



**CATS, RATS, AND EARS:
MAKING THE CASE FOR
ETHNOGRAPHIC ACCOUNTING RESEARCH**

**Sten Jönsson and Norman B. Macintosh
Working Paper 1/96**

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SYNOPSIS

This paper argues that ethnographic or interpretive accounting research studies (EARS) which have been marginalized or ignored by critical accounting theory studies (CATS) and rational accounting theory studies (RATS) are a valuable way to understand the way accounting works in actual organizational situations. The problem of researching trust and its relation to accounting is used as an example where EARS seems to hold the edge over both CATS and RATS. The paper describes three main types of EARS - cognitive anthropology, symbolic interactionism, and ethnomethodology and presents an accounting study example of each.

The paper then sets up a conversational debate between EARS, CATS, and RATS in order to bring out their major points of disagreement and similarities. While each side gives place of privilege to meaning construction, language, and interpretation, EARS find that CATS are rigidly foundational, that their story regarding, say, trust and accounting, has a commodified nature since it is always given ex ante before the research begins, and that CATS researchers in general conduct their research a long distance from the field of actual actors. CATS come back to argue that EARS can never gain leverage on the deep domination structures running below a culture and which penetrate and shape power relations, they invariably support the status quo and it is not enough to just "tell a good story" since the idea of a theory-less and neutral story is an impossibility.

The paper concludes by speculating that some sort of rapprochement might be worked out whereby EARS will be induced to work more closely to current theoretical discourse and that CATS and RATS will pay more attention to the stories and beliefs of the real actors in the culture. The big challenge seems to be to find out whether trust and accounting are phenomena on different levels of analysis that can be studied (following Wittgenstein) as figure and ground or whether they are mutually constitutive and thus something we should not talk about - at least until we know more.

MOTIVATION (Norman)

This paper started as a search for some kind of an answer to a conundrum that had been bothering me for some time. I had observed that when Swedish academics came to the UK with their ethnographic accounting research studies (EARS), they presented a picture of Swedish companies as highly democratic, cooperative, gender-neutral, non-hierarchical, humanistic, and high in trust (Samuelson, 1990). These companies operated mainly on "community" rather than on the basis of either "market" or "hierarchical" control. This picture, however, was usually abruptly dismissed by UK critical accounting theorists (CATS) who quickly moved to problematize what they called the Swedes' naive version asserting that the latter did not understand that the world worked on the basis of an exploitive capitalistic system in which two antagonistic classes are embedded in a dynamic dialectic contradiction featuring commodified labor, alienation, false consciousness, and class conflict; or a hegemonic regime whereby the ideas of a patriarchal elite ruling class successfully promulgate the ruling ideas; or a micro-physics of disciplinary and punitive discursive formations whose knowledge/power effects produce the individual as a docile, obedient body useful to society.² While the Swedes' research relied on long, extensive field studies inside actual companies but were thin theoretically, their UK critics' research was rich in theory but thin on empirics. Both camps, however, ruled out the American version of rational accounting theory studies (RATS).

As a Canadian, I had much in common with the Swedish position. If you take away the language difference, and compare say life in Gothenburg and Halifax, or Stockholm and Vancouver, or Ipsala and Saskatoon, the rest would be much the same. At the same time, Canadians have deep roots in the UK and France and so the critical theory versions also hold more than a modicum of credibility for us. And, of course, Canadians are always quick to distance themselves from our American cousins even though we probably have more in common with them than either the Brits or Swedes.

As luck would have it in 1993 I had an opportunity to explore my conundrum. I visited Sweden and spent some time with Sten Jönsson and Thomas Polesie in Göteborg. During my visit I tried to understand better the nature and merits of ethnographic-type research in accounting. This paper is a result of that visit and it is written in an interactive - dialogic mode. A major aim is to explore some sort of rapprochement between CATS, RATS, and EARS. We ground our discussion in the issue of "trust in accounting systems".

² See Ezzamel & Willmott (1992) as a typical example.

TRUST (Sten)

Suppose you had just completed the field phase of a study of a "lean" production control system. A team of friendly managers had provided you with a host of system specifications, definitions of variables, design and frequency of reports, incentive mechanisms -- everything. You were just packing up to leave, convinced that you had all the material you need to write a perfectly logical and publishable article, even if it was based on a case. In the objectivist view the test of knowledge is giving the observer epistemological privilege. Knowledge is to be able to describe a phenomenon in a way that fits theory by using concepts and definitions provided by that theory.

Then, when you turn towards the door your principal informant says: "Of course it wouldn't work if we did not trust people!" You say "Yes, of course!" and leave. You think about what she or he said on your way home. You talk to a colleague who says: "Yes, of course! Any lean production model is built on the assumption that people can be trusted. Otherwise you couldn't be sure that decisions are carried out as intended" ... "and even if they were not, this lean production control system is designed to monitor performance so that corrections can be applied quickly. Otherwise the effects of deviations would spread."

Your colleague hesitates, realizing that the argument assumes that which it is supposed to prove. Now you are convinced that you have to find out what your friendly informant means by the statement that "It wouldn't work without trust". You talk about trust and your informant is adamant that it is possible to know whom to trust and that with some people it is an insult to check up on them to see if what they tell you is true. It is also a principle with your informant that one must never betray given trust. The cost would be prohibitive.

