

UNDERSTANDING THE UN-PRESENT OF MANAGEMENT ACCOUNTING IN ACTION: AN ETHNOGRAPHY OF A BOTTLING WATER COMPANY

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Abstract

This paper is about the un-present of accounting-in-action. The study reported here is significant as there is an argument that accounting studies are supplied with the emergence and existence of accounting practices. Meanwhile, accounting existence is not always the case. This paper presents a story from a field that the absence of management accounting practices is not technical but embedded in the cultural significance of the company studied. The absence is not viewed as the failure of the management as this study does not look for variables statistically responsible for the failure. Instead, this study is informed by Geertz interpretive anthropology as it attempts to make sense of that absence.

Keywords: *management accounting absence; organisational cultures; Geertz interpretive anthropology.*

INTRODUCTION

While accounting action is not always the case, accounting literature has much concerned on the existence of accounting phenomena (Choudhury, 1988; see also Belal and Cooper, 2007). Therefore, a study that exposes un-present of management accounting practice would be helpful as it enriches the knowledge of accounting in action. The study presented in this article is not just to expose the absence of management accounting practices but also to explore a cultural understanding of such absence. Thus, it does not view the absence as the failure of the management to invent the practices of management accounting. This study is also not to look for variables related to the absence.

In addition to that stance, this study frames organisation as culture, instead of *has culture*. Reality of organisational culture is seen as the reality of the organisation it self. According to this view, "organisations do not exist" (Burrell and

Morgan 1979, p. 260), but they are systems of symbols and meanings shared by the organisational community. It is meant that, as Cohen (1985) believes, an organisation is just a boundary marking to which people the shared meanings belong.

Following that ontological view, this study is rooted in the approaches of social constructionist found in Peter Berger and Thomas Luckmanns (1967) and interpretive anthropology of Clifford Geertz (1993a,b). That approaches challenge realist view by arguing that unlike objective natural phenomena that are *revealed through* experience, social phenomena are *derived from* experience (see also Dobbin, 1994). By this particular view of social life, while following Geertz, organisation is not a result of an impersonal and objective force, but as a product of continuous negotiation, a socially-constructed web of symbolic relationship. The world of an organisation is seen and understood as a realm of experience characterised by par-

ticular forms of symbol-making, symbols that express significant networks of rules or models of action and give form to contextual based system of meaning. This appreciation draws our attention to the realism of meaning and interpretation. For interpretive research, understanding of organisational life is dependent upon messages coming from symbols.

As an organisation is culture, so is management accounting. Although accounting system of an organisation is designed, craft tailored to work within the organisation, its meaningfulness is constructed by the community of that organisation. Empirical works by Covaeski and Dirsmith (1986, 1988), Carniawska and Jacobson (1989), Mustafa and Gaffikin (2006) provide examples. As accounting practices are parts of every day life of an organisation, we could argue that accounting just like strands of a web of culture of the organisation. Organisational accounting is also cultures in terms of which interaction within the organisation may occur. Thereby, the presence of accounting, as well as the absence, here is conceptualised in relation to cultures of the organisation in which it takes place (see also Ahrens and Mollona, 2007).

METHODOLOGY

Following the methodological position as mentioned above, this ethnographic study follows the interpretive anthropology of Geertz. There is a growing interest to employ methodology of interpretive sociology or anthropology in accounting case studies in order to make sense the interplay between accounting and its organisational contexts. The following notes from academic and intellectual journey of Scapens (2006) would be enlightening. Scapens said that “when I had just started doing case study research, there was one comment which a manager made that has stuck me ever since.” What did the manager say according to Scapens is as follows (p.10):

Well it is, you see, how things evolve. I suppose in the academic world it's all clear cut, but it isn't really, you know. When you come down here, it's all a hell of a big mish-mash, all inter-related influences. It's not clear cut and logical. It looks completely illogical, but that's how it happens. And I'm sure we're no different from any other outfit. And you'll go back and say 'what a load of idiots!' But that's how it happens.”

