provides the opportunity for those who rule to use this power to reduce the freedoms of others. For these reasons anarchists seek the eradication of all states while ever they arise *over* the people instead of *out* of the people (Pain 1969, p.94).

The state, as the generalised conception of all forms of government and authority, for the anarchist can only ever be a coercive, punitive and exploitative force which is able to exist only by



assuming unto itself the rights of individuals (Kropotkin 1927, pp.165-6). Any institutions of the state which curb individual autonomy humiliate the individual by threatening the sovereignty over themselves that they should have as a natural right. For the committed anarchist freedom and justice could not coexist with the authority of the state, indeed any authority. All centralised authority was a threat to individuals, no matter how benign its professed intentions. The state could not be anything other than a means to acquire power necessary to prosecute the interests of a select few. It mattered little whether it was government by the decrees of an absolute monarch, the church or by elected representatives, all had the potential to abuse the rights of individuals and, thereby, separate them from their true moral nature. The result was widespread, endemic and persistent political, social and economic injustice founded upon the ‘justice’ of the market which ensured that the interests of a privileged few will always be given priority. Most anarchists instead of trusting the beneficence of the state and the market prefer to place their trust in the immanent, natural moral nature of each person.

It is not surprising that public choice theorists such as Buchanan (1975, pp.18,19), whose critique of anarchism is devoid of appreciation of the moral imperatives of anarchism, dismissed the ‘moral community’ sought by anarchists as unrealistic and self-defeating (Buchanan 2000, pp.213-4) and found it difficult to understand the ‘inability’ of anarchists to recognise the beauty, wisdom and morality of the market. Rather than characterise the morality of the market as ‘moral anarchy’, a term Buchanan uses mischievously, in which egoism determined all relations and there was no respect for others, he sided with Hayek and described the market as a ‘moral order’ (Buchanan 2000, p.209). The success of markets in this moral order arose from the unprompted, instinctive respect shown by participants for the rules of the game and for others who were their partners in mutually beneficial exchanges (Buchanan 2000, p.210). So beneficial was this moral order that Buchanan believes that the “world becomes a better place” when the moral order of the market replaces moral community (Buchanan 2000, p.214). Anarchists instead would agree with Rawls that, left to themselves, the markets by concentrating the benefits of property in the hands of a favoured few would “leave out of account the claims of need and of a decent standard of life” (Rawls 1995, pp.85,87) and that opportunistic exploitation would indeed be the dominant feature of relationships and not considered respect.

## PROPERTY AND THE STATE

By instituting a new set of economic relations for society anarchism promises to eliminate the injustices and disadvantage caused by inequitable property ownership which allows some to live in luxury and privilege and forces upon the majority an oppressed, disagreeable existence. This could not be accomplished by reforming the present system based upon property relations, only its complete annihilation (Kropotkin 1946, p.42 and 1927, pp.37,52,170). Proudhon distinguished between two types of property rights: *jus in re* or “the right *in* a thing” (possession) and *jus ad rem*, the “right *to* a thing” (ownership) (Proudhon 1970, p.43). Only the former, the holding of property in trust, which recognised the right to possess something and to use it, could be justified. Having the right of ownership required by capitalistic property, as opposed to possession, was fraught with dangers. Most importantly it could be used by owners to abuse the property in their control to the detriment of the community, something which Locke surprisingly recognised as the right of the proprietor (1884, Book I, section 92). It was this form of property which Proudhon saw as “utterly irreconcilable” with a just society (1970, p.52). Only a right of possession, not a right of exclusive ownership, could guarantee that property, on which the well-being of the community depended, would not be misused.

For Proudhon and Kropotkin, the source of the injustice arising from property which crippled society and diminished the existence of everybody were capitalist market exchanges



