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# Alternative management accounting research— whence and whither

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## Abstract

This paper reviews alternative management accounting research in *AOS* from 1976 until 1999. We highlight seven different research perspectives that have flourished under this label: a non-rational design school; naturalistic research; the radical alternative; institutional theory; structuration theory; a Foucauldian approach; and a Latourian approach. It is contended that these different approaches have assumed an important role in raising a number of significant and interesting disciplinary insights. As a form of collective non-positivist enterprise, alternative management accounting research has demonstrated: the many different rationalities of management accounting practice; the variety of ways in which management accounting practice is enacted and given meaning; the potency of management accounting technologies; the unpredictable, non-linear and socially-embedded nature of management accounting change; and the ways in which management accounting practice is both constrained and enabled by the bodily habitudes of its exponents. In conclusion, we consider how alternative management accounting research may sustain its distinct contributions in the future. © 2002 Elsevier Science Ltd. All rights reserved.

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## 1. Celebrating alternative management accounting research

In the 25 years since its inception, *Accounting, Organizations and Society (AOS)* has forged a formidable reputation for disseminating management accounting research. In particular, this journal has developed a loyal readership because it has created a pluralistic discursive space—a space in which so-called ‘alternative’ management accounting research is encouraged (Colville, 1981; Cooper & Hopper, 1987; Hägg & Hedlund, 1979; Hopwood, 1976, 1983; Kaplan, 1986; Tomkins & Groves, 1983). It is not an exaggeration to state, as a consequence, that *AOS* has changed how management accounting research is taught and

done. This is no small achievement. However, the passing of significant milestones is not only an opportunity for celebration; it is also an occasion for reflection, to consider the legacies of this research. What have we learnt that is ‘different’ or ‘new’?

The first purpose of this paper is to consider the substantive contributions of the main streams of alternative management accounting research in *AOS* from 1976 to 1999. The amount of work that could be included in the domain of interest—alternative management accounting research—is clearly very large and it is not possible to do justice to this considerable and diverse body of work in a single short paper. We, therefore, decided to confine our attention to those papers that mobilise a ‘non-positivist’ language to typify management accounting practice (see, for example, Burrell & Morgan, 1979; Chua, 1986; Colville, 1981; Cooper, 1983). We focus on research that draws

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on non-positivistic strands of social theory; thus choosing to review research that reflects the interpretive, critical and postmodern turns that have occurred more widely throughout the social sciences of the period (see Bernstein, 1976; Lyotard, 1984). Accounting is a discipline of the social and it seemed important to us to understand it in the context of a broader set of discourses from the social sciences.

The second purpose of this paper is to reflect on selected contemporary developments in social theory and suggest how these pose new and interesting avenues for the interrogation and study of management accounting practice. We focus on the key issues of increased global and technological connectivity, as well as the development of hybrid social forms. In outlining these issues we indicate how they may be connected to the enterprise of alternative management accounting research, raising general questions that indicate possibilities resident in these current streams of thought.

## 2. Characterising alternative management accounting research

In this section of the paper we review extant alternative management accounting research. The papers included in our review are listed in the Appendix. As can be seen from the Appendix, we outline seven identifiable streams of this research: a non-rational design school; naturalistic research; radical alternative; institutional theory; structuration theory; Foucauldian approach; and a Latourian approach.<sup>1</sup> Each of these is discussed briefly, as a prelude to our consideration of the more general contributions of alternative management accounting research.

### 2.1. Non-rational design school

The non-rational design school was one of the earliest streams of alternative management

accounting research to appear in *AOS*. This particular perspective questions presumptions of rationality in organisational choice—that is, an elaboration of clear, consistent and transitive goals; comprehensive searches for feasible alternatives to problems; a consideration of these alternatives in terms of costs and benefits; and optimised decision strategies (Carley, 1980). The non-rational design school, in comparison, is motivated by literatures that suggest: organisational goals are unclear and unstable (Cohen, March, & Olsen, 1972); search is limited and local (Cyert & March, 1963); and that the process of analysis and choice may be politically motivated (Pfeffer, 1981), incremental in nature (Lindblom, 1959), routinised by the application of procedures (Cyert & March, 1963), or more fortuitous than considered (March & Olsen, 1979).