Then, Scapens argues that to understand unique factors relating to the specific organisations which shape its management accounting practices, “we need to study the interplay of the broad systematic trends and the unique idiosyncratic factors – i.e the mish-mash of inter-related influences” (p.10). He believes that “institutional theory can help us understand management accounting practices.” Inspiring by this belief, “various types of institutional theory have been used to gain insights into organisational (and management accounting) change” (p.11). However, interestingly, at the latest part of his more-than-thirty-year journey, Scapens (p.27) comes to a belief by arguing that there is a need of “a change in the meaning of ‘understanding; from explaining the diversity of practices in a (*statistical*) population, to making sense of the practices in individual companies.”¹ That is why Scapens then has shifted his research methods – from quantitative survey to qualitative case studies.

According Ahrens and Mollona (2007), even though the practices that engage technologies such as management accounting are potentially of great cultural significance, few studies have addressed the cultural dimension of accounting practices.

Ansari and Bell (1991), earlier borrowers of Geertz's anthropology, attempt

¹ Italic and underline are additions by me.

to understand how culture affects accounting and control practices of an organisation through shaping the values and meaning frames of the organisational participants. Dent (1991) analyses the way in which accounting is drawn upon by actors within an organisation in the creation and maintenance of culture of the organisation. Abdul-Rahman and Goddard (2003) reports in-depth interpretive case studies of financial management and accounting practices in two Islamic religious, public service organisations in Malaysia. Meanwhile, Mustafa and Gaffikin (2006) seek to understand the construction of ideology in the expression of accounting practices. In their article reporting ethnography of organisational accounting control and cultures in a shop floor, Ahrens and Mollona (2007) maintain that practices that engage technologies such as management accounting have cultural significance. They then suggest more studies on the relationship between accounting and organisational meanings that draw on theories of culture. Scapens (2006), as stated above, in his journey on researching management accounting has moved from quantitative survey work to qualitative studies informed by interpretive and critical sociology as he realises that his attempts to use positive theory to explain the diversity of management accounting practices have been unsuccessful.

As this study views organisations as cultures, its analysis on how management accounting practices exist in an organisational life is cultural. To Geertz, culture is an ordered system of meaning and symbols in terms of which social interaction takes place (1993). Since culture is a symbolic gesture, its meaning is created and maintained in the course of social interaction. Implicit in this position, Geertz wants to say that human behaviour can be understood from symbolic action. Another point is that by making culture something essentially social, Geertz wants to relate culture to social action. Therefore, to Geertz culture is constituted in an interaction in a

social network by the manipulation of common and communicable symbol systems within different groups.

Consequently, to understand culture means to search for meaning within the interaction stated above. In searching for meaning, Geertz maintains that the task is to describe not just the grammar or structure but the rhetoric of life, not just the rules of the game but many, often conflicting, purposes people hope to realise by playing the game and strategies and tactics, by which they try to realise them. However, how can an understanding of alien phenomena (ie. society life) be reached? The answer lies in what the interpretive anthropological literature calls ethnography. But, Geertz refused to define ethnography in terms of several techniques researchers should follow, such as establishing rapport, transcribing text, taking genealogies, mapping fields, keeping a diary.

But it is not these things, techniques and received procedures that define the enterprise (*of ethnography*). What define the enterprise is the kind of intellectual effort it: What defines it is the kind of intellectual effort it is: an elaborate venture in, to borrow a notion from Gilbert Ryle, “thick description” (Geertz, 1993, p.6) [*in italic added*].

With “thick description,” an ethnographer is able to appreciate the art and the rhetoric, the varying skill and tactical creativity, of the individual actors in the various manipulations (Goodenough, 1974, p. 435). The following quotation may provide an illustration of “thick description” versus “thin description.”

But the point is that between what Ryle calls “thin description” of what the rehearser (parodist, winker, twitcher, ...) is doing (“rapidly contracting his right eyelids”) and the “thick description” of what he is doing (“practicing a

burlesque of a friend faking a wink to deceive an innocent into thinking a conspiracy is in motion”) lies the object of ethnography (Geertz, 1993, p.7).

It is important to note that what an ethnographer has to understand in providing thick description is meanings: not the thin description of contracting the right eyelids (as behaviourist have done), but the thick description of practicing a burlesque. “What we write is the meaning of the speech event, not the event as event” (Geertz, 1993, p. 19).

