Green Owl and the Corn Maiden

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Abstract

We intended to argue that feminism in the accounting literature had failed to provide enlightened insight and guidance. We planned to use the Acoma corn maiden myth as a counter to the divisive feminist theories generally employed. However, in the process of developing our position, we experienced an enabling encounter initiated through the Corn Maiden. This, at least for us, represents the essence of an integrated experience provoked by the feminist experience. The feminine, as traditionally contrasted with the masculine, moves toward the spiritual and experiential. As the rational and objective mingle with the intuitive and subjective, new possibilities arise. The feminine is fully included, and the masculine is transformed and integrated, balancing the whole. The feminine is integrated, completed, balancing the social reality of personal existence. The experience is also very personal: to be engaged, created, and recreated as one emerges transformed. Here, we wish to speak, not from reason only, but simply to tell our story. It is a story of transformation. It is a story with multiple story lines (songlines). It is a story with many faces none of which is definitive.

We tell our story in the spirit of the oral traditions whereby the story provides a means for preserving and creating, creating different perspectives, perspectives relevant for the particular time and place, not a description of historical, logical, or universal truths. What we do is represent the male and female as depicted through the corn maiden story, then recast and recreate them in our story. It is as though we have absorbed the Acoma story creating three-dimensional fragments and then integrated them to create another representation, one that includes, but is not a representation of them. Integration is the reassembly of the fragments into a new assembly creating a new thing. The result is no longer a representation of but is now a new creation that is a representation for.
Green Owl and the Corn Maiden

No amount of aggregated collective action of itself constitutes a community... To learn to be human is to develop through the give-and-take of communication an effective sense of being an individual distinctive member of a community; one who understands and appreciates its beliefs, desires, and methods, and who contributes to a further conversion of organic powers into human resources and values. But this transition is never finished... (John Dewey, 1984:332)

INTRODUCTION

The corn maiden is a story of creating and sustaining told of a feminine gendered spirit. The ancient story is a genuine one where truths abide but are intertwined in ways foreign to instrumentally rational minds. We use the Acoma Pueblo story for inspiration, but here also tell our story of discovery. It is told as it unfolds on a path toward an integral understanding. An understanding that integrates, not differentiates, that privileges unity, not distinctions. This story is neither theory, nor model, nor axiom, nor law but is a sensitizing framework wherein meaning is created, a meaning whose truth is revealed in its experiencing by those who hear the story. We attempt to speak in integrative words through insights inspired by representations from a more primitive time. In speaking (writing) we are limited to only one dimension of our story. For it to be complete, the story must be sung, danced, drummed, painted, molded, sculpted, lyriced, acted, and breathed. It can be understood only as one reads, sings, dances, drums, paints, sculpts, writes, acts, and breaths their own story, as one learns to love and respect the land and the sky and the sun and the wind and the rain and all the critters. The story can be lived only as each one’s stories are shared and integrated and communed. This begins as a Native American story as we have grown to understand it and emerges as our story as we experience it. It is a story we believe transcends feminism yet is motivated and predicated on it.
“Myth is something that never was but is always happening” (Houston, 1987:101, as quoted in Hines, 1992:321). Thus, we celebrate the process. The efficacy of myth as explanation or guidance eroded with the rejection of the mystical in favor of the real. In western culture, it is difficult to embrace the dualities that are often expressed in other cultures, such as the yin/yang symbols that appear in both eastern and South American symbolisms. Without recognition of the dual forms, the integration process leading to a more complete existence may not be visualized and, thus, realized. We attempt to give voice to this conceptualization in retelling the corn maiden story. The corn maiden story illustrates these dual forms. Our story interjects our voice into the conversation.

The stories are a celebration, not oppositions but complements. The stories tell about the essence and integration of being. The stories are a view of the female story that was fragmented and the male story that was then privileged and, thus, both are distorted. Telling the corn maiden story provides a window into what has been lost and shines an ancient and different light on a feminist perspective. The light comes from a different direction, and the reality is created by telling and feeling and being the story.1 The image is one of lifting up and holding together, not privileging or demeaning. We present the corn maiden story as our feminist theory, a story of women who give life to, and sustain, all creatures. The differentiation between male and female is framed within the biological roles of procreation and integrates the actors as it balances the gendered roles, merging them into communal relationships that maintain stability and ensure survival. This is a different feminist theory, one not forged out of opposition, inequality, and suffering, but one flowing from a need for survival and community and a need for complimentarity and integration. We present our story as an integration and our understanding

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1 In retelling their story, we repeat words handed down and translated out of context, but we believe some truths are revealed to the listener, though these truths are not necessarily the same to all nor are they the same as understood by the Acoma people then or now.
as experiencing wisdom from the heart.

We begin where Ruth Hines ended her conversation in 1992 (:337). We are attempting to move toward a “genuine union or integration” of the masculine and feminine. The “incessant reasoning and discourse about the Universal Feminine….serves to intellectualize and objectify it, turning “it” back into the hard stone of the unbalanced masculine.” (:337) The feminist accounting literature, for the most part, is still engaged in intellectualizing and objectifying. At one level, we are trying to move beyond the emergence of the Universal Feminine, searching for a unity gained by creating a representation for. Each participant creates his or her own representation of through experiencing and engaging the representation for. Then this new representation of must be decomposed and reconstructed as a new representation for. This is the process and result of diversity. What we suggest is that feminist accounting literature seldom moves beyond the “silence” and almost never experientially engages the silences in the process of creation.

Given that we are constrained to writing, and that writing is prescribed as words, sentences, paragraphs, and sections, the presentation of the stories is only partial. The sections are given the following organization. First, we present the Acoma corn maiden story and then our own story inspired thereby. In our story, we come to our own understandings, experimentally and initiatively, as they emerge from our engagement with the corn maiden. We situate our conversation within the feminist accounting conversation. We then propose migrating from feminist theory into an integrative perspective and discuss the implications thereof for the accounting academy. Our current conversation ends as we attempt to discern the integrating implications of the story we have experienced and shared.
THE SEARCH FOR COMPLETION

What follows is our retelling of the Acoma corn maiden story as described by Ramon Gutierrez (1991). We trust that both he and the Acoma people will not take offense to our retelling of the retelling. It is a stylized summarization of the story, in our time within the limitations of our language and attempts to convey an understanding we have gained from reading and sharing the story. The story is told about a woman, a goddess. The story conveys many meanings that can be experienced in one’s reading of it. We believe that the story when told in different times and through the dance, and drums, and rattles, and voices, and sacred rituals of the Acoma people takes on much richer meanings than can be conveyed through the words of an Anglo storyteller. We present an interpretation of this story as a feminist theory grounded in balance and communal relationships.

The story is a “feminist theory” articulating the feminine and the role of the feminine within a society. It also shows the power of this perspective and its place within a communal society. It names the world, recognizes relationships of all elements. How the images are interpreted are our interpretations. They are the understandings that emerge from the intersection of the Acoma people’s story as it is portrayed and our experience and capabilities, our language and theirs. We attempt to avoid an understanding and explanation solely through the lens of our formal, instrumental logic.

