WHITHER CRITICAL RESEARCH IN ACCOUNTING?

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The history of accounting research bears witness to various delineations or categorisations, or what one may term border constructions, of the activity, some of which have been especially influential in shaping the character of accounting’s analysis. If one is interested in understanding this character today, in such a way that one might better appreciate and help to realise some of its more enabling possibilities, it is insightful to begin to unpick its multi-layered aspects. The layers have been formed in the constructions of borders, and sometimes shifts in and contestations thereof - both within accounting research itself and outwith it but so as to impact on its historical trajectory.

Such historical analysis of a body of work sees dangers and threats in moments or out-workings of categorisation that have re-orientated the activity. And such analysis appreciates how these dangers and threats have been realised. Thus, the character of accounting’s analysis is problematised, while alternative pathways for accounting research are suggested.

A particular term of delineation that especially interests us here is the notion of the ‘critical’ as articulated in accounting research. Our suggestion is that the way this notion has developed and been treated in accounting research has had significant impacts on accounting’s analysis. It has shaped ways of seeing (and not seeing) accounting including in terms of the questions asked (and not asked) of it. It has shaped modes of presentation of argument. It has in effect policed method. It has substantively influenced the character of
dialogue about accounting both within accounting academia, within academia more
generally, and within the broader community. It has suggested ways of acting or not acting on
and through the phenomenon.

To give further focus to our concerns, with again attention to the interface with the notion of
the critical, we shall explore how border constructions as outlined above have impacted upon
the construct ‘social accounting’ in accounting research. This case also allows us to make
more focused suggestions for the development of critical research upon ‘social accounting’.

The structure of the paper is as follows: critical appreciation of some key border
constructions in the history of accounting research, reflecting a particular interest in the
notion of critical research; a focus upon ‘social accounting’ research with some suggested
ways forward; concluding comments.

BORDER CONSTRUCTIONS IN THE HISTORY OF ACCOUNTING RESEARCH:
A CRITICAL APPRECIATION

Given the vastness of the subject matter, which overlaps with moments or developments in
the history of systems of research in general, it is appropriate, at the outset of an attempt to
elaborate a critical appreciative review of border constructions in the history of accounting
research, to note that something more like an overview or outline is here offered. The aim,
however, is to highlight some key moments or developments that have helped to shape the
color of accounting’s analysis today.

Some key manifestations in the history of research more generally

It is helpful to give consideration to some key moments or developments that substantively
constitute a contextual landscape to the history of accounting research as they constitute that
context for research more generally. The key concern is not to give a thorough, joined up, chronological account but rather to focus upon and articulate what we term border constructions – whether quite suddenly arising or whether developed through variously complex processes over longer periods of time – in such a way as to cast light on relevant dimensions of accounting’s analysis today.

We may begin, albeit with awareness of the dangers of chronocentrism or anachronism, with some reflections on the philosophy of Ancient Greece contrasted with modern science. The contrast is apposite as it will help to indicate something of the biases at work in the analysis of accounting, since the analysis of accounting has more in common with modern science than Ancient Greek philosophy – and therefore suffers from a kind of lack.

In the context of Ancient Greece, philosophy often exhibits appreciation of knowledge that sees knowledge as unitary or as a whole phenomenon rather than, as was to be evident later, and in the context of the historical rise of modern science, divisible e.g. into separate disciplines – perhaps one might think of some thought of the Ancients more as supradisciplinary than as interdisciplinary (Kellner, 1989; Krishnan, 2009). That is, in relation to later developments, it is relatively free of some of those categorisations that engendered significant forms of disunity, incoherence and breakdowns in communication within the research community. An instance of disciplinarity of some import in this context was that in evidence in the expansion of the university sector in the UK in the post Second World War context. Here we find the promotion of professional and applied disciplines. For the moment, let us note that this enhanced the tendencies we have been here discussing. We shall return to this later.

And, further, returning to Ancient Greece, within Greek philosophy (especially in Aristotle) there is the outline of a distinction between ‘is’ and ‘ought to be’ that is a basic categorisation
of relevance to the notion of the critical. In formulating this distinction (made clearer in Machiavelli and then Hume) one is suggesting or at least potentially suggesting that the world (or some part or aspect of it) is not as it should be and thus would be better if it was changed (from the is to the should be). It is a distinction that has clearly not disappeared but it has been de-emphasised in later contexts, as we shall see.