"But surely," you say, "if the system shows that a trusted person does not perform to standard" ... "Then I would suspend judgement until I was very sure of that" ... "but, you said that the whole idea with this lean production control system was real time and that deviations could be dealt with quickly!" ... "Well you can't interfere with people you trust, not without good reason ..."

You decide to make a study of whether trust is good for the system or vice versa, and which direction -- trusting or betraying trust -- is the primary one in real organizational life. You want to design a study to understand how trust is created and betrayed in the use of a lean production control system.

Only after such a study has been carried out is it possible to write that article about lean production control systems in use! But then you realize that you want to know not only the principles necessary to give an account of how trust relations work. You also need to know how to enter into a trusting relationship with the operators of a lean production system. You want to be able to produce not only an account of the essential features of the practices, an opus operadum, but also of the generative principles of the practices, their modus operandi (Bourdieu, 1992, p. 12).

But there are many ways of understanding beside paradigmatic meaning (Bruner 1990) like...language games...archeology of knowledge.... narrative meaning ... tactic knowledge ... intuition(?). Trust is a difficult concept to build research around. There are intuitive meanings that are likely to get in the

way of discursive understanding. There is also very little firm ground for a rigorous specification of the concept. Sometimes efforts towards rigorous definition will start out from the well established conception of opportunism. Williamson (1991) indicated a scale with "market" at one extreme and "hierarchy" at the other, situating trust somewhere in the middle. The corporatist literature (cf Streeck & Schmitter, 1985) tends to describe the third form of coordination (beside market and hierarchy) as "community" where trust relations form a core. Garfinkel (1963) tries to uncover the secrets of trust by experimenting with breaches of social conventions (e.g., letting students behave at home as if they were strangers and take notes on what happened; "Could I have a glass of water, please?"). Gibb (1978) develops trust as a process where trusting means opening up towards others and realizing-actualizing with others in interdependence. while Luhman (1979) takes a sociological-systemic perspective. Furthermore, on the basis of submissions to one of the management research journals, it seems like the issue of whether or not trust is a degenerated variety of opportunism will be debated in the near future.

So it seems reasonable to think that trust has to do with rules of the game. A person feels obligated to follow the rules and expect others to do the same while they, in turn, reciprocate. The establishment of the rules of the game is discussed by Garfinkel (1963) and also by Habermas (1984, c.f. vol. 1 p. 233, figure 2 Types of Argumentation). Once rules are established and trusted they define what constitutes a competent actor (i.e., a person that is able to represent the group in sensitive matters and can make commitments on behalf of the group). To be admitted into the group as a competent actor requires repeated demonstration of ability and willingness to live by the rules, and sincerity. The opportunistic actor would exploit the benefits of trust and then take off to exploit others in the same way. The trusting member will invest continuously in trust relations through interdependent problem-solving and openness to others which, of course, involves risk taking. This risk taking also achieves uncertainty reduction. For example, by entrusting a competent baby-sitter with my dearest thing, my child, I entrust her or him to deal competently with a large number of possible contingencies instead of issuing detailed instructions for each one of them. In this way I free my time for other activities.

Trust seems to be a concept that can only be described in terms of examples and discourse. It relates closely to responsibility, competence, interaction, roles, expectations, sincerity, etc. It seems reasonable to try to record interaction and analyse, together with the participants, how actions and responses effect trust in order to get a first approximation of the phenomenon. Measurement is hardly possible.

ETHNOGRAPHIC RESEARCH (Norman)

What Sten is saying is that maybe the best way to research trust is to conduct an ethnographic study.³ Ethnographic research in general involves

³ See Chua, 1988; and Puxty, 1993 for overviews of ethnographic accounting studies.

intensive, face-to-face participant observation in natural settings over long time periods. The aim is to produce a systematic narrative of the behavior and idea systems of the actors in a particular culture, organization, profession, or community of some sort including their conceptions, discursive practices, and interrelationships with each other (MacAloon, 1992). The central idea is to get as close as possible to the participants in the community that the research is going to describe. This means the researcher must "live-in" with members of the community for some time to experience in real time and space the ebb and flow of their social existence (Putnam et al., 1993). So the resulting narrative is based on first hand involvement by the researcher in the social setting being described. It provides a rich and thick portrayal of a way of life, a narrative that can be read and understood by people outside and inside the community. "Walk their walk, talk their talk, and write their story" is the researcher's motto.

So the hallmark of ethnographic research is that it is representational, hermeneutical, and rhetorical. Representational means to tell stories, narrate lives, and provide context in a thick and substantive way. Hermeneutical means to set forth categories, make comparisons, and interpret symbols and rituals, while rhetorical means to bring the distinctive social world into some sort of textual order that not only pleases the reader but, more importantly, produces a concrete, sharp, and complex portrait of life in the community, one that persuades the reader that the narrative can be trusted and that "... this is life as it is lived by real people, in real time, and in real places" (Putnam et al., 1993, p. 224). The narrative's validity rests not on any specific theory or data base, but on its plausibility and aesthetic appeal.

The final distinguishing feature of ethnography is that the researcher, unlike his or her critical theory counterpart, does not set out particularly to enlighten or emancipate members of the community from coercive and exploitive social relationships. (Although if this occurs as a result of the narrative, all the better.) This does not mean, however, that the poor, the voiceless, the dispossessed, the stigmatized, or the disinherited are ignored. Merely that the underdog does not necessarily get center stage. The reason for this is that the research goals emerge in the field as the study progresses. There are no pre-given aims except to write a thick and convincing description.

