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UNIVERSITY OF WOLLONGONG

DEPARTMENT OF ACCOUNTANCY

A CULTURAL ANALYSIS OF MANAGEMENT ACCOUNTING PRACTICES: AN INTRODUCTORY WORK

by

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A CULTURAL ANALYSIS OF MANAGEMENT ACCOUNTING PRACTICES: AN INTRODUCTORY WORK

Abstract :

As an introductory work of a PhD research project, this paper is about methodological choice. It is argued that hermeneutics or interpretive philosophy is proper for studying how accounting is practiced in its cultural contexts. This paper then introduces Geertz's conception of interpretive culture. It is argued that Geertz's interpretive cultural thought suggests an alternative perspective for an attempt to understand how management accounting is implicated in its organisational cultural context. Thereafter a research agenda for the research project is determined.

This paper is an introductory work of a PhD research project with the topic of a cultural analysis of management accounting practices. In the research project, the culture of an organisation will be regarded as a context of the organisational accounting practices. The analysis is focused on the meaning created by organisational actors through communicative processes. The subsequent analytical review will show that the knowledge of contextual management accounting is imperative. And the methodological approach that is proper for research gaining such knowledge is one that is proposed to search meaning, instead of falsifiable statements.

In a 'personal note to the reader' of his *The Cultural Significance of Accounts*, Scott (1931) written that he could feel "a very great societal pressure" to put "the significance of accounts [accounting]" into its organisational and social contexts. Scott said that :

> the desired orientation of accounts has proved to be obtainable only through *an interpretation of cultural organization* (emphasis added) which places accounts at the very center point of that organization (p. viii).

After few decades Scott had been being alone with his voice (Hopwood, 1986;Gaffikin, 1989), there is a growing call to appreciate the real management accounting craft as being not only a technical activity but also a social one (c.f Burchell *et al.*, 1980, 1985;Hopwood, 1983, 1985;Hayes, 1983; Scapens, 1984; Roberts and Scapens, 1986). A claim has been made 'for the study *of* accounting as a social and organisational phenomenon' (Burchell *et al.*,1980,p.22) in order to know the actual practice of accounting (Hopwood, 1979). It is not meant to deny the fact that accounting has technical aspects. However, to gain an understanding of accounting systems, these technical aspects need to be understood through an understanding of the organisational reality which is the reality that the accounting systems are designed to account for, and which supplies meanings for the technical aspects (Roberts and Scapens,1985;Laughlin, 1987).

Those who attempt to response to the call stated above have been argued that the consideration of the context of accounting systems in practice leads to "turn"[1] in research methodology from its previous preoccupation (cf. Tomkins and Groves, 1983;Covaleski and Dirsmith, 1986;Lavoie, 1987; Morgan, 1988;Laughlin, 1987; Arrington and Francis, 1989). These authors indicated that current accounting research methodology has been preoccupied by a philosophical view that Burrell and Morgan (1979) call "functionalism". When this view is brought into the research arena studying accounting in its complex social and cultural realities, 'researchers create unnecessary restrictions as to what constitutes "acceptable" theories' (Laughlin, 1987, p.480). Through contingency theory, the cultural phenomena of accounting, for example, have been explained by weaving them into grand textures of cause and effect (e.g. Harrison, 1992).

An alternative research methodology to which a considerable number of accounting researchers have turned is the one that lies in hermeneutics or interpretive philosophical tradition. Interpretivist accounting researchers do not see an accounting phenomenon as an objective reality. Instead, they view the phenomenon as a product of personal, subjective and intersubjective

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1. Bohman *et.al.*(1991,p.1) said that "It is now popular to mark shifts in philosophical method and preoccupation as "turns".

experiences. Management accounting therefore should be viewed as an interpretive discipline. By this way, accounting study should not be a positivistic search for law, but an interpretive search for meanings (Lavois, 1987).

