In the beginning was the word...: The sanctification of an accounting language

K. M. McCombie
University of Wollongong, kellie@uow.edu.au

K. Cooper
University of Wollongong, kcooper@uow.edu.au

Publication Details
This working paper was originally published as McCombie, KM and Cooper, K, In the beginning was the word...: The sanctification of an accounting language, Accounting & Finance Working Paper 96/03, School of Accounting & Finance, University of Wollongong, 1996.
IN THE BEGINNING WAS THE WORD...: THE SANCTIFICATION OF AN ACCOUNTING LANGUAGE

by

Kellie M McCombie and Dr Kathie Cooper

The University of Wollongong

1996
ABSTRACT

Traditional theories of language fail to recognise the social/political/historical influences on an accounting language. It is with a "critical" perspective that our paper addresses a problematic formation of accounting language. Specifically, we are concerned with the fact that some have the ability to be heard in accounting situations, while others are ignored, or reinterpreted. Our explanation of this is that accounting has experienced linguistic unification, which has resulted in the accounting profession imposing an "official" accounting language and maintaining control over its use. This "official" accounting language is (re)produced continually, and our hope is that this cycle will be broken.
A word is dead
When it is said,
Some say.

I say it just
Begins to live
That day.

Emily Dickinson (1830-1886)

INTRODUCTION

In mainstream accounting there have been, and still are, many debates over definitions of accounting concepts. This is not a new field of inquiry nor a new discovery. However, during these debates it seems quite unusual that there is no mention of the linguistic basis of these problems. Implicit in these arguments is the belief that language merely represents. However, this is an inappropriate assumption about language.

Fairclough [1989, p.23] describes language as a part of society (part of a totality). Linguistic happenings are social in that, for example, whenever people speak or listen or write or read, they do so in ways which are determined socially and have social effects. Some social happenings are linguistic, in that "the language activity that goes on in social contexts is not merely a reflection or expression of social processes and practices, it is part of those processes and practices" [Fairclough, 1989, p.23]. It is this meaning of language that we follow in the paper.

There have been authors outside mainstream accounting who have touched upon the power of language in accounting. Puxty [1986, p.104] described the type of discussion that takes place on accounting issues as being distorted; "the terms of debate are distorted by the ideology implicit in the language of communication that is employed". Chua [1986, p.621] has stated that "language itself may be a medium for repression and social power".
Chua [1986, p. 621] also suggests the importance of researching language in accounting. She argues that symbolic schemes should be critiqued so that their relations to material forms of domination are revealed.

Hines [1991, p. 29] also draws attention "to the limitations of the planetary-wide financial accounting language". She goes on to say that "those who speak this language have more social power to influence thinking and actions than they perhaps realise, or utilise" [Hines, 1991, p. 29].

Within the field of linguistic studies there are a variety of approaches that may be taken. There are several authors [Bourdieu, 1991; Rorty, 1989; Fairclough, 1989; Goodrich, 1987] who recognise various approaches to studying and describing the role of language. Given this, our first objective in this paper is to provide a short description of two broad approaches within linguistic fields, and to evaluate their significance.

The paper then addresses the framework which we propose to show as significant to an analysis of accounting language, in that the accounting profession has developed (both explicitly and implicitly) it's own "official" language. This may appear to be insignificant or common knowledge, but we will demonstrate that the formation of an accounting language has been problematic and has led to the stifled voices within accounting situations.

Specifically, this paper addresses the formation of an accounting language (it's standardisation/unification), and several strategies that the accounting profession has employed throughout the process. Through this process, and as a result of the strategies, we claim that the accounting profession has gained control over the use of
accounting language. The restrictions continue to exist due to a cycle of (re)producing the "official" accounting language.

This is similar to the argument that the accounting profession has achieved closure [Lee, 1990]. The accounting profession has done this through "the standard-setting process, the siting of education in universities, and the constant reviewing of education, practice, and policy" [Lee, 1990a, p.88]. These are the strategies that the accounting profession employs to ward off challenges from alternative languages. It is argued that this cycle needs to be broken before we can achieve change in accounting.

