



ELSEVIER

Contents lists available at ScienceDirect

The British Accounting Review

journal homepage: www.elsevier.com/locate/bar

The power of language in legitimating public-sector reforms: When politicians “talk” accounting

Mariannunziata Liguori ^{a, *}, Ileana Steccolini ^b^a Queen's University Management School, Riddel Hall, 185 Stranmillis Road, Belfast BT95EE, UK^b Newcastle University London, 102 Middlesex Street, London, UK

ARTICLE INFO

Article history:

Received 30 March 2017

Received in revised form 4 September 2017

Accepted 17 September 2017

Available online xxx

Keywords:

Public-sector accounting reforms

Legitimation strategies

Politicians

Central government

ABSTRACT

Language can play an essential role in shaping how accounting reforms and the information around them are communicated and legitimated. However, scant consideration has been given to study what happens when politicians are the decision makers of accounting changes. This paper explores the political use of language by investigating how the Members of Parliament discuss about public-sector accounting reforms, and deploy different rhetorical strategies to legitimate or de-legitimate them. Through the analysis of Italian parliamentary debates in the 1990s and 2000s, this study highlights how the use of language can facilitate the exercise of power by deploying arguments rhetorically dominated by authorisation and moralisation strategies. The rhetorical arguments brought forward allow politicians to disguise their loss of power in favour of the European Union, depicting their actions and proposals as necessary and/or in favour of the public interest.

© 2017 Elsevier Ltd. All rights reserved.

1. Introduction

Language can play an essential role in shaping how change and reforms are communicated and legitimated. Language represents a means of symbolic power that grants the speaker unlimited possibilities to gain the audience's support (Bourdieu, 1991). This is not less true in a context, the public sector, where major changes and reforms have been introduced over the past few decades, touching, among others, accounting systems. In the case of public-sector accounting reforms, in particular, the Members of Parliament (MPs) are bestowed by the citizens with the power and responsibility to decide about the introduction of new changes. There have been several calls to look more into how accounting is implicated in politics and how, in turn, politicians and politics are implicated in accounting (Ezzamel, Robson, Stapleton, & McLean, 2007; Van Helden, 2015). A number of studies have explored politicians' use of accounting data, understanding of accounting reforms and their role during their implementation (Ter Bogt, 2004; Ezzamel, Hyndman, Johnsen, Lapsley, & Pallot, 2005; Flury & Schedler, 2006; Liguori, Sicilia, & Steccolini, 2009; 2012; Saliterer & Korac, 2013; Ezzamel, Hyndman, Johnsen, & Lapsley, 2014). Some have specifically looked at political accountability itself (Ezzamel et al., 2005; Reichborn-Kjennerud, 2013). While in such studies politicians have been seen as users of accounting, less consideration has been given so far to what happens when politicians discuss and approve accounting reforms. Although the above studies have suggested that the actual understanding and use of accounting information by politicians is limited, MPs are required to discuss and approve public-sector accounting reforms and enter the reform arena to support (or undermine) possible changes to the accounting systems.

* Corresponding author.

E-mail addresses: m.liguori@qub.ac.uk (M. Liguori), ileana.steccolini@ncl.ac.uk (I. Steccolini).

The aim of this paper is to explore the political use of language and, specifically, investigate how MPs discuss public-sector accounting reforms, and deploy different rhetorical strategies to legitimate or de-legitimate them in front of the Parliament and their peers. The case under analysis refers to Italian central-government accounting reforms and the related parliamentary discussions in the 1990s and 2000s. The study, by looking at political discourses, investigates different ways of legitimating accounting reforms over time. The period covered goes from when Europe was first invested by the managerial wave of reforms (also known as New Public Management -NPM) in the 1990s, to the adoption of the euro, and from this to the hard consequences of the global financial crisis. Italy represents a particularly interesting context, on the one hand because of it being considered a mild adopter of NPM reforms (or a neo-Weberian country, [Pollitt & Bouckaert, 2011](#)); on the other hand, because it is the largest country (by population, GDP and public debt) in the Eurozone which faced particularly difficult conditions as a consequence of the global financial crisis.

