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UNIVERSITY OF WOLLONGONG

DEPARTMENT OF ACCOUNTANCY



**ORGANISATIONAL ROLE CONFLICTS AND
RESEARCHER'S ROLE CONFLICTS EXPOSED
USING ETHNOGRAPHIC EXPLORATIONS OF A
CASE STUDY**

by

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**ORGANISATIONAL ROLE CONFLICTS AND RESEARCHER'S ROLE
CONFLICTS EXPOSED USING ETHNOGRAPHIC EXPLORATIONS OF A
CASE STUDY**

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PARIS2.

SYNOPSIS

Organisational control of a public housing institution (the Crust) was exposed using interpretive methodology. Information was obtained from extensive interviews of key personnel. It was found that, control of the organisation was influenced by the control of the accounting information system. Further, the control was exercised by one particular person through stifling the development of the computerisation of the AIS. The development of the AIS highlighted the conflict of the Crust's roles (of helping to house people and to conduct itself in a business like manner). The methodology employed is reflective and highlighted contradictions and conflicts of the author's role as an "objective" researcher and a story teller. The parallels of the organisation and the author's conflicts demonstrates the advantage of ethnography as an enriching research methodology.

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INTRODUCTION

The use of case studies in accounting is still evolving in its theoretical and methodological contributions to accounting and systems research (Boland 1991; Chua 1986; Hammond & Preston 1991; Hopper 1989; Preston 1991; Scapens 1988; Smith, Whipp & Willmott 1988). The use of interpretive methodology is one way of developing a context into which accounting and its related systems can have meaning.

Theory is implicitly embedded in a hermeneutic paper, and, it may be desirable to explicitly address the story's underpinning theory (Francis 1991). I decided, for this paper, not to make a distinction between theory and experience. They were inextricably linked and I chose not to extract or highlight theory in this paper.

BACKGROUND OF THE CASE STUDY - THE CRUST

The organisation in question has been in existence since 1936. The developments I describe in this paper were in the ten year period 1978-1988. Information was gathered during 1988 and 1989.

"The principal role of the Crust is to provide housing and housing related services for those in need and within their capacity to pay, and to do so in ways which contribute as far as possible to the social well being and economic development of the State." (As described in the annual report of the Crust, 1989)

Throughout its history, the Crust can be proud of providing housing for workers and constantly responding to the changing accommodation needs. For example, double unit rental houses were built between 1937 and 1945. Housing improvements and new standards were set by the Crust. From 1960 construction changed to attached, semi-

detached houses as well as flats. It was recognised that the Crust had assumed a far greater social welfare role than merely building houses. It built homes.

A brief summary of some facts and figures of the Crust as at 1988 is presented in Table 1 - Employee facts and figures and Table 2 - Financial figures for 1988. After 50 years in existence the Crust has 60,000 houses throughout the city, metropolitan and country areas. These houses are rented, representing the approximately 70 % its income. Apart from salaries, maintenance of these houses represents approximately 20% of total expenditure.

*"At the beginning, about all that could be said was that the (Crust) was being set up with a number of inherent contradictions. It was neither Government Department nor private business; ... and unpaid volunteers were expected to run the Crust as a business, in a strictly business-like way....The twin humanitarian and economic motives could as easily come into conflict as coalesce, and this was apparent as soon as the (Crust) Board was constituted in January 1937." (****¹, 1986, pp 32-33).*

This early dichotomy will be shown to have influenced the development of the information system of the Crust even 30 years later.

The dual roles of providing housing as well contributing to the social well-being and economic development of the state is still seen as the Crust's role (Annual Report, 1988 - 1989). While funds were plentiful there did not appear to be a conflict with running a business and helping people.

The Crust, being a statutory body, had to be responsive to the government and public demands. At the same time its funding requirements made it particularly vulnerable to changes in federal and state policies. The Crust generated income from the public and needed to be both efficient and effective in its provision of services. This placed considerable emphasis on the Crust's information systems as they effected the uses of resources and provision of services.

In the mid 1980's, the diminishing source of funds from the federal and state government had stimulated the need for formal corporate strategies. These strategies have at least coincided with, if not explicitly triggered, the development of the information systems.

The last ten years of the Crust's history can be characterised by much change particularly to its organisational structure and consequently to its information system as a response to changes in societal needs and uncertain funding (Internal memoranda, 1978).

