

The Routledge Companion to Qualitative Accounting Research Methods

Chapter 9:

Ethnography, ethnomethodology and anthropology studies in accounting

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Section 1: Introduction

The emergence and evolution of what is widely referred to as interpretive accounting research (IAR hereafter) in the late 1970s and early 1980s located academic accounting research within a set of paradigmatic assumptions that rejected dominant notions of accounting as a neutral, technical profession. Instead IAR conceived of accounting as essentially subjective and socially-constructed. In doing so, it focused attention on the behavioural and cultural dimensions of accounting, and the local, contextual nature of accounting within organisations. It also highlighted the powerful, constitutive role of the organizational practices of accounting, which, as a manifestation of meaning, might also construct reality (Burchell et al., 1980; Hines, 1988; Chua, 1988; Llewellyn, 1993).

To develop this emerging research agenda in a practical sense, accounting academics recognised that appropriate research methods were needed that could allow researchers to gain access to, and interpret, the micro-level interactions between individuals and accounting practices in specific research settings (Colville, 1981; Tomkins and Groves, 1983). While this added to the challenges facing pioneers seeking to expand the horizons of academic accounting research (Hopwood, 1978; 1983; Baxter and Chua, 2009), at the same time it also opened up new and exciting avenues of possibility, involving the use of a range of qualitative methods emerging in other disciplines, such as organization studies, cultural anthropology, and sociology. The use of the case study was a perhaps modest, but undoubtedly important, first step in the direction of this new agenda (Hägg and Hedlund, 1979; Scapens, 1990), but it soon led to a far more expansive and ambitious debate about the role of a much wider range of qualitative research methodologies within accounting

research (Colville, 1981; Tomkins and Groves, 1983; Willmott, 1983), as well as classifications of the range of techniques available (Chua, 1988; Llewellyn, 1993; Jönsson and Macintosh, 1997; Parker and Roffey, 1997) and explorations of the underlying epistemological and ontological characteristics of IAR (Boland and Pondy, 1983; Chua, 1986; Laughlin, 1995; Tinker, 1998). From these early agenda-setting studies, a wide range of unfamiliar terms began to be introduced into the accounting literature, representing these new, more qualitative approaches. This chapter will focus on three of these terms in particular: *anthropology*, *ethnography* and *ethnomethodology*. However, it is also important to recognise that a variety of other related qualitative field study approaches, such as *grounded theory*, *auto-ethnography* and *action research*, are also very significant in the context of IAR, and in order to do justice to these approaches, they are examined in detail elsewhere in this book.

The remainder of this chapter is structured as follows. The next section highlights the intellectual roots and essential defining characteristics of anthropology, ethnography and ethnomethodology. Section 3 reviews the key features of a number of seminal early field studies and explains the various difficulties that confound any attempt to systematically delineate or review the application of these approaches within the accounting literature. Section 4 then examines the subsequent emergence of a number of supporting theoretical perspectives within qualitative field research studies in accounting, with a particular emphasis on the presence (or absence) of criticality within these studies, and the potential for what is termed ‘critical ethnography’. This is developed in the context of social and environmental accounting practice, where its potential to help democratise organizational

accountability has been mooted. The final section then concludes with a reflection on the past contribution and on the future health of ethnographic studies in accounting.

Section 2: Defining the key attributes of anthropological, ethnographic and ethnomethodological studies

It is of course important to outline the key defining attributes and points of difference between these various qualitative research approaches, but before doing so, it is equally worthwhile to briefly highlight a number of shared underlying similarities. The subjectivist and interpretivist roots of IAR help differentiate it from more conventional positivist and quantitative accounting research, but in addition, they also shape its inherent methodological sensitivity towards the research setting, as the space where meanings and practices are socially constructed and enacted. Close engagement with the research setting is thus a hallmark of field-based IAR studies, regardless of which specific qualitative approach is adopted. This typically involves the researcher immersing themselves within their chosen empirical setting for significant periods of time, to undertake both detailed *observation* and (to varying degrees) *participation*. Gathering as much detail as possible, both directly and indirectly, about the behaviour, thinking and/or organizational processes through which meaning is constructed becomes a central requirement of the fieldwork. The need to amass as much data as possible, combined with the opportunity to do so, is the main rationale behind the use of diverse recording techniques. The outcome of this process leads to a further defining characteristic of IAR, in which the researcher's experience, in terms of his or her observation at the research site, is typically used to generate a narrative-based interpretation, or 'thick description', of the events that took place. In this way, the ontological principles of IAR can be fulfilled on a methodological level, and researchers

can equip themselves with the tools necessary to be able to develop contextually-rich interpretations of how and why accounting is used within organisations.