This study contributes to the limited literature on the theme by investigating the language and legitimation strategies used by politicians when debating public-sector reforms. In doing so, it discusses the symbolic power of language exercised through the use of particular legitimation strategies by actors, the MPs, who generally have limited knowledge of the technical (accounting) matters being debated. It also addresses recent calls for exploring how accounting is implicated in discussions about crises and austerity ([Bracci, Humphrey, Moll, & Steccolini, 2015](#); [Hodges & Lapsley, 2016](#)). Finally, the study contributes, more generally, to gain a better understanding of the processes through which politicians discuss and approve accounting reforms, especially with reference to civil law countries.¹ The paper is structured as follows: the next section reviews the relevant literature on the topic; section three presents the methodology, and the fourth discusses the main results of the empirical analysis. The fifth section concludes by highlighting some implications and suggesting possible further research avenues.

2. Language and legitimation strategies: political tools?

The role of language in organisations, institutions, society and policy continues to attract significant scholarly attention, ever since [Saussure's \(1960\)](#) and [Berger and Luckmann's \(1966\)](#) seminal contributions, respectively on linguistics and sociology of knowledge. Indeed, already half a century ago, [Berger and Luckmann \(1966\)](#) pointed to the power of language and its role in the construction of reality by suggesting that (p. 55) “[l]anguage constructs immense edifices of symbolic representations that appear to tower over the reality of everyday life like gigantic presences from another world”. A decade later, [Meyer and Rowan \(1977\)](#) underlined the relevance of language as a source of legitimation. More generally, language has been often recognised to represent an instrument of control ([Hodge & Kress, 1993](#); [Reyes, 2011](#)) and a manifestation of symbolic power ([Bourdieu, 1991](#)) in both policy and society. Social and political legitimation are often sought by powerful groups and institutions, such as the State or Government, to gain normative approval for their policies and actions ([Rojo & Van Dijk, 1997](#)). Politicians, in particular, can use forms of symbolic power by bending language and debates to gain control over the audience and final legitimation for their actions, to justify their policies and to attract support around their political goals ([Cap, 2008](#); [Chouliaraki, 2005](#)). According to [Bourdieu \(1991\)](#), the meaning generated and shared through language is the result of the interaction between the speaker and the other linguistic products and devices that are simultaneously available to the audience in the same social space.

A significant body of research has focused on actors' search of legitimation and the central role language plays in such processes ([Green, 2004](#)). The symbolic effects of language, indeed, can be better understood by studying the formal mechanisms attached to it ([Bourdieu, 1991](#)). Legitimation is enacted by providing arguments that explain our social actions, ideas and thoughts, seeking the interlocutor's approval ([Baker, 2015](#)) and relying on publicly shared and justifiable systems of beliefs, values, and norms ([Fairclough, 2003](#)). Previous literature shows that the political search for legitimation (as a resource through which political power is exercised) is generally accomplished through persuasive or manipulative dialogue ([Baker, 2015](#); [Rojo & Van Dijk, 1997](#)). Politicians can do this by appealing to experiences, emotions and meanings that are purposefully constructed and shaped ([Bakhtin, 1981](#)). With reference to accounting, [Christensen and Skaerbaek \(2007\)](#) and [Skaerbaek and Christensen \(2015\)](#) showed that legitimation around accounting reforms can be increased through processes of “purification”, where language and expert (or consultancy) bodies mobilise positive arguments around the change, minimising resistance to it.

The use of linguistic legitimation strategies and devices by politicians is essential in the construction of consensus and in the political search for justification to government and parliamentary actions. Legitimation strategies, for instance, can describe actions in neutral or positive terms, emphasising their acceptability or de-emphasising their unacceptability ([Rojo & Van Dijk, 1997](#)), providing justification to why we should do something in a particular way ([van Leeuwen, 2007](#)). Building on institutional theory and critical discourse analysis, the literature on legitimation strategies has identified five possible discursive strategies, where language is used to gain legitimation ([van Leeuwen & Wodak, 1999](#)): authorisation, moralisation, narrativisation, normalisation and rationalisation. As [Joutsenvirta and Vaara \(2015: 744\)](#) highlighted, these strategies are “specific, but not always intentional or conscious ways of using discursive resources to establish legitimacy or de-legitimacy”.

Authorisation refers to (de)legitimation through authority of tradition, law and figures upon which authority of some kind has been bestowed. Moralisation strategies refer to (de)legitimation by reference to specific value (and ethical) systems. Narrativisation is about (de)legitimation conveyed through narratives: telling a story, indeed, can provide evidence of

¹ We are indebted to one of the referees for pointing out this additional contribution of the paper.

Download English Version:

<https://daneshyari.com/en/article/7414582>

Download Persian Version:

<https://daneshyari.com/article/7414582>

[Daneshyari.com](https://daneshyari.com)