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Participation in budgeting: A critical anthropological approach



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A B S T R A C T

Accounting researchers adopting structural and post-structural interpretive approaches have long criticized mainstream assumptions about the enduring economic aspects of accounting systems, highlighting their roles in reflecting and shaping social realities that are contradictory, diverse, and changing. The paper aims to develop this critique by inquiring empirically and philosophically into the roles that constructing participation in budgeting might play in enhancing 'ontological plurality', that is, supporting actors' perspectives, abilities and concerns which are generally excluded by structuring action to maximize private profits. It defines and elaborates a critical anthropological approach using Marx's notion of 'social praxis' and Latour's idea of 'modes of existence' to highlight the theoretical contribution of anthropologists exploring beyond traditional divides over social agency through studies of grassroots participative responses to contemporary socio-economic crises. Drawing on ethnographic data collected through a multiple site case study of eight worker cooperatives in Argentina, the paper analyses how reciprocal relations between the actors' levels of agency in wider associative actions, and their degrees of participation in budgeting, caused gradual expansions in ontological plurality, moving the actors beyond their particular tensions and broader structural conflicts. Exploring the notion of 'ontological movements', the paper develops a continuum of participation and ontological pluralism in budgeting, which it argues contributes to the structural and post-structural interpretive accounting literatures through historical, constructive, and participative components.

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Introduction

Accounting researchers adopting different theoretical perspectives have yet to provide us with a plausible theory and detailed knowledge of the tensions, conflicts, and differences between people that can arise in and around participation in budgeting systems. To address this long-standing question the paper engages with strands of the accounting literature that offer critical alternatives to mainstream studies based on economic theory. According to the mainstream perspective, participation in accounting is merely as a politically neutral means of promoting

behaviour that supports supposedly natural and enduring economic objectives, and of correcting so-called deviations (Brownell, 1981; Merchant, 1998). Critical researchers, however, now generally agree that budgeting is not a uniform, mechanistic tool, but is deeply embroiled in the complexities of human ontologies, meaning that it shapes and reflects the symbolical structures that underpin our contradictory and diverse organizational and social lives (Burchell, Clubb, Hopwood, & Hughes, 1980; Child, 1969; Cooper & Hopper, 2007; Covaleski et al., 2013). The paper extends this critique by adopting a critical anthropological approach, broadly defined as an empirical and philosophical inquiry into the roles of participative budgeting in supporting greater 'ontological plurality' (Latour, 2013), that is, their roles in integrating actors' goals, abilities, and perspectives,

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that typically are excluded by structuring action according to dominant ontologies such as profit maximization.¹ It develops this perspective through a case study of the *Empresas Recuperadas*, cooperatives in Argentina created by workers responding to widespread closures of small to medium sized companies, and severe socio-economic and political crisis and upheaval. Worker cooperatives offer us an important arena because by collectivizing ownership they may resolve traditional conflicts of interest (Toms, 2002), enhancing the scope for alternative goals and values. Case studies of individual Argentinean cooperatives have found that participative budgeting supported the actors' different concerns to take part in wider social life through actions including workshops, demonstrations, and various cultural and educational activities (Bryer, 2011a; Bryer, 2011b). However, the single case approach risks over simplification for two main reasons. First, although it allows us to explore the notion that the participants of budgeting act according to specific and varying values and aims (Ahrens & Chapman, 2006), it limits our theorizations of the social scope for ontological pluralism, and of the politics of enhancing this potential. Second, while individual case studies provide insights into the historical context (Covaleski and Dirsmith, 1988, 1995), they cannot provide the necessary comparative perspective for reflecting more broadly on the potentials for making budgeting systems more participative and pluralistic, and therefore for reflecting on the potentials for failure.

