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'THE JURY IS OUT' ON JUDGEMENT - A CRITICAL EVALUATION OF ACCOUNTING PROFESSION JUDGEMENT PROCEDURES

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Abstract

The purpose of this commentary is to examine commentaries on judgement as intellectual contributions in the accounting profession in order to frame and develop a critical realist view of key judgement steps to avoid ultracrepidarian situations in the accountability and governance arenas. This examination gives rise to a premise that different philosophies of deconstruction underpin commentaries in judgement. Critical realism is suggested as an appropriate commentary framework relative to judgement. As applied in the paper, critical realism opens a new perspective on the commentary form for betterment of the public interest.

Keywords: Critical realism, Judgement, Public interest

Conference Track

Accounting