Accounting language change: a critical study of Habermas’s theory of communicative action

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Declaration

I hereby certify that this thesis has not been submitted previously as part of the requirements of another degree and that it is the result of my own independent research.

Tjiptohadi Sawarjuwono
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Abstract

This study envisages the accounting function in practice, particularly as a language of business or organisations. The linguistic function becomes more important if being studied from the uttering capability point of view which this study calls "accounting language communicative competence". This idea is inspired by Habermas's intellectual insight. Habermas contends that the most important element in understanding social phenomena is communicative competence rather than linguistic competence. Communicative competence means the mastery of an ideal speech situation, it encompasses not only the syntactic or semantic systems of language but also the rationality underlying the speech. This study argues that this insight is admissible for understanding accounting phenomena. Thus, accounting language communicative competence refers to the ability to understand accounting language and, in turn, to utter or implement it "properly" by considering all situations within its context. Specifically, this study focuses on organisational actors' accounting language communicative competence. Put another way, accounting language communicative competence is a manifestation of complex interactions among organisational actors, their knowledge and their circumstances. To illustrate this complexity, this study offers a metaphor, that is, a Javanese language speech level metaphor.

To construct this knowledge, this study applies critical accounting study, a methodology which is based on linguistic philosophy, because linguistic philosophy adds a dimension well beyond the scope of accounting and opens wide the nuance of accounting (Gaffikin, 1989) and provides more comprehensive insights. Hence, critical accounting study can accommodate these crucial insights. Essentially, Habermas provides a social theory which is based on it, that is, the theory of communicative action. Seen from this perspective, accounting [language] practice is a social product and follows social processes. Accordingly, it can be analysed from Habermas's two societal analytical processes, that is, lifeworld and system mechanism. To develop the research methods, this study modifies Laughlin's (1987) methodological approaches which are derived from Habermas's conceptual strategies.

The results are suggestive and conclusive. They substantially imply that critical accounting study is practical and useful. It benefits both the researcher and the researched participants. Moreover, it allows accounting language change which will be more apparent if the researcher stays longer in the empirical world. However, with the limited time, this study can only ensure that there is a strong inclination towards accounting change.