Ethnography, however, is not a coherent, unified and monolithic research genre. In fact there are several different brands each of which has somewhat different aims and focuses. Silverman (1985, 1993) offers a useful typology consisting of three types – cognitive anthropology, symbolic interactionism, and ethnomethodology. If the signature of cognitive anthropology is a focus on the speaking habits of the natives (communicating), the hallmark of the interactionist is the attempt to zero in on their shared thinking (symbolic constructs), while the stamp of ethnomethodology is a concentration on their doings (social practices). Key characteristics of each are summarized in Table 1.

Table 1: Distinguishing features of the three main ethnographic genres

Research Characteristics:	Cognitive Anthropology:	Interaction:	Ethnomethodology:
1. Main concern:	how actors speak	what actors are thinking – how they make their actions meaningful	how actors choose to do what they do
2. Particular focus:	what counts as communicative competence	the concepts and symbols actors use to conduct their social life	the orderly patterned character of actors' every day social practices
3. Describe in detail:	the natives' speaking habits	the actors intersubjective or shared symbolic world	the form of the actors' sense assembly equipment

Cognitive Anthropology

Cognitive anthropology is concerned primarily with the individual's communicative competence within a particular culture (Silverman, 1985). So the cognitive anthropologist aims to describe everything an actor needs to know and believe in order to communicate in a way that is acceptable to the other actors in the culture. The researcher tries to comprehend the culturally appropriate concepts through which the members conduct their social life and write a story (a narrative) about the essence of the actors' communicative competence, including both the implicit knowledge of the language that the actors use as well as what constitutes adequate performance in speaking or writing that language. Both knowledge and proper use of language are needed in order to cope socially in the culture. The cognitive anthropologist's narrative, straddling two cultures by first making sense of observations in one culture and then reporting in a way that makes sense in the other culture (Agar 1986), tries to capture that native communicative knowledge of "the beaten track" – what one has to know about language in order to function in that culture.

Interactionist Sociology

Interactionist sociology is at base concerned with providing rich descriptions of the way in which the actors in a culture create, reproduce, and at times change the culture's symbolic order by way of social interaction (Silverman, 1985). If the hallmark and strength of cognitive anthropology is a concern for forms of communication, then the distinguishing feature of interactionist sociology is its concentration on the ordinary aspects of the social system under analysis, particularly the small talk and other normal daily social interactions of the ordinary actor. The interactionist researcher focuses on capturing the process, not the form, by which the actors construct meaning since social reality is taken to be continually established symbolically during interaction. Interactionists, in short, take the viewpoint of the social actors and describe the situated character of their interactions over time and the meanings they share.

Ethnomethodology

Ethnomethodology overlaps in its aims with cognitive anthropology and interactionism but it has important differences in terms of its methodological aim to base conclusions in observable data (cf. Sacks 1992,

Watson & Seiler 1992). Ethnomethodologists are more interested in describing what actors are doing socially than with what they are thinking (interactionists) or how they are communicating (cognitive anthropologists). They are interested in understanding how actors jointly define the character of an event and how they sustain (or change) those meanings. So they try to capture the ways in which actors accomplish commitment, trust or whatever "is going on" in the social interaction under study. The aim is to discover the situated rationality of the actors' mundane, every day social practices in order to depict their universal interpretive procedures, practices and local stocks of social knowledge. The goal is to describe particularistic accounts of their common sense procedures used in situated contexts. The method is usually analysis of taped and transcribed conversation between competent people in their specific area of competence, but also of everyday conversations.

INTERPRETIVE ACCOUNTING STUDIES (Sten)

Some accounting studies following interpretive research guidelines have included the issue of trust and accounting systems. For example, Dent's (1991) study of the emergence in the 1980's of finance and accounting as the dominant cultural cognitive code at British Rail can be seen as an example of cognitive anthropology management accounting research. Dent describes the changing shared webs of signification and ideation systems as British Rail's organizational landscape shifted from an engineering-based culture to a finance and accounting-based one. He relates how the managers developed an understanding of accounting, its relation to organizational life at British Rail, and their new shared "accounting" vision of this world, and how that change in vision came into being and was sustained by accounting talk. The symbolic importance of engineering talk, previously the dominant cognitive mode, slowly eroded and was eventually supplanted by the new tradition of accounting and finance talk. While it did not happen overnight, slowly but surely the managers at British Rail came to trust the "bottom line" regional performance accounts.

Preston's (1986) study of how managers inform each other and themselves is an exemplar of interactionist management accounting research. Preston spent over a year as a participant-observer in the plastics container division of a large UK diversified firm. He gathered his data in a variety of ways – interviewing managers, talking informally with employees on the shop floor, chatting with them in their offices, eating lunch with them, listening to the chit-chat at the water cooler, and simply observing them as they went about their daily duties. He concluded that the managers did not trust the formal management accounting and control system as a means of "keeping informed" but rather relied on an unofficial, informal process of personal interactions and continuous exchange of information. They did, however, trust the formal systems for ex-post performance evaluation.

Jönsson's (1982) study of budgetary behavior in a city government illustrates the ethnomethodological approach. By using the different budget documents and the ongoing debate in the decision making body as background information and having weekly comments by one key informant, the chief budget officer, on recent behaviour, current situation, and expected initiatives

of actors Jonsson could map the budgetary 'game' over three budget cycles. This concurrent comment by an insider allowed reliable observation of how politicians and department heads used the rules of the budget game to promote their own claims in a series where overplaying one's cards one year resulted in the loss of trustworthiness and reprisals in the next, and of how the need for reform grew as actors were successful in the game. A key finding concerned trust.

