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Professor Christine Cooper, The University of Edinburgh
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OPEN LETTER

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Dear colleagues,

In our capacity as co-editors of *Critical Perspectives on Accounting (CPA)*, we have been made aware that the Leicester University Business School intends to “divest from” critical scholarship and that colleagues who have published in *CPA* are now at risk of losing their jobs.

This is hugely concerning to us, not only because of the huge personal cost that will be borne by academics who may have published in *CPA*, but also because it is completely at odds with the fundamental principles of academic freedom and quality scholarship that should govern decision making within universities everywhere. Given that the sudden designation of critical management studies as a forbidden area of scholarship occurred *after* the targeted academics published articles in *CPA*, it seems difficult to see how the process offers any form of procedural justice. Not only does this kind of administrative behaviour suggest censorship of the future – but it also implies censorship of the past.

Given we are critical scholars ourselves, we felt it incumbent on us to highlight the importance of the work we publish in our journal, and the work of our colleagues more broadly.

Adopting a critical perspective is one of many ways in which researchers can engage with the contemporary challenges of our times, including those presented in the digital economy – an area highlighted as being of future importance at the University of Leicester. It allows researchers to challenge assumptions, and engage directly with questions of equality, justice, democracy, global warming, and to explore the impact a wide variety of practices have on people, organisations and institutions.

In addition, critical researchers are at the forefront of academic engagement within the wider community, and much of our work has had a direct impact on policy making, organisational practices, and a wide variety of stakeholders. Critical research is often highly empirical, and critical academics are frequently the source of significant connections between universities and the wider community, business, government or the not-for-profit sector. Critical scholars also make excellent educators because their diverse theoretical perspectives can open a space for students to engage in deeper-order learning - how to reflect, critique and challenge ideas in ways that can improve them, or at the very least, in ways that prepare them for complex professional experiences that will require creativity, flexibility and judgement. This is an educational approach that is coherent with the kind of reflexive practitioners that organizations and professional service firms demand from our graduates. We believe this kind of education is particularly important in 2021 when corporate stakeholder engagement designed to address issues like global warming and increasing inequality will present challenges to citizens and corporations alike.

There is little doubt that this work can be challenging, but without some of the challenges that have emerged within the critical research in accounting, our discipline would be poorer.

It is also worth noting that critical scholarship can be either quantitative or qualitative, and *Critical Perspective on Accounting* publishes research that draws on both methodologies. We encourage methodological diversity, and we actively support work that suggests the ways in which accounting might be recruited to solve problems and support solutions. While critical research is often political, it is not negative or irrelevant.

By outlawing critical scholarship, Leicester University will introduce significant reputational risks and in our capacity as editors, we have very real concerns about the impact your change proposal will have on academic freedom. Not only does your proposal signal to the community that Leicester University will not tolerate a variety of approaches to knowledge production, but it also suggests that university management believes it has the right to police academic thought.

Surely, this is indefensible, even in these challenging times. We urge you to reconsider your approach to preparing the Business School at Leicester for the future and look forward to hearing from you in due course.

Kind regards,

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Co-Editors of *Critical Perspectives on Accounting*
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Cc Professor Canagarajah, President and Vice-Chancellor
Professor Henrietta O'Connor, PVC and Head of College
Professor Jim Devlin, Dean School of Business
Professor Dan Ladley, Deputy Dean School of Business