THE "MEANING" OF LANGUAGE: TRADITIONAL VIEW VS CRITICAL VIEW

Within the field of linguistic studies, there are several traditional theorists that are commonly referred to. These theorists have been described as "traditional", "mainstream", "positivists", and "modern" linguists [Fairclough, 1989]. Goodrich [1987] also refers to these linguists, labelling them as formalists or structuralists. Among them are those such as Saussure, Wittgenstein, Austin, and Chomsky.

The formalists, it is argued, treat language systems and language use as separate. The language system is "conceived as a systematic and universal unity [and] this unity is best studied as a static and ahistorical system" [Goodrich, 1987, p.22]. Specifically, Saussure excludes history from the study of language, and this makes his work formalist as "the rejection of history is a primary or defining feature of all formalism and is generally to be aligned to the positivist quest for science as order" [Goodrich, p.27].

According to Goodrich [1987, p. 1], Saussure views language as "a collective 'treasure' shared by all members of a community". Fairclough [1989, p 7] charges Saussure with studying language as "a static system at a given point in time, not dynamically as it
changes through time". That is, Saussure assumes that language can be invariant within communities and that it can be studied as an objective store of words in its present form, rather than historically.

Comte, also seen as a "mainstream" linguist [Bourdieu, 1991], states that:

Language forms a kind of wealth, which all can make use of at once without causing any diminution of the store, and which thus admits a complete community of enjoyment; for all, freely participating in the general treasure, unconsciously aid in its preservation [Comte, 1875, p.213].

Rorty [1989, p. 11] has stated that traditionally language was seen as an "objective" store of words, a medium "standing between the self and the nonhuman reality with which the self seeks to be in touch". This description of language is a time honoured one and as Rorty [1989] states, it is a positivist definition, language as representing a reality that lies outside us.

Such meanings of language are inadequate, leaving Bourdieu [1991, p.43] to state that it is an "illusion of linguistic communism which haunts all linguistic theory". There is an assumption that "everyone in a language community has equal access to and command of its langue" [Fairclough, 1989, p. 21]. Given this belief, the researcher tends "to become preoccupied with empirical details of variations in accent or usage" [Bourdieu, 1991, p.5] and studies language as an isolated "object" which has no social or political connections.

In the accounting field language has also been studied in a traditional manner. Parker [1994, p.70] discusses the problems that "English-speaking accountants have faced in finding words to express some of the concepts they have tried to articulate". He states that "English speaking accountants have a number of sources for new words. They can draw on the general stock of existing English words" [p.70]. Parker is using the
work of Saussure in his paper, which he explicitly states, and this is clearly evident in the above statement.

Houghton [1987] has also used a traditional approach to studying accounting language. He states that he "measures the meaning or meanings of the concept true and fair view" [p.143-144]. His study focuses on measuring meanings by using a rating scale. It is very much a study of meaning that pays no attention to the social/political/historical influences of the term "true and fair view".

Riahi-Belkaoui [1995] has also devoted considerable attention to the study of accounting language. He uses a traditional approach, claiming that language has two components: symbols and grammatical rules. He uses the analogy of a realist to express his understanding of language. That is, he sees language as merely representing "real" phenomena, like accounting represents economic phenomena.

When language is treated as merely representing a reality, the use of terms are "taken for granted and their use is seen as simply drawing on the resources of the vocabulary, where 'the vocabulary' is seen as an objective store of words to be drawn on" [Pateman, 1975, p.8]. Pateman [1975] refers to the term "chics", which was popular at some stage in this century, as having detrimental effects. Use of this word is depersonalising. However, this word is not questioned when people believe that words are taken from an objective store.

The traditional view of accounting language can also have detrimental effects. In accounting and business communities, the metaphor LABOUR AS RESOURCE [Lakoff & Johnson, 1987] gives labour the meaning of a cost. When people believe that words are objective signs, the words are taken for granted, and the meanings are accepted as natural. Emphasis on such a meaning leads to the exploitation of human beings. This exploitation "is most obvious in countries that boast a 'virtually

There are many issues that a traditional approach to language deny in their descriptions. The "traditional" theorists fail to see that language formation and its use are part of a social process, that language is a social "fact", and, that language is "inherently historical and material" [Goodrich, 1987, p.77].