In the second year, when the final budget negotiations took place during and partly after the election campaign, the participants experienced a decline in their trust of the rules of the game. A shift had occurred in the City Hall majority when the election was won on promises which the previous majority claimed were contrary to positions taken in the closed budget planning sessions. This was seen as a betrayal of commitments by the losing side who were taken by surprise during the last weeks of the campaign and later experienced budget cycle "disillusionment".

In the third year the new majority could implement a budget reform and increase taxes while referring to mismanagement by the old majority, but expenditure levels were on the increase and departments were learning to use the new rules of the budget game to improve their position. A conclusion was that actors learn to improve their performance in the budget game but there was little evidence of budgets being better in any reasonable sense.

In the foregoing sections we briefly described three games of ethnographic research – cognitive anthropology, symbolic interactionism, and ethnomethodology. We also illustrated them with summaries of actual field studies. In particular, we wanted to explore how such studies might be valuable for researching trust (and mistrust) and how accounting systems can play a crucial role in constructing and re-constructing trust relationships. This methodology differs significantly from both CATS and RATS studies. In the next section we try to set up a "conversation" between CATS, EARS and RATS..

CATS, EARS AND RATS (Norman)

CATS also focus on meaning construction and trust. In fact, CATS researchers are primarily concerned with the way accounting meanings get played out in organizations and institutions in the context of power relations. They describe how meaning comes to be politically mediated and how competing interest groups differ in their ability to produce and reproduce vital meaning systems, such as accounting ones, which construct social reality. This seems prima facie just the right approach for researching accounting and trust. But EARS argue against such a proposal. A brief review of the premises motivating CATS research will serve to put this rebuff in perspective.

The hallmark of CATS is its focus on the power acts of constructing and interpreting meaning in organizations and institutions by means of accounting and control systems. They attempt to de-mystify, de-doxify, and de-construct the way these systems, with their power relations, produce a sense of closure for organizational participants who come to accept the status quo as natural and immutable. The aim of the research is to strip back the veneer from the surface of what seems a stable social reality that participants take for granted in

order to reveal and expose the class and interest group struggles operating below the surface layer. The status quo is seen as a web of social relations erected on an invariant foundation whose structure a critical theory analysis can always reveal and explain. The key research question is always "Why that way of life and not some other?"

This question is posed in order to invoke the enlightening and emancipatory moves that critical theorists believe are mandatory and inevitable. So researcher interpretations are taken to be legitimate only if they induce the agents in the social system to engage in self reflection and reevaluation of the conditions of their social existence. The stance is always critical of the status quo. The chains binding social relations must be uncovered and they must come off.

The other major characteristic of CATS is its presupposition of a foundational and commensurable theory. It is foundationalist in that it asserts that analysis of a social order must have a firm theoretical grounding and in that it posits *ex ante* the presence of ubiquitous deep structures, running below the surface, which organize the reality of social relations and which produce a coercive and exploitive existence for most agents. The commensurability impulse refers to the belief that a critical theory should be brought under one set of rules which will allow researchers to reach agreement on every point in their narrative.

So, CATS researchers aim to demonstrate how accounting systems are part of the control apparatuses of an exploitive and coercive status quo. The ultimate goal is to enlighten accounting academics, practitioners and students alike about this underside of the accounting world. Such an idealistic impulse holds out the hope of a more democratic, humanistic and less coercive world. While few of us would argue against such aims, these epistemological and ontological presuppositions, EARS contend, do not seem well suited for researching trust including the role accounting plays in moderating trustful relationships.

EARS on CATS

For EARS there are several major drawbacks to both the epistemological and ontological presuppositions of CATS. For ontology, CATS researchers treat the vast majority of participants in organizations as people who lack the ability to understand, let alone express, the nature of their social existence at work and who do not understand the power relations which bind and exploit them. Moreover, most CATS studies are conducted in the researcher's office at a comfortable and safe distance from the field. So they have no first-hand data of how participants actually feel and think about accounting systems and their related trust (or mistrust) relationships in the work place. The individual's being is simply presupposed to be in accordance with the commensurable set of rules of the particular critical theory at hand.

The epistemological drawback is that the result of CATS research is always given before the research starts because the research story is always built around a pre-given theory. Political economy and labor process accounting studies start out assuming that the capital accumulation process and capitalist forces of production determine the essence of social relations and the

individual's being. Regarding trust, such theories dictate that the capitalists do not trust the workers (and so must rob them of the knowledge of both the technical and financial information regarding the production process) and they also use accounting information to press workers (who the capitalists believe cannot be trusted to do an honest day's work) for ever more output in order to usufruct the fruits of their labor. In return, the workers do not trust the owner's concerns for their welfare, or if they do, they are suffering from self-delusion and false-consciousness. That is the story, regardless of what any of these parties actually says or thinks.

Another drawback is that CATS assume that the monolithic capitalistic mode of production works in pretty much the same way in, say, Sweden, Canada, USA, Singapore, and Israel as it does in Britain. One only has to look below the surface to unmask the indubitable infrastructure that induces a coercive, exploitative and class divided social terrain around the globe. Similarly for hegemonist CATS, the pejorative ideology of a powerful elite is carried in accounting reports to its destination – the agents in society – where it works to chain them to a set of tainted ideas and to delude them of their true interests.⁴ There is a reality out there and that reality is coercive and exploitive. All the researcher has to do then is, acting like an organizational psychotherapist, pull back the tarpaulin and expose these deep structures that organize the social terrain.

