

Mennicken, Andrea

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BRINGING CALCULATION BACK IN: SOCIOLOGICAL STUDIES IN ACCOUNTING

By

Andrea Mennicken

London School of Economics and Political Science

A.M.Mennicken@lse.ac.uk

Introduction

Accounting systems have come to play a key role in the organisation of modern economies and societies. Today, in the economic sector as well as in the public sector, organisational activities are structured around cost-benefit analyses, balanced score cards, profit centres, discounted cash flow analyses, standard costing procedures, value added accounting, financial risk calculations and many other numerical forms of organisational representation and economic measurement. Against the background of these developments, it is surprising how little attention accounting techniques have received in contemporary sociological thinking. Although the founding fathers of economic sociology – Weber, Sombart and Marx¹ – pointed at the pivotal role of double-entry bookkeeping and capital accounting for the emergence of capitalist modes of production, more recent studies which appeared in connection with the formation of the so-called “new economic sociology” have largely remained silent on this topic.² Instead, since the 1980s, a vigorous branch of sociologically oriented accounting research emerged outside the discipline of sociology itself (see Hopwood and Miller, 1994).³

This article reviews a number of key articles which helped found and expand this research field. The paper starts out with a brief overview of the research programme that was initially formulated by Burchell et al. (1980) and Hopwood (1983). The second part considers recent research developments in more detail along the following four themes: accounting and neo-institutionalism; accounting and governmentality; the political economy of accounting; interactionist perspectives on accounting. The focus was laid on these themes to reflect the multiplicity of theoretical and methodological approaches that have been embraced by sociological accounting researchers over the past twenty years.⁴ The paper concludes with a

¹ Weber, for example, argues that the modern rational organisation of capitalism would not have been possible without rational book-keeping and capital accounting (Weber, 1981: 276). Sombart goes even further and proposes a causal link between double-entry bookkeeping and the rise of Western capitalism (Sombart, 1915). Marx places his analysis of bookkeeping in the context of a theory of value and views it as a mechanism which – alongside other modes of intervention – shapes the relations of productions. For more detailed discussions of Marx’, Sombart’s and Weber’s views on accounting see Miller (2000), Carruthers and Espeland (1991) and Roslender (1992).

² As Vollmer (forthcoming) remarks, not a single entry on accounting can be found in the subject index of the 1994 “Handbook of Economic Sociology” (Smelser and Swedberg, 1994).

³ See for example Hopwood and Miller (1994). Of course, one has to be careful with generalisations. Some important contributions to the sociological study of accounting appeared also within the discipline of sociology itself, as for example the studies by Abbott (1988), Montagna (1974, 1990), Meyer (1986), Morgan (1988) and March (1987) show.

⁴ A similar categorisation is also used by Miller (2000).

discussion of future development perspectives and possible linkages of accounting with economic sociology.

The Formulation of an Initial Research Programme: “Studying Accounting in the Contexts in Which it Operates”⁵

After more than 40 years of behavioural, micro-oriented accounting studies, the 1980s witnessed an important change in the history of sociologically oriented accounting research. While in the 1960s and 1970s sociological accounting research was dominated by micro-oriented studies of budgeting processes (Argyris, 1952, 1960) and management control systems (Chandler, 1977; Chandler and Daems, 1979), in the 1980s first attempts were undertaken to move accounting research beyond organisational boundaries. Accounting began to be understood as a situated, context-dependent practice. The new research programme was initially outlined by Hopwood (1978, 1983) and Burchell et al. (1980).⁶ This new research programme was (and still is) aimed at the study of the wider social and political context of accounting practices. Hopwood and Burchell et al. argued for the need to link micro- and macro-research levels and thereby opened up accounting research agendas for questions related to the different economic, social and political roles that accounting plays in organisations *and* society. In this context, particular emphasis was placed on the positive – instead of mirroring – roles that accounting can play in economic life. As Hopwood (1983: 300-301) points out:

Although accounting plays a role in mapping into the organization [...] managerial, task and external environments, it also has the power to shape and influence organizational life on its own accord. [...] Modes or organizational decentralization are defined in terms of cost, profit and investment centres; organizational units have accounting as well as managerial boundaries; and accounting mechanisms for the monitoring of sub-unit performance help to make real the powerful potential that is reflected within the organization chart.