A critical view of language focuses on language and meanings as products of a complex process of production. Bourdieu [1991] has referred to this by stating that:

Through a complex historical process, sometimes involving extensive conflict, a particular language or set of linguistic practices has emerged as the dominant and legitimate language, and other languages or dialects have been eliminated or subordinated to it. This dominant and legitimate language is what linguistics commonly take for granted. Their idealised language or speech community is an object which has been pre-constructed by a set of social-historical conditions endowing it with the status of the sole legitimate or 'official' language of a particular community [p. 5].

This is very relevant to what will be shown/described with respect to the accounting discipline. This process has taken place in the accounting community. In fact, it has been argued by Hooper and Pratt [1995, p.12, emphasis added] that every "discipline generates a technical language alien to the discourse of the general educated public".

According to the "critical" perspective, language and meaning are socially determined. An alternative view to the "tradionalists" is "concerned with the manner in which social processes, purposes and ideologies determine the 'paradigmatic' or transparent, 'evident' meanings of any specific discourse" [Goodrich, 1987, p.77].

Goodrich also argues that any language set can be described in reference to its formation through its institutionalisation (its material base). A feature of discursive
formations is to be "located in the affinity which particular discourses bear to particular institutions" [Goodrich, 1987, p.145].

Foucault [1981, p.52] has also expressed his belief in an alternative view of language by stating that:

In every society the production of discourse is at once controlled and redistributed by a certain number of procedures whose role is to ward off its power and dangers, to gain mastery over its chance events, to evade its ponderous, formidable materiality. We do not have the right to say everything, that we cannot speak of just anything in any circumstances whatever and not everyone has the right to speak of anything whatever.

This statement covers another concern of this paper. It can be shown that through the complex process of unification, strategies are employed that enable the accounting profession to control accounting language. There are certain "forces" that prevent people from contributing to the accounting discourse, forces that constrain. Specifically, there is a control (explicit and implicit) over the use of accounting language and over the choice of language used.

Given the above description, we intend to address the following problem:

In accounting situations (ie, debates, both oral and written) some people can speak and be heard, while in the same situation, others may speak but they are not heard, or (most commonly) they are reinterpreted.

An understanding of the above statement that we propose to expose is that:

The accounting community has experienced linguistic unification. This process takes place during the formation of a profession. For accounting it has been a problematic process, during which the accounting profession has employed several strategies. These strategies include codification, the imposition of accounting education, institutionalising authorised texts, implementing interpretive procedures, and censorship. The strategies are aimed at gaining control over the use of accounting language.
It is argued that due to this, certain people have "the right to discourse (serious speech)" which is "organised and restricted" to those people [Goodrich, 1987, p.145], and therefore not everyone is accorded the power to be taken seriously.

**LINGUISTIC UNIFICATION & STRATEGIES: A FRAMEWORK**

Bourdieu [1991] refers to a process of linguistic unification that takes place when forming a Nation. A determinate set of "speaking subjects", be it citizens of a country or the "citizens" of an accounting "world", are at some point led in practice to accept a specific language, which Bourdieu [1991, p.44] calls the "official" language. This "official" language, as opposed to local languages, has come about from institutional conditions which are necessary for its generalised codification and imposition.

Once this has occurred, the "official" language is known and recognised "throughout the whole jurisdiction of a certain political authority [and] helps in turn to reinforce the authority which is the source of its dominance" [Bourdieu, 1991, p.45]. It helps to reinforce this authority by having the interests of the authority embedded in the "official" language.

An official language is produced with certain groups' interests in mind. This can only take place as the particular groups are forming, as in the forming of the State. This "official" language then becomes "obligatory on official occasions and in official places" [Bourdieu, 1991, p.45] (it is recognised that in informal situations another language is often used, much like the local dialects of a nation). It also becomes a norm against which all "linguistic practices" are measured.

This occurs because the particular community has to provide a unified image. It is important that the "official" language is able to impose itself as the only legitimate language, and therefore any other "dialect" will have to be measured against the
"official" language. A situation arises then of establishing relations for linguistic domination (control over language), by forming "a single 'linguistic community', which is a product of the political domination that is endlessly reproduced by institutions capable of imposing universal recognition of the dominant language" [Bourdieu, 1991, p.46].