which, by privileging the rights of property, fraudulently deprived labour of its just share of productive efforts. Whereas markets determine value according to the conditions of exchange, Proudhon and Kropotkin regarded value as determined by the amount of labour used, with each form of labour, irrespective of its “talent and genius”, having equal value and entitled to the same reward (Proudhon 1970, p.140; Kropotkin in Capouya and Tompkins 1975, p.81). According to Proudhon “it is labor, and labor alone, that produces all the elements of wealth and makes them combine ... (I)t is labour as a principle of life that activates the substance of wealth” (quoted in Edwards and Fraser 1970, p.42; Proudhon 1970, p.138). Paying the worker the minimum possible for their day’s effort returns only a small part of the benefits which the combination of the efforts of many workers provides to the capitalist in the form of ‘surplus-value’ (Kropotkin 1927, p.193). By receiving only sufficient to meet each day’s needs, labour is unjustly deprived of this ‘collective property’ which capitalists claim as their right but which should not be the exclusive property of any individual. The product of labour constitutes the debt of the capitalist to the producer, which he never pays; and it is this fraudulent denial which causes the poverty of the labourer, the luxury of idleness, and the inequality of conditions. This it is, above all things, which has been fitly named exploitation of man by man (Proudhon in Woodcock 1971, p.105; see also Proudhon in Edwards 1970, p.42; Kropotkin in Osterfeld 1983, p.5).

With society operating on the mutualist precepts of anarchism the results of production would be made available to all according to their needs when everybody contributed to the well-being of all (Kropotkin 1927, p.59; also see similar views of Godwin and Proudhon in Nursey-Bray 1992. p.xv). Mutualism would be based upon “a system of guarantees that resolves the old forms of our civil and commercially based societies and satisfies all the conditions of efficiency, progress and justice. ... It will be a society that will ... insure the political and industrial equality of its citizens” (Proudhon in Edwards and Fraser 1970, p.57). The result of mutualism, prophesied Proudhon would be that this “genuine nature of exchange” would “create true solidarity between peoples. ... It will ... restore to the community the wealth that has been privately appropriated” (quoted in Edwards and Fraser 1970, p.57). Instead of the interests of capital predominating, capital would be subordinated to labour.

## **ACCOUNTING AND ANARCHY**

If, as is maintained for the modern capitalist state, the state exists to serve the interests of property there must exist the means by which the state can distinguish and justify property rights. The state’s legitimacy and very existence depend upon its ability to provide a secure environment for property rights. Foremost amongst the technologies which help to recognise and protect entitlement is accounting. Accounting is an activity the existence and value of which is derived from property exchanges which take place between individuals within social collectives. It is a means of recording rights arising from the accumulation and diminution of property. While ever individuals are able to enjoy and deal securely with their property in a manner which they believe is in their best interests, without trespassing on the coincident rights of others, then society is just. According to this interpretation, justice is entirely dependent upon the recognition and defence of rights to property which have been acquired according to principles of law agreed to by society. Thus, the purposes of the state, its legitimacy, the meanings given to justice and the role of accounting are closely related. However, when, as with anarchism, justice is regarded as incommensurate with the centralised authority of the state and with social inequalities caused by property, the contributions of accounting to the state are far more contentious. The social ordering sought by anarchists would achieve a just society without the need for accounting to act as a technology of entitlement on behalf of property owners.





According to anarchists, under capitalism, political and social life had become consumed by the instrumental rationality which accounting made possible and upon which markets and property entitlements depended. As a means of mediating relations between people, and thereby shaping consequent material conditions in the community, accounting was performing an inherently political role as an indispensable component of state sanctioned oppression (Francis 1990, p.7; Miller 1990, p.316). Guthrie and Parker (1990, p.166) describe accounting reports as tools for “constructing, sustaining and legitimising political and economic arrangements, institutions and ideological themes ...” (see also Neu 2000, p.270). The exclusive contributions of accounting to economic efficiency and certainty would seem to anarchists to betray its inability to promote a form of justice or equity other than that of the market. Indeed, accounting has no virtue outside that which the social, legal and economic frameworks in which it operates allows it. Instead, in the modern capitalist economy accounting “institutionalises the rights of some people to hold others to account for their actions. ... (It involves) the communication of a set of values, of ideals, of expected behaviour, of what is approved and disapproved” (Roberts and Scapens 1985, p.448; see also Mouritsen in Quattrone 2000, p.134).

The relevance of accounting to a society depends upon the aims of that society. Thus, if society is organised around the principles of competition, the sanctity of private property and self interest then the purposes which accounting serves will be very different from a society such as that proposed by anarchists in which the emphasis is on cooperation and community. When competition is the means of distributing scarce resources some individuals will always do better than others, resulting in inequality. “The trouble with competitions”, warned George Orwell (1970), “is that somebody wins them”. It is not the business of accountants to question the justice of property distributions which result from these competitions on any grounds other than extant law. Thus, it is consistent with the anarchist’s denunciation of capitalism to depict accounting in capitalist societies as contributing to the perpetuation of inequalities and, therefore, to the oppression of the majority by a powerful, rich minority for whom the state and its laws are operated.