In search of meaning, accounting studies have focused on symbolic aspects of accounting. 'A focus on symbols is concerned with examining the interpretations and meanings attributed by organisational actors to the process of interaction between actors and understanding the social context in these terms' (Covaleski and Dirsmith, 1990,p.545). The research with this focus (budget as symbols) have informed how budgeting has been practiced. For examples, it has been used to demonstrate that a commitment to a technical rationality is there, and to reduce the level and amount of internal conflict (Czarniawska and Jacobson, 1989); to win a resources allocating negotiation (Covaleski and Dirsmith, 1988).

Still in the interest of symbolic aspects of accounting, Dent (1986) found that in a rail-way company accounting practices produced a new cultural reality in the organisation, as new-hire managers came with their "accounting profit calculation". The active role of accounting in creating organisational cultural reality is also seen by Capps *et. al.* (1989). Meanwhile, Ansari and Bell's 1991 empirical research showed that cultures shape the values and meaning frames of organisational

participants, in turn, accounting and control practices in the organisation.

Whilst there is a growing interest in interpretive management accounting studies, empirical research is very limited (Chua, 1988). Defining the concept of symbols and cultures is also problematic. The terms of symbols and languages have been associated to culture by leaving the meaning of the terms unclear (Czaniawska and Jacobson (1989; see also Ansari and Bell 1991). Covaleski and Dirsmith (1988) also leave the concept of symbols they are using undetermined.

It is understandable that any attempts to understand the concepts such as culture and symbol will face complexities and ambiguities. In anthropology from where they come from, the concepts are still problematic. Cultural anthropologists have diverse and complex theories of culture (Allaire and Firsirotu, 1984). In organisational research where the cultural ideas are not new, organisational cultural researchers have no agreement of what culture is (see e.g. Allaire and Firsirotu, 1984;Smircich and Calas, 1987). They are different in 'theoretical, epistemological, or methodological points of view' (Frost *et.al.*,1991, p.7). Smircich and Calas (1987), for example, grouped organisational culture literature based on Burrell and Morgan (1979)'s classification of sociological paradigms: functionalist, interpretive, radical structuralist or

humanist. This grouping could be said a rather rough. We can find further classification. All ten research articles included in the first part of Frost *et.al.*'s (1991) fit into the interpretive paradigm, but those research have been classified based on Martin and Meyerson (1988)'s three cultural perspectives: integration, differentiation and fragmentation perspectives. Another style of grouping could be found in Allaire and Firsirotu (1984).

Facing these complexities and ambiguities, accounting researchers need to choose a particular social or anthropological perspective. Then, they could build their frames for studying culture. Capps et.al (1989), for example, used what they called "Gidden's Theory of Structuration's interpretation of the concept of culture" (p.217).

The PhD research project looks at the communicative character of management accounting as a focus, that is, the ability of management accounting to enable interaction between people running throughout an organisation. Here, the culture of an organisation is believed as the context in which the interaction process takes place. In the communicative process, the actors of the organisation studied are regarded not passive, but they shape the practices of management accounting, and in turn mould their organisational culture.

Since this specific view of management accounting, the methodological foundation that is chosen is hermeneutics or interpretive philosophy. This choice is in the spirit of the "interpretive turn" as mentioned earlier. This also shares with the argument built by Lavoi (1987) that if one takes the communicative character of accounting seriously, a school of thought which has offered the best account of the way communicative processes work is hermeneutics or interpretive philosophy. Geertz's conception of interpretive culture will be used in the research project.

This paper therefore will introduce Geertz's cultural concepts. Specific emphasis will be given to the ontological and epistemological foundation of Geertz's anthropological thought. Based on Geertz's conception of culture and informed by previous research, a possible research agenda for the research project will be presented in this paper. However, since the influence of hermeneutics philosophy on Geertz is transparent, a very brief discussion of some aspects of this philosophical tradition will be appropriate to be drawn. This is what follows.

