

Jacob Dahl Rendtorff, *French Philosophy and Social Theory. A Perspective for Ethics and Philosophy of Management* (Dordrecht: Springer, 2014)

It might be argued that a rigorous study in the field of business and management theory could not adopt a pure philosophical perspective. By contrast, the peculiar effort of this book is precisely to present scholars perspectives useful for academic research in the areas of business theory and philosophy of management, without dealing with specific topics of these fields.

Jacob Dahl Rendtorff provides crucial insight into the possibility of applying frameworks derived from French philosophy to accounting and management studies, offering a thorough picture of its main features, ranging from a highly critical approach to social reality to a world-alienating nihilism.

The author addresses two main issues. On the one hand, he analyzes the point of view of particular thinkers with the aim of illustrating possible applications of French philosophy into the area of managerial studies. On the other hand, he intends to cast doubts on the attacks to French philosophy, aiming at ridiculing the French-inspired postmodern science studies, revealing the importance of this vigorous critical philosophy.

Just to highlight some of the most interesting perspectives provided by this book for accounting scholars, in the second chapter, the modern French philosophy at the beginning of the Twentieth century, hence thinkers ranging from Bergson to Bataille, are presented. In particular, the chapter illustrates Durkheim's social philosophy as *'characterized by the existence of social facts and collective consciousness as an independent reality (...). What is social is not a sum of individuals but is expressed in the connections, structures of meaning and relations that are constituted among the individuals in society'*. It can be interesting to apply Durkheim's theory in order to implement interpretations of contemporary critical issues in accounting research, such as the establishing of informal networks conveying relevant interest and creating positions of power.

The fifth chapter provides interesting insights into how Marxism penetrated French philosophy. In particular, it presents Althusser and his strong antihumanistic interpretation of Marxism, in contrast with Garaudy's perspective. Jacob Dahl Rendtorff's study allows to individuate the unique contribution of Althusser as the philosophical basis to formulate questions relating to the business corporation as a form of alienation and exploitation of people in the complexity of modern society. Moreover, the author highlights the relevance of Althusser's scientific approach to Marxism; according to this thinker, Marxism should be conceived as a theoretical science without any relation to ideological and political praxis, that is, as a structural model of analysis. Althusser's interest for Marx's analysis of surplus value is addressed to highlight how Marx had been able to present the dialectical

contradiction of the law of the formation of capital. The adoption of a perspective based on Althusser's 'hyperempiricism' could be, for instance, especially interesting for accounting studies aiming at analyzing both the cultural and the material dimensions, both of more recent capitalism and of its historical changes.

The seventh chapter focuses on post-structuralism, organizational analysis and business ethics. It provides an exhaustive section on Foucault's archeology of knowledge and his formulation of a new humanism, highlighting how Foucault does not provide an explicit normative position in his philosophy. On the contrary, he goes deeper inside the rationales of discourse's formation in the western world and explores the epistemic structure of its historical and social development. The work of Jacob Dahl Rendtorff could be relevant in order to avoid misleading interpretations of Foucault's thought in the debates on accounting systems and in order to avoid (frequent) inappropriate uses of its key-concepts.

Chapter ten deals with poststructuralist sociology; especially, it provides theoretical tools in order to apply Bourdieu's perspective also to management and accounting studies not strictly focusing on discourse-related issues. In particular, this book provides an interesting contribution for studies adopting either a sociological or critical point of view in order to define 'basic concepts like social capital, organization, institution, action, and intentionality'. Notably, the author points out that, according to Bourdieu, structures are not independent of the people carrying them because they are based on the social praxis and are dependent on the social logic. The rationale of structures emerging as a product of the social intentionality could help studies interested in explaining how certain phenomena develop at the system-level; for example, in the field of accounting research, this is the case of both standard setting process and enforcement-related topics.

Overall, the book is very clearly organized and structured; it is an exhaustive tool which offers business and management scholars the possibility to go deeper inside several strong theoretical frameworks. In fact, it is through philosophy that reality can be clearly analyzed without being impoverished. On the contrary, through philosophy, phenomena are enriched of higher meanings and are presented as codified by theoretical frameworks.

Undoubtedly, theoretical frameworks could be useful for scholars interested in addressing consciously management and accounting issues either through a critical perspective, through an historical perspective, or through a sociological lens.

In the scope of accounting research, the book is especially recommended for adding value to studies focusing on the role of accounting in the process of international capital formation, on the relationship between accounting and the state, on the role of accounting as a mean to

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convey either power or democracy, and on the historical role of accounting from an ethical perspective. In fact, the existing literature highlights the need for understanding more deeply both the social nature of accounting, e.g. the interplay between the social and the organizational (Burchell et al., 1980), and the symbolic-ritualistic role of accounting (Wildavsky, 1976; Gambling, 1977; Meyer, 1979). Therefore, the book is strongly suggested to scholars who want to answer the call for a critical and informed interpretation of accounting issues.

## References

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