The process of linguistic unification is explained by Bourdieu [1991, p.46] as going hand in hand with "the process of constructing the monarchical state". He refers specifically to the French Revolution (the making of a Nation). 'Other' local languages of the French people progressively gave way to the language of certain cultivated groups in Paris, and this language was promoted to the official language.

It was used in many forms (eg, written), and as a result the oral form of the local language was degenerated, as it was socially devalued. This 'local' language was left with the peasants. At the same time, words from the local language began shifting in meaning. Bourdieu [1991, p.47] gives an example of this occurring in the word *patois*, "which ceased to mean 'incomprehensible speech' and began to refer to 'corrupted and coarse speech'."

During this time there was a situation of bilingualism, whereby both the official language and the local languages were both used. However, the lower classes such as peasants, were limited to using the local languages, where as "the aristocracy, the commercial and business bourgeoisie had access to the use of the official language" [Bourdieu, 1991, p.47].

Bourdieu [1991, p.47] claims that these elite people had everything to gain from "the Revolutionary policy of linguistic unification". In fact, promoting the official language to a status of the national language gave them a monopoly of politics and communication with the government. Imposing this language was part of a political
strategy to perpetuate the gains of the Revolution, that is, to make it look beneficial to all.

Fairclough [1989] has also referred to the importance of this aspect in the process of linguistic unification. He states that one aspect of standardisation is:

that rhetorical claims are made on behalf of the standard variety; that it is the language of the whole people, that everyone uses it, that everyone holds it in high esteem, and so on [p.22].

This is similar to Bourdieu's claims that the elite promote the "official" language. During this promotion of an "official language, the elite 'enrol' and 'mobilise others [Callon, 1986]. Enrolment is described as "the group of multilateral negotiations, trials of strength and tricks that accompany the intersessions and enable them to succeed" [Callon, 1986, p. 211]. The ways in which actors may be enrolled are many, and a possible inclusion would be through the "official" language.

Mobilisation involves the masses following the representatives. The delegates are meant to be representing the masses; they are the ones who "are authorized to speak legitimately" [Callon, 1986, p.216]. Callon [p.216] claims that those delegates who are supposed to be representative "are listened to because they have become the 'head' of several populations". They are also listened to because of the "official" language that they employ; one which makes the 'others' feel a part of the institution. In a way this takes place as an act of mobilisation:

These chains of intermediaries which result in a sole and ultimate spokesman can be described as the progressive mobilisation of actors who render [certain] propositions credible and indisputable by forming alliances and acting as a unit of force [Callon, 1986, p.216].
Bourdieu [1991, p.47-48] argues that the purpose of linguistic unification wasn't to only meet the technical needs of communication between different groups, or to crush the local characteristics. He claims that the policy of linguistic unification was a struggle for symbolic power over the formation and reformation of 'mental structures'. That is, to gain recognition for a new language of authority, which will be linked to the new interests of new groups, and which is not expressible in local languages.

Therefore, Bourdieu claims that only when the making of the 'nation' has new usages and functions is it necessary to forge a standard language and at the same time to normalise the products of the linguistic community. A process of codification and normalising occurs which "is aimed at attaining minimal variation in form through setting down the prescribed language code in a written form" [Fairclough, 1989, p.57].

When codification takes place, it will be important for the new group/profession to establish categories. Once categories are established, this will define what is relevant about the others. Edelman [1974] states that:

> It is crucial to the powerful that descriptions of their treatment of others highlight the benefits and not the physical, psychological or economic costs of submission. Rationales for restraints are usually ambiguous abstractions [p.50].

These ambiguous abstractions include terms such as national security and public welfare.