While these shared characteristics are worth highlighting, it is important now to move on to the more specific defining attributes of the terms that are the focus of this chapter: *anthropology*, *ethnography* and *ethnomethodology*. To do so, it is necessary to move beyond matters of method, and instead outline the origins of these terms and their accompanying ontological and epistemological assumptions.

As outlined briefly in the introduction section, a variety of qualitative research approaches in IAR have emerged from a number of wider sources, particularly in cultural studies and sociology. Before discussing the defining characteristics and differences between (perhaps especially) ethnography and ethnomethodology, it is necessary first of all to locate them both within the much broader disciplinary heritage of cultural anthropology. For the classic anthropologist, the fundamental claim is to be able to “understand the native’s point of view” and to “walk their walk, talk their talk, and write their story” (Jönsson and Macintosh, 1997, p. 370). While this underlying imperative is central to qualitative field studies in accounting, it is also important to recognize that there is usually a significant difference between anthropological studies, which may involve researchers spending months in the research setting simply to acquaint themselves sufficiently with the languages and customs of the population they are studying, and the rather more familiar and mundane ‘shop-floor’ surroundings typically inhabited by the field researcher in accounting (Ahrens and Chapman, 2006). Perhaps for this reason, ‘anthropology’ is a

comparatively rarely used term in management accounting focused IAR, adopted in only a small number of qualitative field studies (see, for example, Dent, 1991; Ahrens, 1996; Ahrens and Mollona, 2007; Harney, 2015), which will be considered in more detail later in this chapter.

Having acknowledged cultural anthropology as a major disciplinary-level source of inspiration of field-based IAR, it is to the more specific, and related, methodological constructs of ethnography and ethnomethodology that this chapter now turns. This will also locate the discussion on more familiar sociological ground. Broadly speaking, the aim of ethnographic and ethnomethodological studies is “to produce a systematic narrative of the behaviour and idea systems of the actors in a particular culture, organisation, or profession, or community” (Jönsson and Macintosh, 1997, p. 370). However, the exact nature of ethnographic and ethnomethodological study has been a matter of some dispute, even within the accounting literature. Not all ethnographers immerse themselves in, or interpret, their experiences in the same way. As Rosen (1991, p. 12) put it, ethnography is a “construction cast in the theory and language of the describer and his or her audience”. Hence, while the methods used in ethnographic research are important, what is of greater importance is the question of what the ethnographer does with the lived experience: the methodological question of how the data are subjectively interpreted. However, the interpretation of the experience is heavily dependent on the conceptual toolkit the researcher brings to the study.

Beginning with the social constructionist theory of Berger and Luckman (1966), and perhaps especially the symbolic interactionist theory of the Chicago sociologist Herbert Blumer (1969), these sociological frameworks provided the basis for an investigation of an inherently social reality that is constructed through the interactions of self-reflective individuals. According to Colville, the key assumptions underpinning symbolic interactionist thought are:

Firstly... human beings act towards things on the basis of the meanings that things have for them. Secondly, because the world is experienced intersubjectively, symbolic interactionism further asserts that the meaning which individuals attach to things are themselves a product of social interaction in human society. Thirdly, these meanings are modified and handled through an interpretive process that is used by each individual in dealing with the signs he/she encounters. (1981, p. 124).

A key consequence of this view of reality is that it cannot be taken as given, but must be instead be treated as fundamentally problematic:

If reality is not given but is constructed and interpreted, the social scientist... is not so much interested in uncovering reality, as in investigating under what circumstances people think things are real; how people individually and collectively make sense of their worlds and organize their streams of experience. (Colville, 1981, p.125).

According to Chua (1988), social interactionism has important methodological implications for qualitative field researchers in subjects such as accounting. Together, these methodological principles represent the basic elements of ethnography:

Firstly... the interactionist asks 'how' questions rather than 'why'. That is, how is social experience organized, perceived and constructed by different people with varying levels of competence? Secondly... the interactionist rejects the formulation of propositions that can be generalized to non-observed populations... Thirdly, in order to understand the actor's definition of reality, prime emphasis is placed on understanding and describing the... concepts and meanings employed by the actors in interaction with each other... Fourthly, the meaningful interpretation of human experience can only come from those persons who have thoroughly immersed themselves in the phenomenon they wish to interpret and understand (1988, pp. 61-62).