Researchers affiliated with this network of ideas have forged innovative connections between management accounting information systems and organisational functioning. For example, Hedberg and Jönsson (1978) and Cooper, Hayes, and Wolf (1981) argue that management accounting information systems unduly constrain organisational functioning, particularly learning in and about organisations. Hedberg and Jönsson (1978) argue that management accounting practices are “stabilizers” (p. 47) that standardise thinking and action. Cooper et al. (1981) argue, similarly, that management accounting systems are “coercive” (p. 182) because they limit choice processes and legitimate the very conditions that enable such structuring to occur (for example, organisational culture and power relations within organisations).

Boland (1979, 1981) and Banbury and Nahapiet (1979) argue that if such a constitutive role is ascribed to management accounting practice, then design processes must be examined critically. They argue that developing and implementing management accounting information systems requires more than an exhaustive list of users’ needs (Boland, 1979). It is contended that there must be a conscious examination of the values embedded in management accounting information system design. Banbury and Nahapiet advocate a consideration of the “source” and “content” (pp. 171–173) of these values. Boland (1981) illustrates

<sup>1</sup> It should be noted that the seven alternative perspectives adopted in this paper are illustrative and different papers may draw more broadly from the literature than our initial categorisation suggests.

the quite different values that may be found between particular design methodologies—for example, the enabling of “personal growth” or the creation of “future forms” (p.116)—by comparing and contrasting the work of Argyris and Churchman respectively.

As such, research from the non-rational design school helps us to appreciate the problematic construction of management accounting information systems and their constitutive/constraining role in organisational sense-making—a characterisation that is quite distinct from ideas about the sensible allocation of resources that underscores other accounts of management accounting information systems and their use.

### 2.2. *Naturalistic approach*

“Naturalistic” research (Hopper, Storey, & Willmott, 1987) seeks to investigate management accounting practice in its “everyday” organisational context (Tomkins & Groves, 1983), that is, in situ. Whilst this perspective has yielded intrinsically interesting and ‘landmark’ studies of management accounting practice (for example, Berry et al., 1984), the proliferation of research questions pursued, and practical difficulties surrounding access to theoretically interesting organisations, has resulted in a highly fragmented body of research. There is little that is cumulative within the naturalistic research perspective—each study addresses a unique aspect of management accounting practice. Yet some ostensible connections may be offered.

There are studies about budgeting (Boland & Pondy, 1983, 1986; Covalleski & Dirsmith, 1986; Czarniawska-Joerges & Jacobsson, 1989; Jönsson, 1982; Llewellyn, 1998) that characterise this technology in interesting ways. Budgets are depicted as ways of: helping to express and affirm national cultural values (Czarniawska-Joerges & Jacobsson, 1989); introducing greater resource consciousness in the process of public sector reform (Llewellyn, 1998); and reinforcing the “powerless position” of an occupational group (Covalleski & Dirsmith, 1986), for example. There are other studies about organisational decline that illustrate the lack of a substantive contribution from management

accounting to financial turnarounds (Czarniawska-Joerges, 1988; Ezzamel & Bourn, 1990). Other naturalistic studies demonstrate a common concern for the importance of talk in accounting work (Ahrens, 1997; Preston, 1986; Rosenberg, Tomkins, & Day, 1982), describing how significant aspects of management accountants’ work—negotiations (Rosenberg et al., 1982), informing others (Preston, 1986) and providing customised solutions to problems (Ahrens, 1997)—are achieved by an oral management accounting culture. Studies by Dent (1991), Mouritsen (1999) and Vaivio (1999) illustrate, amongst other things, that the organisational contexts in which management accounting is practised are changing, sometimes quite fundamentally [becoming more profit-oriented (Dent, 1991), more flexible (Mouritsen, 1999), more customer-oriented (Vaivio, 1999), for instance], and that management accounting both contributes to these changes, and is changed by them also. Finally, there is the study by Berry et al. (1984) that reminds us that management accounting may not always be as important as we think. Physical rather than financial controls were dominant in the National Coal Board. From these studies, therefore, we learn that management accounting technologies are enacted quite differently from one organisation to another; conveying local values, meanings and nuances.