As is suggested above, the rise of modern science is associated with a key distinction between natural science and social science and within this a categorisation of knowledge into disciplines. As the disciplines are established, notions of interdisciplinarity and especially supradisciplinarity are more difficult both to grasp and to realise (Kellner, 1989). Modern science more generally gives emphasis to finding out how the world works. At the same time the Enlightenment involves a questioning of traditions and existing ways. In Jeremy Bentham’s writings there can be clearly seen an emphasis on the articulation of the ‘is’ and the ‘ought to be’ in relation to social and legal institutions, with a very clear implication that things need to be changed for the better (Mack, 1962). This emphasis in Bentham may be considered to link his work to today’s pragmatic critical theorists.¹ Positivistic science was in this context, however, in the ascendancy.

Marx’s complex analysis, focused upon his nineteenth century context, is shaped strongly by an appreciation of actual historical trajectories and their unravelling (in terms of an Hegelian way of seeing) and a de-emphasising of the envisioning of utopian models, albeit that Marx shows also commitment to interventionism, this being more or less valid in different contexts, to advance the struggle for revolution. This critical dimension in Marx fosters a narrowing of what is considered critical in the social sciences and humanities. This is because Marx and aligned theorists come to be, for some, the theorists associated with the critical. By the time of the formation of the Frankfurt School of critical theory, many theorists sympathetic to Marx (such as the Frankfurt School) and aligned perspectives were concerned to refine or
revise Marx. One dimension here was to add further complexity to appreciation of historical trajectories, a related one was to give further emphasis to cases for interventionism and the envisioning of better ways, and another was the accrual of increased weight to a more pessimistic outlook. A new variant of the tension between the ‘is’ and the ‘ought to be’ is discernible in Horkheimer’s text outlining the different positions of ‘traditional’ and ‘critical’ theory. A feature of critical theory is to depart from a positivistic emphasis that ostensibly was free of values to an emphasis on the engaged nature of theory (Held, 1980). Thus, the entirety of theory is a form of praxis and theorising the ‘is’ in this respect cannot be a value-free endeavour.

Others were concerned about the lack of in-depth understanding in the giving emphasis to the positivistic. Philosophical movements emphasised the case for a deeper, interpretive hermeneutics. While these developments were a counter to narrow positivistic analyses, Bernstein (1976) elaborates the tension between them and the sort of critical orientation promoted by the Frankfurt School. For Bernstein (1976), critical engagement is missing from interpretive phenomenologists such as Husserl and Schutz, while Habermas’ re-working of German critical theory offers a way forward. Another way of reading things, however, may be that all research has a basic critical orientation but that in some works this is made far from explicit. Perhaps one is elaborating in-depth hermeneutics as an element within a more critical process to be unfolded. One might suggest a critical orientation is partly buried in style. In postmodern theory, with style, reflexivity – which might be thought of as involving a rich hermeneutics – took on a greater significance.

Postmodern anxieties (not unrelated to the earlier work of the Frankfurt School) have posed questions to the critical project that properly engender more reflexive perspectives. Both the envisioning of better worlds and interventionism are, for some, rendered much more difficult and problematic (see Latimer, 1989; Jay, 1993). There are theorists, however, who see
possibilities for advances in this context. Indeed, in some respects, more positive possibilities are seen (Gallhofer and Haslam, 2003).

Some reflections of these moments or developments in the history of accounting research

The history of accounting research has its own complexities and contingencies. Important aspects of context here include that accounting took off in the university sector in the UK in the context of a push for the expansion of higher education, an interest in professional and corporate expansiveness and an interest in social – and more critical – modes of analysis (Gallhofer and Haslam, 2003). At the same time, the above more general manifestations have left marks on the trajectory of accounting research.

We have touched upon the influence of the profession above. From especially the 1970s, this involved the promotion of disciplines that were shaped by notions of the professional. Particular biases are evident in the development of these disciplines that reflect this. We shall deal mainly with this in the next section that reflects on the problematics of accounting research in the context of the insights from our review but it is worth noting a positive: the developments facilitated academia’s influence upon the profession.