HERMENEUTICS PHILOSOPHY

Gaffikin (1989) argued that "the philosophy of hermeneutics can be traced back through Weber and Dilthey transcendental idealism of Kant" (p. 170). One of Kant's

idea that becomes a basis of hermeneutics philosophy is his argument that in "knowing," subjects are not passive but play a constructive role. According to Kant, in "knowing something" there is an interaction happened between subjects and objects (Hartnack, 1968, p. ??). The reality impinges on the subjects and supplies material that knowledge is about. Influenced by the material, our sense organs provide us with sense impression. However, Kant argued that "knowledge does not simply consist in receiving sense impressions" (*Ibid.* p. ??). There are conditions necessary to be fulfilled which are what Kant called *a priori*: conditions "which being in me prior to objects being given to me" (*Ibid.* p.23). Therefore, the process of knowing is through a synthesizing process in which sense data synthesise with the *a priori* conditions. What Kant want to show is, as stated before, the constructive role subject plays in the process of knowing. Here, Kant found an autonomy subjects have in forming their knowledge.

From Wilhelm Dilthey, what will be emphasised here is his idea of the "subject-matter" of human sciences (*Geisteswissenschaften*). Dilthey believed that the subject-matter of human studies is not a phenomenon which appears to consciousness as coming from outside, as it is believed the case in natural sciences (*Naturwissenschaften*). Instead, it is an immediate inner reality and a coherence experienced as coming from within (Dilthey, 1976). Such a distinction

takes place not only in *the form* of their (human and natural sciences) objectivication but *in the level* of their objectivication as well. In natural sciences, to gain objective explanation one has to isolate his/her subjectivity. In other words, the object has to be impersonal. Therefore, explanation will not consist of subjective expression, and all the pre-scientific experience relating to the experience of the nature is precluded. In contrast, for human sciences, the pre-scientific experience is crucial. This experience is "inner experience", so that the existence of object is not impersonal and ahistorical. For Dilthey, "knowledge of the nature of the human world coincides with the knower's consciousness of [her]himself as a human being" (Bulhof, 1980, p.31).

If there is a distinction in terms of their subject matter, accordingly the two types of sciences will also be different in their method. Dilthey refers to *Erklaren* (explaining) for natural sciences, and *Verstehen* (understanding) for human sciences. *Erklaren* refers to a process to explain such phenomena in terms of its determinant factors, aiming to produce causal explanation. In Verstehen, one is involved in "the process by which we come to know an inner picture (Ein Inneres) through signs which are given from outside through the senses" (Dilthey, 1976, p. 105). Then, how do an "individually formed consciousness" person can understand the inner reasons that

prompt an actor or group of actors to act as they do in creating their world? In other words, it is asking about how a researcher could understand "the world" of the actors. Dilthey suggested that "re-experiencing" (*nachempfinden*) through empathy will clarify the actors' behaviour (Bulhof, 1980, p.27). Through re-experiencing, the outward manifestations of human life could be interpreted.

GEERTZ'S CONCEPTION OF CULTURE

Geertz (1973) said that the redefinition of culture is "my most persistent interest as an anthropologist" (p.vii), and it is acknowledged by others (e.g.Ulin, 1984; Bernstein, 1983). To Geertz culture is an ordered system of symbols ("interworked systems of construable signs"), and their meaning, in terms of which social interaction takes place (1973 p.12, and, p.144). Since culture is symbolic gesture, and, therefore, their meaning is created and maintained in the course of social interaction, Geertz argues, it is public. And at the same time, to use Bernstein (1983)'s terminology, it is also "alien" phenomena for outsider.

Implicit in this argument, Geertz wants to say that human behaviour could be only understood from symbolic action. Another point is that by making culture something essentially public, Geertz wants to relate culture to social action. By this way, Geertz inevitably confronted the

highly mentalistic definition of culture as it was common in American anthropology in the late 1960s. Both cognitive anthropology and American cultural anthropology offered a view of culture as mental competence, forms of thought or systems of ideas, meanings and symbols, which in each case singularly lacked any reference to social action (Austin-Broos, 1987). It was in this environment that Geertz made the following comments concerning culture (*Ibid.*, p.146)

> Though ideational, it does not exist in someone's head; though unphysical it is no an occult entity. The interminable, because unterminable, debate within anthropology as to whether culture is 'subjective' or 'objective', together with the mutual exchange of insults ('idealist!' - 'materialist!'; 'mentalist!' - behaviorist!'; 'impressionist!' - 'positivist!') which accompanies it, is wholly misconceived. Once human behaviour is seen as ... symbolic action ... the question as to whether culture is patterned conduct or frame of mind, or even the two somehow mixed together, loses sense. (Geertz, 1973, p.10).