METHODOLOGY

It was in my capacity as a Training Consultant that an interest and curiosity developed to research the Crust's Accounting Information Systems. Impressions gained from feedback from training programs were reexamined in my new role as a researcher. It was clear that I had become familiar with the Crust's operations and learned their inhouse terminology in order to prepare tailor made courses on Financial Management. Learning their specific terminology together with learning about key personnel in the Crust seemed to facilitate discussions. The more I knew about the Crust the more they wanted to tell me.

1. The reference has been withheld in order to maintain anonymity of the organisation.

In that sense I "*already had a preunderstanding ..thereby unable to start with a neutral mind*" (Olga, 1988, p99). It could, therefore, be argued that it was appropriate to use *historical hermeneutics* (Olga, 1988) as my methodology. The fact that the new interviews as a researcher (rather than a training consultant) provided more insights into my understanding can be said to have been a product of *naturalistic enquiry*. "*The analysis of verstehen*" lead me to "*rethink*" my original impressions (Olga, 1988, p 98).

In applying the interpretive approach, I highlighted the intersubjectivity of the "actors and their actions" and applied meaning retrospectively to experience. This was achieved through interviews and discussions of people within the Crust. In this process I invited responses from the respondents on events, discussions and policies. These responses were according to the respondent's frame of reference. An image of the organisation developed as I spoke to a number of people in the organisation. Each interview was then helping to create the context or frame of reference from which I drew. The perspectives and insights were acquired from a number of sources. This is consistent with Chua's (1986, p614) description of Schutz's "*postulate of adequacy*". Since observation cannot be considered neutral, the actors' agreement with "*the explanation of their intention*" serves to confirm a view of perceptions. The impressions gained from one interview were readdressed during other interviews and in this way, confirmation or agreement of the actor's intentions was achieved.

THE CRUST'S ACCOUNTING INFORMATION SYSTEMS - AN EVOLVING REALITY.

A summary of the key people and events which contributed to the changes and developments of the Crust's AIS are presented in Table 3 - Key people and Table 4 - Key events.

The discussion below represents a synthesis of the interpretive experience, after much reflection and time.

1. The new general manager.

In the Crust's case, the stimulus for change was a result of the sudden death of the general manager Rex, in May 1978. Ghost and Kay were appointed joint Acting General Managers, until Knight became General Manager in October 1978. This precipitated a review of the role of the Crust by senior management in 1978. Rex had been in charge of the Crust for 29 years. The new general manager (Knight) was hired from outside of the Crust. It was not as a result of internal promotion. This alone was a catalyst for change.

Walley, the personnel manager, had described most of the Crust employees as "starting from the cradle and ending in the grave" with the Crust. That is, most employees had worked for the Crust their whole lives, as was the case with Ghost (who started at the Crust as an ink well filler) and the previous general manager, Rex.

As well as having an "outsider" as general manager, the remaining employees had to accommodate a change in management style. Knight supported decentralisation of the Crust. Rex had worked towards centralisation of the Crust. Knight supported regionalisation. This new impetus for change was significant for the development of the Crust's accounting information systems.

"Ghost's view is that there have been some 'unbelievable' changes, especially in the regionalization of management with local officers gaining much greater participation in decisions" (****², 1986, p 386).

2. The previous assistant general manager.

During my early meetings with the Training manager, throughout most interviews and training programmes, this person Ghost was consistently mentioned. His name came up so often that I was surprised to find out that he was not the general manager. He had been the Assistant General manager until 1987 and he had not worked for the Crust since 1987. Two years later and he was still being mentioned. It was the training manager who first referred to him as the "Ghost". His influence was still so strong that the training manager thought they

*"should have a symbolic burial of him in order to move on"*³.

The recommendation by the Information Systems manager (Sonny), to increase computerisation was not welcomed by Ghost. In fact they had several very heated episodes. It was clear that the Sonny was relieved and liberated by the Ghost's departure and was hoping that I would reveal the level of the Ghost's obstruction⁴.

Eventually computerisation of an inefficient and ineffective card system of details of rental applicants was reluctantly permitted by the Ghost. However, he insisted that no enhancements were to be built in. This directive from Ghost seemed inconsistent with the concept of systems development or impressions presented at inhouse conferences as shown below:

"(IS) extends the existing functions, rather than trying to implement completely new ideas, which is more acceptable to Crust employees. The resistance to change is always great, so by adopting this approach co-operation appears to be high...Further extensions or modifications to the system can be linked up, if required, to build up a more complete centralised picture of the Crust Housing operations..." (Conference proceedings, 1980).