To provide thick description one has to “going native” as “our formulations of other people’s symbol systems must be actor oriented (Geertz, 1993, P.14). For Geertz, understanding native does not result from re-experiencing or mimicing native, but from the ability to construe their modes of expression. To be able to inscribe social discourse sensitively and imaginatively, an ethnographer indeed needs to really listen and see. “We must go to cling to the injunction to see things from the native’s point of view” (Geertz, 1993b, p. 56). Geertz’s methodology enables us to understand accounting in the contexts of organisational culture that is the culture of the actors of the organisation where accounting is practiced. Thus, organisational culture serves as a context of organisational life within which organisational institutions such as accounting is being practiced.

The native in this study is the people of a bottling water company (the Company) started-up in the early 1974, and then listed in the Jakarta Stock Exchange in 1989. For this ethnographical work, I was in the field in earlier 1994 for more than three months, five days a week intensively observing daily life of the natives. I enjoyed access to attend managerial meetings except ones of the top level management. I also met and talked to people in the plant sites as well as joining a water delivery truck armada. I did also have an oppor-

tunity to accompany the public relation manager in exposing the Company’s business to its guests such as a group of four students of the Phillipine’s Asian Institute of Management. During the field work, indeed I had been involved my self in several individual meetings and conversations with the key actors known as the founders of the Company. At the beginning of the work, I used tape recorder. However, realising that this way made the conversation uncomfortable, I just then took notes. When I involved in unfold conversations, I interacted with the people without taking notes but then transcribing key points of observations and conversations just right after.

THE COMPANY

In this session, I will explore symbol systems shared by the Company’s people in terms of which the “actors define their world, express their feelings, make their judgements” (Geertz, 1993a, p. 144-5). This exploration is central as this article is about accounting with its cultural significance (see for examples Beyer and Trice, 1988; Czarniawska-Joerges, 1992; Inglis, 1993).

Prior to my arrival in the Company, I had been granted permission by the President, however it lost its meaning when I met the 'working' actors of the company². A very warm welcome addressed by the President, daily lunch ticket and an office room made available for me at the day one, created a feeling of safe. However, that feeling did not last long. Just a day after, Syahnas a staff of the human resources department I met in the dining hall at lunch time talked to me "how can you enter this firm, and why did I not know about it?" He told me that any application from students wishing to undertake a research in the Company should pass through his department. "I am the person

²My article of *A Story of the [Re]Construction of a Research Setting* has a full account of this story.

in charge of processing such applications," he said. After telling that there is an Australian MBA graduate hired without his consideration, Syahnas told me "this Company has not placed a proper value on the human resources department." Incidents I experienced with Syafiri a manager in the HR department and Made the HRD director, have provided more stories about the HR people's belief that the President has not valued properly HRD. The HRD manager and Director explicitly mentioned his belief that for the Company's elite the HRD is not valuable. To the employees attending an in-house training in which time I was there, the Director talked that "When they want to recruit new employees they do let me know, but when they want to lay off ones they ask me to do so."

To me, embedded in the President's action accepting my presence and Made's and Syafiri's reactions, there is "an anthropological knowledge of the way natives think, feel, and perceive" the social life of their organization (Geertz, 1993b, p. 123). Those kinds of actions and reactions have their capacity to represent the cultural realities of the Company. Thus, following Geertz, the events, the President and HRD personnel reaction, did not just happen, but they have meanings and happened because of those meanings (Geertz, 1993a, p. 131).

The HRD personnel's believe that their department is not regarded valuably is also shared by the Head of the Accounting Department. The members of this Department are the busiest people in the company. I would say that their daily time in the companies is just for work. They are the latest to come to the dining hall for a lunch, but the first to go back to their work. However, the accounting people do not know how the real significance of their works is. Bernadi, the Head of the Accounting Department said that "sometimes pak Joni (the Director of Finance) asks for some financial information, but I do not know for what purposes, I just give it. Bernadi said in one of my interviews with

him: "the Accounting Department is not valued, is nothing important, it is not a profit centre."