In other words, accounting practice actively creates, rather than merely reflects, economic realities. Hopwood (1983) and Burchell et al. (1980) problematised technical perspectives on accounting which take the rationality and functionality of accounting techniques for granted.⁷ According to them, accounting can no longer be seen as an assembly of neutral, calculative routines. As Miller and Napier (1993: 631) have put it: “There is no “essence” to accounting, and no invariant object to which the name “accounting” can be attached.” Hopwood’s and Burchell et al.’s major aim was to move away from normative research questions of how accounting systems can be improved to an analysis of how accounting systems actually work in practice. How does accounting get implicated in the creation of particular organisational conceptions? How and when do accountings of organisational performance provide an

⁵ In 1983, Hopwood published an article under the title “On Trying to Study Accounting in the Contexts in Which it Operates”. The article belongs to a series of seminal papers which contributed to the re-formation of an empirically oriented, sociological accounting research in the early 1980s.

⁶ But see also Burchell et al. (1985), Boland and Pondy (1983) and Cooper (1983).

⁷ In particular, Hopwood’s and Burchell et al.’s criticisms are aimed at so-called positive accounting research approaches which presume that accounting systems are a “good” thing, facilitating organisational action and enhancing economic efficiency (see e.g., Watts and Zimmerman, 1978 and 1986).

incentive for action? How does accounting achieve and maintain the position of organisational significance?⁸

Hopwood's and Burchell et al.'s agenda opened up a vast space for empirical research. An important platform for the new, "alternative" studies in accounting has been provided by the journal *Accounting, Organizations and Society* which was founded in 1976.⁹ The body of sociologically oriented accounting literature which emerged subsequent to Hopwood's and Burchell et al.'s articles was built on a multiplicity of different sociological theories and methodologies. In particular, emphasis was drawn on the following four theoretical approaches: organisational neo-institutionalism; Foucaultian studies of governmentality; political economy approaches and interactionist perspectives on accounting.¹⁰

Accounting and Neo-Institutionalism

A large number of sociologically oriented accounting studies draw on organisational neo-institutionalism (see e.g., Boland, 1982; Carruthers and Espeland, 1991; Covalleski and Dirsmith, 1988a, 1988b; McMillan, 1999; Richardson, 1987).¹¹ In accordance with the neo-institutional framework of analysis that was initially developed by Meyer and Rowan (1977) and DiMaggio and Powell (1991), here, both the rationalising and symbolic qualities of accounting systems are emphasised. It is assumed that organisations incorporate accounting structures not only to enhance organisational effectiveness, but also to ensure conformity with their institutional environments. Accounting systems are seen as symbolically codified institutions which serve as an important vehicle of organisational self-representation justifying and legitimising organisational action. Neo-institutionalist accounting researchers stress the importance of the wider environment in the determination and expansion of accounting work (see e.g. Meyer, 1986). The sources of formal accounting structures are seen as external to the organisations employing them. It is assumed that accounting elements are primarily incorporated into organisational structures on the basis of institutional pressures which, inter alia, are exercised by the accounting profession, the state, consultancy firms and other influential agencies. Important research themes around which neo-institutional accounting research developed are the ceremonial and symbolic functions of accounting and auditing (Carruthers and Espeland, 1991; Covalleski and Dirsmith, 1988a, 1988b; Montagna, 1990; Power, 1999); the organisational and regulatory fields surrounding accounting activities (Mezias, 1990; Young, 1994); the emergence, expansion and institutionalisation of new accounting techniques (Burchell et al., 1985; Power, 1992; Young, 1996); and histories of professionalisation (McMillan, 1999; Willmott, 1986). Montagna (1990) and Power (1999), for example, examined the ideological base of auditing practices. They showed that the legitimacy-providing function of auditing procedures is not grounded in the formal rationality of the procedures themselves, but rather in the generally accepted norms and standards which are part of an established community of specialists (Power, 1999: 80). Covalleski and Dirsmith

⁸ These questions were formulated by Hopwood in 1983 (p. 29).

⁹ Until today, the chief editor of the journal is Anthony Hopwood. Since 1990, sociologically informed accounting articles can also be found in the journal *Critical Perspectives on Accounting*.

