# For a Social (and Political) Research in Accounting

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Abstract: Drawing on Saïd's representation of the intellectual (1994), this essay aims to reflect on the state of the critical project in accounting and the role of accounting research and researchers toward society in the current stage of the neoliberal society of the late 2010's. To do so, we first expose the neoliberal system which encourages accounting scholars to become entrepreneurs maximizing research production and distancing themselves from interacting with society. We then question the social responsibility of critical accounting scholars and argue that there is an urgency to re-engage in social debates and with critical thinking beyond the classical topics of accounting research. We conclude by proposing some possibilities of agency for researchers despite the neoliberal frame of performance and publication production to better comprehend societal phenomena and the specific role played by accounting within them.

Key words: agency, amateurism, critical research on accounting, professionalism, social responsibility.

## INTRODUCTION

I also want to insist that the intellectual is an individual with a specific public role in society that cannot be reduced simply to being a faceless professional, a competent member of a class just going about her/his business. [...] the intellectual is an individual endowed with a faculty for representing, embodying, articulating a message, a view, an attitude, philosophy or opinion to, as well as for, a public. And this role has an edge to it, and cannot be played without a sense of being someone whose place it is publicly to raise embarrassing questions, to comfort orthodoxy and do (p. 11) dogma (rather than produce them), to be someone who cannot easily be co-opted by government or corporations, and whose *raison d'être* is to represent all those people and issues that are routinely forgotten or swept under the rug. (Saïd, 1994, p.11)

Critical research on accounting aims to expose the social, political and human complexities of accounting phenomena and therefore to highlight political interests of actors within the analysis (Cooper, 2014). Critical research on accounting was deployed to revile the political foundations of accounting and to denounce, on the one hand, the utilization of accounting as an instrument of domination within capitalism regimes and, on the other hand, the positivist and functionalist research in accounting which participates into the reinforcement of the domination of capitalism by playing the role of the "organic intellectual" (Gramsci, 1971). Thus, the initial aim of the critical project was to counter these organic intellectuals to participate into the deconstruction of the capitalist accounting hegemonic culture.

The production of accounting research through years of traditions has taken care of deconstructing the political effects of accounting as a tool serving the capitalist ideology (Armstrong, 1998; Cooper, 2014; Neimark & Tinker, 1986; Solomons, 1991), the interest of dominant groups (Jayasinghe & Wickramasinghe, 2011), leading to the marginalization and exploitation of specific classes (Arnold, 1998; Arnold & Cooper, 1999; Jeacle,

2015; Stephen P Walker, 2008; S. P. Walker, 2014) or ethical groups (Annisette, 2003; Annisette & Trivedi, 2013). It has also denounced the transformation of society toward a more neoliberal body (Cooper, 2015; Cooper, Graham, & Himick, 2016; Morales, Gendron, & Guénin-Paracini, 2014) as well as into more individualized (Miller & O'Leary, 1987; Miller & O'Leary, 1994b; Roberts, 1991), but also more self-centred (Cooper, 2015) people.

New topics have also been introduced like environmental and social accounting (Spence, 2009; Spence, Husillos, & Correa-Ruiz, 2010). The organizational scope has been extended to cover public sectors (e.g. Ezzamel et al., 2014) and the State itself (Morales et al., 2014; Muniesa & Linhardt, 2011), but also charities (Duval, Gendron, & Roux-Dufort, 2015; Everett & Friesen, 2010; Jayasinghe & Wickramasinghe, 2011) and international institutions (Annisette, 2004; Neu, Ocampo, Graham, & Heincke, 2006; Neu, Shiraz-Rahaman, Everett, & Akindayomi, 2010). An opening has been given to the non-Western fields to cover a variety of Southern areas (Lassou & Hopper, 2016; Rahaman, Everett, & Neu, 2007; Uddin & Hopper, 2001; Uddin & Hopper, 2003; Wickramasinghe & Hopper, 2005). The theoretical scope has been enriched from a higher diversity of theories. Overall, the critical project of accounting research has encountered its mission by constructing an alternative body of knowledge to the positive literature.