### 2.3. *The radical alternative*

The radical alternative has left a distinct imprint on *AOS* by linking management accounting practice to “the politics of emancipation” (Giddens, 1998, p. 41). The radical alternative draws on the ideas of Marx (see Atkinson, 1972; Keat & Urry, 1982), the Frankfurt school (Habermas, 1968, 1976; Marcuse, 1986), and the labour process literature (Braverman, 1974) to highlight how the practice of management accounting is implicated in the creation and perpetuation of an unequal society. Such an unequal society concerns writers from the radical alternative because not all its members have equal life chances. Resources (such as justice, education, and health care, for example) are not distributed evenly or on the basis of need.

The radical alternative is deeply concerned by these disparities between resources and needs for two key reasons. First, it is argued that inequality undermines social stability by promoting deep-seated forms of conflict and repression. Second, it is argued that members of organisations and society (unwittingly) internalise and accept values that reproduce an unequal society.

Alternative researchers working under the auspices of the radical perspective do so in two main ways. First, they mobilise its critical rhetoric in discussions about management accounting (Cooper, 1983; Hopper et al., 1987; Laughlin, 1987). Second, they use its radical theories to orientate empirical investigations of management accounting practice (Armstrong, 1987; Arnold, 1998; Hopper & Armstrong, 1991; Neimark & Tinker, 1986; Tinker, Menno, & Neimark, 1982). The empirical studies that have been conducted within the radical alternative are mainly historical (cf. Arnold, 1998). As a cohort these papers create a form of antipathetic discourse that highlights the non-benign nature of management accounting practice. Management accounting practice is inextricably intertwined with “managerialist” systems of ideology and manifest in, for example, constructions of “value” (Tinker et al., 1982), “new economic citizenship” (Arnold, 1998), the intensification of control over labour processes (Hopper & Armstrong, 1991), and the use of control systems in multi-national and conglomerate organisations (Armstrong, 1987; Neimark & Tinker, 1986). In short, the radical alternative mobilises research to provide a platform for critique, change and improvement within organisations, in particular, and society, in general.

#### 2.4. *Institutional theory*

Institutional theory has emerged as a reaction to epiphenomenal constructions of collective behaviour, that is, the characterisation of collective behaviour as an aggregation of individual actions (DiMaggio & Powell, 1991). In comparison, institutional theory focuses on socially-generated rules as an explanation of this. Alternative management accounting research has been influenced mostly by the institutionalism of organisational theory and

sociology. In organisational theory and sociology, there has been an explicit movement towards cognitive and cultural explanations of institutions, focusing on the meaning and accomplishment of various rules that structure behaviour in organisations and society.

Drawing on the arguments of Meyer and Rowan (1977) and DiMaggio and Powell (1991), management accounting practices, such as budgeting and casemix accounting, are seen as ‘rational myths’ that confer social legitimacy upon organisational participants and their actions (Covaleski & Dirsmith, 1983, 1988; Covaleski, Dirsmith, & Michelman, 1993). The emergence and prevalence of these forms of management accounting practices is attributed not only to the exigencies of technical imperatives, but to the existence of rationalised norms that “specify in a rule-like way the appropriate means to pursue them” (Meyer & Rowan, 1977, p. 343). As such, the environments of an organisation now proliferate. There is the ‘technical’ environment and various ‘institutionalised’ environments—legal, professional, regulatory, and so-on. Researchers adopting institutional theory argue that the form that management accounting practices assume is influenced by the complexities of these multiple constructions of the environment and the expectations that they convey.