We recognize that there are many variations of first people’s creation stories. The choice of this story is not necessarily a logically defensible one. The corn maiden entered the picture by chance, a spontaneous gift arising from a series of apparently unrelated events and circumstances. Thus, it was the outward manifestation of an unrecognized connectivity. To us,

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1 See Macknight for a compilation of Native American creation myths.
the incident and the emergent collaboration typifies the integrative communal spirit that we envision as the anticipated recognition of this undertaking. It is not the precise content of the story that is important but the general ambiance or truth kernels and windows to new and/or different understandings.

One reason for choosing the Acoma Story was that the first author has lived in the land of the Acoma, breathed their air, felt the wind and sand and sun, recognized the inexpressible beauty of the land and the sky, the smells of the high desert, and felt the sacredness of this land. Land sanctified by the Native American people, and in time, defiled and desecrated by invaders intent on exploitation. We have seen the Acoma crafts, spoken to their ancients, visited the pueblo where the echo comes back clearest. We have worked with the people. We do not claim to understand or to have engaged, only to have been with them and in their places. We have heard the wind in the mountains, whispers of the ancients that could not be deciphered. Yet, they were there even though one could not articulate their presence. We have also glimpsed the people’s poverty and their great communal wealth. We have seen the houses and visited the Kiva where the stories were told, the dances danced, and the lives lived. We have prayed in the churches that consummated the ultimate betrayal and the rupture between the people and their spirit(s). This is not to claim communion but to only have sat together and breathed the same air, only for a moment.

The Acoma Corn Maiden Story

There was a time when the world was young and soft, not yet baked by the sun into hardness. Tsichtinako (Thought Woman) lived alone in the underworld (Shipapu), with her two daughters. Together they laughed and danced as Thought Woman nursed her beloved daughters and taught them language and song. To each daughter she gave a basket. These
baskets held all the seeds and fetishes of the plants and animals that they would call to earth. Their Father, Uchtsiti, the Sun left these baskets for his daughters against the day that they would be able to use them. In the warm dark of the earth, the daughters planted four pine seeds that had been gifted to them. Then one of the trees grew tall enough to break through to the surface of the earth and lead the girls up from the darkness they had known into the light. The earth was soft like all young things and that first sunlight warmed their faces as it also firmed the earth they now stood on. Their delighted gaze showed them the six sacred directions of the cosmos: the four cardinal points, the earth below, and the skies above.

The daughters asked Tsichtinako, “Why were we created?” Their Mother lovingly told them how they had been planted within the earth to bring life to all things, to make the world complete, and to rule over it. She showed them that carrying their baskets, they brought all that would inhabit the earth with them from the underworld.

Together mother and daughters sang praises of joyful thanksgiving to Father Sun each morning as they saw him rise. They offered the sun sacred cornmeal and pollen with outstretched hands, singing the creation song. As they blew the offering of the pollen to the sky, they asked for long life, happiness, and success in their endeavors. As she watched them praying to the sun, Thought Woman named her daughters, Iatika – Mother of the Corn, and Nautsiti – Mother of the Sun clan. This was the end of the first day. That night the girls slept and awoke again before dawn to greet the sun with prayers and offerings. The sun, their father, rose warming them as they danced with joy.

Then Tsichtinako worked with the sisters, planting the corn in their baskets and gathering the ripened ears. She taught Iatika and Nautsiti to collect corn pollen, to mill the harvested grain, and prepare the meal they would offer daily to their father. In the night, Father Sun sent fire
from the sky to cook their food and warm them. They delighted in the taste of the salt discovered in their baskets.

Next Tsichtinako carefully taught her daughters how they were to give life to the fetishes in their baskets. These living things, she knew, would then in turn give life to them. Iatika and Nautsiti breathed life into the small animals and gave them grasses on which to forage and smiled as they multiplied. Iatika and Nautsiti cast the seeds and the trees grew. Iatika and Nautsiti looked to the directions and threw pebbles and mountains grew. They grew, as did the plains, mesas, and canyons. Iatika and Nautsiti threw seeds and vegetables grew. Then, the daughters breathed life into the larger animals creating predators and birds, fish, water snakes, and turtles. Tsichtinako, Thought Woman, their mother whispered that the animals would provide food for them. They sat around the fire as the meat and corn roasted, flavored them with salt, and ate gratefully. Before eating, Iatika and Nautsiti offered food in thanks to Father Sun, who now lives in the fourth sky above, Father Sun, who had created the world.

And then it happened that change came into the world as Pishuni, the snake slipped from the basket and so came to life on its own power. Pishuni brought Malevolence, Selfishness, and Competition. Then these two sisters, who had ever walked together, became more separated. A brooding Naustisti began to resent Iatika and refused to associate with her. In her loneliness, Naustisti believed Pishuni’s story of happiness, that she could create someone like herself. In her longing Naustisti climbed up on a rock and lay back under the rainbow, waiting as the rain entered her body. Two sons resulted and were cherished but harmony was not returned. When these sons were grown, Naustisti took her favorite son and moved to the East. Iatiki married the other son and stayed in the valley to raise their many daughters. They had many daughters to whom they gave clan names representing the things given by Uchtsiti when they emerged from
the underworld.

Change had come into the world. Father Sun had strictly forbidden the daughters from bearing children and so with the coming of the sons Thought woman returned to the other realms. No more ritual and knowledge were given to the people. At this time, the daughters themselves were the source of knowledge and ritual. Iatika taught her people the needed skills and ritual and they called her Corn Maiden. Iatika knew that with Thought Woman’s departure the world as she had known it was broken. She had seen her mother’s vital speech with nature and spirit and so began to create these connections anew. Iatika took soil from her basket and made the spirits of the seasons. She sang her people the prayers that would bring moisture, warmth, ripening, and frost. Then Iatika took soil from her basket and created the Katina, ancestor spirits who became clouds looking like animals, birds, and moon creatures. Iatika whisper to the Katina telling them they would join with the Acoma people giving them food. This nourishing gift from the ancestors would be pictured as clouds bringing rain. Corn maiden told the story of the Acoma and the katsina. She told the people and the katsina each its own part.

Then, Iatika took earth and made shelters for the children. In this orderly gathering, the eldest man of the Oak clan was shown the ways of the spirit house. The Hunt Chief was given songs and prayers for the hunt. The War Chief was given the responsibility for the pueblo. He was taught the ways of drawing the people together so they would not be scattered. War chief was the gifted with twin sons, the Twin War Gods, sons of Uchsiti. Then Iatika knew she would soon return to the underworld. The corn maiden, seeing their need, created the Medicine Man. She gave him the mixing of medicines and calling of the power of the animals to cure disease. In her compassion, she showed Medicine Man how to craft the corn fetish so Corn Maiden would
be remembered. It would have her power for she blew her breath into a cob, sweetened it with honey, wrapped it in four husks added tokens of beauty so that it would be loved, as well as be powerful and be useful. Corn maiden returned to the underworld. Time passed and the young people no longer remembered her power or called for her blessing. Forgetting the people wandered through their land experiencing famine, drought, and illness until they finally settled in Acoma – the place where the echo returned clearest.