However, it seems to us that what has changed the least are the boarders of the field, i.e. what is defined as accounting and accounting research. As noticed by (Morales & Sponem, 2017) critical accounting scholars have concentrated their researches on critical education, the profession and the financialization of organizations through the deployment of accounting systems. In the first category, scholars claim that accounting faculty has a responsibility not only to provide an education enabling students to obtain a job, but also to help them to perform their task ethically (Oliverio, 2004). In the case of the profession, critical scholars expose having a responsibility to highlight the potential consequences of professional actions. The last trend is probably the broader approach that aims to assess the consequences of the increasing usage of accounting tools to manage daily organizational life, but one might regret that this trend has concentrated mainly on the organizational sphere. Forty years after the publication of the first critical papers in *Accounting Organizations and Society* and twenty-five years after the creation of *Critical Perspectives on Accounting*, we believe there is a necessity to redefine the direction toward which critical accounting should be oriented for the next 25 years and onwards to better grasp the current political consequences of accounting phenomena toward society as well as questioning the role of the researcher in order to provide herself/himself with the means to realize this project. What could be done differently in the future? What should be the aim of critical accounting research in the near future? Our thesis is that critical research constitutes an intellectual project which should continuously change as it should be articulated around contemporary social issues.

Drawing on Saïd's representation of the intellectual (1994), we aim to develop a reflection to question the state of the critical project in accounting and the role of the accounting researcher and researchers toward society. More specifically, our reflection is structured around three main poles. First, we expose what seems to us to be a growing problem in academia, i.e. the professionalization of researchers (Saïd, 1994) in a neoliberal system which encourages academics to become entrepreneurs maximizing research production and distancing themselves from interacting with civil society. Second, we question the responsibility of critical accounting research and critical accounting scholars toward society. By doing so, we argue that there is an urgency to embrace a posture closer to what Saïd (1994) describes as an amateur and to re-engage with critical thinking beyond the classical topics of critical accounting research. Finally, we propose to adopt a posture of "professional amateur" to create space for agency within the neoliberal frame and urge critical scholars to capitalize on those spaces to reconnect with society to exercise their role of intellectuals. In other words, with this reflection, we would like to open a space for researchers' agency despite the current disciplinary system of publication to better comprehend societal phenomena and the specific role played by accounting within them.

We've been thinking about writing this reflexive essay for more than two years, but hesitate for quite a time as we didn't want to be perceived as arrogant "know-it-all" young researchers. Therefore, at this point, we would like to stress that it is not our aim to provide definitive answers on how becoming more socially engaged researchers or to blame the system of being too hard on us. On the contrary, we would like to share our reflection based on our diverse encounters with critical researchers in accounting to raise some questions

regarding where our discipline is going. Our only hope is that this reflection will encourage the critical accounting research community – and beyond – to pursue an ongoing conversation on the aims of accounting research and the role of accounting researchers, role which we believe is increasingly important in the actual societal context where neoliberal ideas prevail.

#### **BEING PROFESSIONAL: THE PROBLEMATIC OF THE NEOLIBERAL SYSTEM**

Neoliberalism is the ideology that dominates our lives. This ideology played a major role in a variety of transformations in society, such as the financial crisis or the privatization and marketization of public health and education. Even though this ideology has been heavily criticized by numerous scholars (Chiapello, 2016), we must contend that academia has not been spared by the "neoliberal invasion". As neoliberal transformations of academia have been broadly discussed in the literature (e.g. Gendron, 2008, 2013; Guthrie & Parker, 2014, 2017), and express that the neoliberal ideology emphasizing international competition based on journal rankings and bibliometric measures brings about a profound modification of academic reasoning, where the ideas of "research market" and "scientific profitability" are more and more important, and tends to become a finality (Adler & Harzing, 2009; Eraly, 2011). Under neoliberalism, academics are expected to maximize their market value through entrepreneurialism and self-investment (Cooper, 2015). Increasingly, they are being defined as entrepreneurs responsible for managing their research portfolio. Globally, our analysis is that the neoliberal ideology has shaken the ideal embodied by academia to transform researchers into what Saïd (1994) defines as professionals:

By professionalism, I mean thinking of your work as an intellectual as something you do for a living, between the hours of nine and five with one eye on the clock, and another cocked at what is considered to be proper, professional behaviour – not rocking the boat, not straying outside the accepted paradigms or limits, making yourself marketable and above all presentable, hence uncontroversial and unpolitical and 'objective'. (Saïd, 1994, p.74)

We noticed this professionalization tendency and experienced its consequences very early in our academic socialization process. As PhD students, we received advice from prominent scholars not to wander with many subjects, but to develop an expertise in one specific research field in order to be easily recognized by our peers as "the" specialist in one field and to more easily publish articles. As a result, we were encouraged to

develop an investment relationship with our research to maximize the "return on investment" in terms of number of papers. In order to maximized our production, we were encouraged to learn about a specific trend on literature, be on the top of its knowledge and produce incremental contributions to this specific trend. In other words, we were encouraged to become "entrepreneurs" having a portfolio of research projects targeted for "good" journals to ensure to perform adequately. Therefore, we came to wonder if our role was supposed to be more than being "professional", more than being "academic performers" (Gendron, 2008). Do we have to research questions that matter or to research questions that would be more easily published in highly ranked journals?