The foregoing stories bring something to the surface that is the cultural world that shapes the everyday life of the personnel departments as it is experienced by the members of the departments. The stories are the 'expression' of a cultural reality experienced by the members because the stories are objectification of a cultural life which the members are experiencing. An experience here refers to Bruner (1986a)'s contention that it includes not just sense data, cognition, but also feelings and expectation. This concept, according to Bruner, is not equivalent to the concept of behaviour. Experience is more personal, "as it refers to an active self, to a human being who not only engages in but shapes an action." Thus, telling of experience tends to be self-referential (Bruner, 1986a, p.5).

The stories are representations of some 'texts' within the entire social discourse in the Company, thus the stories are the abstraction of the discourse. That abstraction, however, seems to produce other questions that need to be answered through further reading. Bruner argued that "once abstracted, the story serves as a mode for future discourse" (Bruner, 1986b, p. 146). The questions are: What may we understand from the social interaction that is revealed by the stories?; Does there exist a kind of cultural tension?

QUALITY CULTURE

When searching for answers to the above questions, I felt that what I was looking for might be lying in the notion of quality. I became interested in this notion as I realised that it is the most cited word in the company; in "production meeting", "sales meeting", the advertising, the Company News or even at the office rooms.

At the Company, "quality" is not in any way counterposed to quantity as we find in Hofstede (1984, 1991). For the

Company members, quality is something while quantity is something else. Here, the notion of quality is not implanted, but socially constructed.

The Company is widely known as the first in bottling water industry. From its earlier time, the founders, lead by Mr. Air, have committed themselves to produce ‘clean’ water, in the sense that, the products would not make people sick. This commitment then was strengthened by the customers. Customers, at that time, could not believe that they had to buy plain water. Indonesians used to boil water to have safe-to-drink ones. Therefore, it was hard for them to understand that unboiled water was safe enough to drink and that they had to buy such water. For most Indonesians, safe-to-drink water means uncontaminated or bacterial free water resulting from the process of boiling.

It was only with Mr. Air, however, that the notion of “quality” was made meaningful. He gave a vision to the notion. To him it was not just a matter of producing “sterile” water. Quality for Mr. Air was, and is, a concrete embodiment of ideas, serving as tangible formulation of the “model *of*” organisational reality and “model *for*” organisationing the reality (Geertz, 1993a). In another word, quality is culture.

Mr. Air started to invent meaning upon the notion of quality by imposing his own understanding of ‘what is good water’ and ‘how to produce’ it. Mr. Air said:

Producing good water looks easy work, but to achieve that we have been dealing with such problems as people, machines, technology, and customers. We have to teach ‘our people’ what good manufacturing conduct should be. We have to find good technology in order to produce good water. Then we have to teach our customers what good water is.

Although Mr. Air was the President Director³, there were many stories of how he spent his time coming on to the “floor.” In his sudden visits to plants, laboratories, or warehouses, Mr. Air’s attention ranged from checking the cleanness of the workers nails up to checking the machines. For Mr. Air, doing such close supervision was “teaching”; to teach the workers how “good manufacturing practice” should be done. As a teacher, Mr. Air was considered as “a good teacher” by the insiders. It was known that he had never condemned the workers. When he found a plant worker working with dirty nails – for Mr. Air dirty nails may contaminate the products – he warned the direct supervisor of the worker. The cleanness of the surrounding areas of the plants was also part of Mr. Air’s concern. In this way, production people would understand what good water was and how to produce that. Then, the head of the plant would know what he/she has to do.

The story of the construction of the notion of quality so far reveals the process of organising in which a continuous process of social interaction is embedded. Actually, again, this process had been started prior to the involvement of Mr. Air in the Company top management team.⁴ However, as Mr. Air overtook the presidential position, the notion of “quality” was becoming a cultural pattern. Although the notion would not be found in any formal documents, except in the advertising materials, the notion of ‘quality’ was, and is, a guide for organisational activities, an image by which to grasp it, a standard by which to judge it. As a cultural pattern, that is a system of symbols, quality is a model (Geertz 1993a, pp. 92-93).

The case of Mr. Air’s sudden visits and that of Mr. Air’s selection of whoever would be invited in to the coordination

³ At the earlier time of the Company until 1989 when it went to public, listed in Jakarta Stock Exchange.