Accounting is used in a capitalist society as an implement of power and domination to sustain the inequality and entrenched privilege criticised by anarchists, to deny often opportunities for redemption, to impoverish the existence of many and to discredit rivals to capitalism (see for example Bryer 2000, p.133; Cooper and Sherer 1984; Miller 1990, p.315). It is the existence of the state and its institutions of entrenched privilege and coercion which provide accounting with its relevance, in the sense of an information system which can be used to adjudicate between competing entitlement claims over property. This ability of accounting to be used by capitalists to legitimate existing power structures in order to oppress labour and, thereby, to perpetuate inequalities between capital and labour has been a consistent theme of labour process researchers (Hopper and Armstrong 1991; Bailey *et. al.* 2000; Boyce 2000, p.54; Wilmshurst and Frost 2000). Accounting is a highly persuasive means by which property rights are recognised and protected. In what is now a classic statement of the role of accounting, Miller and Rose (quoted in Neu 2000, p.270) describe it as a technology of government, that is part of a range of calculations and mechanisms, “through which authorities ... have sought to shape, normalize, and instrumentalize the conduct, thought, decisions and aspirations of others” (see also Miller 1990, p.317). Accordingly, without accounting the property relationships upon which the modern state depends could not be easily sustained.

It is not difficult to find in the accounting literature references to the need for accounting as a moral and discursive practice to compensate for the venality and weaknesses of individuals and of markets identified by anarchists (Francis 1990; Lovell 1995; Miller 1990, pp.323,331). Accounting might be seen at the same time as both a consequence of the absence of virtue and a means to attain



virtue. If compensating for the amorality, and for the anarchist the immorality, of markets was the main role played by accounting then it would no longer be relevant in a society organised on the principles of anarchism. No longer would significant reliance be needed to be placed upon systems of regulation and control such as accounting for society would operate on moral principles. If instead of the justice of a given distribution of property being recognised as arising from what Nozick refers to as entitlement rights, or rights originating from an act in the past which is sanctioned by the state as establishing an entitlement, some other measure of justice is used, such as that proposed by anarchism, then the contributions of accounting to the process of verification and substantiation also will be transformed.

According to the view of the anarchist, accounting which is used in the interests of capital must support the *status quo* (see for example Lehman 1999, p.218) for the evolution of accounting has been determined by the needs of those with the most to gain from its ability to bolster existing privilege. Irrespective of the suggested radical contributions of double entry bookkeeping to the rise of modern capitalism (Sombart 1919), changes in accounting have been incremental and have been tolerated only as long as those in authority are not threatened. In a market economy, individuals strive and sacrifice their time, effort and resources only because they have the expectation that the fruits of their labours will be regarded as their legitimate entitlement. In liberal democracies, attacks against property will not be tolerated by the state, however inequitable may be the distribution of property.

It is possible to imagine that without accounting the very existence of modern society is imperilled for it would signal the arrival of a new set of organising principles, a new moral basis for society and understandings of justice. An anarchistic society devoid of the apparatus and institutions of the state, of most forms of private property and, therefore, of a propensity for injustice to be the norm no longer has a need for accounting as a means of promoting the interests of one individual or group against those of others. Even allowing for a very limited conception of private property as advocated by both Kropotkin and Proudhon, the possible contributions of accounting to economic, political and, therefore, social, order are greatly diminished. Indeed, the instrumental morality on which accounting is premised would contradict the morality of anarchism. Accordingly, beyond very limited applications, accounting and anarchism are mutually exclusive for anarchism promises to eliminate those features of society which made accounting necessary. If private property, interpreted as the exclusive right to own and use property as one wishes as long as it does not interfere with the rights of others to do the same, is no longer respected then accounting for property no longer has the same attraction nor justice the same intention. When the state is removed and unconditional ownership of property no longer allowed, anarchists believe that the vast number of crimes incited by unjust property distribution would also disappear (Godwin 1971, p.288). There would be no need to provide the incentive of greater gain for greater effort as promised by capitalism. The moral nature of each individual which was now released from the bounds of capitalism would compel each individual to do their best; they would want to work and they would respect the value and contributions of others as equal to their own. Accounting would not be required to monitor behaviour for the purposes of control, nor would it be necessary for accountability purposes as each individual saw themselves as an agent for their community and, hence for themselves. As they gave freely to this moral community (Buchanan 2000, p.209) so they could take freely from the stores produced.