Many scholars denounced these working conditions (e.g. Gendron, 2008, 2015; Guthrie & Parker, 2014, 2017; Malsch & Tessier, 2015), but it seems that some still conceive their role as researchers within these parameters, as if nothing else is possible . Many play the game of entrepreneurialism, and by doing so, confuse the excessive publication of articles with research, even though it is well known that one might hamper the other. Inspired by Hannah Arendt's concept of the banality of evil (Arendt, 1965) – that is to be guilty to follow the rule without questioning it –, we started to ask ourselves whether academics (acting as professionals) might be, to some extent, guilty of reproducing the current neoliberal system by not questioning its foundations or by not clearly and loudly trying to defeat it, even if being aware of it. We started to interrogate ourselves about the possible limitations of accounting research if some scholars neglect some part of their social responsibility for an increasing number of publications. Do we participate in the banalization of "evil" that affect not only universities and academia, but also the society? Do we lose sight of our purpose of serving society?

Various consequences ensue from this professionalization, from this banality of the neoliberal system, such as the decreasing of innovativeness and the risk of superficiality in research (Gendron, 2008; Guthrie & Parker, 2017). Above all, and this is what Saïd (1994) mostly reproaches to intellectuals acting as professionals, we cannot expect from the professional any originality as she/he is no longer carried by amateur curiosity. In other words, she/he is foreclosed within the academic sphere, neglecting the most pressing social and political issues. The production of professional researchers through a performative system of publication has pushed the

researcher, to use Saïd (1994)'s words, to "think of his [or her] work as an intellectual as something you do for a living", with (two) eyes on the clock, cocked at what is considered to be proper, professional behaviour.

As young researchers, we feel threatened by this disciplining context which incites us to become ranked professionals. However, we also believe that it would be too easy to only blame the system and not try to act on it. We believe that there is hope, if we want to, and that we can emancipate ourselves – at least partially – from this disciplining measure. In the actual societal context, we think there is an urgency to try to do research differently, to distance ourselves from the position of professionals and to try to adopt more and more a position of amateurs (Saïd, 1994). For us, critical thinking is questioning status quo, starting with those surrounding us, including the frames that regulate our daily academic work. Even though we sometimes feel as if critical thinking is more and more difficult in the actual publication context, we believe that adopting a critical position embrace a personal ethical conviction that things can be done differently. If we cannot completely bypass the publication system, we could at least try to find alternative ways to reconcile our ethical will to participate into civil society debates, and we think it starts with rethinking our social responsibility and redefining accounting. In other words, we believe the change starts with more amateurism in accounting research.

#### **BEING AMATEUR: THE IDEAL-TYPE RESEARCHER**

In the representation of the intellectual, Saïd (1994) distinguishes the professional intellectual from a figure that can be understood as a researcher activist. The researcher activist corresponds to an amateur, which is someone who constantly observes the society, who questions the current status of what was observed and communicates her/his knowledge toward a larger public. Thus, even if the intellectual-researcher belongs to a research discipline (e.g. literature or accounting), she/he should play an active and critical role regarding society by sharing her/his conclusions and engaging in social debates around these conclusions. Therefore, from Saïd's point of view – which we share – the role of the intellectual should be oriented toward and at the service of society, especially the lower classes or dominated groups, not toward a professional institution or a professional community from which the researcher look up for recognition and not toward the realization of an egoist (entrepreneurial) self.

While amateurism may be perceived pejoratively in contrast with professionalism in a workplace context, and more importantly in accounting, Saïd (1994, p. 76) encourages intellectuals to distance themselves from this perception as, for him, amateurism is "the desire to be moved not by profit or reward but by love for and unquenchable interest in the larger pictures, in making connections across lines and barriers, in refusing to be tied down to a speciality, in caring for ideas and values despite the restrictions of a profession". Thus amateurism can also have a positive connotation when it means doing something "for the love of it"<sup>1</sup>, rather than for the status, the recognition or the monetary compensation. Being amateurs therefore means doing research that we love, that we truly believe in, seeing research almost as a vocational "calling" toward engagement in social phenomena.