In consequence, the results of any CATS research tend to take on a commodified nature (MacAloon, 1992). They start with the same story and end with the same result. So they come across more like a prepackaged ideology than a theory. What leverage does such universalizing positivism give us for researching trust? Not a lot, EARS researchers warrant. We do not know anything more about trust and accounting after reading the results than we did before.

A vintage study of this nature is the seminal investigation by Tinker (1980) of the financial accounting statements (circa 1930 to 1975) of a UK based multinational (Delco) that operated an iron-ore extraction business in Sierra Leone, Africa. Tinker's presupposition is that a "social and political analysis that focuses on the social relations of production" can reveal how data in accounting reports "... is indicative of social, institutional and monopolistic power rather than social efficiency and productivity" (p. 147). Tinker concludes that accounting served to reinforce the institutionalized subordination and exploitation of black wage labor over the entire period, this in spite of a significant increase over the same period of black managerial, technical, supervisory and clerical staff. Moreover, Tinker did not, as far as we know, visit Sierra Leone. We cite this study not because we disagree (or agree) with Tinker's political economy-based conclusions, but rather to illustrate in the context of a widely cited study how the results are given ex ante. It is almost as if there is no need to read (or even undertake) CATS studies – their conclusions are always known in advance. The cart always comes before the horse.

⁴ See for instance Tinker & Neimark (1987) and Macintosh (1990).

Along similar lines Knights & Collinson's (1987) field research indicated, on the one hand, that the workers indeed mistrusted the managers and were, contrary to a Foucauldian account, certainly not rendered docile, obedient bodies by the accounting discourse. As one worker reported: "Honesty still counts. It is a basic rule everyone should follow and its part of my respect. But you'd never find honesty in management" (p. 406). On the other hand, the shopfloor workers accepted at face value the accounting data presented to them regarding the need for a redundancy program "almost fatalistically". Moreover, Knights & Collinson seem to conflate the differences between the Marxist view of the worker as a class warrior and the Foucauldian view of the worker as a docile obedient body when they conclude that "when combined, technical, power, class and gendered differentiations or inequalities render labor overwhelmingly disadvantaged in resisting financial discipline" (Knights & Collinson, 1987, p. 475). In vintage CATS style, their study reconfirms the pre-given foundational story regarding trust and exploitation.

In sum, from the EARS perspective CATS research is *ex ante* foundationalist since it places almost total reliance on synthetic metanarratives and a priori fundamental truths. As Rorty (1979, p. 315) puts it, these kinds of researchers rely on "... first foundations to which they cling, frameworks beyond which one must not stray, objects which impose themselves, representations which cannot be gainsaid." The individual's culture is merely an interpretive structure erected on a commensurable foundation where the capitalist and hegemonic relations get played out everywhere – on the shop floor, in the courts, on the sports field, in the university – and where they determine the nature and workings of management accounting systems. Researchers "know" the individual's being and what the individual is doing – whether the individual knows it or not. They understand (in advance) the disciplinary turf which binds all in a common, but false, rationality. Thusly, CATS researchers assume the role of cultural overseers.

The CATS come-back

CATS scholars, however, are little moved by these criticisms. It is highly improbable that many of them will discard their foundational and commensurable theories and scramble for the field to produce thick descriptions of conversations with actors. It is more likely that they will invoke the traditional critique of EARS. (After all, scholars are supposed to argue with each other). Two aspects of EARS are particularly acute for them.

The first worry concerns the method and grounds of knowledge upon which EARS researchers rely. The hard technical problem confronting EARS researchers is that they are compelled to use, as their sole research instrument, the very apparatus they study – language and conversation. So they are vulnerable to the sort of hazard facing physicists ever since Heisenberg pointed out that the experimental method was not separate from the outcome but rather that it determined the results (particles act like individual bits of matter or they act like waves depending on the research method). It is the same for EARS.

The closer EARS researchers come to understanding the problem under investigation, such as trust, the more they must manipulate the very mechanism with which they are researching – conversation and language. So

just when they get close to some answer, they realize they must somehow trust the conversation they are engaged in with the agents. At this moment the hermeneutic circle problematic kicks in and the answer gets blurry. Without some firm theoretical foundation upon which to ground the results, there is no way of telling whether or not the narrative is sense or nonsense. In linguistic terms, the researcher's and the agent's subjectivity evaporates into a free-floating universe of signifiers.

Another major epistemological issue concerns the assumption by EARS researchers that they can produce a neutral description of the "way things are" for the agents in the social system under investigation. For CATS, 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. They are the material which makes possible the very act of constructing a narrative about social relations.

So when an EARS 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 (text, narrative) of any kind, is inevitably theoretically and politically grounded. Storytellers must stand on some conceptual infrastructure, speak from some political power station, and (inevitably) enjoy a privileged status, even if they do not realize it. EARS always involves more than just "telling a good story".

The same goes for the stories the actors in the community tell to each other and to the researcher. Meaning is more than just what gets manifested in a community's symbols, rituals, languages, and discursive practices. It is also politically mediated. So CATS contend, researchers must look closely at the relationship between the communicative practices of a particular social system and its power relationships. Producing a narrative about a community's meaning system is never just an act of translating and interpreting the beliefs, actions, and communication habits of the actors. It is first and foremost a political act. Words are power.