As part of the processes leading to an "official" language, one which is produced legitimately and imposed, Bourdieu [p.48] states that "the educational system plays a decisive role". During the educational upbringing of the French children of the Revolution, they were taught a clear and fixed language. By doing this, the teacher was "already inclining them [children] quite naturally to see and feel things in the same way, and he work[ed] to build the common consciousness of the nation" [Bourdieu, 1991, p.49].
In any educational upbringing, people [children] are exposed to new language, values, beliefs, which Fairclough [1989] describes as "members' resources" (MR). These resources are social because they have been socially generated. People then internalise "what is socially produced and made available to them, and use this internalised MR to engage in their social practice, including discourse" [Fairclough, 1989, p.24]. During a process of internalising a specific language set one is also implicitly internalising hidden interests/ideologies.

Therefore it is important for a policy of linguistic unification to include educational systems, since this is where the new language set, with its special interests/ideologies, will be taken aboard and internalised. People then gain a feeling of belonging, a consciousness of the nation, or within the accounting community, a consciousness of the accounting profession.

Also, another strategy employed through the educational systems, which leads to restrictions over what can be said, is the control over texts. Goodrich [1987, p.173] discusses this aspect in relation to the legal discipline, the ordering of legal texts, and states that this "shields legal discourse from the potential threat of having to justify the form and content of the exercise and administration of power in terms of any discourse other than the traditional, patriarchal, and essentially a priori or given, legitimation internal to the legal hierarchy itself".

The institutionalisation of authorised texts combines with another strategy to form an important role in imposing the "official" language, with its embedded interests. This strategy involves "interpretative procedures which generally ensure that the only valid enunciation, apart from that of the authorised text, takes the place of exegesis, commentary and reinterpretation" [Goodrich, 1987, p.173-174].
Therefore if a speaker is to use other than the language from the authorised texts, there will be procedures to ensure it fits the "format", to be reinterpreted. In fact, Goodrich [1987, p.190] states that after the event, "after it has been uttered, after the context of its uttering has become cold and alien to its author", the profession arrives to reconstruct it.

Bourdieu [1991, p.54] commented on this when referring to situations where other than the "official" language is used; these other languages are "measured de facto against the single standard of the 'common' language". This results after the profession has put in place interpretive schemes.

Deciding who can use the "official" language is seen as depending on the "social position of the speaker, which governs the access he can have to the language of the institution, that is, to the official, orthodox and legitimate speech" [Bourdieu, p. 109]. The significance of this is that access to the legitimate instruments of expression is related to the participation in the authority of the institution.

Access to the instruments of expression will be restricted during the process of linguistic unification. Access will be limited to those within the institution, and an important strategy will be to fill the positions of authority with those members of the new institution. This strategy will achieve a form of censorship, one that is implicit.

Censorship is seen by Bourdieu [1991, p.138] as "the structure of the field itself which governs expression by governing both access to expression and the form of expression". Thus, it is the control over using language and the control over its form. Censorship can take place explicitly and/or implicitly.
Explicit censorship relies on explicit prohibitions which are "imposed and sanctioned by an institutionalized authority" [Bourdieu, p.138]. The need for explicit censorship diminishes as:

the mechanisms which ensure the allocation of agents to different positions are increasingly capable of ensuring that the different positions are occupied by agents able and inclined to engage in discourse (or to keep silent) which is compatible with the objective definition of the position [Bourdieu, p.138].

This form of censorship (implicit control over the use of language), is more effective in that it is hidden. People do not realise that censorship is occurring, and that is where the power of censorship lies.

As a result of the strategies employed during the process of linguistic unification, the community involved is left with:

a restricted set of hierarchically defined speakers, together with the internal shielding or valorisation of specific 'authorised' texts and strictly delimited rhetorical settings of communication and contact with the non-[specialist] world [Goodrich, 1987, p. 174-175].

Goodrich describes this as a tightly knit process of institutionalisation and of socialisation. It is designed to give the new institution an unchallenged precondition of authority.

In fact, all of these strategies play a further significant role. They all add to the (re)producing of the "official" language: the educational systems bolster the language; the various institutional boards, codifications and structures keep the language in tact.

DiMaggio and Powell [1983, p. 148] claim that the structured organisation, "in the long run, construct around themselves an environment that constrains their ability to change". The new institution has experienced isomorphism [DiMaggio & Powell,
1983]. Thus we argue that this takes place as a result of linguistic unification. Those strategies employed lead to a cycle that (re)produces the "official" language.