## CONCLUSION

In the Elysian world envisaged by Proudhon, Godwin and Kropotkin accounting would offend the moral basis upon which society would operate. In terms of Kohlberg's framework of moral reasoning, anarchism would operate at the post-conventional and principled level where



behaviour is informed by strong moral principles which “respect the sovereignty of other individuals. This recognition moves from a contractual notion of social relationships to a more elevated, spiritual awareness of social independence and interdependence ...” (Lovell 1995, p.79). This is far beyond the pre-conventional level (Lovell 1995, p.78) at which accounting and markets operate in capitalist societies where behaviour is determined by the physical consequences of an action and where pleasing those who sit in judgement matters most, not acting according to the innate moral principles which constitute for the anarchist our true nature.

## REFERENCES

- Armstrong P. (1991), *The Influence of Michel Foucault on Historical Research in Accounting: An Assessment*, Sheffield University Management School, Discussion Paper Series.
- Bailey D., Harte G, and Sugden R. (2000), “Corporate disclosure and the deregulation of international investment”, *Accounting, Auditing and Accountability Journal*, Vol.13, No.2, pp.197-218.
- Boyce G. (2000), “Public Discourse and decision making: exploring possibilities for financial, social and environmental accounting”, *Accounting, Auditing and Accountability Journal*, Vol.13, No.1, pp.27-64.
- Bryer R. (1991), “Accounting for the Railway Mania of 1845- A Great Railway Swindle?”, *Accounting, Organizations and Society*, Vol.16, No.5/6, pp.439-86.
- Bryer R. (2000), “The history of accounting and the transition to capitalism in England. Part one: Theory”, *Accounting, Organizations and Society*, Vol.25, pp.11-162.
- Buchanan J. (1975), *The Limits of Liberty: Between Anarchy and Leviathan*, Chicago, Chicago University Press.
- Buchanan J. (2000), *Landmark Papers in Economics, Politics and Law*, Cheltenham: Edward Elgar.
- Capouya E. and Tompkins K. (1975), *The Essential Kropotkin*, London, Macmillan.
- Chew, A. and Greer, S. (1997), “Contrasting world views on accounting: Accountability and Aboriginal Culture”, *Accounting, Auditing and Accountability Journal*, Vol.10, No.3, pp.276-98.
- Chomsky N. (1969), *American Power and the New Mandarins*, London, Chatto and Windus.
- Clark J. (1978), “What is Anarchism”, in Pennock and Chapman 1978.
- Cooper D. and Sherer M. (1984), “The Value of Corporate Accounting Reports: Arguments for a Political Economy of Accounting”, *Accounting, Organizations and Society*, Vol.9, Nos.3/4, pp.207-32.
- Crowder G. (1991), *Classical Anarchism*, Oxford, Clarendon Press.
- de Roover R. (1976), “The Development of Accounting Prior to Luca Pacioli According to the Account Books of Medieval Merchants”, in Littleton and Yamey 1956.
- Edwards S. and Fraser E. (1970), *Selected Writings of Pierre-Joseph Proudhon*, London, Macmillan.
- Francis J. (1990), “After Virtue? Accounting as a Moral and Discursive Practice”, *Accounting, Auditing and Accountability Journal*, Vol.5, No.5, pp.5-17.
- Friedman D. (1970), *The Machinery of Freedom*, New York, Harper and Row.
- Gibson K. (2000), “Accounting as a tool for Aboriginal dispossession: then and now”, *Accounting, Auditing and Accountability Journal*, Vol.13, No.3, pp.289-306.
- Godwin W. [1793] (1971), *Inquiry Concerning Political Justice*, Edited by K. Carter, Oxford, The Clarendon Press.
- Guthrie J. and Parker L. (1990), “Corporate Social Disclosure Practice: A Comparative International Analysis”, *Advances in Public Interest Accounting*, Vol.3, pp.159-75.
- Hall J. and Ikenberry G. (1989), *The State*, Minneapolis, University of Minnesota Press.
- Harrison J. (1983), *The Modern State: An Anarchist Analysis*, Montreal, Black Rose Books.
- Hopper T. and Armstrong P. (1991), “Cost Accounting, Controlling Labor and the Rise of Conglomerates”, *Accounting, Organizations and Society*, pp.405-38.
- Hoskin K. and Macve R. (1986), “Accounting and the Examination: A Genealogy of Disciplinary Power”. *Accounting, Organizations and Society*, Vol.11, No.2, pp.105-136.