It is interesting that despite this directive, the potential to enhance the system was built into the system. The information systems manager was quite pleased that they achieved this, after all, the Ghost had little idea about computers. Internal memoranda as early as 1978 reflected resistance to computerisation and is quoted below:

"Institutional acceptance of change must not be blind, however; limits to the growth in the number of employees must be recognised for example, and, while it will be retained as a management tool, the computer will not be permitted to dominate or dictate any aspect of Crust operations." (Internal document by senior management of the Crust, after Rex's death, 1978).

This quote does highlight an attitude which was to shape the development of the Crust's information systems. The effect of resisting the computerisation of information systems (in the late 1970's and early 1980's) can be interpreted as resisting change, and or fear of being surpassed by technology.

Ghosts attitude to employees was described as rude and aggressive. However, Walley, the personnel manager, made the point that Ghost was very well regarded by the outside

2.The reference has been withheld in order to maintain anonymity of the organisation.

3.At a New Year's eve party, December 1991, I heard that Ghost had died. The fact that his death was still noteworthy reinforced this man's influence.

4.Sonny used words which were too strong for this publication.

community, including local government and state government. He had a genuine concern for people's housing needs and serving people was always first priority.

In the light of Walley's comments, Ghost's negative attitude to computerisation can also be seen as his attempt to uphold the initial charter of the Crust. That is, to help people. What is also demonstrated is the conflict that the duality of the roles that the Crust sustained, that is, helping people and running the Crust in a business like manner.

3. The Crust built homes, not houses.

Pamphlets and the annual report emphasised the social role of the Crust. However it was not until I met some of the Crust clients that this aspect of the Crust became real to me. I was allowed to be present during an interview of one of the tenancy officers and her client. The client thought I was a student and did not mind my presence. What is memorable, is the desperate plight of this woman and her young child. I also accompanied a tenancy officer on a home visit, to check that the wheelchair ramp and other structural changes to the house, were to the elderly couple's requirements. These images are still vivid two years later. The humanitarian role was very clearly etched in my 'reality' of the Crust.

4. Impact of New Funding Agreement

The impact of the Commonwealth State Housing Agreement highlighted the Crust's decreasing and uncertain funding. As overall funding decreased in real terms and became more uncertain, the need to increase productivity became paramount. From this, I extrapolated the link between funding and the development of the information system. The only way to increase productivity, was to make better use of existing resources. Lilly, the acting Corporate development manager, maintained that "*apart from the employees and assets, information was the next most important resource for the Crust*". The technological advances helped to increase access to data and therefore increased productivity.

The fact that by 1985, the Crust had an Information Systems department which now coordinated developments, highlighted a clear shift towards integration of new systems. And the fact that the Crust now had a Corporate Development and strategies department, reinforced this new integrated approach.

5. The changes were haphazard and rapid.

The Crust hired external computer consultants to help analyse and design their system. During a period of 5 years, in the late 1970's and early 1980's, the Crust acquired and replaced different mainframe computers, namely, ICL replaced by FACOM, which was replaced by IBM mainframe. The changes were to accommodate increased storage requirements. These changes also meant that much of the software had to be converted to be compatible with the hardware. It did suggest that the initial evaluation of the Crust's needs were not adequate. It could also be interpreted that the increased processing requirements could not have been anticipated. However, 3 major changes in such a short period of time does need to be questioned and I was left wondering how such major changes could have occurred.

The maintenance functions of the Crust relate to the repair and maintenance of the Crust's stock of 60,000 houses and represent a significant expense item - see Table 2. I was surprised to find that an area which was the first to be computerised in the 60's, was still

unable to provide the manager with the information required for decision making. So far, reports for maintenance were prepared from finance reports, but did not provide sufficient information for budgeting and planning activities. Before 1981, development of the information system for maintenance of Crust homes, was not a priority. The manager of maintenance and technical services, Les, said that

"it took a fraud to happen before they took interest in this section".

The discovery, in 1988, of fraud (to do with contractors) was the catalyst to rewrite the maintenance system. This development was to include controls stipulated by the internal auditors.