These principles, and the link between symbolic interactionist thinking and ethnography, are important conceptual foundations, but as both Chua (1988) and Jönsson and Macintosh (1997) explained in their reviews of IAR field studies, this genre of research is by no means unified or monolithic. Instead, interactionist ethnography may be viewed as just one of a number of distinct *sub-types* of the research genre. At stake in the differences between these sub-schools in the wider ethnographic literature is the central issue of meaning construction and sense making. To ask questions such as, “How do you tell this kind of story? What approach do you take? How do you interpret what you experience? How do you explain what happened?” may yield different answers from different ethnographic researchers. This is the epistemological point from where the concept of ethnography begins to break up into smaller schools of thought. Methodological discussions within the accounting literature (Chua, 1988; Llewellyn, 1993; Laughlin, 1995; Jönsson and Macintosh, 1997; Parker and Roffey, 1997; Tinker, 1998) have mapped out a variety of approaches available to accounting researchers and how one might begin to differentiate and evaluate them. Such differences will be explained in more detail below when discussing one of the most notable of these other sub-types: *ethnomethodology*. However, as indicated previously, other major examples of different approaches to qualitative field research such as *grounded theory* and *action research*, are beyond the scope of this chapter and are reviewed elsewhere in this book.

Ethnomethodology was a term originally coined by the Californian sociologist Harold Garfinkel (1967). Discussion of the significance of ethnomethodology, and the extent of its differentiation to symbolic interactionism, originated in the accounting literature with the

seminal work of Tomkins and Groves (1983) and their consideration of the relevance of various naturalistic research methods to the study of what they termed the 'Everyday Accountant'. Tomkins and Groves explored a number of different ways in which naturalistic approaches may be extended, to ontological positions that move further beyond even that of symbolic interactionism. They suggested that "the emphasis of ethnomethodology is to study *how* individuals make sense of their everyday existence, rather than with the interactionist's broader objectives to 'discover what is going on'" (1983, p. 371). This is developed further by Chua, who argued that:

Interactionism assumes that stable social action is the product of the actor's compliance with stable, shared norms or meanings. The task of the interactionist is then to discover these stable symbolic meanings by adopting the actor's definition of the situation. By contrast, the ethnomethodologist suspends the assumption that social conduct is rule governed. Social order is not necessarily the product of actors' cognitive orientation to, and compliance with, shared meanings and norms. The orderliness and coherence of social activities is an appearance produced through certain 'accounting' (sense-assembly) procedures. The task of the ethnomethodologist is to describe these taken-for-granted sense assembly procedures. (1988, p. 63).

The significance of accounting practice as a sense-assembly procedure within organisations was also emphasised by Tomkins and Groves, who identified a number of important questions concerning the role of accounting that they argue are ideally suited to ethnomethodological investigation. These included:

By what procedures are descriptions of perceived reality made by organization members so that they portray order and where does accounting figure in that process? To what extent is it accounting that establishes the factual character of events? *How* does accounting help to develop a common understanding of events? (1983, p. 371).

Theoretical advocacy and debate over the relative strengths and weaknesses of different styles of qualitative field research dominated much of the early literature in IAR (Chua,

1988). For example, in one of a number of rejoinders to Tomkins and Groves' original article, Willmott argued that:

What they fail to appreciate, however, is that ethnomethodologists are interested in accounting *only* in so far as it exemplifies the accomplishment of a common sense of social order... ethnomethodology can offer no direct insight into the world of accounting... symbolic interactionism alone [is] appropriately matched with its research phenomena." (1983, p.395).

On the other hand, Willmott (1983, p. 396) himself acknowledged that, "even in [the] case of [interactionist ethnography], the incapacity of this style of research to adequately theorize 'macro-influences' is not recognized and addressed". This chapter will return to more structural concerns surrounding power and ideology issue in section 4. At the same time, as Chua suggested, ethnomethodology may in fact be seen as more consciously analytical than interactionist ethnography, which is inherently too passive:

The interactionist's adoption of the actor's point of view... has two dangers. Because actors take their sense-assembly equipment for granted, the researcher, like the actor, will fail to topicalise these procedures by which the actors are able to attribute meaning. In addition, researchers in seeking to adopt the actor's definition of the situation, are likely to remain unconscious of their own dependence on such equipment in order to attribute meanings to action. In order to avoid these difficulties with actor's accounts, ethnomethodologists advocate analysing, as opposed to adopting, the actor's perspective. (1988, p.64).