A tension between ‘is’ and ‘should be’ in relation to the focus of accounting goes back before the twentieth century rise of accounting academia and accounting research. It is, for instance, evident in Bentham’s writings on both accounting publicity and other accounting focuses (Gallhofer and Haslam, 2003). The tensions are discernible in early academic research in accounting but they are constrained in terms of their disciplinary positioning. In terms of a ‘disciplinary’ location, forms of accounting had centuries earlier been seen as branches of mathematics and public administration or governance but accounting was in the context of its positioning in academia early seen as a kind of economics or servant of economics that was
an applied, professional and business practice. In this context, where economics was narrowly interpreted or focused, so would accounting be (Gallhofer and Haslam, 1995, 2003).

A more positivistic and descriptive emphasis is apparent in early studies documenting existing practices. A more advanced variation of this is evident in descriptive case analyses of financial-organisational practices. In both these instances, the underlying ‘normative’ perspective is economistic, although in the former instance the existing practices are often rationalised in economistic terms while in the latter some particular and general possibilities of improvement in economistic terms are typically suggested.

A normative economistic perspective comes to dominate for a while, displacing the more positivistic and descriptive orientations. Good examples of this are income theory and theories of relevant revenue and cost information for decisions: they involve a concern to better things by reference to a constrained economics perspective (Laughlin, 1981). There are parallel movements in practice, e.g. especially in concerns to improve cost accounting for decisions and control.

From the 1970s there was a counter movement to challenge this narrow economistic normative orientation. This was a return to a positivistic emphasis, substantively characterised by the application of methods that were dominant in economics (Laughlin, 1981). This research became very prominent and in this respect had a big influence on accounting research. Again a normative economics perspective underlay the positivistic work (Tinker et al., 1982). This followed most of economics, which was very influenced by the same sort of positivistic bias.

Both these dimensions were challenged, however, especially from the 1970s, by forms of social analysis and broader views of accounting’s possibilities in relation to corporate social responsibility. The forms of social analysis ranged from the more interpretivist (see
Bernstein, 1976; Burrell and Morgan, 1979) to approaches reflective of Marxist and critical theory (some writers referred to all approaches beyond ‘functionalist’ positivistic studies as ‘critical’). The broader views were not new (Bentham in particular had highlighted the particular significance of ‘accounting publicity’ for influencing moral behaviour – differentiating the latter from economic behaviour – while practices of corporate social responsibility accounting and practices of counter accounting are evident in history before the 1970s, indeed some go back to Ancient times) but they did take off in the 1970s.

Another normative thrust this time reflecting a social analysis perspective began to gain more influence in more recent times – notions of emancipatory and enabling accounting being mobilised in Marxist and critical theorisings. This was partly in response to a perceived downplaying of accounting’s positive possibilities in a range of social analyses. This was also to respond to postmodern anxieties that were influencing theoretical debate and the style and substance of research work in accounting. It seemed to some commentators that a number of theorists were suggesting that a critical intent for research in accounting was no longer meaningful. Others sought to retain critical intent in postmodern accounting research or to draw upon postmodern theorising to develop further critical theoretical perspectives in accounting. Postmodern work has involved a far-reaching call for reflexivity in relation to a critical theoretical perspective – if it does have dangers to the extent it threatens to efface vision and key dimensions of praxis it also contributes a substantive refinement of understanding that both makes things more difficult but opens up a wider array of possibilities around identities, interests and rationalities (Alvesson and Willmott, 1992; Arrington and Watkins, 2002; Gallhofer and Haslam, 2003).