Drawing on Saïd's definition of amateurism, what we would like to argue here is that, in the actual societal context, there is an urgency for critical accounting scholars to adopt a position of amateurs, i.e. to engage more with society and to rethink accounting research beyond publication performance measures. According to us, knowledge production should be inscribed into a broader critical approach of the role of the researcher toward society. This implies for the critical accounting scholar to adopt an in depth reflexive position regarding her/his own posture within the research field in accounting but also toward society (Bourdieu, 2001), enabling her/him to redefine the critical research of accounting projects' orientations within its broader organizational and social context. This project involves accounting researcher getting lost in reading a variety of theories and news, meeting with different persons and groups in various social milieu to better grasp society and its relations to accounting, as a social body which is constantly shaping, and reshaping itself. This project also implies that the researcher eventually engages with society to actively share and confront her/his conclusions, to make society capture these ideas and make it its own.

## Why do we need more amateurs in accounting research?

Recently, the French newspaper *Le Monde* published a series of articles for the 70th anniversary of Hiroshima and Nagasaki. These articles were reporting interviews of researchers about their responsibility in developing

<sup>&</sup>lt;sup>1</sup> Interestingly, the linguistic roots of 'amateurism' lie in Latin and Old French word of 'love' (Edwards, 2014).

inventions which might participate into the destruction of humanity. A first article was questioning the responsibility of nuclear physics research, in light of the Kenneth Bainbridge's expression, who was in charge of the Bomb A test. Just after they ran successful test, in July 1945, he declared to Robert Oppenheimer, in charge of the Manhattan Project, "Now we are all sons of bitches.", implying that they had contributed to empowering the world to destruct itself. Even if accounting could not contribute directly to the destruction of the world as nuclear physic (fortunately), this article acted like a trigger. We started to question ourselves about the role of accounting and accounting research in the production of neoliberal programs which, without being as devastating as the nuclear bomb, might still deteriorate the living conditions of some classes. In other words, we wonder if we could also be sons of bitches. Our preoccupations seemed to be shared by Guthrie and Parker's who were concerned, in a recent editorial, about the contribution of accounting in important social crisis:

Some would say that accounting does not concern itself with the same life and death outcomes as medicine. However, judging by the organizational and national catastrophes and personal hardships that have come with the global financial crisis, issues with pension funds, multinational corporate tax avoidance and national austerity budgets, just to name a few, it is clear that accounting has responsibilities that affect the living conditions of billions of people globally. So, accounting does have the potential to be as meaningful to society and people's lives as medicine. (Guthrie and Parker, 2017, p. 8)

Echoing Guthrie and Parker, we believe accounting plays an important role within the deployment of neoliberal ideological, political and economic systems (Chiapello, 2016), for instance by positioning the State as the problem and the private sector as the solution or by applying business principles, such as performance management systems, on any public policies and discourse. By doing so, accounting contributes to increase inequalities. As we believe the complicity of accounting within the development and the diffusion of neoliberalism is central, it seems to us that the role of critical accounting scholars to engage with civil society is primordial in questioning the roots of the neoliberal societies tempted by populism. As young researchers, we feel a political responsibility to engage within societal debates and use our expertise (or our amateurism) to deconstruct current ideology to better be able to create space to think alternatives beyond fear. It seems to us that, as intellectuals, we must sometimes leave our "specialized" research that often defines us – and enable us to be "academic performer" – to study social and political issues. In other words, we think we should strive to

address important issues that have major consequences for society. However, we believe this social responsibility can only be realized if the researcher adopts a posture of amateur which go beyond publication expectations.

We think it is only by performing amateur tasks and by adopting amateur attitudes that we can play our social role and think in depth social phenomena within their social context. But doing so means going beyond the narrow definition of what is accounting research to engage more with social issues that are not only related to accounting inscriptions. In other words, to be amateurs or researchers socially engaged, we think there is a necessity to redefine accounting and to re-politicize accounting research.