These early debates about which approach should be viewed as the most suitable or effective tended to be somewhat abstract in nature, and suffered from a lack of actual empirical studies with which to consider findings and evaluate contributions. However, during the 1980s and 1990s, a few studies did emerge in the accounting literature, and the next section will review these.

Section 3: Early ethnographic, ethnomethodological and anthropological field studies in accounting

In turning to the empirical field study literature in accounting, it is important firstly to acknowledge that experimentation with qualitative field approaches such as ethnography and ethnomethodology has not usually taken place along the kind of straight methodological lines advocated in section 2. Prior reviews of such empirical studies within the accounting literature have shown them to be prone to both eclecticism (Chua, 1988) and fragmentation (Baxter and Chua, 2003). Some prolific and distinguished contributors have shifted their theoretical position several times over the course of undertaking different projects and associated papers (but see, especially, Covalleski and Dirsmith, 1990, who very helpfully map out the evolution of their work and engage in very useful self-reflection on the merits of this). The task of mapping the literature is also complicated by various issues arising from the way in which prior studies can sometimes misapply, undersell or dilute their chosen approach. Even widely-cited studies that make very specific claims about their methodological credentials may upon closer inspection turn out to be rather more complex or ambiguous (see, especially, Kakkuri-Knuuttila et al., 2008, who painstakingly deconstruct the seminal work of Dent (1991) – a study which itself is considered later in this section). On the other hand, a close reading of other empirical field studies may reveal an essentially interactionist or ethnomethodological in approach, despite their authors electing to make little or no explicit reference to these assumptions (see, for example, the early field studies of Berry et al., 1985 and Nahapiet, 1988). At the same time, other qualitative field studies may proceed in a looser style, that is closer to a more conventional case study but perhaps best described as ‘ethnographically informed’ (Dey, 2002). As a result of these various issues, the literature is largely resistant to any systematic review or precise delineation of the boundaries between ethnographic, ethnomethodological and anthropological field studies in accounting. Instead, the

remainder of this section will undertake the rather more modest task of reviewing some of the more notable examples of such field studies that have appeared in the literature.

Alongside the ongoing debates and controversies over the merits of different approaches to qualitative field research in accounting, a relatively small number of academics set about undertaking their own pioneering empirical studies in the 1980s. Most of these studies examined management accounting practice as systems of accountability and control within organisations, a hallmark of field studies that reflects the high degree of correspondence between this area of accounting and the sorts of research questions outlined previous that are prompted by adopting an interpretive theoretical framework. Amongst the earliest published studies in accounting, several appear to stand out in terms of the clarity and faithfulness of their chosen theoretical framework, and it is to these studies that this chapter turns to now.

The interactionist accounting ethnography of Preston (1986) is notable, not so much for its profoundly ordinary empirical setting (the plastic containers division of a large company), but for the way in which it firmly grasped the perspective of the actors involved and drew on this to describe the interactions and shared meanings involved. Preston's work was an exploration of "the mechanisms and media involved in the various information processes and meaning that these have for the managers who develop and use them." (p. 521), and in order to accomplish this, Preston spent over a year within the organisation in a participant-observer role. The adoption of an in-depth, interactionist approach encouraged Preston to study the informal aspects of interpersonal communication amongst organisational actors,

and in doing so, he was able to reveal the existence of a second, informal order of management communication that was quite separate from the 'official' documented information system. A lack of trust in this official system had prompted managers to find other ways to exchange information informally. Preston's work underscores the socially-constructed reality of organisations and the role of accounting, and the much richer picture that emerges when field studies look beyond the formal organisational hierarchies and practices.

From an ethnomethodological perspective, a notable early example is a study by Jönsson (1982), who examined the use of budgets within a local authority over a three-year period. By comparison with the actor-centred emphasis on informal, non-official communication of Preston, Jönsson instead focused on the use of formal budgets as 'sense-assembly' equipment to construct and to maintain the day-to-day 'budgetary game' played out by key actors in the organisation. Jönsson's study highlighted the way in which the game was played and how the 'rules' of the game were manipulated to further the agendas of departmental managers and elected members. Budget negotiations were liable to political influence in the lead up to and the aftermath of election campaigns. Over the course of the three-year research period, Jönsson found that actors developed their skills at playing the 'budget game', but that this did not necessarily lead to measurably better budgeting in any meaningful sense.