This criticism is the driving idea behind critical theory's literary turn (Giddens, 1984). Meaning, CATS insist, gets played out in the context of power relations in which the various interest groups in the community differ in their ability to produce and reproduce systems of meaning, including accounting, that shape the organizational reality. Understanding the dynamics of a community's deep domination and legitimation structures as a research goal, does not simply appear in front of the researcher in the field. As with the truffle (that delightfully edible subterranean fungus coveted by master chefs and gourmets) the harvester can not simply spot them lying on the forest floor; they must be sniffed out and unearthed by a trained (and muzzled) pig. Similarly, EARS researchers in the field will never find these domination structures unless they go looking for them as an explicit research goal.

EARS on RATS

EARS also see RATS as tainted by ex ante foundationalism with the issue of trust settled beforehand. In the case of agency theory, for example, the

principal (owner) does not at all trust the agent (manager). The fundamental notion is that the agent will use private or hidden information opportunistically and with guile in obtaining and performing a contract with the principal. The adverse selection problem illustrates this.

Prior to the contract, the owner puts out a bid for a manager at the going market rate for managers. This opens up an opportunity for less able managers to pursue self-interest through lack of candor since the owner is unable at low cost to distinguish between the managers in the market. So the best managers, those who can command a price higher than the going rate, do not respond because the bid price is too low. Whereas the inferior managers, acting opportunistically, can represent themselves as being the best by withholding private information and lying about their abilities. Thus, the "lemon" managers crowd out the "plums". The owner, then, knowing not to trust the managers who respond, incurs costs to overcome the situation. One option is to buy trustworthy information about the managers who did respond. Alternatively, the owner can offer a premium price.

Once under contract, the agent undertakes similar untrustworthy actions including the moral hazard, excessive perquisite consumption, and the shirking on the job problems. Again the owner can circumvent these -- but only at a cost -- by acquiring trustworthy accounting information, sharing output, and buying insurance. It also seems reasonable, although agency theory seldom addresses it, that the owner has access to private (hidden) crucial information and would use it to pursue self-interest with guile in negotiating an enforceable contract which is suboptimal for the manager.

Ironically, then, agency theory works on the basis of trust -- both parties trust that the other party will not trust them. Both parties, however, do trust accounting information for monitoring the contract. What gets left out of the theory is that if the agent actually is trustworthy, does not exploit hidden information, and does tell the truth, then transaction costs (e.g., buying information, bonding, and output storing) are incurred without benefit. Thus, trust -- or rather un-trust -- a basic presupposition in agency theory is settled prior to the start of any agency theory research project.

CATS, RATS, and EARS: where to? (Norman and Sten)

While clearly there are fundamental differences between CATS and EARS, there are also important but often overlooked points of agreement. For one thing, both stand in opposition to the presuppositions of RATS such as those of agency theory in which distrust and self-interest play a central role and are taken to be innate self-regulating characteristics of managers who automatically and chronically misrepresent their abilities, hoard strategic information, consume perquisites excessively, and shirk on effort.

In contrast, for CATS distrust (and trust) is not inborn and inevitable but rather arises from social relations in a class divided society. CATS also believe that all people have the human potential for trust and altruism whereby they regard others and themselves, in principle, as capable of unselfish action. While for EARS, both trust and mistrust are human characteristics that stem from cultural norms and rights and which can be built up or destroyed locally by agents in a particular culture.

CATS and EARS also stand in opposition to the RATS assertion that management accounting systems provide neutral, objective facts and data to managers who then use them to make rational (or at least boundedly-rational) decisions. Such a picture is ruled out in favor of one that highlights the political, strategic, and morality dimensions of management accounting systems. In this regard, CATS researchers argue that accounting is an important weapon in the hands of elite groups who use it to exploit and coerce the hoi polloi while EARS tend to see accounting information as ammunition for competing groups in the inevitable tug-of-war in organizations over power, goals, and means. Both CATS and EARS pay particular attention to power and morality and the struggle over the rules guiding the status quo which RATS take as a given or ignore.

Another important similarity between CATS and EARS is that both give place of privilege to meaning construction, interpretation and language. EARS researchers see their craft as interpretive, figurative, representational, and rhetorical. They "... tell stories, narrate lives, provide context, set forth categories, interpret symbols, and more generally, bring a more or less distinct social world into some kind of textual order ..." and the narrative is considered valid and can be trusted if it persuades readers that "... this is life as it is lived by real people, in real times, and in real places" (Putnam et al., 1993, p. 224). It must not be trapped in preconceived rigid theories about what drives the participants or what is good for them. The main concern of EARS is to understand how the actors construct meaning and interpret their world.

CATS researchers also emphasize the importance of meaning construction and interpretation. They focus on the way meaning gets played out in the context of unequal power relations and how various interest groups and classes differ in their ability to control vital meaning systems, such as accounting ones, in order to shape and tilt organizational reality in their favor. For CATS meaning is more than just what gets manifested in the organization's traditions, rituals, myths, and discursive practices. Meaning is also the unfurling of power elements that underlie and shape these cultural elements. So it is not good enough that EARS researchers "tell a believable story". Any story, including those produced by EARS, is always politically and theoretically grounded. A theory-less and neutral story is an impossibility. Moreover, and crucially, the story may be false.