⁴ At the first few years, Mr. Air still worked for another company and not yet taken over the presidency of the Company.

meeting, provide an illustration of how he has constructed quality becoming a model of the organisational reality. Just in the same way with to show how an engine works, engineers prepare a flowchart.

From the story of the social construction of quality, we can see that the enactment of the meaning system of quality can not be awarded only to Mr. Air. It is true that the position of Mr. Air as the owner lends him to invent such value systems and codes of behaviour. Rather, that meaning system had been developed thorough the course of social interaction within the organisation (cf. Morgan, 1986). Rath (a former quality control supervisor who was at the time of this field work the expert staff of quality audit) told me that

At that time [the time she started working in the company] I was not given some sort of job description from which I might know what my responsibilities were. However, by what Mr. Air gave his attention to I then knew what I had to do.

The same thing was also told by Martondang, the manager of one of the plants. He recalled his experience when he was a production supervisor in the factory:

At that time there were no pre-designed forms which could tell me what production data I must record. I designed such forms by my self based on what information I though Mr. Air might need in order to asses how the production was going on.

Here, quality was a model from which the Company members could organise their task-related activities. Thus, quality is a "model for". Therefore, quality is both a model of what to do, and model for the doing of it (Geertz, 1993a). In the Company, we can see quality as a cultural pattern that has an intrinsic double aspect, that is, give meaning to the organisational reality both by shaping itself to the reality

and by shaping the reality to it self (see Geertz, 1993a, p. 93).

In the stories of the construction of the quality culture also carry a message that at the centre of the construction of the Company's culture is Mr. Air. He is a governing elite, who externalises his own ideas of how the Company people should govern the organising process into the social world of the Company (see Berger & Luckmann, 1966). How could Mr. Air's subjectivity become meaningful to the people? Mr. Air is the owner, and all the Company people know about that. It is understandable that the vision of the owner will greatly influence the life of the Company. However, the tremendous growth during the presidency of Mr. Air gives rise to the people's respect for him.

We have seen how the meaning systems of quality has been constructed and reconstructed. The issue of how a cultural reality is constructed and how such a construction shapes organisational action are of fundamental interest in the studies of organisational cultures (eg. Alvesson and Berg, 1992; Schein, 1992; Ott, 1989). In the case of the Company, as the above story tells, systematic actions which have been persuaded in order to transform the idea to produce quality water into a symbolic system of meaning were instituted by Mr. Air. Through Mr. Air "quality" then has become an interpretive scheme.

In the Company, a system of meaning embodied in the symbols of quality and customer satisfaction is also a tangible formulation of "a world view". The price competition in the market is viewed in accordance with the beliefs in quality and customer satisfaction. Competitors are not seen as "competitors", but as a tool for control; "we need such competitors, because by their existence we will know how ours is." The intention of the competitors to lower their price is not seen as an offence that has to be countered. It is also not seen as a clue that the competitors might be more efficient. However, it is seen as a

self justification that their products and their services are low in quality. So in the situation of price war, the Company “keeps the system going on.”

The foregoing stories bring a strong message that in the Company, the quality culture provides contexts for production and sales people. Accounting was left behind in the organisational discourse. The language used in everyday life was nothing to do with accounting. There is no accounting notion emerged from the organisational discourses which then becomes a part of the clusters of significant symbols. Communication was based on such words of “quality”, “target”, “clean”, “good manufacturing practices” as well as “customer satisfaction.”

To the accounting members, those words were not of importance as their significance centred on production and selling. For the accounting manager, his work is to prepare formal and standardised annual financial statements which have no relation with “quality.” In the Company, I can see that the accounting manager has a feeling that the reports that they produce are not really useful for the top executives. Bernardi, the accounting manager, said

Actually the most important use is as reports to banks as the company borrows money from them, and to the stock market as it is a listed company. Where as *Pak Wawan* [the President] rarely asks me for such reports. There is no requirement from them to issue monthly financial reports, it is only my will. At the most, in the mid year they ask me about earning per share.

“Working hard without knowing for what’ might best reflect the work circumstances that the accounting persons encounter. As a trained accountant, Bernardi knows the relation between accounting and control, but he does not know how it works or could work at the Company. While the word of quality brings a meaning for the

production and sales people, it does not for the accounting people. Therefore, the accounting persons feel that they are away from the organisational discourse. In the words of Bernardi “accounting is not valued, it is perceived as an unimportant unit, believed it is not a profit centre, we are not making, but using money.”