Another area that required attention was the chart of accounts. Although the general ledger system was computerised, there did not seem to be adequate control of the chart of accounts. There seemed to have been a proliferation of accounts used. The new management accountant, described the chart of accounts as *"out of control"*. This had added to the complexity of reporting and to the confusion of accounts being used. I did meet the person who was in charge of the chart of accounts, however, he seemed very reluctant to talk about his area and only gave monosyllabic answers. The training manager was not surprised by his behaviour as she often found him uncooperative. I am mentioning this because his behaviour during the training course, that he later chose to attend, was markedly different. In the setting of the course, he was not only cooperative, but offered anecdotes and was an active member in the group.

Other key areas of the Crust, for example, debt recovery, were not included or consulted in the new changes (at that stage). Fred's area of debt recovery had not been considered for computerisation until tenant debts doubled, that is until it was a problem. He was not included in earlier decision making. The result was that the development of the rent management system caused *"bloody chaos"* in the debt recovery area. This brings me to believe that integration had not been a consideration previously.

Fred was separately interviewed as well as having later participated in a training course. He had a 'them and us' attitude, that is, information systems did not include him in the decision making, planning process and thought this exclusion was illogical. He provided vivid anecdotes of clients of the Crust who did abuse its services, by not paying rent, destroying property and *"playing the system"*.

Again, this was another side to the Crust's operations that I had not considered. Rent in arrears represented a significant reduction in cash flow, that the Crust could ill afford.

Other evidence of the rapid change in technology is provided by the Manager of Finance. Ball stated that

"the (Crust) went from manual to computers in 15 years and missed the interim stages such as ledger machines".

The training courses could not keep up with the rate of changes occurring. Comments in the training courses ranged from

"I didn't know you could do that!" to *"why doesn't someone tell us these things?"*.

Again I perceived the developments to have been too much too soon in an attempt to *"catch up with the twentieth century"*.

5. Importance of Training

Training was another area which developed. It was seen as one of the mechanisms used to facilitate the change in structure of the organisation, its subsequent changes in AIS and addressing funding uncertainty.

It was clear that training was one very constructive way to address the challenge of accommodating change. The training offered varied and was tailored to suit the employees' needs. For example, courses available, ranged from career management to

financial management. It was the only way Robin, the training manager, saw the Crust being

"dragged into the twentieth century, kicking and screaming!"

Walley saw early retirement as giving people more choices about their employment. Early retirement, redeployment and training were the choices employees had within the Crust. They could leave, since firing the staff was not an option exercised by the Crust.

My impression of the Crust, after interviews with Robin and Walley, was that it was an organisation geared for change, being both responsive and responsible in its activities.

6. Changes in policies.

New systems now required evidence that productivity would be enhanced (and need not improve client services).

Management priorities used to evaluate systems also changed. Prior to 1986, a new system was considered for development if it could be demonstrated to :

1. improve services to clients,
2. improve financial control,
3. improve productivity.

By the end of 1986, after a review of the long term strategies, a new system had to meet the following criteria:

1. increase productivity or show a cost savings
2. improve financial control
3. improve services.

This change in priorities facilitated the development of the information system. Productivity was essential. Not only that, the change in priorities legitimised the change in focus of the Trust⁵.

I recognised that despite the haphazard start, the information system can now be described as following a systematic, integrated approach and progressing very quickly. AM I JUST BEING OPTIMISTIC?

For the first time in the Crust's history, it was being a business first, in order to continue being of service to the public and the state.

CONFESSIONS OF A CLOSET POSTIVIST ?

This paper maintains anonymity of the organisation (to be referred to as *the Crust*) and the respondents. It was worth noting that the disguise allowed me to include conversations and insights that I was otherwise reluctant to present. This says something about my relationship with the organisation as a researcher. In a way, I felt that I would be betraying confidences of people who gave much of the time to speak with me. At first I questioned my perceptions of myself as a researcher. Surely my role was to tell the "truth" as I saw it, whether anonymity was maintained or not? One explanation that I have offered, is that in immersing myself in their organisation, I became part of them. I developed a sense of loyalty, which was shared by many in the organisation. I also wanted to be invited back to the organisation. In writing an earlier version of the paper, I found myself struggling with a need to distance myself from the researched. Gradually I was able to find freedom in expression by firstly celebrating in the discovery of my voice and replaced all references of "the researcher" to "I". Indeed *"(e)thnography is therefore highly particular and hauntingly personal.."* Van Maanen (1988,p.ix)

5.This point is to be discussed in another paper.

It is important to note that the individuality of the process does not diminish its relevance or applicability. According to Hammond & Preston (1991),

"(t)he specificity of these works and their personal importance to their authors in no way undermines their legitimacy; the pretense of the objective observer, the distinction between theory and experience, may unnecessarily favor academic discourse which follows more 'acceptable' methodologies and ideologies." (p24).

