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Developing appreciation of micro-organizational processes of accounting change and indicating pathways to more ‘Enabling Accounting’ in a micro-organizational domain of research and development

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ABSTRACT

The paper contributes by developing and refining the critical theoretical framing of organizational processes implicating accounting change. This includes articulating how accounting can become more ‘enabling’ in a dynamic micro-organizational context. The latter articulation reflects a critical theoretical appreciation and mobilization of the construct ‘enabling accounting’ that begins to contextualize and reconcile aspects of differing usages of this construct in the literature. In framing organizational processes implicating accounting change, the paper furthers understanding of accounting colonization around categories building upon Laughlin (1991) and related studies, including work seeking to develop Laughlin (notably Tucker, 2013; and the Social Network Theory he promotes). Change pathways implicating colonization are in this respect seen as shaped by structural, relational and social mechanisms. The theoretical framing advanced helps to illuminate aspects of colonization processes that facilitate, as well as hinder or counter, meaningfully enabling dimensions of accounting. This enhances the critical theoretical appreciation of colonization in terms of a more complex evaluation. The theorizing is fleshed out and developed through an action research project conducted at the Research and Development (R&D) site of a multinational corporation in France during the implementation of a performance measurement system (PMS). In theorizing accounting colonization and dynamics of an enabling accounting in an R&D setting, we add to prior appreciations of the relation between creative, innovative, ostensibly intuitive and unstructured processes, and, systems of financial control.

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1. Introduction

Laughlin (1991) and related studies (e.g., Broadbent & Laughlin, 2005; Dent, 1986, 1991; Laughlin, 1984, 1988; Laughlin & Broadbent, 1993) pursue a critical perspective on accounting change in a micro-organizational context. These works

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articulate appreciation of accounting colonization. We have affinity here with the critical theoretical framing – the concern to uncover problematic processes implicating accounting and to arrive at better ways. At the same time, we seek to refine and develop the theorizing, consistent with attempts to enhance critical theorizing of accounting through dimensions of post-Marxist work (e.g. Brown, 2009; Brown & Dillard, 2013; Dillard & Roslender, 2011; Gallhofer & Haslam, 2003; Gallhofer, Haslam, & Yonekura, 2015).

In this regard, we mobilize a critical perspective on the construct ‘enabling accounting’. This goes beyond the dichotomies of much prior critical work. And it theorizes and mobilizes ‘enabling accounting’ as a progressive force. Our perspective allows us to insightfully draw from and reconcile aspects of diverse usages of enabling accounting in the literature (Ahrens & Chapman, 2004; Broadbent & Laughlin, 1994; Broadbent, Ciancanelli, Gallhofer, & Haslam, 1997; Gallhofer & Haslam, 1991, 2003; Mundy, 2010; Oakes & Berry, 2009; Wouters & Wilderom, 2008). We integrate our appreciation of enabling accounting in a theorizing of accounting colonization that substantively builds upon the key prior work of Laughlin (1991) and related studies, including work seeking to develop Laughlin (notably Tucker, 2013). In doing so, we begin to articulate senses in which accounting can come to be more meaningfully enabling even in the accounting colonization of a micro-organizational domain. This enhances critical theoretical appreciation of accounting colonization, offering a more complex evaluation of the phenomenon. Scant research has so far been done in this area.

We confirm in the above context the relevance of an appreciation of networks, and Social Network Theory (SNT) – as promoted by Tucker (2013) – in developing Laughlin’s (1991) theorizing. Appreciating networks allows us to see better how change pathways involving colonization are shaped not only by structural but also relational and social mechanisms. It also offers insights into why particular change pathways are followed. Adding to this, we here delineate how interactions of structural, relational and social mechanisms implicated in accounting transformation facilitate, hinder or counter enabling dimensions of accounting.

Further, we refine the theorizing and add flesh to the skeletal framings of the literature through an action research project conducted at the French R&D site of a multinational corporation during the implementation of a performance measurement system (PMS). We elaborate how the implementation involved a form of accounting colonization.

The focus upon R&D in a micro-organizational context is here an additional dimension of interest. In theorizing accounting colonization and dynamics of enabling accounting in such a context, we add to prior appreciations of the relation between creative, innovative, ostensibly intuitive and unstructured processes, and, systems of financial control.¹

The structure of our paper is as follows: development of our framing; overview of our research methods; elaboration and discussion of an in-depth longitudinal empirical case analysis; concluding comments.

2. Developing the theoretical framing

In this section, we firstly elaborate critical theorizing of accounting colonization in a micro-organizational context, offering a critique but extension of Laughlin’s (1991) skeletal framing and related work. This reflects appreciation of networks as promoted by Tucker (2013). Secondly, we critically develop the construct ‘enabling accounting’ and elaborate the relevance of this in relation to advancing theorizing of accounting colonization.

2.1. Accounting colonization

Laughlin (1991) drew upon Dent’s (1986) empirical evidence of a change in organizational culture (from engineering to accounting) to develop organizational models that describe accounting colonization pathways. Laughlin’s (1991) skeletal framework articulates structural characteristics of three possible pathways engendered by disturbances threatening to entail a colonization that is negatively construed: “rebuttal”, “reorientation” and (strong) “colonization”. More recently, Tucker (2013) further developed Laughlin by articulating a perspective addressing these pathways by reference to relational dimensions.

These theoretical works interest us here in several ways. Laughlin’s (1991) skeletal approach is geared to the critical analysis of pervasive organization-wide change processes linked to accounting colonization. Tucker’s (2013) development of the relational dimensions adds to Laughlin (1991) in elaborating the significance of the networks through which organizational change processes must pass.² Appreciating network settings, structural, relational and social mechanisms and giving more attention to processual detail promises additional insights relative to prior studies, including, for instance, into accounting colonization’s complexity and unpredictability. We can thus develop appreciation of colonization around notions such as the rate of change, the location of change agents, communication channels used and their relational content, and, colonization’s social dynamics.

¹ This area’s literature is substantial e.g., (Hayes, 1977; Pappas & Remer, 1985; Clark & Fujimoto, 1991; Roussel et al., 1991; Weinstock, 1991; Armstrong & Tomes, 1996; Abernethy & Brownell, 1997; Kerssens-van Drongelen & Cooke, 1997; Nixon, 1998; Szakonyi, 1998; Zan et al., 2000; Bisbe & Otley, 2004; Dittillo, 2004; Elsbach & Hargadon, 2006; Hargadon & Bechky, 2006; Baraldi & Strömsten, 2009; Bisbe & Malagueño, 2009; Davila et al., 2009a, 2009b; Revellino & Mouritsen, 2009; Jorgensen & Messner, 2010; Adler & Chen, 2011; Jeacle & Carter, 2012).

² For Baraldi and Strömsten (2009), appreciating networks is very important in some contexts, including R&D.

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