- Joll J. (1964), *The Anarchists*, London, Methuen.
- Kropotkin P. (1914), *Mutual Aid: A Factor of Evolution*, London, William Heinemann.
- Kropotkin P. (1927), *Kropotkin's Revolutionary Pamphlets*, New York, Dover Publications Inc.
- Kropotkin P. (1946), *The State: Its Historic Role*, London, Freedom Press.
- Lehman G. (1999), "Disclosing New Worlds: A Role for Social and Environmental Accounting and Auditing", *Accounting, Organisations and Society*, Vol.24, No.3, pp.217-41.
- Locke J. (1884), *Two Treatises on Civil Government*, London, George Routledge and Sons.
- Lovell A. (1995), "Moral Reasoning and Moral Atmosphere in the Domain of Accounting", *Accounting, Auditing and Accountability Journal*, Vol.8, No.3, pp.217-41.
- Mill J.S. [1859] (1982), *On Liberty*, Harmondsworth, Penguin Books.
- Miller D. (1984), *Anarchism*, London, J.M.Dent and Sons.
- Miller P. (1990), "On the Interrelations Between Accounting and the State", *Accounting, Organizations and Society*, Vol.15, No.4, pp.315-38.
- Miller P. and O'Leary T. (1987), "Accounting and Construction of the Governable Person", *Accounting, Organizations and Society*, Vol.12, No.3, pp.235-65.
- Narveson J. (1996), "The Anarchist's Case", in Sanders and Narveson 1996.
- Neu D. (2000), "Accounting and accountability relations: colonization, genocide and Canada's first nations", *Accounting, Auditing and Accountability Journal*, Vol.13, No.3, pp.268-88.
- Nozick R. (1974), *Anarchy, State and Utopia*, New York, Basic Books.
- Nursey-Bray P. (1992), *Anarchist Thinkers and Thought: An Annotated Bibliography*, New York, Greenwood Press.
- Orwell G. (1970), *Collected Essays, Journalism and Letters*, Middlesex, Penguin.
- Osterfeld (1983), *Freedom, Society and the State: An Investigation into the Possibility of Society Without Government*, Lanham, MD: University Press of America.
- Paine T. [1791] (1969), *The Rights of Man*, Harmondsworth, Penguin Books.
- Pennock J. and Chapman J. (Eds), (1978), *Anarchism: Nomos XIX*, New York, New York University Press.
- Preston A. and Oakes L. (2001), "The Navajo documents: a study of the economic representation and construction of the Navajo", *Accounting, Organizations and Society*, Vol.26, pp.39-71.
- Proudhon P. [1890] (1970), *What is Property: An Inquiry into the Principle of Right and of Government*, New York, Dover Publications.
- Quattrone P. (2000), "Constructivism and accounting research: towards a trans-disciplinary perspective", *Accounting, Auditing and Accountability Journal*, Vol.13, No.2, pp.130-55.
- Rawls J. (1995), "Distributive Justice" in Ryan A. (1995).
- Rawls J. (1985), *A Theory of Justice*, Oxford, Oxford University Press.
- Roberts J. and Scapens R. (1985), "Accounting Systems and Systems of Accountability: Understanding Accounting Practices in their Organizational Contexts", *Accounting, Organizations and Society*, Vol.10, No.4, pp.443-56.
- Ryan A. (1995), *Justice*, Oxford, Oxford University Press.
- Sicker M. (1991), *The Genesis of the State*, New York, Praeger.
- Sombart, W., *Der Moderne Kapitalismus*, Vol.II, 3rd Edition, Dunker and Humblot, Translated by K. Most, 1919.
- Stewart R. (1992), "Pluralizing Our Past: Foucault in Accounting History", *Accounting Auditing and Accountability Journal*, Vol.5, No.2, pp.57-73.
- Tuchman B. (1966), *The Proud Tower*, New York, Macmillan.
- Ward C. (1973), *Anarchy in Action*, London, George Allen and Unwin.
- Wilmshurst T. and Frost G. (2000), "Corporate environmental reporting: A Test of legitimacy theory", *Accounting, Auditing and Accountability Journal*, Vol.13, No.1, pp.10-26.



Woodcock G. (1971), *Anarchism*, Harmondsworth, Penguin Books.