#### 2.5. *Structuration theory*

Giddens’ theory of structuration has created a small but distinctive contribution to alternative management accounting research. Structuration theory is concerned with conceptualising the interconnection between the agency of individuals (their capability to make choices) and the reproduction of social structures (“rules” and “resources”). Giddens argues that the routinised nature of much of human behaviour accounts for the replication of given structures across space and time. Correspondingly, rules can maintain their saliency in structuring behaviour long after the face-to-face interactions (or “co-presence”) necessary to constitute such regularised practices have ceased. Yet Giddens acknowledges that change is possible. Human agents can choose to act in ways that are

different from prevailing norms and rules. Also, behaviour may have unanticipated consequences. Giddens' work (1976, 1979, 1982, 1984), therefore, highlights the ways in which our behaviour has an impact on its societal context and, correspondingly, how society leaves its imprint on our behaviour.

Whilst Giddens' work has fostered some spirited meta-theoretical debate within *AOS* (Boland, 1996; Scapens & Macintosh, 1996), structuration theory has had only a small impact on characterisations of management accounting practice. Roberts and Scapens (1985) draw parallels between Giddens' structures and accounting systems. Accounting systems are seen as ways of regularising organisational functioning across time and space. Such organisational routines are particularly important when face-to-face contact is not possible between management accountants and the users of a system (for example, in companies operating in more than one place). The accounting system becomes a way of supplementing local meanings and norms by imposing discipline on the work of dispersed organisational participants. Roberts' (1990) case study of a conglomerate organisation, in comparison, illustrates how face-to-face meetings were used to develop an alternative form of accountability from divisionalised systems of measurement and control, allowing shared meanings and strong systems of reciprocity to be built both locally and interpersonally.

## 2.6. Foucauldian approach

Alternative management accounting research also reflects the influence of the late French sociologist, Michel Foucault (see, for example, Foucault, 1972, 1977, 1978).<sup>2</sup> Foucault's work has been pivotal in generating so-called 'new histories' of management accounting. Following Foucault's theme of "archaeology" (1972), new histories outline and examine the conditions of possibility—"the social and organisational practices and bodies of

knowledge" (Hopwood, 1987, p. 230)—that enable particular management accounting technologies to emerge at given times and places. For example, Burchell, Clubb, and Hopwood (1985) discuss the emergence of value-added accounting in the United Kingdom during the 1970s within a matrix of various discourses about industrial relations reform, corporate reporting and economic management. Other configurations and confluences of historically-located forms of social, economic, and political discourses are shown to be associated with cost accounting in the United Kingdom between the two world wars (Loft, 1986), the emergence of standard costing in the early years of the twentieth century (Miller & O'Leary, 1987), and the emergence of DRGs payments in the US hospital system (Preston, 1992). This research challenges simplistic accounts of management accounting technologies and their origins. There is nothing inevitable about management accounting's causes and trajectory. There are, however, complicated and unpredictable interactions between different forms of discourse and institutional structures.

In other studies, Foucault's (1977) work on "discipline" and "docility" has been appropriated to deliver provocative constructions of management accounting control. For example, Miller and O'Leary (1987) argue that standard costing was used in the early twentieth century as a form of "discipline", a way of making labour more efficient, focused and compliant. Knights and Collinson's (1987) field study demonstrates how economic forms of discourse contribute to the submission of workers. More recently, Miller and O'Leary's (1993) case study of cellular manufacturing in Caterpillar Inc. examines the role of management accounting in creating new disciplinary forms that they describe as "calculable spaces". New management accounting techniques, such as "investment bundling" and "manufacturing resource planning", were nourished by the environment of Caterpillar which promoted discourses about "flexibility", "modernity", "world-class", "quality" and the like. Such Foucauldian research provides a strong contrast to more traditional characterisations of management accounting control. Management accounting control

<sup>2</sup> Although an early reference to Foucault may be found in Burchell, Clubb, Hopwood, Hughes, and Nahapiet (1980), arguably, it was not until 1987 that this particular research perspective gathered momentum in *AOS* (Hopwood, 1987; Knights & Collinson, 1987; Miller & O'Leary, 1987).

becomes a reflection of institutionalised webs of power—be they from the ‘old’ economy and its concern for “efficiency” or the ‘new’ economy and its concern for “world-class” products and services.