To prepare the Financial Management courses I spoke to a range of people as suggested by the personnel manager. I later decided to examine the Crust as a researcher. My previous contacts influenced my subsequent choices of people to interview since it became quite clear that the organisation chart of the Crust did not always coincide with the people influencing the AIS. I was surprised to find that this "process" of identifying people to interview and therefore be influenced by, actually has a name in positivistic research and is called snowball sampling (Dawes, 1987; Goodman, 1961).

Snowballing

"is applied to any technique used to develop a sample of a population by using an initial set of respondents as informants to aid in finding additional members of the population of interest that can be subsequently interviewed" (Dawes, 1987, p27).

In fact, when I first started writing up my research (in 1989), I was relieved to find out about snowball sampling. The name seemed to objectify my methods and in so doing legitimised my research. The idea of an objective observer could still be achieved, according to snowball sampling. I was doing 'real' research! Yet, the more I worked on my research, the more I had to recognise my voice and presence in the whole process.

RESEARCHER'S ROLE CONFLICTS PARALLEL THE ORGANISATION'S ROLE CONFLICTS.

It wasn't until Government funding became uncertain that the Crust had to reevaluate the balance between its humanitarian role and its role as a business. At one level of interpretation, there were three groups heading in different directions, namely Sonny and his Information systems team, Ghost, and the rest of the employees. Eventually, the Crust was moving in one direction, with the information systems leading the way. The dual role did not coalesce but became prioritised. The Crust had to be a business first, in order to continue to provide a service in public housing.

My conflict between "objective" researcher, training consultant and self also emerged during the ethnographic process. It was while I was telling my story that the conflict emerged. Trying to separate the "self" from the research process, or worse, suppressing the self is counterproductive to the research aim. By recognising the degrees of subjectivity rather than fantasise about an objective external reality, I was able to free the self. The process is emancipatory for the author. I can claim that this research process influenced me and continues to. Whether the same can be said for the Crust is unknown. Perhaps its worth going back to the Crust to ask.

CONCLUSIONS

The conflict of the Crust's duality of roles (of helping to house people and conduct itself in a business like manner) was highlighted. The development of the Crust's AIS reflected this internal conflict, as it both stifled and encouraged its development. My thoughts as a researcher were constantly emerging and taking shape with each interview and particularly in the writing process. This highlights the benefits of the ethnographic process of research.

TABLE 1: CASE STUDY - EMPLOYEES FACTS AND FIGURES IN 1988

CATEGORY	NUMBER
Compter systems officers	18
Clerical staff	677
Administrative	48
Executive	6
Technical	184
Professional (architects, engineers,planners, surveyors, library, other)	34
Total salaried staff	967
Weekly paid	135
TOTAL NUMBER OF EMPLOYEES	1102

TABLE 2: CASE STUDY FINANCIAL FIGURES FOR 1988**Extract from Income and Expenditure for the year end 30 June 1988**

	\$
Rentalincome from tenants	140 219 000
Total income	214 946 000
Maintenance expense	43 592 000
Bad Debts	956 000
Total expenditure	213 295 000

Extract from Balance Sheet as at year end 30 June 1988

Current Assets	42 698 000
Rental Properties	1 367 450 000
Current Liabilities	42 804 000
Non Current Liabilities	1 381 720 000
Total Liabilities	1 424 524 000

TABLE 3: KEY PEOPLE INTERVIEWED
--

General Manager - Rex until his death early 1987.

Knight hired late 1987.

Assistant General Manager - Ghost, left 1987 and so not interviewed.

- Kay since 1987.

Information Systems Manager - Sonny

Training Manager - Robin

Personnel Manager - Wally

Debt Recovery Manager - Fred

Regional Manager - Blue

Maintenance and Technical Services Manager - Les

Finance Manager - Ball

Corporate Development Manager, acting - Lilly

TABLE 4: KEY EVENTS IDENTIFIED IN CASE STUDY

YEAR	EVENT	
1936	Crust established	
1978	General Manager - Rex died New G M appointed - Knight	
1978-1983	Changed mainframes 3 times	
1985	Information Systems dept set up	
1986	Changes in Priority of Policies Computerisation of Rental Application	
1987	Corporate Development Dept set up Training Dept set up Assistant G M - Ghost left	
1988-1989 g programs	Interviews and Financial management	Trainin

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