Our Interpretation

This story is a framework for establishing and facilitating social integration accessed through a feminist perspective. This ancient creation myth is similar to such stories world wide, and its vision of unified beginnings can inform our understanding, perhaps offering guidance for renewal. We interpret this story as one of transformation begot through emerging from the underworld, of transition through life stages, and of translation in the living of one’s life, individually and communally. Women are the givers of life and of knowledge and must possess these before they can dispense them. Father Sun provides the elements (the its): the earth, warmth, fire, the basket with the seeds and fetishes. The women (Tsichtinako, then Iatika and Nautsiti) provide the knowledge (how) and understanding (why) and the ability to communicate and disseminate. Though one precedes the other, neither is useful without the other. The sequence of creation was the earth, then the daughters, then plants, milling, fire, cooking, little animals, grasses, mountains, trees, vegetables, big animals, birds, water things. After the creation, the daughters were taught to express their gratitude, then given sustenance and instructed to eat.

The myth of the corn maiden depicts a template for the social and cultural structure of the Pueblo’s world, expressing the values and ideals that organize and make life meaningful. At one

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3 This is our interpretation based on our engagement with the story as written and interpreted by Gautieriz (1991).
level, the myth provides an explanation of the material world, that is, the creation of the universe and its various components. At another level, the story addresses life’s passages such as birth, marriage, sex, death, etc. A third level concerns the social relationships and explicates the mechanisms for achieving social integration, recognizing individual and communal tensions and providing ballast to keep the tensions balanced and the community intact.

The story is told through the Pueblo Indian’s conception of history that they understood through comparisons with the patterns depicted in mythological events. They conceived of time as cyclic, eternally returning as with the seasons. Thus, no event could be unique or serendipitous. The pueblo’s structuring principles are dynamic and unfolding, being constantly created and recreated as cultural categories and relationships.

Within the society circumscribed by this creation myth (i.e., the one taught to the people by the corn maiden), Gutierrez (1991) states that the roles of the males and females were balanced, providing the necessary communal stability and continuity. The female was the source of life and understanding, responsible for the things inside – children, food and its preparation, and the house/shelter. When a daughter married, the husband came to reside in, and work for, the house of the daughter’s mother. To the extent that it was meaningful within this society, the female was recognized as the possessor of the family property. To balance this dominant position, males were given the responsibilities for religion, the nebulous spiritual, as well as those things outside the pueblo – the hunt, the fields, and defense. When the conquering Spaniards imposing their patriarchal Catholic Christianity came, the role balance was destroyed and so was the fabric of the Pueblo society. The result was an appearance of male domination within the culture, but without the balanced dialectical integration of, and for, community.

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4 This is not a Parsonian structural functionalist perspective but more fluid, interactive, and emergent from the ongoing actions and reactions of the members of the community.
neither the masculine nor the feminine element could be sustained.

The corn maiden is a story of creation, a source of feminine power and position, and in some ways the essence of a feminist story. In telling of our experience searching for an inclusive, nurturing context for feminist theory, we seek to reflect the core truths as we have come to understand them during our exposure to this original creation myth as well as not being constrained by nebulous literal and historical interpretations. Our understanding of this mythical story of creation and sociology suggests how people are to live and work together in community. It is also a story of telling and learning and feeling. The social system implied is a kaleidoscope of natural wholes, systems, and forms. Differences and pluralism are integrated in to the interdependent, natural flows. Natural hierarchies and qualitative excellence complement egalitarianism. In this story knowledge and competence supersede power, status, and plurality. This view appreciates the different levels of reality and movement among the core elements of these different levels.

Insight emerges through integration of the increasing levels of complexity into a universal awareness based on a conscious and personal understanding. This requires the detection and appreciation of multiple levels of interaction, harmonic themes, mystical forces, and pervasive flow-states.\(^5\) In experiencing the story, the verbs become constraining though they must be there, to match with the nouns. This is not our most natural language. That natural language creates feelings and smells and sounds. Insight requires a different reading. You engage the words beneath the(ir) surface. You pry open your mind and your feelings, and you must/may then posses or dispose of our words as suits your journey. Our story is as the Corn Maiden story, an initial inclination for you to experience, to see, beyond, or better to see deeply into, the primitive mask, to embrace the many facets of being and becoming – to become your

\(^5\) See Wilber (2001).
becoming. Our purpose is to share our experience in order to facilitate you in living/creating/seeing/understanding your experience.

Our Story

This telling leads us to a fuller way of seeing and understanding ourselves and our communities with the structures that emerge from them. Thus it seems that a richer, more inclusive experience provides a truer communication. Labonte, et al (1999)\(^6\) recognize the value for storytelling in creating, understanding, and communicating reality. Following from feminist theory (Gilligan, 1982; Tronto, 1993), each must speak from their own experience and this personal voice must be privileged, as is any other voice. Each must speak their own experiences, describing the world in one’s own words (Freire and Macedo, 1987). It is our responsibility to tell our story and listeners to recognize the wholeness it holds for them.

We listen to the corn maiden’s story, and we let it guide the creation and telling of our stories. We tell our story from the perspective of a masculine entity, green owl, seeking to understand, and a feminine entity, the maiden (spirit mother), searching for a holistic and vibrant renewal of communal integration. Her story responds to Green Owl’s quest of wholeness. It is a reality of completing and integrating that can be accessed, at this time in history, only through the feminine sensing of that which is beyond the rational, beyond only the words. The stories go together or not at all. The images arise from our attempt to gain an understanding, experientially and intuitively.

Green Owl

I, the green owl, look off into the land. There are fields and sunshine, yellow light, green foliage and trees but no people. There is a sunny, bright blue sky with no clouds. All points to tomorrow, bright and peaceful. I have seen this before. I have experienced this before, but

\(^6\) For a discussion and application of the process they propose see Labonte and Feather (1996).
where and when? What door is being opened? The forms on the paper, they, too, look familiar. From somewhere in the past, I have walked this way. What did I see? What did I feel? What is it like to be there? From whence do these images come? Light, joy, peace with movement, though gently. There is brown as well, and gray but little black. Mostly light emerges, white and yellow and green, though more golden than yellow. A scene stretches across space without a time dimension, a maiden presides over the landscape. Softness and peace, though as a Badger, tenacious to gain her voice. She must tell her story. As she does so, I will see more clearly where I have been, where I am, and where I am going.⁷

This story tells of green owl beginnings in gaining self-awareness and a deeper appreciation of the world upon which he gazes. As the gaze deepens, a different, more complete beauty begins to be recognized. Accompanying this awakening, something seems to be missing. The social has not been recognized as an integral part of this world. There is a sensing of the presence of, and the possibility for, harmony and peacefulness. There was such a time when the physical (masculine) and the ascetic (feminine) converged, or had not yet separated. Was it a reincarnation? Was it childhood before differentiating awareness? Green owl can only anticipate it, because something has been lost. What has been lost is the feminine energy. There is a premonition to move beyond, to embrace a more inclusive view, to integrate the two poles. As green owl is able to hear the feminine more clearly, the more fully he can see, perceive, and live. Now, what are the feminine means for accessing this integrated whole? To know, he must listen as the maiden speaks.