For most of the people in the Company, the notion ‘quality’ and its derivative like ‘customer satisfaction’ are cultural artefacts dramatising the organisational values and beliefs. Guided by these values and beliefs, pricing the products has no relation with costing the products, but with improving the quality of the products and customer services. The organisational practices are understood, visible, and directed not through accounting language, but through technical or physical language, I would say.

THE ABSENCE OF ACCOUNTING

Following Geertz, I would like to argue that an analysis of the absence (or indeed also the presence) of accounting practices will produce an explanation to be regarded as a matter of connecting actions to its sense rather than connecting behaviour to its determinants. In the Company, the explanation of the absence is likely to be embedded in not merely technical but the shared meanings and culturally constructed realities of organisational participants (Choudhury, 1988). Thus, the absence of its accounting is cultural. From the early life, the organisational discourse has been centred in quality. This mode of organising continues, regardless of the pressure (i.e. “price”) or the favour (i.e. promising economic environment) provided by the environments. The Company is not like “Euro Rail” (Dent, 1991) or Wedgwood (Hopwood, 1987; Walsh and Stewart, 1993). At these companies, external pressures created new contexts for the social interaction in each of them. In such contexts, then, accounting and accountants play their roles. In Wedgwood for exam-

ple, the economic crisis which demanded Josiah Wedgwood to look for “true cost” (McKendrick, 1970) had given rise to the emergence of cost accounting in the company. The cost accounting then provided a context for constructing a social reality (Boland and Pondy, 1983).

Once constructed, Wedgwood had a powerful instrument for observing the organisation in economic terms. His strategic conception of the role which records could play in the management of crisis had resulted in a means by which he could penetrate the inner working of the organisation (Hopwood, 1987, p.217).

A similar story is also with the Euro Rail. It is told that harsh economic disciplines imposed by the government, transformed the “railway culture” to the “business culture.” This external pressure originated a new awareness amongst several senior managers that “the old traditions were not, in themselves, proving sufficient to manage the threats away, and needed to be supplemented in some way” (Dent, 1991, p. 715). The awareness made it possible for accounting terminologies to enter into the organisational discourse.

In the Company, the price competition has not lead to question the pricing strategy, yet there is no need of such accurate cost information. Being the highest in price, for the Company, is a consequence of being the best in quality. Therefore, instead of creating a new context for accounting language (Lavoie, 1987), such external pressure has been translated by the language of ‘quality culture’.

From interpretive point of view, organisational accounting is a set of process constructed and provided meaning through the life of the organisational actors. In the Company, the everyday people lives, as we can understand from the above story, are guided by the quality culture which has its

root not in the accounting field but on the production floor.

At the Company, we see how the absence of accounting arose and was implicated within the value and meaning frames of the organisation’s participants. The result of this cultural construction process is a model *of* organisation as well as *for* organising. The systems of meanings embodied in the quality related notions or artefacts, for the participants becomes not only a model of what they have to do (or what they believe), but also a model for how to do that (or the believing of it).

CONCLUDING REMARKS

The issue of “seeking of accounting where it is not” has been brought in to this article. My ethnographical work reported concludes that in the Company the absence is rooted within its organisational cultures. Choudhury (1988) is correct for the contention that the answer to an inquiry of why we may not find accounting there should be not merely technical but embedded in the cultural significance of the organisation.

Within the entire organisational discourses regarding day-to-day management, there has been no concern on accounting. Languages in the everyday life are constructed through systems of meaning embodied in the quality related notions or artefacts which for the participants becomes not only a model of what they have to do (or what they believe), but also a model for how to do that (or the believing of it). However, that quality culture provides contexts just for production and sales people. The language used was nothing to do with accounting. There is no accounting notion emerged from the organisational discourses which then becomes a part of the clusters of significant symbols. Communication was based on such words of “quality”, “target”, “clean”, “good manufacturing practices” as well as “customer satisfaction.” Therefore, the accounting

persons feel that they are not parts of that organisational discourse.

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