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

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from

THE UNIVERSITY OF WOLLONGONG

by

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1995
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 Sawaiwono
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Table of Contents

Declaration.............................................................................................................................. ii
Acknowledgements.............................................................................................................. iii
Table of Contents................................................................................................................. iv
List of Figures....................................................................................................................... viii
Abstract................................................................................................................................ ix

Chapter 1 Accounting Language Communicative Competence........................................... 1

Introduction............................................................................................................................ 1
The rationale in studying accounting language communicative competence........................ 4
Research methodology......................................................................................................... 6
The systematic exegesis of the study..................................................................................... 11

Chapter 2 Accounting language: The Importance, Functions and Analogy......................... 19

Introduction........................................................................................................................... 19
Why is accounting called a language of organisations?......................................................... 21
Accounting and an ordinary language.................................................................................. 26
The critical insights of language and accounting language.................................................. 31
A) Utterance ability............................................................................................................... 31
B) Accounting ability............................................................................................................ 34
Concluding remarks.............................................................................................................. 38

Chapter 3 The Use of a Metaphor: A Necessity to Ease Understanding the complexity of Accounting Practices................................................................. 41

Introduction........................................................................................................................... 41
Accounting: the language of organisations and the speakers............................................... 42
Accounting practices and the use of society and Javanese language metaphor................. 47
Javanese speech levels and its applications......................................................................... 51
Javanese language diagnostic.............................................................................................. 60
Accounting and Javanese speech levels analysis................................................................. 64
Concluding remarks.............................................................................................................. 71

Chapter 4 Critical Accounting Study: A Methodology for Understanding and Changing Accounting Language................................................................. 73

Introduction........................................................................................................................... 73
Ontology, epistemology and methodology.......................................................................... 80
Quantitative Tradition.......................................................................................................... 84
Interpretive Accounting Study............................................................................................. 86
## Chapter 5 Critical Accounting Study: Habermas's Social Analytical Framework for Analysing Accounting Practice

- **Introduction**                                                                                           108
- **Accounting practice and its society**                                                                     110
- **Accounting and personal development**                                                                    112
- **Accounting choice**                                                                                       113
- **Theory of communicative action: an analytical framework**                                                 114
  - **A) The intersubjective role of human actors**                                                            116
  - **B) Rationality**                                                                                         116
  - **C) Validity Claims**                                                                                     118
  - **D) Social processes**                                                                                   120
    - **a) lifeworld**                                                                                        121
    - **b) systems**                                                                                           122
    - **c) steering media**                                                                                     122
- **Communicative action and accounting**                                                                      126
- **Accounting society in Indonesia**                                                                          127
- **Moving to new accounting**                                                                                 127
- **The professional body**                                                                                   128
- **The influence of multinational corporations**                                                               129
- **Accounting and organisations**                                                                             130
- **Concluding Remarks**                                                                                      135

## Chapter 6 Communicative Action-Inspired Methods in Critical Accounting Study

- **Introduction**                                                                                            137
- **Epistemology of knowledge within critical accounting study**                                               139
- **Dialectical Self-Reflective Research methods**                                                             147
  - **A) The quasi-ignorance stage**                                                                             147
  - **B) The formation and extension of the critical theorems stage**                                           149
    - **a) Communicative experience**                                                                           151
    - **b) Sensory experience**                                                                                 156
  - **C) The enlightenment stage**                                                                               162
  - **D) The selection of the appropriate strategies stage**                                                    171
- **Communicative and Sensory Experience-Reflected Strategies**                                               175
- **Concluding remarks**                                                                                       180
List of Figures

Figure 1 Variations of Speech Levels 53
Figure 2 Social Process 125
Figure 3 The Cyclical Stages of Understanding and Changing Accounting as Social Process 146
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.