CATS and EARS, however, share the general ontological assumption that structures running below the surface of social existence shape actors' social interactions and actions including their communication patterns and discourses. For EARS, each particular culture has its own unique codes (blueprints) that organize (structure) social action and interaction as individuals draw on them by means of customary rules, norms, and resources. For CATS, however, these cultural codes always rest on top of deeper, more fundamental structures (such as the ideology of capitalism or the codebook of the ruling elite) which hegemonically program the life world. Cultures are simply containers for these deep structures which EARS researchers have no way to uncover. So while both CATS and EARS assume that underlying structures play a crucial role, they disagree on their basic nature.

To sum up, EARS argue that CATS are too foundational. They depict organizations as power containers in which resources are unequally distributed. They see accounting systems producing communications which are systematically distorted. And they believe the research goal to be emancipation from exploitation and oppression. So at the end of the day, critical theory in general is simply another "power-tower" from which to beam out some foundational story. In contrast, EARS believe that research must be flexible and sensitive to the lived experience of managers, employees and accountants – not shackled by a preconceived view of the world.

So it seems that EARS, CATS and RATS, in the main and all too often, do indeed pass each other like ships in the night. Swedish interpretive researchers present their thick descriptions of organizations in which harmony, cooperation and egalitarian relationships prevail only to have their narratives brusquely dismissed by British CATS researchers who claim that the Swedes have naively ignored the deep social structures which pervade and which assure that the social terrain will be combative. Yet it may be that Swedish culture has its own unique infrastructure which stems from its rich Nordic history of cooperative egalitarian communities (as reflected in many of their literary sagas) and which actors draw on to organize and structure their social actions and interactions.

WHAT CAN INTERPRETIVE STUDIES DO FOR MANAGEMENT ACCOUNTING? (Sten)

Bruner (1990) argues that we use two modes of ordering experience and of constructing reality – the paradigmatic and the narrative mode. The paradigmatic mode, followed by CATS and RATS, is rational and deductive. It involves deducing particular outcomes from general laws and well-defined concepts. It also involves discovery of new areas of application of those laws and, to a certain extent, testing and correcting the laws. However, experience tells us that empirical evidence seldom, if ever, is enough to disconfirm core assumptions in most theories on accounting and economic behavior. Logical argument and rigorous proof gives persuasive power to this mode.

In contrast, the narrative mode constructs stories that give credible accounts of the world of our experiences and how they maintain roles and identities. These stories illustrate how human actors give meaning to their experience. So interpretive research provides reports about how actors feel and think and establish what is canonical in a given society – what is expected of a member. This truth concept in the narrative mode should be looked upon as pragmatic (Mead 1934; James 1974; Rorty 1979). It relates to subjective interactionism in that if it works in your experience, if you are ready to act on this new insight after having been frustrated, then the information in the narrative has meaning and truth value in a pragmatic sense. If action fails, data will be reconsidered, but if it succeeds this experiential confirmation will constitute learning and the portfolio of practices may expand (Kolb, 1974). Repeated successful action will "prime" behavioral patterns of actors, organizations, and cultures making them more likely to be evoked in similar circumstances in the future. They become what Giddens (1984) calls routine situations during which social structures are regrooved.

Given such a view of learning through narrativizing experience, it is not difficult to imagine what a traumatic experience reorganizations or changes of accounting and information flows can be for actors or groups of actors. As Mead claimed:

In everyday life people freely create accounts of their world, but many of these accounts would not receive strong empirical support. Scientific accounts gain credibility only after they are tested repeatedly and demonstrate their usefulness. And even the most reliable of scientific accounts are accepted only as provisional truths, always open to reconstruction as new data and unexpected events emerge (Baldwin 1986, p. 22).

But unexpected events do happen a lot of the time. So the narrative mode of accounting for them may be a useful way of developing the theory construction of an area without prior demolition of the whole structure. (It is assumed the theory is a consistent and integrated structure!)

Interpretive studies should thus be looked upon as belonging to the narrative mode of cognitive functioning. They should be seen as instruments for initiation and management of theoretical change. This niche fills a gap in the Popperian (Popper, 1959, 1963, 1978) view of scientific evolution. Popper's approach to science, as we teach it, is that no scientific theory can ever be proven true. The quality of scientific work lies in the elimination of error. In the *Logic of Scientific Discovery* (1959, p. 251) Popper proposes that we should not discuss the "probability" of hypotheses but try to assess what tests they have withstood. The degree of corroboration is a report of past performance and we should prefer the best-tested theory for pragmatic purposes and the theory with the greatest information content for theoretical purposes (Popper 1978, p. 13ff.).

This approach assumes that all theories are hypotheses and that all may be overthrown (Popper, 1978, p. 29). But this does not mean that we should give up the search for truth. Truth serves as a regulative idea. We test for truth in order to eliminate falsehood. The critical discussion of validity claims presupposes that "immunization" of theory against criticism should be avoided and that theory should be formulated to make criticism possible.

The important problem to emerge from this is that all languages are theory-impregnated (Popper, 1978, p. 30). To deal with this Popper, being a realist, introduced the "third world". There is a first world of physical objects or states, and a second world of states of consciousness, mental states, and dispositions. Then there is a third world of objective contents of thought (Popper, 1978, p. 106). This world contains theoretical systems, problems, problem situations, and, most importantly, critical arguments (or the state of critical argument). This world may be seen as independent of the other two worlds. Popper gives a narrative experiment as proof.