### Why do we need to redefine accounting to be amateurs?

I speak and write about broader matters because as a rank amateur I am spurred on by commitments that go well beyond my narrow professional career. (Saïd, 1994, p. 88)

This quote echoes the debate about accounting and what we should talk about as accounting researchers. According to Saïd (1994), we can write about different matters without being constrained to what we are "certified" to teach. But do we have this liberty in critical accounting research? Our experiences as PhD students and young scholars in the field have led us to think otherwise. We sometimes found that the definition of accounting was quite restrictive, even if it was more or less malleable. We both had conversations with other scholars who questioned and challenged our ongoing and future research projects because they were not seeing "where is accounting". If some of them were asking this question to help us to deepen our arguments and to better defend why the problems we were interested in were actually accounting issues, we realized some others wanted from us to study accounting inscriptions such as balance sheets to consider our research as being an accounting research. However, for us, the diffusion of the accounting vocabulary at a broader level did not need to involve physical accounting inscriptions to be qualified as accounting. As underlined by Guthrie and Parker (2017, p. 12) in a recent editorial, this restricted definition of what is accounting research seems to be quite common in our field:

It is not uncommon for us to hear observers, and sometimes even reviewers, question whether a submitted paper or a published paper falls within AAAJ's scope as an "accounting" research journal. This often springs from a narrow technicist view of what accounting is and what it covers. Ironically, critical research is often presented as open and constantly changing, leaving room for various interpretations. But what about the definition of accounting? Is this definition also open and changing? Perhaps by having a closed definition of what accounting is, we maintain a certain status quo. To play our social role, we argue that it is necessary to redefine the boundaries of the accounting field and the boundaries of what is a research in accounting as the world is constantly changing and the influence of accounting within it takes various forms. As heavy newspaper readers and radio listeners, we are aware of the influence that accounting rhetoric can have in contemporary issues such as abortion, immigration, political elections. For instance, while thinking about dividing the Syrian migrants among various European countries during the summer 2015, journalists, senior civil servants and political leaders were describing a system based on accounting "key drivers" (The Guardian, 2015). Our constant reading of news made us more and more preoccupied by the state of society and, by reading some headlines, we wonder if our role should be to study some of these topics as intellectuals are also characterized by the topics they study.

We propose here to reaffirms the status of accounting research in the trends of social sciences. According to us, it is important that accounting scholars capture accounting devices and discourses as social phenomena, and through this, think accounting within its broader context of production, embedded within a political and economic project which currently shape societies. This implies to think of accounting in interaction with other societal dimensions to understand its participation within neoliberal ideological project and maybe be more armed to offer explanations and therefore possibilities of emancipation to construct new ideological alternatives to be able to live together again within the society.

Nevertheless, one can regret that those links, taking place at the societal level are rarely broad up as a central topic of accounting research, since too often accounting research concentrate only on accounting tools and less on how those accounting tools, systems and discourses participate into the production – or the reproduction – of a dominant ideology. We identify ourselves first as researchers in social sciences – that is, who study society – and we do this especially around accounting tools because we live in a neoliberal society managed by rankings where everyone must be responsible for its performance in relation to economic productivity. So that's why we do accounting research.

#### **BEING PROFESSIONAL AMATEUR: THE POSSIBILITY OF RESEARCHER'S AGENCY**

And yet the question remains as to whether there is or can be anything like an independent, autonomously functioning intellectual, one who is not beholden to, and therefore constrained by, his or her affiliations with universities that pay salaries, political parties that demand loyalty to a party line, think tanks that while they offer freedom to do research perhaps more subtly compromise judgment and restrain the critical voice. (Saïd, 1994, p. 68)

Although we are advocates for amateurism, we still recognize that research today is done in a context that can lead us to forget our social role. As underlined earlier, we think the system hardly allows us to be amateurs. However, it doesn't mean that we should just sit back and let the system transform us into professional entrepreneurs in the research market. On the contrary, we think it is possible to create spaces for more amateurism even if the neoliberal system constantly sends us back to professionalism. We seek to create areas of emancipation for researchers to become professional amateurs, especially young researchers who are even more stuck in the tenure system. The possibilities of contributing to civil society debates are, according to us, numerous and depend on the personal will and position of the intellectual-researcher.