¹⁰ Overviews about these different accounting research streams are also provided by Miller (2000: 18-25) and Roslender (1992: 134-151).

¹¹ For a discussion of the impact of organisational neo-institutionalism on accounting research see also Carruthers (1995) and Miller (1994).

(1988a, 1988b) investigated how societal expectations are mapped into the budgeting practices of a university. Burchell et al. (1985) traced the different institutional agencies and agendas which were involved in the establishment of value-added accounting in the UK. Mezas (1990) sought to explain financial reporting practices of large enterprises with reference to their institutional environments. And Young (1994) analysed the “regulatory space” of US-American accounting standard-setting.

Accounting and Studies of Governmentality

Another important line of thinking which influenced the sociologically oriented accounting research consists in Foucaultian studies of governmentality (see e.g., Burchell et al., 1991; Miller, 1991a; Miller and Rose, 1990; Rose, 1991). Here, accounting is understood as a disciplining technology which plays a central role in the governance of economic life (e.g., Miller, 1991a, 1991b; Miller and O’Leary, 1987; Robson, 1992, 1993). Accounting practices are seen as a technology producing calculability and allowing for “action at a distance” (Latour, 1987; Law, 1987).¹² In this view, accounting techniques help concretise abstract economic policies. As Miller (1991b) has put it, accounting technologies provide a “relay” between macro-economic programmatic statements and micro-economic action. They provide a mechanism for aligning economic, social and personal conduct with socio-political objectives. In his study on the emergence of discounted cash flow accounting in the U.K. in the 1960s, Miller (1991b), for example, showed that the development and spread of this accounting technique was closely linked to the neo-liberal re-orientation of the government’s economic policy. Through the promotion of discounted cash flow methods, the British government sought to expand its (indirect) influence on investment choices made within firms. In a similar vein, Miller and O’Leary (1994) analysed new forms of economic government which were made possible through the introduction of standard costing. According to Miller and O’Leary (1994: 99), standard costing provided “a new way of thinking and intervening” within the enterprise. With the help of prescribed performance standards, it made the activities of individuals visible and calculable and thereby fostered the expansion of “the calculated management of life” (Miller and O’Leary, 1994: 99).

But Foucaultian accounting studies draw our attention not only to the entrenchment of calculative practices in politics; they also deliver important insights into the multiplicity of activities, actors and instruments which are involved in the formation of certain “accounting constellations” (Burchell et al., 1980). Drawing on actor-network approaches which were primarily developed within the context of science and technology studies (see e.g., Callon et al., 1986; Latour, 1987), Foucaultian accounting research focuses on the network of social relations, practices and technical devices through which particular types of accounting practice and other calculative regimes emerge (Miller, 1991b). Accounting is seen as a historically contingent phenomenon (Miller and Napier, 1993: 631): “Accounting changes in both content and form over time; it is neither solid nor immutable.” And it has become one of the central tasks of Foucaultian accounting research to analyse the different rationales and events on the basis of which accounting change occurs.¹³

¹² “Action at a distance”, in this context, refers to “the possibility of one entity becoming a centre capable of exerting influence over others” (Miller, 1991b: 733).

¹³ See e.g. Hoskin and Macve (1986, 1988, 1994), Loft (1986), Miller (1991b), Miller and Napier (1993).

The Political Economy of Accounting

Parallel to neo-institutionalist and Foucaultian research frameworks, since the 1980s, political economy approaches also began to influence sociologically oriented accounting research (see e.g., Bryer, 2000a, 2000b; Cooper and Sherer, 1984; Hopper et al., 1986; Tinker, 1980, 1985). Political economy approaches focus on the impact that accounting practices have on the constitution of historically specific societal relations of power (Miller, 2000: 21). Here, emphasis is drawn on the role that class and other sectional interests play in the development and employment of accounting techniques. Accounting systems are seen as a means of capitalist control and suppression. Their working is analysed with reference to the general order of the forces of production. How is accounting able to exercise control over industrial relations? In what way does accounting provide a mechanism for the reinforcement of class interests? How are accounting systems embedded in structures of social stratification? These and other questions are frequently posed by critical accounting researchers (see e.g., Cooper and Hopper, 1990).