The paper's critical anthropology addresses these conceptual limitations, constructing a theoretical continuum of participation and ontological plurality in budgeting using data collected through a multiple site ethnographic methodology, based on observations and interviews conducted in eight *Empresas Recuperadas* between February 2006 and April 2007. It argues that the continuum highlights the theoretical contribution to critical accounting of anthropologists studying grass roots participative responses to the conflicts and limits of prevailing social and political structures (Gledhill, 2013; Kasmir, 2005; Schaumberg, 2008). Drawing on the structural and cultural Marxisms of Braverman, Burawoy, and Bourdieu, this literature seeks to challenge dominant assumptions about the universal economic character of human action by adopting a comparative perspective, based on studies of how subordinated actors in particular societies and moments can collectively challenge dominant ontological boundaries (Abram & Weszkalnys, 2013; Gledhill, 2012; Roseberry, 1997).² For example, Kasmir's (1996) study of the Spanish Mondragon cooperatives showed that some members involved in wider actions with independent labour organizations developed radical concepts of their participation and cooperation, which they mobilized to challenge the profit maximization goals of directors by preserving pay equity, and expanding the scope to pursue wider objectives through

participation in planning and control. However, often a tension exists in the anthropological literature between findings showing more pluralistic courses of action, and theorizations of participation as simply reflecting the effects of prevailing social and political structures (Abram & Weszkalnys, 2013; Gledhill, 2013; Kasmir, 1996; Kasmir, 2005).

The paper resolves this tension and develops the anthropologists' insights into a continuum by exploring the relations between Marx and Engels (1962, 1963), notion of social praxis and Latour's (2005, 2013), concept of modes of existence. Marx's concept of social praxis is the learning that actors do, through wider actions that connect them to others, about the social character of their concerns and skills. Marx and Engels (1962, 1963) theorizes how actors come to develop a specific "need for society", understanding and developing their relations with others as both the source and content of their own goals and capacities to achieve them, and therefore to question their dependency on supposedly asocial and external things such as money and profit (Avineri, 1968). However, to understand the roles of participation in constructing a more expansive collective unity, we need to connect social praxis to Latour's notion of modes of existence, which is the learning that actors do, through interaction with abstract and concrete tools such as budgets and reports, about how to plan and realize progressively more heterodox, far-reaching, and durable social actions.³ Following Latour suggests that greater social levels of participation in budgeting, that is, involving more actors in more extensive planning and control aspects, may enhance the scope for integrating a wider range of perspectives in ontologies by enabling the actors to develop their socially "reflexive capabilities" and "sources of innovation... (in) ontologies" (2013: 292).⁴ The paper develops and tests these interrelated hypotheses by using its eight case studies to explore reciprocal relations between the actors' social levels of agency in wider associative actions, and their social levels of participation in budgeting. Its continuum is therefore a way of tracking these relations, and understanding them as the socio-political forces that drive gradual expansions in the range of actors' goals, abilities, and perspectives, structuring collective action.

Previous Marxist and Latourian accounting studies have generally disagreed about how to understand social agency (Cooper & Hopper, 2007), that is, the relations that can exist between individual actors and social structures, thus mirroring a wider divide in the critical literature between structural and interpretive/post-structural perspectives (Ahrens & Chapman, 2006; Hopper et al., 1987). Whereas structural Marxist studies conceive of an enduring binary opposition at the societal level between material interests spanning the entire capitalist epoch (Hopper et al., 1987;

¹ As an 'ontology' is a symbolical means of guiding and organizing collective action (Latour, 2013), and the dominant ontologies are profit maximization and capital accumulation, a more 'pluralist ontology' is a symbolic means of encompassing a wider range of actors' goals, views, and abilities, than the dominant ontologies normally allow.

² Dominant ontological limits are therefore the social constraints to actors' concerns, aims, and abilities entailed by structuring action according to profit maximization and capital accumulation.

³ Budgeting systems are therefore an example of modes of existence when actors use and shape them to develop their skills for structuring action in more ontologically pluralistic ways. Another possible example, suggested in the conclusion for future research, is enterprise resource planning systems.

⁴ Latour (2005: 88) acknowledges that his interest in actors' abilities to construct more pluralistic ontologies comes from Marx's social theory.

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