The themes at the heart of these seminal early field studies have also been significant in guiding the direction of subsequent empirical investigations. Preston's work can be seen to

embody a wider concern for tacit and verbal forms of communication, and for the intersubjectivity of accounting knowledge. Such themes are also at the forefront of a number of other ethnographic studies (see, for example, Dent, 1991; Ahrens, 1997; Mouritsen, 1999; Vaivo, 1999). Both Ahrens' (1997) study of UK and German divisions of the same company and Mouritsen's (1999) study of a Danish manufacturing organisation shared a particular interest in exploring the ways in which management accounting practices are subject to competing (often spoken) interpretations, that can shape the way these practices are constructed and negotiated. These intersubjective meanings were seen to be 'flexible', but also 'fragile' in the way they were altered or perpetuated.

In a related but slightly different vein, Vaivo's (1999) study of customer-focused reporting and Dent's (1991) study of a public sector railway also examined communication and the intersubjectivity of accounting, but did so in the context of much more tangible episodes of organisational change. Dent's (1991) ethnography of the transformation of British Rail in the 1980s from a service-led, engineering culture to a financially-driven business culture is particularly notable in the way that it is so explicitly drew upon concepts of cultural anthropology - to the extent that Jönsson and Macintosh (1997) suggested that it is in fact representative of a third category of qualitative field study alongside interactionist ethnography and ethnomethodology. Dent's study suggested that even relatively unremarkable forms of accounting change can help to shape much more dramatic changes in organisational culture. Within the organisation, the symbolic power of accounting was essential in signifying a bold new vision of the railway.

Turning back to the significance of Jönsson's early ethnomethodological study, his interests were directed more towards the subject of management control and in the symbolic use and interpretation of budgets. Budgeting and management control also loom large in a number of other early field studies in accounting (see, for example, Boland and Pondy, 1983, 1986; Covaleski and Dirsmith, 1986; Czarniawska-Joerges, 1988; Czarniawska-Joerges and Jacobsson, 1989). In a similar vein to Jönsson (1982), these studies tended to highlight the political importance of 'playing the budgetary game'. Covaleski and Dirsmith's ethnography of budgetary behaviour in six US hospitals is especially striking in the way that it demonstrated the acute awareness of actors within hospitals of the political consequences of budgetary cuts, as well as the role of those budgets in perpetuating the powerlessness of nursing managers within hospitals.

Before concluding this section's brief review of early ethnographic field studies in accounting, it is important to acknowledge that the scope of early studies was not solely restricted to various contexts of management accounting. In particular, the ethnographic studies of Power (1991) and Pentland (1993) and the ethnomethodology of Manninen (1995) instead considered aspects of accounting that required closer examination of the lived reality of the accountant as practitioner. Pentland (1993) exposed the hidden emotional dimensions of audit practice and judgement, while Power (1991) sketched out the elements of an ethnography of the trainee accountant. Power's study, although not a full-scale empirical work, was partly autobiographical and so reflects a separate emerging style of auto-ethnographic study (dealt with elsewhere in this book). It is also especially significant for its broader consideration of the concern raised by Willmott (1983, outlined in section 2 earlier) regarding the extent to which for a greater (critical) theorisation of

practice within qualitative field studies of accounting may be needed. The use of additional explanatory theory within ethnographies of accounting has been a feature of more recent theoretical and empirical studies within the literature, and it is towards this subject that the chapter turns to in the next section.

Section 4: Criticality in field studies of accounting: augmenting naturalism with explanatory theories

The review of early theoretical advocacy and empirical experimentation with ethnographic and ethnomethodological studies in accounting contained in sections 2 and 3 has shown that it was predominantly grounded in cultural anthropology and sociology, and was typically naturalistic in character (if somewhat eclectic as well). However, as briefly noted in section 2, the apparent reliance on purely interpretive frameworks such as constructivism and interactionism within qualitative field studies has nevertheless been a matter of concern for some commentators, with Willmott (1983) one of the first to question the capacity of both interactionist (and especially) ethnomethodological styles of field study to address more macro-level, structural issues of power and ideology.