Therefore, to Geertz, culture is constituted in an interaction in a social network by the manipulation of common and communicable symbol systems within different human groups (see also Goodenough, 1974,p.435).

Consequently, to understand culture means to search meaning within the interaction stated above. In searching of meaning, Geertz argued, the task of an anthropologist is to describe not just the *grammar or structure* but the *rhetoric* of life, not just the rules of the game but the many, often conflicting purposes people hope to realise by

playing the game and the strategies and tactics by which they try to realise them. However, how can an understanding of alien phenomena (i.e. society life) be reached? The answer lies in what anthropological literature calls ethnography. However, Geertz refused to define ethnography in terms of several techniques researchers may follow, such as establishing rapport, transcribing texts, taking genealogies, mapping fields, keeping a diary. 'But it is not these things, techniques and received procedures, that define the enterprise. What defines it is the kind of intellectual effort it is: an elaborate venture in, to borrow a notion from Gilbert Ryle, "thick description." ' (Geertz, 1973, p.6). With "thick description", an ethnographer enables to appreciate the art and the rhetoric, the varying skill and tactical creativity, of the individual actors in the various manipulations (Goodenough, 1974,p.435). The following quotation may provide an illustration of "thick description" versus "thin description".

> But the point is that between what Ryle calls the "thin description" of what the rehearser (parodist, winker, twitcher, ...) is doing ("rapidly contracting his right eyelids") and the "thick description" of a friend faking a wink to deceive an innocent into thinking a conspiracy is in motion") lies the object of ethnography (Geertz, 1973, p.7).

It is important to note here that what an ethnographer has to understand in providing thick description is

meanings: not the thin description of contracting right eyelids (as behaviourists have done), but the thick description of practicing a burlesque. "What we write is the meaning of the speech event, not the event as event" (Geertz, 1973. p. 19).

Since culture is public, in providing thick description one has to go to public: "going natives". However, Geertz does not believe that "going natives" involves to becoming natives or to mimicing them (natives), or even re-experiencing, as Malinowski (1967) suggests. For Geertz, understanding natives does not result from re-experiencing, but from the ability to construe their modes of expression. To be able to inscribe social discourse sensitively and imaginatively, an ethnographer indeed needs to really listen and see. "We must go to cling to the injunction to see things from the native's point of view" (Geertz, 1983,p.56). However, in so doing, "we can no longer claim some unique form of psychological closeness, a sort of transcultural identification with our subjects" (Geertz, 1979, p.226). "The trick is not to get yourself into some inner correspondence of spirit with your informants" (Geertz, 1983, p.58). However, "the trick is to figure out what the devil they think they are up to" (*Ibid.* p.58). Geertz then introduced the notions of experience-near and experience-distant to reformulate the concept of "going natives".

When Geertz was in Java, Bali, and Morocco to undertake an intelligent inquiry of how people there define themselves as persons, he was not imagining himself as someone else. But he was searching out and analysing the symbolic forms, words, images, institutions, behaviour, in terms of which, in each place, people actually represent themselves to themselves and to one another (Geertz, 1979). There, to arrive to anthropological interpretation of social discourse, he did not attempt to "re-experiencing". Rather, Geertz used those concepts that people from the culture being studied might naturally use to define what they see, feel, imagine, think, and soon: the "experience-near" concepts. (For example, in accounting field, *"untung"*- sale price minus buying price- is an experience-near concept for some Indonesian traders)

However, Geertz incisively emphasises that, to capture the general features of social life, and to then gain understanding, the experience-near concepts have to be placed in illuminating connections with the experience-distant ones. These concepts are ones which people there may not be familiar with, and which an analyst or a researcher, for instance, uses to forward their scientific or practical aims. (But, "profit" -according to accountants, this concept can not be simply meant by sale price minus buying price- is an experience-distant concept for them)

Therefore, going native is not to inscribe "raw" social discourse; "we are not actors". Only in small parts can our informant (i.e. actors) lead us to understanding. Thus, such an interpretation is informed by "seeing things as others see them". This enterprise is what Geertz's *Local Knowledge* (1983) calls the enterprise of "understanding of understanding" (p. 5).