*Maiden*

And she came dancing, Child of the mountain, Child of the desert, Daughter of rain and

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⁷ Green owl is trying to find his feminine roots, roots he has experienced either as a child or in an earlier reincarnation. He cannot be complete without this connection. The maiden is the feminine voice and access to a balance and completed social context.
sun. She sat on the green stone and looked at the Sky.

“Who are You?” she asked. “What do we call You?”

But then She thought, “Who told us your Name?”

And she shook her head against old, flat words that came quickly to her, heavy with their own weight.

“Are there no other names?” she asked.

“The Old ones tell others,” was the Whisper.

“How do we know the True Voices,” she asked, “that the naming is right?”

…. But with the questions the wonder was fading, the knowing was slipping from her. She looked again at the sky; and sighed. “How will we know?”

The Breezes spoke softly then. “We will tell you the tales written by others,” they told her .. And they did try. The words were serious and long, she was tired with the hearing.

“Words,” she sighed, “I cannot dance them and they do not sing. There is no flash of beauty, no exquisite sound, no feeling of delight, no delicious taste, no fragrant smell. There is no light that emerges to glow on the walls and reveal the images of the story.”

“I cannot carry this to my people, there is no song, I cannot remember it if there is no song.”

“Can you not dance it in the village?”

“There is no movement I can take to the people. There is only sorrow, and this the people already have.”

“What would you then? What would you then Daughter of visions, Teller of tales?”

“Perhaps, perhaps a Truesong?”

A Truesong? A telling that comes from that heart and touches my heart. A telling that tells all the story and makes pictures clear. That brings all in, leaves none outside the telling, and counts for all.”

“Ah, Truestory? The old ones say that there are such, told by the Wisdoms.”

“The Wisdoms?

“Wise Ones, living in the lodge at the North.
And what does that tell, Lodge of the North?”

It is the place of Knowing, the place of the Whole Story? It is a different story of creation. It is a song, all are included, some will dance, some will paint, some will bring flowers and fruits. It is easy to see it. You will remember the feeling of the rhythm, the sounds and the smells. Thus you can take the Truestory home to your people.”

“But this Story is strange,” said the Daughter, “my people may not hear it.”

“Ah”, said the Wisdoms, “that is where the wonder comes. They will Know it through its wholeness. They will understand it through the experience of the dance, they will see it colored on the walls, they will hear the tones of its message, and they will feel the rhythm of the song, and savor the taste of the fruit. Then with these many Knowings, the Truestory is told. The people will See it.”

“Can it be so?” asked the Daughter.

“Try it.” sang the Breezes.

And so she did.

The story begins with the maiden, child of the earth, of all places and times, inquiring into the origins of the universe in order to bring the truth to the people. The intellectual understanding is unidimensional and difficult to engage, because she senses that there is much more present to be explained than can be expressed in words. The full story of the origins is constrained by the current representation. The constraints can be overcome by considering understandings from other times and other perspectives when the objective and the rational were not the only ways of knowing. The insights, the erotic, creative, innovative energy recedes as the intellectual, logocentric, becomes the dominant perspective. The life and energy of the subjective, passionate ebbs. The focus becomes unidimensional and exhausting.

Wisdom cannot be gained only intellectually. Such a perspective is too limiting. None of the senses or their related modes of knowing and experiencing are called upon. Without these other dimensions, the story cannot be understood for it is a constellation of various images
culminating in an integrated understanding of both the objective-rational and the subjective-sensual. Wisdom cannot be understood and remembered without evoking all ways of knowing and learning. Any means employing only the rational is incomplete and bringing sorrow from knowing and acting from incomplete understandings. Truth comes from the heart as well as the mind, which tells only a partial and cumbersome story.

The necessity of a more complete representation of our lived truths is in some ways a response to the Green Owl’s instinctive recognition of the “incomplete scene.” To know and to remember involves sight, sound, smell, touch, taste and movement as well as the intellect. Seeing and knowing are fulfilled and socialized through feeling and sharing. The representation of becomes the representation for. The representation becomes the means by which society is created and maintained through knowing and singing and dancing and listening and playing and painting. Only wisdom knows the whole story. Each tells their part. All are included. Now, the story is easy to see as one feels the rhythms, enacts the dance, sees the picture, hears the sounds, smells the flowers, and tastes the food. Now, the people will know the truth of the story because they can feel its truth through its many modes of communication and conveying the truth. It will be known by its wholeness. All dimensions will be included, and the story will be understood. The many ways of knowing must supplement the knowing of the mind and of the words. Only then can the true story be told.

The Integration

Green Owl hears the story and replies. “Daughter of the earth, you awaken me with a nudge this morning as the sun warms my face. I see you in your mountains and am uplifted by their beauty and absorbing power. I go there, await you, and to be transformed.”

“I go, stand on the earth. Lift my hands to the sky – the sun, the stars, the moon – and receive
their healing and transformational energy into my body and mind and heart. As I walk the trails, I claim the strength of the sacred earth as it rises through my feet into my legs and body, my heart and mind. The power transforms, in your way, in your time.”

“These feelings, deep and true, in some rather strange way, begin to fill the empty night.”

“I am to go with my children and in my silence, listen to them. Let them show me what they see and tell me what they feel. I embrace these transforming insights. I go to my Mother. I listen to her respectfully and compassionately. I go with my Brother, I hold his hand and share my fullness and love with him. Then, I sit and know the power and the fullness and the beauty of transformation for me and, thus, for you as well. We go together, or not at all.”

“My mind and soul are opening, releasing, feeling, sharing, transforming, and being filled.”

In this, the knowing becomes more complete.

The Maiden molds the conscious and unconscious yearning of the Green Owl toward fulfillment. The feminine provides access into the realm of wisdom. The masculine provides only one major part but in and of itself must always be incomplete. Through the feminine the pathway to wholeness is found, and only as the two are deconstructed and reconstructed to produce a representation for a new understanding, as opposed to a representation of a previous understanding, will we approach the wisdom of our being and means for our becoming.

By convention, we explain in a way that is generally encased within the traditional, masculine dominated rhetoric, and thus in serious ways, constrain how we can speak and our ability to communicate to a narrow, unidirectional way. At this point, our constraints using the current and necessary medium become almost overwhelming. We immediately delimit and move out of focus as we begin to try and explain what we think and feel and sense using the linear, temporal language of the masculine accounting research academy. We proceed
acknowledging the inherent constraints. We encourage those who have journeyed with us thus far to take what is useful but to treat these as signposts and detours for their own inquiry.

**Another Story – Feminist Accounting Research**

We must delineate feminism. What we are advocating is not a feminism but understanding that, currently, can be accessed only from a feminist path. The life giving power of the feminine is the source of all life and civilization. Only from this point can we begin a journey into the multifaceted world that infuses the rational, objective with experiential understanding and inclusivity.  

We claim that the majority of the current accounting feminist literature can be classified as representations of, providing a description of some state of the world (glass ceilings) and are generally based on masculine imbued theories (political economy) and methodologies (statistical analysis). These are logical, rational, objective renderings that discount feelings, intuitions, and subjective understandings. Further, even if the theory is a representation for, it is likely that the theory will be a masculine representation for, based on, and permitting only logical, objective arguments with the results being evaluated using these criteria. As such, we argue, the more inclusive and integrative experience for which we strive becomes increasingly inaccessible.