Outline of some problematic features of accounting research
There are a number of aspects of accounting research that reflect the influence of the accountancy profession (and the corporate world, with which the profession is substantively aligned). This is not just because of the impact of e.g. accreditation on accounting education (many courses are not influenced by accreditation, especially at final year and graduate level but they still reflect these influences in significant ways) or because of research funding from professional bodies (this accounts for a relatively small proportion of the research undertaken). The main reason has much to do with the take-off in accounting within the university sector – it was a phenomenon strongly linked to mutuality between the university and the profession, which framed much that followed. None of this is to suggest that the influence (which had many good intentions attached to it) has been entirely harmful. That would be a quite unreasonable view. It is difficult to imagine, for instance, in real-world terms that accounting would have taken off quite the way it has without the profession’s role in this context. Some may regard this as ironic, although the very notion of a professional body that acts in the public interest has these ironies built into it from the outset. We appear to have lost sight of the critical dimension of the profession’s character. This is, indeed, one of the matters this paper is concerned to make an issue of. We should appreciate what is critical about the profession and official accounting reports. There are, however, a number of biases evident in accounting research reflecting the influences. These biases have rendered accounting research narrower than it might be. First of all there is a focus on the business organisation or business organisations in the sense of organisations that are ostensibly seeking to make financial profits. To focus mainly on ‘accounting’ in relation to such organisations is to ignore a lot: individuals, families, states, governments, societies and other groups, institutions or organisations. This is not to suggest that no research has been done in these last mentioned areas. Very interesting work has been done here. It is to point to an imbalance, or a problematic emphasis. Secondly there is a focus on ‘financial’ accounts. A
broader focus on ‘information-for-control’ is displaced by a focus on a particular real world
practice (again this is not to suggest that this practice is not of great relevance – it is – but
there is an imbalance in relation to the more general phenomenon of which this is a particular
instance).

The emphasis on the financial is what ties accounting to a narrow economics and helps to
shape accounting in the image of that economics. Here there is involved a particular cross-
referencing between disciplines that at times has appeared hierarchical. There have been
some interesting treatises on whether economics is the founder of accounting or whether it is
the other way round. Yet the concern ought to be to get beyond the disciplinary thinking or
hang-ups. The key question is: how do these phenomena, termed ‘economics’ and
‘accounting’, best come together to serve well-being?

Here we are preparing the ground for a particular insight. Let us call it accounting’s over-
reaction to economics, or to a particular type, even, of economics. The reaction referred to – a
reaction of some accounting researchers - involves what might be termed a problematic
demonization, no less, of the economic - more immediately at its interface with accounting
but in important ways more generally too. There is also, in this context, the demonisation of
actually existing practices of accounting that are seen as overly narrowly economistic. These
developments, as we shall see, have been very problematic for social accounting research and
the discourse of social accounting around this.

Bernstein (1976) has been influential in the development of accounting (and management)
research, although this has been primarily through (necessarily simplifying) classification
schema such as that of Burrell and Morgan (1979). Unintentionally, this has tended to
breakdown dialogue between different camps (located in what Burrell and Morgan term
mutually exclusive paradigms2). And some researchers found themselves in effect labelled
‘not critical’. Consistent with earlier reflections, the critical is here linked to schools of thought that are closely aligned to Marx. Tomkins and Groves (1983) in effect ignore the ‘critical’ paradigms and encourage researchers to see themselves as positivists or as interpretivists (see Gallhofer and Haslam, 1997).

Seen as such, the critical appears especially to be problematised in postmodern critique in accounting research, either explicitly or implicitly. Indeed vision and interventionism are in general downplayed while the burden of critique appears heavier and, for some researchers or theorists, pessimism is rife. A tentative description that is very constrained or alternatively a mode of analysis concerned to offer what appears to be a problematisation – but with very unclear reference to any notion of possible betterment - become the accepted modes of presentation for some. At the same time accounting writers emerge who align themselves to postmodern theory but who more or less continue to pursue a basically critical approach, whether in notions of seeing the possibility of retaining critical intent in postmodern theory or seeing postmodern theory as offering possibilities for the refinement or development of critical theory (see Arrington and Watkins, 2002; Gallhofer and Haslam, 2003).

**Ways forward**

A critical approach that is informed by postmodern reflexivity, and thus becomes more refined and pragmatic, can still embrace the modes of praxis that are basic to a critical theoretical perspective. This will involve a focus upon accounting (information-for-control) as substantively negative in actuality (in a problematic context) and substantively positive in potentiality (in a better context) (as well as a kind of strategic mechanism to help bring about the better) but e.g. actual accounting will be better seen in detail in terms of complex ambiguities (even in respect of so-called ‘conventional’ accounting) and an appreciation of the complexities and difficulties will have to be greater. This is consistent with nothing like a
single, simple formula but instead a more complex and pragmatic struggle to align diverse projects, a struggle where communication and information will be important. The approach in accounting has to be more serious about engaging in dialogue and thus needs to look to points of agreement (including in basic conceptions of the critical) that may provide for dialogue, be concerned to appreciate the positive value in an array of research methods, and to be more genuinely interdisciplinary (towards supradisciplinarity).