This section will explore these arguments further, but before doing so, it is important also to consider the extent to which interpretive field studies in accounting may nevertheless exhibit an inherent form of criticality. For Baxter and Chua, this criticality is evident in the challenging of common sense assumptions and taken-for-granted beliefs about the role of accounting within organisations:

By examining what actually takes place in the name of management accounting (rather than making presumptions to this effect), naturalistic research has helped to

further a more critical research agenda by providing counterpoints to conventionally received wisdom concerning the instrumental role of management accounting in planning and control” (2006, p. 49).

Similarly, for Ahrens and Chapman (2006), the context-specific depth of qualitative field studies should be viewed not as a limitation, but as a distinct advantage, even in the face of obvious macro-level issues:

Greater depth gives additional insight into the details of organisational processes. This was Dent’s (1991) strategy in his railway study and Roberts’s (1990) approach to the study of the takeover of an ailing manufacturing company by an acquisitive financial conglomerate. Both studies are exemplary in a number of ways, but they also contain hints that their authors could justifiably have defined the field with greater breadth. The events in Dent (1991) were influenced by national privatisation policies. The events in Roberts (1990) provoked a public response against asset stripping. (pp. 825-826).

A number of prior reviews of qualitative field studies in accounting, including Baxter and Chua (2003, 2006), Ahrens and Chapman (2006) and Chapman et al. (2009), have usefully sketched out the ways in which underlying naturalistic concepts of constructivism and interactionism have not been completely overtaken in recent years, but instead have been gradually augmented with the application of post-structural theorisations of practice. Importantly, such theorisations have been adopted on the grounds that they are sensitive to the situated nature of accounting within organisations, and thus compatible with the naturalistic instinct of qualitative field studies. Alongside institutional and structurationist theories, these reviews highlighted the adoption of Latourian and Foucauldian theories in qualitative field studies of accounting as especially significant moments within the literature, in the way that they sought to develop a greater insight into the processes of accounting fabrication and the fragility of meaning in these contexts.

The Latourian influence is evident in the adoption of actor-network theory in a number of ethnographic accounting studies, including the healthcare-focused studies of Preston et al. (1992) and Chua (1995), and the manufacturing study of Briers and Chua (2001). Preston et al. (1992) explored the fabrication of hospital budgets, and identified the processes whereby an accounting innovation becomes taken for granted, while other studies examined emergent processes of change within hospital (Chua, 1995) and manufacturing (Briers and Chua, 2001) accounting practices and systems, and considered how understandings of the production of accounting numbers changed, and the important role of specific groups of people as ‘fact-builders’, whose mobilizing activities within the organisation allowed this change to occur. At the same time, however, these studies also illustrate the weakness and fragility of accounting technologies and the way in which accounting experimentation and transformation may also be unsuccessful. Elsewhere, but in some ways reflecting a similar interest in the fragility of meaning, another stream of field studies adopted a Foucauldian approach, with a particular interest in drawing on concepts of governmentality (see, especially, Miller and O’Leary, 1994).

As suggested previously, the adoption within more contemporary ethnographic research in accounting of additional practice-oriented and post-structural theories may be viewed as sympathetic both to the inherent criticality of naturalistic field research and to the contextual and situated nature of accounting practice. In this way, such augmented field studies may permit a greater degree of reflexivity (Jeanes and Huzzard, 2014) and problematisation (Alvesson and Sandberg, 2014). They may also enable a sharper focus on the hitherto opaque processual aspects of accounting’s role within organisations (Baxter and Chua, 2003). However, elsewhere in the literature, the naturalistic imperatives and

value-neutral pluralism of interpretive field research in accounting have been subjected to heavy criticism, even where they incorporate additional sensitising and post-structural theoretical frameworks (Cooper et al., 2008; Modell, 2015). Tinker (1998, 2005) was particularly excoriating in his critique of ethnographic studies of Preston, as well Miller and O’Leary, for their apparent aversion to any recognition of macro-level factors, and for the way in which their interest in the agency of organisational actors came at the expense of considering their own agency as researchers and authors. Such arguments were examined in a rather more even-handed manner by Jönsson and Macintosh, who nevertheless acknowledged that, from a critical perspective:

the very idea that one can be a mere neutral recorder of the way others see the world is an impossibility. Like the proverbial monkey-on-the-back, theoretical presuppositions always come along for the ride. Moreover, these serve as value criteria which always ground interpretation. When [an ethnographic] researcher produces a compelling narrative, it has to arise from the way the researcher brings these inevitable theoretical presuppositions to bear. There is no neutral, objective, position to occupy. A story of any kind is inevitably theoretically and politically grounded. Even if researchers do not realise it, ethnographic research always involves more than just “telling a good story” (1997, p. 378).