Political economy perspectives on accounting draw on a variety of different theoretical traditions which, in the context of this review article, cannot be discussed in great detail.¹⁴ Major reference points constitute the labour process debate (see e.g., Braverman, 1974), the writings of Marx and critical theory, i.e. the Frankfurt School (Roslender, 1992: pp. 143). Bryer (2000a, 2000b), for example, points to the relevance of historical materialism for the investigation of accounting practices. According to him, accounting is “an algorithm for calculating the rate of return on capital” which played an important role in the spreading of the calculative mentality specific to capitalism (Bryer, 1993; cited in Vollmer, forthcoming). A labour process perspective on accounting was adopted by Hopper et al. (1986). In their study of the National Coal Board, Hopper et al. pointed at the importance of class relationships for an understanding of the organisation of financial control in the declining British coal mining industry. Wardell and Weisenfeld (1988; cited in Roslender, 1992) examined the role of management accounting in the control of labour for the case of the U.S. And Puxty et al. (1987) employed a critical theory perspective on accounting to understand various modes of accounting regulation. They analysed the impact of “inequalities in power and resources” on different forms of accounting regulation (Puxty et al., 1987: 274).

Interactionist Perspectives on Accounting

A fourth and rather different sociological perspective on accounting is provided by so-called interactionist (Roslender, 1992) or ethnographic (Miller, 2000) studies of accounting.¹⁵ Ethnographic studies of accounting are concerned with the analysis of calculative practices within *localised* settings. Emphasis is drawn on particular situations of interaction and the experience of individual actors. Ethnographic studies of accounting examine how formalised mechanisms of calculation actually work. How do management control systems function in practice? How are accounting systems embedded in the day-to-day activities of financial managers? What meanings do accounting techniques unfold in a certain context?

¹⁴ For a more detailed discussion of the role of political economy approaches in accounting research see Roslender, 1992: pp. 143, Miller 2000: pp.21 and Vollmer (forthcoming).

¹⁵ See also Jönsson and Macintosh (1997).

Ethnographic accounting research accounts are centred around detailed, rich case studies (Ahrens and Dent, 1998). The major aim is to describe and understand the different cultures, activities and people shaping and constituting calculative action. Ahrens (1996, 1997), for example, used an ethnographic approach in his study of management accounting practices in English and German beer brewers. Preston et al. (1992) and Peters (2001) analysed the micro-structures of budgeting processes. Pentland (1993) examined interaction rituals in audit practice in order to understand how conceptions of auditor independence, professionalism and institutional trust are reproduced.¹⁶ And Chua's (1995) ethnographic study of three hospitals investigated in what ways interpersonal relations are involved in processes of accounting change.¹⁷ Ethnographic accounting research adds to our understanding of the relationship between actual calculative practice and often idealised, formalised systems of financial control. It provides important insight into how economic representations are produced, reproduced and enacted and helps us thereby understand how different economic orders are achieved.

Concluding Remarks

The research perspectives presented here provide only a small insight into the multiple research agendas that have been embraced by sociological accounting researchers over the past twenty years. Sociological accounting research poses many interesting and challenging questions which economic sociologists could use as a starting point for entering into a dialogue with a discipline which they have neglected for so many years. Although accounting studies have accumulated a great deal of knowledge about the history, functioning and change of systems of formalised calculation, there are still many open questions which are in need of further exploration. And here, economic sociologists might have something to contribute. For example, there is need for more research about how systems of calculation/computation are related to different forms of formal organisation. What impact have accounting systems on the way(s) in which economic life is organised? There is also the need to link studies in accounting more systematically to study topics which are more typical for economic sociology, such as the study of money or markets. One could also imagine interesting comparative research into the role that accounting plays in the constitution of different economic systems. For example, what role does accounting play in phases of economic development and transition? In what ways are accounting systems involved in the creation of new economic orders? Sociologically oriented accounting research has set the scene for the exploration of such questions; economic sociology can contribute to the expansion and deepening of this research field.

¹⁶ For a review of Pentland's (1993) and other ethnographic studies in auditing see Power (2002).

¹⁷ The studies cited above do only represent a small selection of the ethnographic accounting and auditing studies which have been published over the past 20 years. Further important qualitative accounting research, for example, has been carried out by Berry et al. (1985), Birkett and Chua (1988), Dent (1991), Jonsson and Gronlund (1988) and Roberts and Scapens (1985).

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