



On hypocrisy, the *phronemos*, and kitsch: A reply to our commentators



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ABSTRACT

The commentators expressed a number of concerns regarding our paper and they provided useful insights by reframing our findings from a more exacting Kunderian perspective as well as from yet other, theoretical points-of-view. In our reply we address the three commentaries in turn, and we do so using a Kunderian lens. We conclude by highlighting a number of useful research directions to which the commentators alert us.

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Human beings are intensely social creatures, which is why morality plays such a large role in their lives. That said, the study of moral values and the ethical problems that people face is not a scientific priority. Instead, the focus, especially in the natural sciences, is on the production of technology and knowledge – *techne* and *episteme* – and often for their own sake. This means that there is no necessary correspondence between ‘scientific progress’ and the resolution of the personal and social problems that members of the public face in their efforts to realize ‘what is desirable and of value’ (Cooper and Morgan, 2008; Flyvbjerg, 2001; Maxwell, 2007). This misplaced focus has, among other things, resulted in a decline in legitimacy and public trust in the scientific field (Gauchat, 2011).

Luckily, accounting and auditing researchers are somewhat less monomaniacal in their focus, choosing to supplement their hard scientific endeavors with the study of value (*albeit* pecuniary), trust, moral hazard, and other notions that speak at least in some way to the idea of the desirable (and undesirable) in human life. This supplementary focus notwithstanding, concern regarding the things that accounting actors find ‘desirable and valuable’ and the problems that they confront in

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achieving these things remains largely outside of the ambit of accounting research. Research appreciative of the highly diverse and variegated nature of morality and ethics and the universe of (non-quantifiable and non-monetizable) 'human goods' that accounting actors and their constituents actively seek is even more rare.

Our paper was aimed at addressing this problem. We adopted the position that human values matter to accounting actors, and we wanted to focus on the obstacles that prevent those values from being realized. We thought this was especially important in the area of internal auditing, an under-researched and semi-autonomous field that many have identified as 'conflicted' (Abdulrahman et al., 2003; Knechel, 2007). We consciously adopted a research approach that makes the determination of what is 'desirable and of value' to internal auditors a priority. We purposely cast our net wide, choosing a wide array of actors, from day-to-day auditing practitioners to a moral exemplar to the institute's official spokespersons. We also felt it necessary to inquire about the context within which internal audit takes place, as we thought this would help us better understand the problems that internal auditors face in their efforts to realize 'the desirable and valuable'. This is why we specifically began with the individual experiences of practicing internal auditors.

Attempting to transform internal auditing research into a kind of phronetic inquiry, one having as its basic aim 'the enhancement of personal and social wisdom' (Cooper and Morgan, 2008; Flyvbjerg, 2001; Maxwell, 2007), requires the help of theory. To this end, we consciously employed classical moral philosophy – teleic, deontic and aretaic ethics – and two less conventional theories, performative theory and Kunderian/Nietzschean existentialism. The former helps us understand whether an action is 'right' and the person acting is 'good'. Performative theory simply says that accounting actors create reality as much as they observe it, which is why auditors should probably care about ethics. Kunderian existentialism builds in a sensitivity to dogma, both religious and political, and also validates secular morality (albeit in an uneasy way).

Not surprisingly, and as the three commentaries clearly show, our attempt was not without its limitations, and the commentaries raise a number of important questions. These concern not only the practice, actors and context of internal audit, but also the act of research itself. It is worthwhile to consider the commentaries separately, and we do so using a Kunderian lens. Kundera suggests that existence is characterized by both lightness and weight, and it turns out that the commentaries can also be characterized in this way: Nickell and Roberts (2014) approach our paper with a rather light touch, Lehman's (2014) commentary is somewhat more weighty, and Boyce's (2014) analysis is both light and heavy—light in respect of the topic of internal audit, and heavy in respect of our own analysis, especially concerning our rationale for assessing the words and actions of internal auditors and our use of the conceptual dualism of lightness/weight. However light or heavy, the three commentaries are valuable and welcome, and they not only provide ideas for future research, they also offer some important snippets of wisdom.

Suggesting that internal auditors are neither moral nor immoral (or not 'not necessarily immoral,' to be exact), Nickell and Roberts (2014) keep their commentary light, avoiding becoming weighed down in moral philosophical theory and debate. Indeed, they avoid the issue of morality almost entirely. Further evincing the lightness of their approach, they mention, yet leave unspecified and untheorized, the set of 'powerful organizational actors' that are said to influence the behavior of internal auditors. How internal auditors are moral or immoral, and what and who it is that affects them, is not, it seems, a particularly interesting question from the point-of-view of the theory that the authors invoke.

That theory is Brunsson's model of organized hypocrisy, a family member of institutional theory (Scott, 2008). The merit of their model lies in its explanatory ability. Specifically, it offers a reason why the Institute of Internal Auditors (IIA) provides a decidedly ceremonial or ritual approach in its representation of ethics and not a weightier or more 'meaning-full' approach. It further helps explain why, in politicized environments such as those occupied by internal auditors, conflicting ideologies can simultaneously be espoused, such as, for instance, a consulting/value-added ideology and a monitoring/policing ideology. The particular wisdom in their approach lies in asking us to see the IIA's ethics materials as a form of legitimating talk, one loosely-coupled or even counter-coupled to the IIA's actions. Their theory does not view these materials as a resource aimed at helping those who confront a moral dilemma, as our moral philosophical theories have us rather naïvely assume. That the IIA promotes two clearly conflicting ideologies and offers ethics resources that have little substance might be seen as hypocritical, but it really needs to be seen as *essential*. Were the IIA to offer a unitary and coherent ethical message wholly supportive of either free-market individual utilitarianism or, alternately, highly-principled and public interest-oriented auditing, the IIA would lose some of the valuable legitimacy that has been granted to it by its various internal and external constituents.

Researchers might wish to examine other ethics-related pronouncements in the field as forms of legitimating talk, remaining open to the possibility that these pronouncements might actually be intended for other purposes (e.g., to help resolve ethical dilemmas). Since the authors do not elaborate on the issue of the extent to which hypocrisy (such as that of the IIA) is excused, we think it would also be worthwhile to investigate how far a professional body such as the IIA can go in espousing two contrasting aims before its constituents actively resist, thus eroding legitimacy. Building on this, how do organizational sub-groups of internal auditors deal with ideological messages with which they do not agree? What coping mechanisms do they employ?

While Nickell and Roberts (2014) help us better understand the institutionalization of symbolic and material practices in the field of internal audit, their lightness is accompanied by a few troubling absences. For one, we are not clear how the theory that they adopt can help us understand what is 'desirable and of value' to the internal auditor *qua* human being. Equally important are questions about the powerful organizational actors that the authors say affect the behavior of internal auditors. Who are these actors and what kind of power do they wield? Alternately, what kinds of capital do these actors

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