Once there is a representation for, then and only then can the individual/group create a more complete rendering (thing/state/etc.). This inner experience becomes articulated through our various means and media. Only now can there be representations of this new creation. Since the representation is not of something, the viewer is free, or forced if he or she engages the new representation, to experience the representation and assign meaning to the experiencing and, thus, to the new representation. These are experientially specific to the individual and include

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8 The current dominance of the masculine perspective necessitates such a position. If the feminine perspective dominated, then a masculine perspective would provide access to an integrated state.
many dimensions if they are deeply and fully felt. Individual representations of are therefore limited. They can provide the motivation/context for another’s representation of, but unless fully felt can never be another’s rendering. The representation of depicts an objectification, something that exists and that can be described. This representation describes what is at a given point in time and space. Thus, the representation of must be decomposed and incorporated into a representation for (or such a representation to be presented to the new person). This new representation for abstracts the two (or more) dimensional representations of which contribute to/becomes part of the new representation for to be used to construct another reality that arises out of experience with the new representation. A reality that then becomes manifest and provides the subject of a new representation of. At this point, the decomposition and reconstruction process begins anew.

In the following discussion, we consider the feminist literature in terms of the extent to which it might be considered a representation for, that is, as a pathway for experiential understanding and wholeness and how we might move toward a more complete and integrated condition of wholeness. First, building on the seminal work of Ruth Hines, we consider a feminist accounting. Next, we consider the feminist literature initially focusing on the work presented in the first Accounting, Auditing, and Accountability Journal special issue on feminism in accounting published in 1992. We then consider the illustrative subsequent work.

A Feminist Accounting – Filling the Negative Spaces

At one level we are trying to understand Ruth Hines and at another level we are trying to go beyond, searching for a “genuine unity or integration” (1992:337) attained from creating a representation for. Each participant constructs his or her own understanding and his or her representation of. Then this must be deconstructed and reconstructed as another representation
This is the mechanism and result of diversity.

We use Ruth Hines’ to connect to the feminism to accounting research and practice. Accounting is a masculine representation of a world “out there”, that “can be divided and dissociated from the inner experiences of people” (1993:313) and has led to a cold, rational, and efficient framing of the social and natural worlds, excluding the warm, intuitive, and sensitive. Ruth Hines correctly observes that what is at stake then in the debate over gender in accounting, includes, but goes far beyond, the suppression of women, to embrace the suppression of the values, perceptions, and ways of thinking, feeling, being, and acting that are associated with the Universal Feminine or Yin. This suppression in which the language of accounting is vitally implicated affects the lived experience of both men and women, and has resulted in serious consequences not only for society, but also for the natural environment. (1992:314)

As Hines (1992) convincingly illustrates, the feminine is omitted from the accounting language and that the Universal Feminine must also become part of the language of business and repositioned within economic, social, and political spheres. If this is to transpire, the accounting language must incorporate the following characteristics:

- Caring
- Sharing
- Prioritizing of feelings
- Reality and value of the nonmarketable and non-material
- Imagination, intuition, and creativity
- Vision of the wholeness and interdependence of the world
- Knowledge and faith in the creative potential of stillness, rest, and silence (Hines, 1992:314).

For the “genuine union or integration” to be realized through:

an integration of thinking and reasoning with intuition and feeling; a balancing to active and productive doing, with stillness and contemplation; a preparedness to receptively wait as well as aggressively confront; a blending of material concerns with spiritual realization; a dilution of the respect for analysis, discourse and arguments with a love of silence; a complementing of dualistic thought with intuitive holistic seeing; a softening of the attachment to logic with a receptivity

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9 This is not surprising given that the origins of modern day accounting originated in the same patriarchal institution that vanquished the Corn Maiden from the pueblo.
to imagination and dreams; a turning of the coin, to see that the other side of linear time and permanent change is the turning and returning of time, and permanence in change. (Hines, 1992:337)

Our concern is with the integration of the masculine and the feminine. We accept Hines’ position but recognize the need to move beyond the dualities by exploring alternative narratives and modes of expression. Our story is about transcending the masculine and the feminine by integrating them into a more balanced holistic union. As her concluding quote above suggests, this means integrating each traditional masculine-feminine dualities is:

- Reason and feelings
- Intellect and intuition
- Conscious and unconscious
- Material/physical and spiritual

Integrating these dualities, you get the following integrative states:

- Means by for coming to know
- Source of knowledge
- Source of awareness of means and source of knowing
- Form of the knowable
- Mode of activity by which knowing is motivated.

Following particularly Burrell (1987), Foucault (1982), and Young (1981), Hines recognizes the linguistic constitution of knowing, society, and its members who are controlled by the extant forms of selection, exclusion, and domination. In order to escape and bring about emancipatory change, we must not only reintroduce the Universal Feminine, retrieving what is suppressed, but it also must be integrated with what is privileged. We term this integrative process mutual arising.11

Cain cautions:

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10 Hines (1992) notes that critical perspectives may perpetuate the imbalance if they look solely at the traditional “objective constructs such as class, capitalism, patriarchy, and profession.”
A true feminism will be principally concerned with the restoration of a true feminine rather than the destruction of the patriarchy, although some dying or destruction may be part of the total process. But the feminist, man or woman, who bases a way of being that sets out to destroy the other rather than to find themselves, is most likely unconsciously dominated by the very same negative masculine energy they are setting out to destroy. When this happens it may be recognized by a certain drivenness and inability to hear an opinion other than one’s own (Cain 1990:34, quoted in Hines 1992:318).

As noted above, the language of accounting omits the feminine. It is the product, and perpetuator, of the inclinations within society and represents attempts of those in power to retain control. We take Cain’s caution as a lens to examine an earlier discussion of feminism in accounting. Our primary question here is whether the feminist accounting literature provides a representation of or a representation for. Our presupposition is that the literature pre-supposition is that the literature is dominated by representations of thus constraining, as opposed to enabling, a more unifying and holistic perspective. As noted above, our purpose is not to engage in a review and critique of the feminist accounting literature or to engage in “incessant reasoning and discourse about” the feminist accounting literature which objectifies and intellectualizes but to situate our work within the context of the Accounting, Auditing and Accountability Journal’s 1992 special issue.

Feminist Accounting Literature

Lehman (1992) introduced a collection of articles discussing the possibility of a feminist discourse of accounting with a quote from Anna Julia Cooper (1892), “Only the black woman can say, “When and where I enter, in the quiet, undisputed dignity of my womanhood, without violence and without suing or special patronage, then and there the whole…race enters with me,” (quoted in Lehman 1992:4.). The articles comprising the collection include discussion related to various theories: feminist, socialist, environmentalist, which were directed toward an

12 Our purpose is not to engage in a review and critique of the feminist accounting literature but to situate our work within the context of the Accounting, Auditing and Accountability Journal’s 1992 special issue.
examination of current gender and feminist literature, exploring its significance in an accounting context and seeks to uncover meaning to guide our (accounting) practices and our daily lives. ‘Fe|men|ists Account’ provides an opportunity for men and women to examine issues previously underarticulated in accounting literature, in order to extend the discipline, promote new ways of knowing, develop new conceptualization, categories and values, and to generate new directions for research. The primary objectives... are to enhance our understanding of gender and accounting, to challenge our prior basis of knowledge, and to promote change in theory and practice (Lehman 1992:12).