Imagine that all machines and tools and our subjective knowledge about how to use them were destroyed. We could then go to our libraries and use our capacities to learn and survive. But if all libraries were destroyed as well, there might be no re-emergence of our civilization as we know it for a long

time if ever. This world of objective knowledge, knowledge without a knowing subject, is the arena where objective knowledge may grow. The higher functions of human language are at work in the critical discussion carried on here; the descriptive function and the argumentative function, "... arguments are, fundamentally, about descriptions ..." (Popper, 1978, p. 120). It is in the descriptive function that the regulative idea of truth emerges, a description should fit the facts. The argumentative function criticises descriptions. Problems and hypotheses have to be formulated to live up to the descriptive and argumentative functions. If we follow Popper yet another step we find the aim of science to be "to find satisfactory explanations, of whatever strikes us as being in need of explanation" (Popper, 1978, p. 191). It is also in the third world that arguments about what constitutes satisfactory explanations can be carried on about critical issues such as trust and accounting.

The point of interpretive management accounting studies can now be formulated. They serve to formulate candidates for membership in the "third world", that is, theoretical systems, problem situations, problems, and most importantly, critical arguments. In Popper's sense this would mean that interpretive studies generate "conjectures" or "problematizations" of previously accepted knowledge. This would include empirical input to conceptual analysis. What this means is that the CATS and RATS formulation of trust in organizations and trust in accounting systems can be problematized by EARS studies forcing them to reconceptualize their theories and basic presuppositions and so get closer to the ground, so to speak.

Interpretive studies usually do not claim generality of conclusions or even universality. But they can introduce proposals for reinterpretation of theoretical claims, identify problems with current knowledge, and propose prospects for new research. The important point about ethnographic accounting studies is that they typically generate narratives. Their capacity to persuade rests with their internal consistency and the degree of interest in the "message" they can arouse. Therefore the EARS researcher will be induced to work close to current theoretical discourse since the likelihood that colleagues will respond to presented narratives will increase with their relevance to current discourse. In this way EARS research can enrich the vocabulary of the theoretical third world.

Let us now return to the design of a study of how trust 'works' in a lean production setting. We would like to have a firm empirical basis of observations which then can be interpreted in different contexts (including a critical perspective). We do not want the respondents to do the interpreting for us, which means that we do not want to rely entirely on interviews. We want to observe. This is the proposal:

1. We negotiate access to routine production scheduling meetings where accounts are given and solutions jointly accomplished by a group of production managers.
2. We interview all group members about the history of the group, its problems and victories, and routines. We also ask each member to give role portraits of the other members of the group. (We will find that they are quite consistent.)

3. We video-tape, say, three meetings. These video-tapes are then edited to take out, say, six sequences of interaction with two minutes duration.
4. Next each member of the group is shown each sequence and then asked "What goes on here?" Questions of further clarification may be necessary. These self-confrontation interviews will provide the researchers with a number of insider interpretations of what went on in the meetings.
5. The tapes of the whole meetings are then transcribed.
6. Armed with the empirical evidence in the form of recorded managerial conversation, recorded insider interpretations, and a theoretical framework of choice the EARS as well as the CATS researcher can start interpretive work. Debate on what is a proper interpretation of the role of trust in lean production can refer back to empirical evidence.

Is this a utopian research proposal, since managers will not allow this kind of intrusion or the video-taping will elicit abnormal behavior? It can be done in Sweden where researchers are respected for not displaying naive academic prejudices about workers and managers. Video-taping is very unobtrusive nowadays and managers tend to forget the camera as they engage in their business. Furthermore, if individual behavior is abnormal, colleagues will point that out.

CONCLUDING COMMENTS (Norman and Sten)

Returning, after this tour of possible EARS approaches, and having weighed their pros and cons against those of CATS and RATS, to the matter of studying how trust interacts with the intended use of accounting systems, a first conclusion to draw is that the main problem in discussions of whether this method is more or less "scientific" than that is usually mixed up because people are unable to keep the demarcation between ontology and epistemology clear. What makes researchers believe in the superiority of this or that method seems to relate strongly to their ontological assumptions.

Assume that we take the statement made above " that the management control system would not work without trust" seriously. If we let this ontological assumption constitute our study we would bring "trust" to the foreground. The intended decision support function for rational managers that guided the system designers would provide background. Alternatively, we could push the ontological assumptions of RATS about rational decision making and use "trust" as a candidate explanation of irrational behaviour. The conduct of inquiry would be quite different in the two cases.

Still, in the practical research situation ontology would keep interfering with epistemology - figure the ground, as it were. This problem is confounded by typologists (like ourselves), who "define" boxes where scholarly products and their producers are pigeon-holed. A real challenge for the EARS researcher would be to find ways to determine whether trust and accounting are phenomena on different levels of analysis and therefore should be studied

in this figure-ground fashion or mutually constitutive and thus something we, with Wittgenstein, should not talk about -- until we know more.

In conclusion, it seems that narratives can be powerful tools for opening up new areas of inquiry in stabilized and well established fields of knowledge, especially when ontological assumptions are questioned. While the willingness to throw established theoretical systems overboard is limited, new complementary lines of research may be opened. It may be possible to put together new genres of research, as poststructuralists urge, into something like "critical ethnography".⁵ This could entail critical descriptions of accounting practices in today's organizations where such systems may be discussed as instruments of discipline and control while recognizing that they also act as necessary social bonding materials. It is our hope that this paper clears some space for constructive conversations between CATS, RATS and EARS. Otherwise we will continue to pass like ships in the night.

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⁵ See Neu (1991(a), 1991(b)) for research heading in this direction.

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