### 2.7. *Latourian approach*

Followers of Latour (1987, 1993, 1996) are concerned with understanding accounting technologies in the context of networks of human and non-human ‘actants’. Correspondingly, it is argued that management accounting numbers are “fabrications” (Preston, Cooper, & Coombes, 1992, p. 561) or inscriptions ‘built’ to take on the appearance of ‘facts’. Case studies illustrate how management accounting numbers are constructed to accommodate and persuade diverse interests within organisations. For example, the research of Pinch, Mulkay, and Ashmore (1989), Preston et al. (1992) and Chua (1995) argues that the construction of budgeting numbers within British, North American and Australian hospital systems respectively, involves co-opting the interests of medical practitioners, hospital administrators and policy setters in these arenas. As a result, we begin to recognise the fragility of management accounting numbers. These numbers are built on the shifting and transient interests of disparate groups of organisational participants who work incessantly to maintain the “position” (Latour, 1987, p. 50) of (their) numbers and influence over organisational functioning.

This research has also introduced the distinctive idea of “translation” to characterisations of management accounting practice. Latour (1987) uses the term “translation” to reflect how the interests of fact-builders, and those that they conscript within their networks, are converted into ‘facts’ (p. 108). It has been argued that the mundaneness of management accounting numbers facilitates the embedding of partisan values into daily routines and organisational functioning. For example, Miller (1991) argues that DCF analysis was used in the United Kingdom during the 1960s to translate the interests of government policy makers, concerned with issues of economic growth, into organisational processes and activities. Likewise, Ogden’s (1997) discussion of privatised water

companies (also in the UK) discusses how new accounting performance measures established the political objectives of the Conservative Government within these particular enterprises.

### 2.8. *Contributions of alternative management accounting research*

As the foregoing narrative has conveyed, alternative management accounting research has sustained a number of diverse perspectives. Each has its trademark theories, studies and interpretations of management accounting practice. But is there more to this research than an overarching commitment to non-positivism? In the following sections we explore its disciplinary accomplishments.

### 2.9. *A critique of means-end reasoning*

When considered as a collective enterprise, alternative management accounting research is distinguished by its disengagement with means-end reasoning. It severs closely-coupled connections between organisational goals and the contribution of accounting technologies. [And the longitudinal case study by Ezzamel and Bourn (1990) demonstrates the extent of the dislocation that may occur in practice between pressing organisational needs and management accounting work.] Instead, this research constructs a variety of rationalities for management accounting practices that are only loosely-related to the pursuit of organisational goals.

Researchers, such as Hedberg and Jönsson (1978) and Cooper et al. (1981), offer the notion of ‘playfulness’ as a counterpoint to means-end reasoning. In highly ambiguous situations, management accounting practices may be invoked to discover their role within organisations, to test the limits of their usefulness, and to act as a conduit to promote organisational learning—both about ‘means’ and ‘ends’ (see Burchell et al., 1980). Similarly, a theme of “experimentation” is adopted in the work of Pinch et al. (1989) to describe how purposes are crafted, clarified and confirmed as a result of the practice of management accounting.