The articles included in the collection ably present feminist concerns and thoughtful responses to the approaches taken. The question for us is whether these articulations do, in fact, promote new ways of knowing and develop new conceptualization. Some examples follow.

Hoskins (1992) responds to Moore’s (1992) six basic platforms: arraignment of past silence, criticism of images of women in past accounting literature, proposals for a women-centered revision of accounting categories and canon deconstruction, canon reconstruction, and possibility of a new feminine entering the discourse of accounting (Hoskins:113). Questions are raised but Hoskins concludes that despite these Moore’s article is important, “It engages with big-picture issues. But for myself, the more I look at the relations between accounting and feminism and post-structural literary theory; the more I find that, beneath what appears to be simple opposition, there is a complex play of undecidability.”

That is not to deny the significance of feminisms’ emergence, rather it suggests that the more that feminism sees itself as problematic (in precisely the same way as disciplines from accounting to literary hermeneutics to physics and math are problematic), the sooner may that kind of aspiration that David Moore expresses here begin to take shape” (Hoskins, 1992:118). From these articles, represented here in this quotation, we conclude that at least in Hoskins’ opinion, neither a new voice nor a new way of knowing or telling was presented.
Ciancanelli (1992) responds to Welsh (1992) and states agreement, “that gender is best viewed as an authority relationship rather than as an attribute of male and female psychology. Much that is currently written in the accounting and management literature would benefit from that starting point and conceptual framework.” (:133) However, Ciancanelli argues that Welsh’s focus on the individual rather than society is problematic and proposes, “That what is required of the claim that gender is best seen (1) as a process (rather than a fixed immutable given) and (2) rooted in asymmetric power distribution (rather than in biology) is attention to the dynamic interplay between the individual and broader social structures, social memories and socialized needs,” (:133). Welsh discusses gender in organization research and Parsonian social theory but no firm conclusions are reached. Ciancanelli concludes her response to the paper stating,

“…research into the question of whether women “fit in” to organizations presupposes that the answer will affect the distribution of power and authority in those organizations. I for one do not think it will. The distribution is neither random nor meritocratic. It is part and parcel of social stratification in the larger society. And stratification systems, be they organized on the basis of class, race, sex or business function, are social constructions. They are not in any sense biological or natural.

They serve as a type of lens through which people are viewed and arranged….Thus even if it could be documented that women would run companies better than men, there is no social mechanism which would allow, require, or encourage that to happen “in the name of efficiency”. Equally true, even if it were proved that women are genetically unable to run certain kinds of company, no feminist would take that to mean that women should be genetically re-engineered; rather they would argue that justice would require, instead, the transformation of organizations.” (Ciancanelli, 1992:136).

Again, though offering some explanation, such a stance does not necessarily move our understanding of the feminine forward. New ways of knowing or understanding are not advanced.

Cooper (1992) follows the work of Cixous, Kristeva and other French feminists and relates these to environmental accounting as well as Marxist theory. Cooper challenges the existing dichotomous categories and suggests a rethinking of the associated norms and values.
She notes the difficulty in advancing new theory in the context of phallocentrism and logocentrism that currently prevail in both language and society. Gallhofer’s (1992) response commends this challenge to mainstream understandings in the social sciences by the addition of a gender based perspective (:40). She further notes however that the discussion arises from an elitist perspective, namely: academic, Eurocentric, postmodern view. Cooper calls for feminists to remain on the margins to be more powerful.

Gallhofer, disagrees in her conclusion,

A critical reading of her (Cooper) article has, however, reinforced my view that some postmodern tendencies and ambiguities risk abandoning all dimensions of the modern for what amounts to a (naive) irrationalism anarchism pessimism, even a complicity in repression or elitism. …I would conclude by arguing that poststructuralist and postmodern work in particular needs to be a rescuing critique of previous insights: it can then be understood as a liberating approach which allows for various possibilities. (Gallhofer 1992:49)

We see that though this approach challenges the status quo it does not offer a position from which to stage an inclusive integrative, nurturing discussion of feminist accounting: one that might include women who are disadvantaged, women of color, and women in developing economies.

Hammond and Oakes (1992) provide a brief summary and critique of some feminist theory in the United States, specifically: feminist empiricism, feminist postmodernism, and feminist standpoint. They note that these are discussed as though they are dichotomous in spite of some overlap. They also note an ongoing debate about the compatibility of feminist postmodernism and the feminist standpoint. Cooper responds to the article with appreciation when she states, “The article’s political poignance derives from its concern with women of color, lesbians and working-class women.” Further, “the article highlights the broad ranging applications of feminist theories to accounting: ranging from the more obvious practical issues
surrounding the treatment of women by the accounting profession, to the more overtly theoretical consideration of the closed phallogocentric nature of accounting discourse” (Cooper, 1992:71-72). Cooper reiterates the importance of feminist accounting being inclusive of all women. She concludes by noting the difficulties of working in this marginalized field and notes, “It is time for men to realize that a women’s defeat is also a defeat for men” (:74). Here again we see important contributions to the accounting discourse but do not see a firm basis for the discourse to move forward.

Feminist theory as applied by the authors and discussants above is relational and seeks to be more integrative. However, we suggest that the various texts can be read as divisive rather than inclusive, and the language reflects the linear, logical, rational tradition. Thus, we hold that feminist accounting must engage in a somewhat different discussion about society and commerce that includes more views and is able to utilize a fuller expression. We propose an emergent relational position that is inclusive and integrative that in some deep, general way follows from the insights gained in the stories previously related.

Moving From Feminist Theory to an Integral Perspective

The emergent groundings of an integral perspective

One of the central tenets of our exploration is that social entities (be they individuals, organizations, or institutions) cannot be meaningfully understood as atomic components, the sum of which make up the whole. Recognizing the atomistic orientation of the dominant stakeholder conceptualization, Wicks, et al. (1994) suggest that feminist theory would be helpful in overcoming the prevailing “individualistic autonomous-masculinist” perspective (:479). However, Buchholz and Rosenthal (2005) recognize the potential contribution feminism provides in overcoming atomic individualism but argue that it lacks a “systematically developed
conceptual framework for undergirding its own insights” (:142). They propose American pragmatism as an appropriate philosophical basis because of its inherent relational nature. We consider Buchholz and Rosenthal’s proposition in our attempt to set forward a more integral conceptualization of social interaction.