In his late work, while investigating sexual morals, Foucault (1984) argues that even if the person must comply with moral codes, taking the forms of disciplinary power, there are various ways for the subject to comply with such codes and therefore subjectivize herself/himself, through power. Put differently, even if the person must reproduce the code to come into being and be recognize as such, she/he owns a degree of agency regarding the realization of her/his subjectification operating through the moral codes. In the case of the production of the disciplinary subject through accounting devices, the person is accountable on results (Cooper, 2015; Miller & O'Leary, 1994a) not on actions. This creates a space of "liberty" for the person to choose the way she/he wants to realize her/his objectives and therefore performs the process of becoming a disciplinary subject (Cooper, 2015). Moreover, the publication system was originally developed to enable researchers to develop further their ideas, thanks to reviewers' feedback, and it seems vital that the researcher try to perceive it as such to distance herself/himself from the image produce through a number of publications, and eventually overcome the disciplinary process which is imposed on herself/himself as a tool of measurement of her/his performance (Roberts, 2005).

Now, it seems that the researcher, if accountable toward her/his hierarchy in regards to certain publication standards, she/he is free to choose the topic she/he would like to investigate, following an epistemology, an ontology and a methodology of her/his choice. Strong of this possibility, it seems important that, we, critical accounting scholars, keep exploring topics because they are relevant for the society and not only for accounting educators, the profession or the users of accounting tools within organizations (Morales & Sponem). In other words, knowing the importance accounting is taking within the societal sphere, it is important that more of us think of our role as a societal one. If these three pillars seem to define the critical accounting research field of investigation, it seems vital that some research try to make evolve this norm – which seems to foreclose the accounting research – to open the debate and therefore re-galvanize the field. Thus, if we recognized that the possibility of publishing also depends on the ability of the researcher to respect some rules and, among others, the boarders of accounting defined by each journal, it seems important that the researcher also uses the publishing system to make slowly, but surely, the definition of accounting evolved through societal change.

To do so, it is therefore necessary that the researcher use the publication process not as an assessment system of her/his performance, but for its initial purpose, that is to develop and better articulate a thought. This implies that the researcher conceives the publication as a means to a broader end, which is the realization of a social mission. This also implies that the researcher used her/his limited degree of agency, but actual degree of agency, to emancipate herself/himself from the disciplinary publication system to deploy her/his energy toward a broader concern, to stay alert and to keep challenging the status quo, to keep revile the foundation of the dominant hegemonic culture (Gramsci, 1971), to realize herself/himself as an intellectual (Saïd, 1994) and to make sure she/he is not guilty of reproducing an ideology by a lack of questioning (Arendt, 1965).

### **CONCLUSION**

In sum, we recognize the interest and the abundant deployment of the critical project, but we doubt of its completeness. On the one hand, subjects and approaches seem motivating and interesting to explore. On the other hand, we are hampered by publications as a finality in itself that cuts the researcher from society (due to lack of time, recognition, tenure track, etc.). This seems problematic if we redefine interpretative and critical research as aimed at understanding and theorizing accounting phenomena (understood as social). We are driven to be professionals and not amateurs.

In other words, if the critical project was built to counter the "banality of evil" of classical accounting research, we are not sure that the goal is achieved, as our social impact seems low. So, we think, as critical scholars, we should ask ourselves, in the light of this observation, the following questions: who are we? Whom do we work for? For what purposes? What are our social impacts? Where should we publish our work?

When blaming the neoliberal system prevailing in universities – a system which we participate in by "playing the publication game" – without examining and questioning our role in its construction, we allow the system to remain unchanged. We close the door to any possibility of emancipation. However, as Barack Obama said in his farewell address: "[...] change only happens when ordinary [or extraordinary] people get involved and they get engaged, and they come together to demand it." What we tried to argue in this reflection is that we believe it is up to each of us, as social researchers and as intellectuals, to embrace our social responsibility to continually try to illuminate important social phenomena. We truly believe that society needs more amateurs – even professional amateurs would be a start –, more engaged critical scholars to discuss, debate, question and bring to the fore major social issues. Not just when it can result in publications in highly ranked journals. And not just when our own interest is at stake.

We would like to end this reflection with one last citation of Saïd (1994) which, we believe, summarizes well our argumentation and raises important questions that we should ask ourselves as critical researchers.

The intellectual today ought to be an amateur, someone who considers that to be a thinking and concerned member of society, one is entitled to raise moral issues at the heard of even the most technical and professionalized activity as it involves one's country, its power, its mode of interacting with its citizens as well as with other societies. In addition, the intellectual's spirit as amateurs can enter and transform the merely professional routine most of us go through into something much more lively and radical; instead of doing what one is supposed to do one can ask why one does it, who benefits from it, how it can reconnect with a personal project and original thoughts. (Saïd, 1994, p. 83)

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