From the foregoing analysis we can see the penetration of hermeneutics in Geertz's conception of culture. For example, in the very substance of his description of 'thick description' lies an affirmation that what an ethnographer does is to read a "text not in conventionalized graphs of sound but in transient examples of shaped behavior" (Geertz, 1973, p.10). However, his refusal to Dilthey's interpretation of the concept of understanding (*Verstehen*), as it has been discussed previously, could be meant as his critique to some styles of hermeneutics philosophy. Bernstein (1983) claimed that Geertz has successfully characterised anthropological research as hermeneutical inquiry.

Like hermeneutics sciences, Geertz's interpretive cultural science is empirical. Theory, Geertz argued, needs to stay close to the ground. That is why an important gain from his epistemological conception is that it aids researchers gaining access to the conceptual world in which the subjects live. Thus, it is valid to argue that cultural

knowledge is local. Moreover, for Geertz, culture is a context within which social events, behaviour, institutions can be intelligibly apprehended (1973). With him, culture does not become a power, within which all those things can be causally attributed.

Although the foregoing analysis has not covered all of the work of Geertz, but it has shown Geertz's 'methodological position' (to use Lodh's terminology, 1991). In respect of Geertz's work, we can see something useful: it enables us to understand management accounting practices in their organisational cultural contexts.

Geertz's conception of culture provides also insight to define "organisational culture". By referring to Geertz's interpretive culture, organisational culture could be defined as the culture of organisational actors, the society within the boundary of the organisation. Thus, organisational culture performs as a context of organisational life within which organisational institutions (e.g. management accounting), events (e.g. budget meeting) could be understood. However, it is not meant that the culture of an organisation is outside the organisation because it is actors of the organisation who create their culture through their action and interaction.

A RESEARCH AGENDA

Taking Geertz's interpretive cultural position to view an organisation means to see the organisational accounting as a cultural phenomenon. This is just a matter of methodological consequences (but, this issue will be a topic of the next-work of the research project). If management accounting is a culture, it is "public". It means that management accounting is not separated from its social and cultural contexts. Instead, management accounting is implicated in social and cultural action.

Therefore, it can be considered that management accounting practices create organisational cultural realities. Actually, numerous accounts have been taken to argue that accounting enacts organisational realities (e.g. Morgan,1988; Chua, 1988). Accounting people, through creating interpretive schemes of, for instances, accounting numbers, accounting reports, accounting analysis, shape the ongoing reality within organisations. Thus, they enact organisation's culture. Dent (1991) gained an understanding from his field research of how organisational accounting practices reconstruct the organisation's culture. Thus, organisational actors interacting through accounting symbols create the cultural reality of the organisation. In shaping the culture of an organisation, accounting symbols indeed interplay with another symbols which come from other parts

of organisational life. However, how such processes happened is still a mystery to the interpretive accounting literature. This issue will be a question for the research project.

Following Geertz's interpretive culture, it could be argued that the culture of an organisation provides context for the organisational participants to build their own interpretive scheme for appreciating organisational life. Their appreciation would shape how management accounting is practiced in the organisation. Again, this interactional process is also still mysterious. This is the other question for the research project.

CONCLUDING REMARKS

This paper, as an introductory work of a PhD research project, has attempted to justify the methodology chosen for the research project with the topic of a cultural analysis of management accounting practice. It has been argued that the interpretive methodology is appropriate for studying of accounting in its organisational cultural context. Geert'z interpretive culture, also introduced in this paper, has been selected as a cultural perspective informing this cultural study.

The research agenda of the research project has also been formulated. How management accounting is practiced in

its organisational cultural context is the concern of the research project.

Perhaps, this paper elicits another question, that is, how Geert's interpretive cultural theory influence our conception of organisation and accounting. This is the issue of the next-work of the research project.

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