The origins of selfhood are inherently social and intersubjective, and no absolute line can be drawn between one’s own self and that of another. Thus, the individual is seen as inherently social. Adjustments and coordination are necessary in order to engage in cooperative action. In doing so, the individual must perceive the other’s viewpoint in developing one’s own course of action. From this common content, a community of meaning emerges. The self arises out of the ability to adjust one’s behavior as part of the social process and can only exist in relationship with, and because of, the other. In taking the perspective of the generalized other (Mead, 1934), the individual incorporates the standards and the authority of the community. Inherent in this process, there is a passive dimension conforming to the group’s perspective, which is represented as the generalized other, and a creative dimension that is unique to the individual. The constitution of the self and society is the ongoing and momentary resolution of tension between pressure arising in the creativity of the individual and the pressures toward conformity arising from the engagement with the general other. These tensions are both enabling and constraining. For example, the authority of the community is not only constraining, but also directing. Further, when the individual, the creative dimension within the community, selects a novel point of view, it becomes incorporated in the community viewpoint.

“This novel viewpoint is an emergent because of its relation to institutions, traditions, and patterns of life which conditioned its novel emergence, and it gains significant influence in light of the new common viewpoint to which it gave rise. In this continual interplay of adjustment of
attitudes, aspirations, and factual perceptions between the common viewpoint as the condition for the novel emergent, and the novel emergent as it conditions the common one, the dynamic of the community is to be found.” (Buchholz and Rosenthal, 2005:143). The process is not assimilation of perspectives or the “fusion of perspectives into an indistinguishable oneness, but is constituted by, and develops in terms of, the ongoing communicative adjustments between the activity constituent of the novel individual perspective and the common or group perspective.”

This is an ongoing process involving change and development. Individual creativeness and innovation is integrated with the power of authority within the extant institutions to yield communal meaning, significance, and enrichment culminating in ongoing growth and development.

Though there is obviously a need to develop these ideas more fully, they seem to provide a platform to move beyond, though fully incorporating, feminist accounting discourse. This worldview sees a community of meaning emergent from the individual’s cooperative action in taking the viewpoint of, “the other” in making decisions. This discourse would explicitly acknowledge the claim by Buchholz and Rosenthal (2005) that the, “The corporation is not isolatable from its stakeholders but is in fact constituted by the multiple relationships in which it is embedded and which give it its very being. These multiple relationships are part of the multiple relationships that are inherent in human existence (:147).

**Toward an Integral Accounting**

As illustrated in the cultural destruction of New Mexico’s Native Americans by the Spanish, the feminine becomes a pejorative because the masculine has penetrated and decimated the feminine cultures.\(^\text{13}\) As Gutierrez (1991) implies in his title, *When Jesus Came, the Corn Mothers Went Away* is illustrative. Accounting embodies the masculine.

\(^{13}\) Gutierrez (1991)
The incessant speaking of the language and its idolization facilitates, and is facilitated by, the universal masculine. The present world order, and the lived experience of most people in it, is substantially influenced by the concepts and consequences of accounting….The language of accounting is the arch-communicator and social constructor of an unbalanced [universal masculine] consciousness, society, and environment.” (Hines, 1992:328)

*The Masculine Practice of Accounting*

Any transaction can be dissected reflecting its presumed, or imposed, duality. Accounting draws distinctions and then categorizes and separates the parts. This presumes an atomistic world with the whole being constituted and completely explained by the individual parts. In the corn maiden story, the holistic conceptualization of the “community” balances and integrates the masculine and feminine polarities. None are excluded and none are denigrated. The “hard” and “external” are integrated with the “soft” and “internal” as the two transform into a unity of accommodating participation.

Hines (1992) *translates* the lived experience by revealing the domination of the masculine and the subordination of the feminine. We propose the next step to be *transformation*, moving the conversation to an integral level. Here, the interrelatedness becomes evident. The relevance of myth as representing “the always happening” becomes meaningful as the ancient and the recent merge in the present. The cyclicalness of time overcomes its linearity. The activating discourse and the mediating actions are recognized as a means of integrating social action. This transformation is not an assimilation of perspectives or their fusion into an indistinguishable unity but is akin to the pragmatic concept of “accommodating participation” where “a community is constituted, and develops in terms of, the ongoing communicative adjustment between the activity constitutive of the novel individual perspective and the common or group perspective (Buchholz and Rosenthal, 2005:143).
Accounting is the practice of drawing boundaries and distinctions and then categorizing the events that have been separated out. This anticipates particular philosophical, ontological, and epistemological perspectives dominated by the masculine. There is a discrete and separate world which is made up of atomic elements that are organized in categorical hierarchies. One of the unique parts is an economic sector within society. Society, and the economy, is divisible into independent parts. One of those parts is the business entity. This entity is discrete and bounded. Its activities can be measured and represented in hard numbers. These numbers indicate size, stability, health, growth, and productivity. These are real things that can be quantified and provide a full picture of reality if they, and their providers, are free from bias. The accountant determines what has been realized, when it should be recognized to conform to reality, and then how to measure this reality. Once the measures are made, they can be manipulated using logical (mathematical) processes and reconstituted in alternative representational formats.

Hines (1992) argues that this description of accounting is dominated by the universal masculine. Implied in a feminist critique is replacing the masculine with the universal feminist characteristics whereby the world is characterized as being comprised of continuous and unbounded entities whose characteristics are represented qualitatively and are estimates reflected in soft numbers. These numbers cannot provide a precise representation of size, stability, health, growth, and productivity. These subjective representations consciously recognize the bias inherent within them and as well as the limitations associated with applying local processes in manipulating them. From an accounting perspective, these represent another set of distinctions that can be then
The distinctions and the categories represent ends for both the universal masculine and the universal feminine. The necessary transformative shift renders these distinctions and categories *means* instead of *ends*. The means become the recognition of the interconnectedness of the entity and all the other, the hard and the soft, the qualitative and the quantitative, the continuous and the discrete, growth and depreciation. The end becomes the emergent creation of community through accommodating participation. Accounting becomes a means by which these communicative adjustments can be conceived, debated, and implemented, and as a result of the process, the means are instantiated, translated, transformed, and reinforced.

*To the universal integrative*

Next, we wish to briefly consider the transformation from the universal masculine to the universal feminine to the universal integral. We consider what is required to develop an integral philosophy at the level of orienting generalizations.

So, what do we mean by an integral universal? Following from the work of Wilber (2001esp 53-54), we briefly outline the steps in developing a more integral perspective. First, we recognize multiple levels of existence that expand the entire spectrum of consciousness, matter to body to mind to soul to spirit. Wilber proposes hierarchically arranged traditional worldviews (and the corresponding self-identity): archaic-instinctual (impulsive); magic-animistic (egocentric); mythic-membership (conformist); formal-rational (conscientious); pluralistic-relative (individualistic); integral-holistic (autonomous). Within any given level of existence, there are lines of development that include: cognitive, moral, spiritual, aesthetic, somatic,

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14 Such a position is not negated by the lack of a formal, universal feminist accounting. This just reflects the subjugation of this perspective by the universal masculine in that such an accounting does not yet exist.
15 We only provide a brief introduction of these ideas in order to illustrate the potential of an integral approach. A complete treatment is beyond the scope of this discussion. For genesis of our ideas see Wilber (2000, 2001).
imaginative, and interpersonal. Different types of consciousness can be experienced such as
gender types and personality types that may operate at any of the levels of existence and/or the
various lines of development. Cultural factors such as diversity, background, pluralistic
perceptions, linguistic semantics, etc. must also be included in a “broad web of integral-
aperspectival tapestries.”