A number of commentators, including Jönsson and Macintosh (1997) as well as Laughlin (1995), Llewellyn (1993) and Alvesson and Willmott (1992) have suggested that more explicitly critical theories of accounting may be incorporated into the interactionist search for meaning. Alvesson and Willmott (2012, p.29) suggest that “emancipation does not have to be conceptualized or realized only in the form of ‘grand’ projects, [but] may be partially and imperfectly fulfilled [as examples of ‘micro-emancipation’] in everyday management and organizational practices”. If there is indeed more to accounting ethnography than just ‘telling a good story’, Jönsson and Macintosh (1997, p. 378) argue that the researcher must “stand on some conceptual infrastructure”. Their concern was not whether foundational theories should be used in ethnographic research, but how they

should be used. For critical accounting theorists, “in contrast [to ethnographic researchers], cultural codes always rest on top of deeper, more fundamental structures” (p. 380). The attraction of using foundational theories relates to their potential to amplify ethnographic interpretations and seek out new ones. In addition, they can encourage ethnographic researchers to think reflexively and to confront the conceptual infrastructure that they bring to their research (Nyberg and Delaney, 2014; Jeanes and Huzzard, 2014), and so avoid the dangers of assuming that one can take a neutral stance to the ethnographic sense-making process.

However, the adoption of a critically-informed agenda within qualitative field studies remains fraught with potential difficulty. On the one hand, an analysis based on a foundational theory of power relations in which actors are to some extent assumed to be coerced and subjugated can downplay the consciousness of actors and their ability to understand and determine their existences. From this perspective, critical theories may actually desensitise the ethnographer’s experience, and obscure the very social relations he or she is trying to study. On the other hand, an over-emphasis on struggles around local practices risks leaving deeper issues of irrationality and oppression unchallenged (Alvesson and Willmott, 2012).

If the key to using critical thinking within qualitative field study is finding the right balance between the ethnographic focus on understanding and the critical focus on explanation, then one possible solution, as Jönsson and Macintosh (1997) have suggested, is to consider how explanatory theories might be applied *subsequent* to the ethnographic

experience, rather than prior to or during the experience. They argued that the researcher should generate a dialogue in the write-up stage, in which the researcher is encouraged to ground theories in the ethnographic data, develop a critical narrative, and then apply and interrogate newly generated critical explanations by going back into the empirical domain for a second time. In this way, critical theories are not applied in a directive way to the ethnographic research, risking theoretical closure. Rather, they are seen as resources that extend the original ethnographic analysis in a way that offers the additional intriguing possibility of the empirical study informing the theory.

In recent years, a number of field studies have emerged that have sought to adopt a more explicitly transformational and micro-emancipatory approach to the study of accounting practices. These field studies have tended (perhaps inevitably) to be based in the third sector and local government rather than commercial settings, and involve experimentation with more participatory forms of management accounting, that seek to democratise the budgeting process (see, especially, Bryer, 2014; Célérier and Cuenca Botey, 2015). Beyond management accounting, the potential for in-depth qualitative fieldwork to adopt a more explicitly value-laden or (micro) emancipatory approach has also resonated within both the corporate social responsibility (Bass and Milosevic, 2016) and (perhaps especially) social accounting academic communities. Dey (2002) and Adams and Larrinaga (2007) both identify a similarity between Jönsson and Macintosh's account of ethnography being marginalised by critical accountants, with the hostile reception given by critical accountants to what is often referred to as the 'social accounting project' (Gray, 2002). Many social accounting scholars have argued that accounting is not intrinsically

oppressive, and may possess enabling and emancipatory potential (Gallhöfer and Haslam, 2003).

To explore this potential, they argue that critically-informed field studies ought to be seen as a valuable means of developing a research agenda that engages directly with organisations that are increasingly experimenting with new forms of social and environmental accounting and reporting. In particular, Dey (2002) and Adams and Larrinaga (2007) emphasise the importance of forms of engagement research that have the intellectual resources needed to confront the failure of organization-centred accounting and reporting to bring about meaningful sustainable transformation. Adams and Larrinaga further point to the existence of a number of empirical field studies in social and environmental accounting that embody the principles of critical ethnography, including the work of Dey (2002, 2007), who studied the implementation of social accounting within the fair-trade organization Traidcraft plc.