A FOCUS ON ‘SOCIAL ACCOUNTING’ RESEARCH

Social accounting research has primarily focused upon the business corporation. It has typically demonised existing conventional financial accounts. Even social accounting research has, however, been clearly influenced by the accountancy profession’s influence over accounting research. An example of this is in the suggestions made by social accounting researchers that the accountant’s professional expertise is relevant to new practices of social accounting, whose form at least is thus prescribed. Another, not unrelated, example is that forms of counter accounting or shadow reports have, until relatively recently, scarcely been considered forms of social accounting at all (see Gray et al., 1996).

One may suggest that social accounting research has especially contained within it what we have termed an over-reaction to economics. What is termed conventional accounting (and conventional is a problematic term to use in this context), associated with economics, is demonised. This overlooks the radical dimension of such accounting. Haslam (1991) and Gallhofer and Haslam (1995) indicate that what we would now understand as ‘conventional’ accounting was once seen as a harbinger of democratic revolution, while Gallhofer and Haslam (1991, 2003, 2007) illustrate the radical potential of again what might be termed
conventional accounting. Further, the economist’s interest in social welfare and social well-being (and in corporate social responsibility) is not taken as an invitation to dialogue and mutual learning but is somewhat dismissed – a whole historical and theoretical endeavour is reduced to a narrow perspective that has little of relevance to contribute.

The ‘economic’ does in some ways re-appear as a positive term in the discourse of social accounting research even while it is being demonised. This is hardly surprising if we acknowledge that economic matters are of some import for social well-being. The notion of the triple bottom line in social accounting is one instance here, although this is scarcely a strong theoretical articulation or a construct that has been taken especially seriously in research. Delineations of social accounting have indicated a tension between the delineation of a meaningful information-for-control (for the well-being of people and the planet) – that would give consideration to the economic – and a narrower kind of ‘social accounting’ that excludes ‘conventional accounting’ (and threatens to exclude the economic). Perhaps related to anti-interventionist and/or anti-visionary discourse, delineations have also failed to consistently give emphasis to the role of social accounting as distinct from its form and content – which has opened up some particularly broad-ranging delineations (see Gray et al., 1996).

The point about effacing history with reference to economics that is made above is of relevance in considering social accounting itself. While, quite reasonably, one may argue that social accounting, or a particular form of it at least, took off in the 1970s, much of the discourse of social accounting has given the impression that social accounting has no history before this. That even through a quite narrow lens it has such a history is the more reasonable conclusion – it is extraordinary how Bentham’s own articulation has been largely ignored (see Gallhofer and Haslam, 2006). There do not appear to be academic reasons for this and
the effect is debilitating to the extent that it suggests a young and underdeveloped idea as opposed to a more mature one (Gallhofer and Haslam, 2003).

Within the discourse of social accounting there is also an association between ‘critical’ and a variant or rather a caricature of Marx that tends to portray critical research as extreme – for instance critical perspectives are associated with it being wrong to render or advocate social or environmental accounts. Actually there are critical perspectives that point out how accountings manifest in the current context are going to reflect the problematics of that context (critical theoretical and feminist perspectives have done this – and indeed many researchers have drawn from legitimacy theory to draw similar conclusions, see Gallhofer and Haslam, 2003). But there are also critical perspectives that have emphasised the actual and potential role of emancipatory or enabling accountings (Gallhofer and Haslam, 2003). Ironically, the thrust of social accounting research has affinity with a critical theory that is pragmatic and sensitive to current theoretical debates (within postmodern theory, for instance). Perhaps critical researchers are portrayed so negatively for reasons that might be summarised in terms of considerations of style or concerns to raise questions rather than to offer answers. There are, from a holistic view, alternative ways forward that add to critical research in accounting.

**Ways forward**

A pragmatic and reflexive critical approach does see the entire theoretical enterprise as a mode of praxis, understanding the actual, envisioning the better and working out ways to change things. Social accounting in theory and in practice is a potential focus for such a critical appraisal. A key concern has to be the promotion of dialogue as indicated above. The sense in which all research may be understood to have a critical element may help to open up dialogue around what is at stake in different critical positions. Dialogue may also be
enhanced by promoting the insight that researchers whatever be their paradigm positions can legitimately embrace a variety of methods (see Gallhofer and Haslam, 1997). A more genuine supradisciplinary approach would also promote dialogue. And there are clearly benefits from appreciating and respecting history.