LINGUISTIC UNIFICATION OF ACCOUNTING LANGUAGE:
THE STRATEGIES EMPLOYED

Codification/normalisation of the "official" accounting language

During a process of linguistic unification, it was claimed that codification occurs. This is evident in the accounting community. The accounting profession (ASCPA & ICAA constitute the accounting profession) has been producing conceptual frameworks and accounting standards for many years. These are seen as attempts to codify/normalise an "official" accounting language. The "official" accounting language has been standardised by the standard group, the accounting profession, by "setting down the prescribed language code in a written form" (Fairclough, 1989, p. 57).

A more obvious sign that codification has taken place is the large number of accounting dictionaries that have been produced [Brief, 1978; Houghton & Wallace, 1980; Cooper & Ijiri, 1982; Parker, 1984; French, 1985; Scott & Fiebelkorn, 1985; Shim & Siegel, 1989; Wasson, 1994]. Accounting dictionaries are insidious in that they are perceived by the majority of the accounting community as the "real" language, mainly, technical/accounting language. Dictionaries give the impression that language is merely a stock to be drawn upon (a traditional meaning of language).

The accounting conceptual frameworks have been considered as powerful tools for the accounting profession in that they are attempts to be seen as having a body of knowledge [Hines 1989]. This image making was described by Hines as a strategy employed by the accounting profession to maintain/increase their status as a profession (ie, professionalisation). We argue that they are, along with accounting standards, also attempts by the accounting profession to codify and promote an "official" accounting
language, one that is embedded with meaning/non-meaning that legitimises the accounting professions' treatment of others, as well as give them power in accounting situations.

Such strategies were/are used to unify an accounting language, and in the process the accounting profession has gained a monopoly of communication. This is similar to the argument [Bourdieu, 1991] that the elite promote the "official" language. The gains of having an accounting profession are perpetuated through CF's and standards, which are imposed and made to make the profession seem beneficial to all.

Even more problematic, conceptual frameworks are argued to form the explicit rendition of standard setters thinking. In fact, "the primary purpose of Statements of Accounting Concepts is as a guide to the Boards when developing and reviewing Accounting Standards" [ASCPA & ICAA, 1996d, p. 32]. The argument is often that this is necessary so that there is consistency in standards. What this also means is that the "official" accounting language will be codified through standards, and therefore will establish some form of "normalisation", taking on a semblance of "realness".

Does this mean that responses to standard releases will only be heard if in the language incorporated in the CF? This is actually a difficult thing to prove. It can only be suggested that the submissions are influenced by the "official" accounting language and that the board members will only respond to those termed using this language. It could also be that the submissions that use other than the "official" accounting language are reinterpreted. This is discussed later.

Once this "official" accounting language is codified, it is difficult to convince others that what you want to say is important and "real" even though you don't employ the terms of the "official" accounting language. Young (1994, p. 24) states that as a result
of the CF's, "discussions of 'worth' and 'value' in other than a limited economic sense can be demarcated as outside the domain of accounting discourse".

Illustrating this, Solomons [1991, p.291] complains that social responsibility issues have been under discussion for many years and that radical accountants have nothing new to tell. It is obvious that a "radical" discussion is demarcated as outside the domain of accounting discourse because the language of the "radical" accountant may be in other than a limited economic language set.

It was also argued previously that the establishment of categories was an important step in codifying the "official" language. The accounting profession has also achieved this. Categories specific to accounting are many. The categories restrain people from doing or saying certain things, and this is justified through reference to the terms. The language used to describe certain actions may be hiding the political consequences while at the same time the language is rationalising that action.

For example, the term "public interest" at face value appears to offer concern for the public, they have a right to speak in accounting situations. However, in the same instance, accounting reconstructs what the public say through their institutional frameworks. The term within the accounting language is contradictory.

The term "public interest" is power in a dual sense for the accounting profession. By this it is meant that the term implies equality and consensus within social relations. However, on the other hand, this term is a powerful tool for excluding alternative meanings, since the accounting profession can use it to justify their actions.