Dey's ethnography adopts some of the suggested methods advocated by Jönsson and Macintosh, in terms of an additional follow-up stage involving consideration of explanatory (in this case, neo-institutional) theory. However, in Dey's study, the process of disengagement and later critical reflection led ultimately to the recognition of the failure of social accounting to augment the organisation's accountability to its stakeholders. Drawing on these findings, Dey (2002) suggests that a major missing element within the Traidcraft study was in using ethnography to inform the social accounting practice itself, rather than the interpretive and reflective work of the researcher. Dey then considers the

potential for ethnographic fieldwork to facilitate more democratic and participatory (and, perhaps, emancipatory) forms of accounting practice.

The potential of critically-informed field study engagements as a means to develop forms of participatory and dialogic accounting, that can contribute towards sustainable transformations is a theme that has been further explored and developed by others in the social accounting literature, including Bebbington et al. (2007), Brown (2009), Brown and Dillard (2013) and Gallhöfer et al. (2015). While these studies have sometimes been restricted to more conceptual and theoretical discussion, a few pioneering field studies have started to emerge in the literature. For example, Contrafatto et al. (2015) undertook an in-depth field study that explored the role of informal, locally-produced accounts in the setting of a school in Peru. The new accounts were designed to make visible unsustainable practices and to enable communities to begin to embed more sustainable thinking and actions. The authors drew on the results of the study to suggest that accounts produced in this participatory and dialogic fashion can be supportive in local transformation projects.

Section 5: Concluding remarks

This chapter has outlined the emergence, underlying assumptions, practical adoption and wider potential of ethnographic, ethnomethodological and anthropological studies in accounting. The contribution of such studies to an understanding of accounting's role within organisations has been, for some at least, very significant, with distinguished scholars such as Miller (2006) declaring that ethnography represents one of the four most

significant movements within interpretive accounting research. However, even amongst those who would endorse ethnography's status as a mature sub-domain within IAR, some questions remain. For example, Ahrens and Chapman acknowledge that "accounting is not a discipline known for the widespread use of ethnography" (2006, p. 828). In addition, the relatively sparse uptake of ethnography by accounting scholars has been piecemeal and eclectic in theoretical terms (Chua, 1988) as well as (perhaps inevitably) fragmented in terms of building a coherent body of insights and findings (Baxter and Chua, 2003; Parker, 2012). Furthermore, as section 3 in the chapter has pointed out, a degree of misapplication and/or under-selling of the ethnographic credentials of some studies has also undermined efforts to delineate clearly the boundaries of the discipline in the prior literature. Even the fundamental value of ethnography within IAR has been challenged, as it found itself caught up in debates with critical accounting scholars about micro-level depth and macro-level breadth (Tinker, 1998; 2005).

Perhaps quite unexpectedly, however, this debate has in some ways also helped to re-energise attempts to develop genuinely democratic and participatory forms of accounting (Alvesson and Willmott, 2012) and to engage with organisations and communities in order to explore the role of accounting in bringing about sustainable transformations (Adams and Larrinaga, 2007). These avenues of possibility, alongside the gradual adoption of wider Latourian, Foucauldian, institutional and structurationist theoretical perspectives, certainly suggest that accounting ethnography is developing and maturing as a sub-discipline. More importantly, recent critical ethnographic field studies adopting a more explicit transformational approach (Bryer, 2014; C  lerier and Cuenca Botey, 2015; Contrafatto et al., 2015) have provided grounds for optimism that accounting interventions can be

influential in bringing about (micro) emancipation. At the same time, whilst it is clear that the sub-discipline has travelled some distance away from its intellectual roots in cultural anthropology, this has not deterred others within the academic community from continuing to see cultural anthropology as a great source of potential for new insights (Ahrens and Mollona, 2007; Harney, 2015).

In conclusion, it is worth reflecting on the work of Parker, who, in his recent appraisal of qualitative field studies in accounting, called for more engaged research that can “[go] beyond ‘what is’ to... ‘what might be’, [...] critique and challenge conventional wisdom so that previously unimagined strategic possibilities can be opened up for the future, [...] reveal the human, social world behind the numbers [...], and trigger new forms of ‘accountings’” (2012, p.68). The review of the literature in this chapter suggests that recent progress towards this vision has been good, and the future outlook for the sub-discipline is positive.

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