Gallhofer and Haslam (2003) suggest that there are a range of issues and concerns relevant to an emancipatory project. They point to the significance of pushing for democracy and openness – which has an interface with accounting communication - in this context. The various issues and concerns have to be somehow aligned. This may be seen as a kind of interventionism that is facilitated by accountings.

The suggestion is a focus on holistic models that include ‘information-for-control’ as a dimension of governance. This ‘governance accounting’ is a broad-ranging construct that includes so much in a political context where democracy is seen as a desirable thing to pursue. Nevertheless one may classify key components of it in a way that begins to make sense of the possibilities of notions of ‘social accounting’ from a critical perspective.

There are some key categories here. One is a categorisation used by Bentham: official and unofficial governance accounting. Official accountings in this context are those of the established order, which may be understood as the accountings of the State and its institutions (the latter stretching to include the business corporations and other ‘private’ or ‘independent’ bodies whose functioning is under the jurisdiction of the State at least in principle). Unofficial governance accounting include what have been called shadow accounts and counter accounts with all that goes beyond the official accounting. Other categorisations include: ‘legally prescribed’ and ‘beyond legal prescription’ (note that a concern here is to recommend analyses that go beyond the public/private dichotomy); formal and informal;
categorisation by different forms of media; categorisation by other notions of form; categorisation by notions of content.

This cannot be reduced to a simple matrix. It suggests a variety of possible focuses that have to be carefully articulated for purposes of study. The critical project is articulated in relation to this where it is recognised that the actually existing ‘information-for-control’ in our context could be bettered in that it could better serve social well-being. It could better bring about what we might see as better standards – of education, relating to the workplace and relating to the environment for instance – and better performance.

Of course, more general points of critique here would come out of a serious reflexivity in relation to this focus. That is, reflexivity would do much to problematise ostensibly positive dimensions of better accountings in better worlds and how to intervene so as to bring these phenomena about.

The importance of a struggle for democracy here leads to reflections on the phenomenon of globalism. That is, in the current context, we increasingly realise that we live in one world but we do not have a world government and global democracy. Instead we have a world where nation state democracy is severely constrained by the global context. To put it another way, the world could be a lot more democratic than it is. And this constraint in the absence of global co-ordination threatens social and environmental standards and in this respect is significant indeed.

CONCLUDING COMMENTS

We have explored key border constructions in the history of accounting research that impact on the analysis of accounting today. We covered the growth of disciplines, which constrained
the supradisciplinary perspective, impacted on communications, and influenced the particular interaction of economics and accounting. These phenomena, we may argue, have shaped ways of seeing accounting and the questions asked of it. We discussed how the ‘is/should be’ tension – which is acknowledged and integral to many perspectives and can be articulated as a critical dimension of much research in accounting – has become a less central focus with the rise of modern science. Further, it is somewhat constrained because of the close relationship with economics. We have elaborated the key role of a positivistic variant of accounting research influenced by economics. We have unpacked how the critical has come to be associated with the more extreme or naïve. We have pointed to how the influence of the profession has both bolstered accounting academia and shaped the character of accounting discourse and accounting research. We have suggested problematic aspects of these impacts and focused in upon the case of ‘social accounting’ research. We have also outlined some ways forward for both accounting research in general and social accounting research, and the social accounting discourse that goes with it, in particular. We saw ways forward in terms of a critical theoretical perspective concerned to function as a multi-faceted praxis and in terms of the relevance of dimensions of postmodern theory for the promotion of the critical theoretical approach to accounting research. We also were again concerned to promote notions of emancipatory and enabling accounting. Our concern here is to stimulate debate and to contribute to the betterment of accounting research in worrying if interesting times.

REFERENCES


This was not, however, the immediate reason why Habermas positively evaluated Bentham – that was because of Bentham’s commitment to openness and democratic communication (Gallhofer and Haslam, 2003).

This mutual exclusivity simply reflects the nature of a classification scheme and to challenge it is simply to prefer a different scheme or perhaps no scheme at all.