Within any level of existence, four distinctly different, though related, dimensions must
be included within an integral representation. These are identified along two dimensions: unit of
analysis (individual – collective) and the location of reality (internal – external). The external
reality represents the objective, montological, positivistic view of reality. The internal
perspective represents the subjective, idealistic, interpretivist view of reality. The external-individual perspective (it) is generally associated with the hard sciences and views the object of
study (e.g., an individual) as an atomic entity that can be studied independently of its own
existence. For example, even though the brain is located inside the human being, it can be
isolated and studied as though it were separate and distinct. This perspective is associated with
the disciplines of biochemistry, cognitive science, psychiatry, behaviorism, and neurobiology.
The external-collective perspective (its) is generally associated with the system sciences and
considers natural and social systems (interobjective realities) from an independent, scientific,
systems theoretic perspective. The physical structures and institutions such as the ecological
web of life, techno-economic modes, architectural styles, geopolitical structures, modes of
information transfer, and social structures are examples.

16 Wilber (2001) notes that there are certainly objective correlates between the internal and the external that can be empirically detected. For example, certain consciousness states may be accompanied by certain neurological activity. However, this does not warrant the reduction of the former to the latter, or vice versa for that matter. All states must be recognized and considered. A complete discussion of the objective correlates between the internal and external as well as their implications is beyond the scope of the current discussion.
17 This refers to the English pronoun used when discussing an object in this field.
The *internal-individual* perspective (I) is associated with the interior consciousness states of the individual and is generally associated with an individual’s subjective, introspective understandings of his or herself world. Examples include psychoanalysis, phenomenology, introspective psychology, and meditative states of consciousness. The *internal-collective* (we) concerns the intersubjective patterns of consciousness and is generally associated with the study of culture. The study of the intersubjective patterns of consciousness considers shared values, perceptions, meanings, cultural practices, ethics, and worldviews, and is associated with fields such as hermeneutics, interpretativism, and cultural phenomenology.

Unlike Hines (1992), we are willing to suggest future research possibilities. We do this from an integral perspective because we accept both the validity of her observation as to the impossibility of proposing progress, and the incompleteness of such an observation. Integral includes the universal feminine in a powerful way. It demands the inclusion of the subjective, intuitive, and authentic, but it also demands the universal masculine as well. A move to an integral level transforms and integrates both, such that they contribute to, but do not dominate, a holistic approach.

**WHAT STORY HAVE WE TOLD?**

Our story comes from an old dream, one focused on the material world of class and power. This was a modernist dream, an emancipatory and utopian one, and one dominated by the masculine that did not allow negative spaces. This dream must be integrated with another dream, also a utopian one, generally built upon a rational and idealized specification of the Universal Feminine. We must speak of awaking from this dream, the dream of modernity, to the reality of post modernity, a reality that valorizes the negative spaces. The new reality allows the
“lack, abyss, emptiness, and absence: the lack of an empowering rhetoric, an absence of emancipatory possibility, a lack of interest in materiality, a lack of rationalist concepts, a lack of theory, a spiritual darkness of not knowing how to “solve” the world’s ills, or how to release oneself from the captivity of reason and discourse.” In other words, one must exhibit the “readiness and courage to stand, un-accountable.” (Hines, 1992:335) This is unaccountable from the rationalist, objectivist logic of modernity. We have argued that feminist accounting research has not abandoned its modernist roots and therefore is held accountable by, and to, the dominant masculine criteria. Echoing Hines, we advocate a position whereby we are held unaccountable if such are the evaluative criteria.

Our story, as it follows from that of the Acoma Pueblo tells of interdependence and natural flows of knowledge and competency superseding power, status, of ego channeled in community, of self integrated into other. Good governance facilitates the emergence of necessary organization through the levels of increasing complexity. They tell of movement toward holism and integration. They speak to the yin and yang.

This is a story. It is a telling of masculine and feminine experiencing a different rationality. The different rationality is the beginning of a different understanding, a different knowing, and as a result, a different being. The masculine, storied here as a green malachite carved owl fetish, and the feminine, storied as a carved fossil ivory corn maiden fetish. These two view and move separately but in concert with each other as in a dance. Each brings forth the other. Using an analogy of a medicine wheel (Sams and Carson, 1999), the green owl is in the center, while, corn maiden stands in the uttermost west, the place of transformation, behind the green owl and all the other fetishes, the one who oversees and knows all others. All are facing east, from whence the spirits come to offer creative guidance. In this circle, the eastern most
place is held by frog who speaks of new life and harmony. A turtle fetish, representing the earth, is in the north, the place of walking in wisdom, knowing the teacher within, and connecting to higher intention. The south, a place of nurturance, is held by prairie dog that retreats into stillness with a calm restful resolve. The four cardinal directions are represented and the four spokes are each pointed toward a separate compass point, grounded in the earth, and covered by the sky. Together, these represent the integral wholeness of the I, we, and it(s) – the reason and feeling, the intellectual and the intuition, conscious and unconscious, and material and spiritual.

This telling is a story of spirit and inspiration. It embraces alternative ways of seeking, knowing, and viewing. It encompasses an old story of suffering and pain and moves to an inclusive integration. It is a story that integrates the good and beautiful with the bad and ugly to transcend them, emerging into another more inclusive understanding. The corn maiden is the feminine life giver, the shaman magic healer. The green owl is wisdom born of rational understanding and sensual experience.

The drum and the rattle sedate and stimulate opening up space where new stories can be discovered. The particulars are different, but the core truths are the same. The corn mother represents the nurturing and the true. The green owl represents knowledge and wisdom, though incompletely, and is the one trying to comprehend. The male who senses the feminine but has not experienced it. The corn maiden experiences the pain of childbirth and frustration of adolescence as she attempts to enlighten and in the process is transformed through a new realization and freedom.

Our initial position was that feminism in accounting has failed in its objectives of changing accounting by providing enlightenment and empowerment. We still believe a case can be made for this position if one takes a traditional, instrumental perspective. Such is not the case
if one takes a “feminine” perspective. Instead, we experienced an enabling encounter with something arising from feminism that was liberating and energizing. We gained wisdom from the heart. This, at least for us, represents the essence of the feminist experience. The feminine in academic accounting literature has and will, in fact fulfill its promise, if encountered and fully experienced. Feminist accounting is not only gender discrimination, sexual harassment, glass ceilings, and unequal pay. It is also very personal; to be engaged, created, and recreated as the participant emerges as something different, transformed by the experience. As a result of the transformation, the feminine is integrated with the other, completing and balancing the social reality of existence. The feminine is fully included and the masculine is transformed and integrated by this balancing.

We have attempted not to speak of feminist theory, but through a feminist informed story. The “incessant reasoning and discourse about the Universal Feminine or Yin simply serves to intellectualize and objectify it, turning ‘it’ back into the hard stone of the un-balanced Masculine or Yang” Hines (1992:337). In affirming the silence, we wish to speak, not from only reason but simply speak our story.
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