Edelman [1974] discusses this tendency to categorise as being one that is evident in all professional language. She states that:
Categorization is a political tool, establishing status and power hierarchies. Any categorization scheme consigning people to niches according to potential or actual accomplishments is political [Edelman, 1974, p.49].

During the codification of the "official" accounting language, the accounting profession has employed other problematic characteristics. One is that of indetermination, a creation of uncertain meaning. Boreham [1983, p. 697] has suggested that indetermination denies the possibility of codification. However the profession still attempts to codify; the contradiction is between standardisation and emphasis on indetermination. This contradiction is said to "manifest itself in professional practice where the individual is faced with the need to control his practice by formalising and rationalising techniques and thus making it more technical" (Boreham, 1983, p. 699).

Overall, it can be seen that the accounting profession has employed a strategy of codification that unifies the "official" accounting language. It is a language that is problematic and disadvantages alternative "stories", but powerful for the accounting profession.

Accounting Educational Systems and the Institutionalisation of Authorised Texts

_The ideological apparatus of the school standardizes the general structures of the dominant ideology_ [Larson, 1977, p.242]

It was argued previously that education systems play a decisive role during the unification process. Not only do these systems inculcate assumptions that underlie "the interactions and self-presentation of the institution as a whole" [Goodrich, 1987, p.172] (a sense of belonging), but they also "institutionalise restrictions upon who may speak and the scope and topics that their discourse is entitled to" [Goodrich, 1987, p.173].
How often in accounting have you heard the comment that as accountants it is not our business to delve into certain topics and issues? For example, Chua [1986, p.610] states a common theme of mainstream accounting leads to the fact that "questions about the goals of a decision maker, firm, or society are seen as outside the province of the accountant". Due to the accounting educational programs (university) that have trained our profession, students are led to believe that some topics and issues are not of concern. This is achieved through the "official" accounting language that they have been armed with. The "official" language itself does not permit some topics to be discussed.

As accounting students undertake their accounting degrees, they are armed with the "official" language. The are told what is acceptable and what is unacceptable, when they can speak and when they can't, what they should read and what they shouldn't, and so on. Students are then examined on this, enforcing the "official" language. At the same time they are made to feel as part of the accounting community, a sense of belonging.

That this takes place is evident. It is another strategy employed by the accounting profession to impose their "official" language upon generations of accounting "citizens". Thus linguistic unification of an accounting language is achieved.

Interpretive Procedures/Schemes to Ensure the use of the "Official" Accounting Language and Implicit Censorship of "Non-Official" Accounting Language

It was argued earlier that important to the unification process is the putting in place of interpretive procedures/ schemes. These are necessary so that when any deviation occurs, the accounting profession can be in a position to reformat the "words". The accounting profession has achieved this through the "Procedures for the Development of Statements of Accounting Concepts and Accounting Standards" [ASCPA & ICAA, 1996a, p. 14].
An examination of these procedures highlights the places at which the accounting profession can work to reformat the "non-official" language. There are the initial stages, when Discussion papers are designed. These take into account any issues suggested by experts or interested parties. If the interested parties deviate from the "official" language, then those preparing the paper need only reinterpret those parties' ideas. At this stage the paper is prepared "by an AARF staff member" [ASCPA & ICAA, 1996a, p. 9].

This discussion paper then goes out to the accounting community, with comments being submitted. Again, these comments can be reinterpreted using the "official" language, if the need arises. A draft exposure draft is prepared by the Boards, using the "official" language. This process goes on until at the end of the line a standard or concept statement is formulated. By this stage it has been through the various interpretive procedures necessary to maintain the "official" language.

What is also happening during these procedures can be described as censorship. As discussed previously, censorship involves governing access to expression and the form of expression [Bourdieu, 1991, p. 138]. It was claimed that explicit censorship is needed less when the institution has mechanisms to ensure that its members occupy different positions at which discussion takes place.

This form of censorship takes place within the institutional arrangements of the accounting community. It occurs via mechanisms which ensure the allocation of accounting professionals to different positions, of which those professionals are able and inclined to engage in the "official" accounting discourse or to keep quiet. Bourdieu states it more clearly:
Among the most effective and best concealed censorships are all those which consist in excluding certain agents from communication by excluding them from the groups which speak or the places which allow one to speak with authority [p.138].

This is evident through the listings of those that can be members of the various Accounting Boards. The Australian Accounting Standards Board, Consultative Groups Advisory and Project Advisory Boards exist within the accounting community [ASCPA & ICAA, 1996 b & c]. These boards are placed at junctures along the accounting debates (ie, as part of the process for producing accounting concepts and standards). Their membership consists of at least one accounting professional and others who have similar experiences in the accounting community. It is a limited representation, although they claim "each Consultative Group is broadly constituted" [ASCPA & ICAA, 1996b, p. 18].

Examination of these groups highlights the fact that all members have some sort of educational background that exposed them to the "official" accounting language. An examination of board members of the former Accounting Standards Review Board, from 1984 to 1991 shows that all members had some degree of exposure to the "official" accounting language [ASRB, 1984-1985, 1986-1987, 1987-1988, 1989 1990, and 1990-1991]. This was in the form an accounting degree, business exposure (exposure to business implies having to deal with accounting community) and/or regulating bodies.

Therefore, the institutional arrangements that the accounting profession has put in place have employed procedures that ensure that the "official" accounting language is maintained. This occurs through interpretive schemes and implicit censorship, with careful allocation of members to important positions of discussion. The accounting profession succeeds in maintaining control over the use of accounting language.
CONCLUSION: A DESIRE TO BREAK THE CYCLE OF (RE)PRODUCING
AN "OFFICIAL" ACCOUNTING LANGUAGE

As stated previously, the accounting profession continues to (re)produce the "official" accounting language. This is achieved through the same strategies employed during the unification of accounting language. That is, through: the education systems (universities), authorised text, (re)codification of concepts, interpretive schemes, censorship, and significantly, the limited representation of key speakers. The members of boards, who continue to control accounting discussion, are being replaced by another generation of professionals who are armed with the "official" language. So the cycle continues.

Our final point in this paper is to stress our concern with this cycle, and our desire to break it. We feel this way because we believe that, as Strong [1976] argues, if we continue to use words and accounting language in the same way we always have, then we will never achieve new sets of experiences. In fact, we will be prevented from recognising them as such due to our continued use of the same language. "Changing vocabularies can change what we want accounting to do" [Young, 1994, p. 26]. We hope that this will be achieved.
BIBLIOGRAPHY


Johnson, T. J., (1972), Professions and Power.

Lakoff, G and M, Johnson, (1987), Metaphors We Live By, University of Chicago Press.


Strong, T, B, (Summer, 1976), "Language And Nihilism: Nietzsche's Critique of Epistemology", *Theory And Practice* 3, p. 239 - 263.


### Working Paper Series

The working paper series of the Department of Accounting and Finance was established in 1988. Working Papers for 1996 are listed below.

<table>
<thead>
<tr>
<th>No.</th>
<th>Title</th>
<th>Authors</th>
</tr>
</thead>
<tbody>
<tr>
<td>96/1</td>
<td>The Effect of Portfolio Asset Size on the Performance of Australian Superannuation Fund Managers</td>
<td>Michael McCrae</td>
</tr>
<tr>
<td>96/2</td>
<td>An Analysis of International Inter-bank Settlement Problems and Responses</td>
<td>Gani Hartono &amp; Gerhard Gniew</td>
</tr>
<tr>
<td>96/3</td>
<td>In the Beginning was the Word...: The Sanctification of an Accounting Language</td>
<td>Kellie M McCombie &amp; Kathie Cooper</td>
</tr>
<tr>
<td>96/4</td>
<td>International Convergence of Accounting Standards: The Case of Australian Foreign Currency Standard</td>
<td>Kathie Cooper</td>
</tr>
<tr>
<td>96/5</td>
<td>The Lecture a Teaching Strategy for Large Groups: A Reprise</td>
<td>Gregory K Laing</td>
</tr>
</tbody>
</table>

Further information about the working paper series may be obtained from:
Michael McCrae
Working Paper Editor
Department of Accounting and Finance
University of Wollongong
Northfields Avenue
WOLLONGONG NSW 2522

ISBN: 0 86418 432 8