The work of Boland and Pondy (1986), Czarniawska-Joerges (1988), and Czarniawska-Joerges and Jacobsson (1989) advocates a symbolic form of rationality for management accounting practice. Various management accounting practices are seen to be sensible because of the values they sustain (such as a reaffirmation of the importance of consensus within the Swedish culture), rather than the material resources that may be managed as a consequence of using technologies of the craft. It is further argued that management accounting practices possess a rationality when considered from the viewpoint of the localised goals of particular organisational participants. Political processes in organisations may link management accounting to the goals of powerful sub-groups, rather than the espoused objectives of the organisation as a whole (Covaleski & Dirsmith, 1986; Jönsson, 1982).

Studies by alternative researchers also suggest that reasoned accounts of organisational functioning may be forged if we look beyond organisations for meaning. Studies conducted under the auspices of structuration and institutional theories recognise a different form of rationality stemming from systemic norms and structures. The budgeting behaviours studied by Covaleski and Dirsmith (1983), as a case in point, illustrate how extra-organisational expectations may be seen as a way of understanding financial information flows in the nursing services area of US hospitals. In a similar vein, research by Miller (1991) and Ogden (1997), mobilising the Latourian notion of “action at a distance”, links the rationality of management accounting practice to contemporary government policies (about “growth” or “privatisation” and “choice”). Foucauldian studies (such as Burchell et al., 1985; Loft, 1986; Miller & O’Leary, 1987; Preston, 1992) likewise forge connections between the purposes of practices and networks of institutionally-located discourses. Hopper and Armstrong claim that management accounting practices are better understood as modes of domination rather than optimisation—indeed, control over labour may work against goal-directed behaviours by encouraging organisational dysfunctions. Finally, Pinch et al. (1989) illustrate that the valued ends of management accounting

may seem unintended and unrelated to overarching organisational goals. Management accounting may help to attain ‘weak consequences’. A key player in Pinch et al. (1989) study stated that the implementation of clinical budgeting had been ‘successful’ because it enabled organisational participants to “become better social actors” (p. 293)! ‘Success’ was not judged in terms of cost containment or medically-significant outcomes in this instance. As such, there is no privileging of economic and calculative reasoning within alternative management accounting research.

### *2.10. A critique of the ‘real’*

Alternative management accounting research problematises the constitution of ‘reality’ by characterising it as a product of ongoing constructive or interpretive acts. As such, organisational participants are seen as continuously ascribing meanings to sets of practices that become known as management accounting. Correspondingly, there are many possible constructions of practice over time and space; some similar, some quite different.

The field studies by Mouritsen (1999) and Ahrens (1997), for example, bring this position into clear view. In Mouritsen’s study of a Danish manufacturing organisation, he outlines the competing interpretations that organisational participants attribute to the practice of ‘flexibility’. The CFO of this particular organisation characterised flexibility as a cost-increasing practice, as well as a practice that made it increasingly difficult to manage using established plans and budgets. In comparison, the production manager constructed flexibility as a set of practices that would enable co-operative relationships to be established between product-developers, production teams, workers and management. Ahrens’ (1997) research casts these interpretive differences more broadly. He examines the contrasts, or “tensions” (p. 619), in management accounting practice between the UK and German divisions of an organisation. According to Ahrens’ field study, Germanic constructions of management accounting were more heavily influenced by bureaucratic concepts,

whereas in the UK division that he observed management accounting practice was made meaningful by adopting a customer focus. Neither of these studies smoothes over the interpretive tensions that they raise. Instead they are used to illustrate the variety of ways in which management accounting is constructed and constituted. The dialogical material included in Ahrens' (1997) study further illustrates the "flexibility" and "fragility" (p. 167) of the meanings that management accounting practice may assume. It is through conversational interplays that the 'real' is negotiated, amended and perpetuated. But as Mouritsen's study also indicates, non-human actants (such as computer-based technologies and paper-based plans) may be influential also in shaping interpretations of management accounting practice.

In addition, alternative research avoids unitary constructions of practice because of its varied theorisations of a particular phenomenon. Take budgeting as a case in point. Budgeting is portrayed a political process (Covaleski & Dirsmith, 1986; Jönsson, 1982), a union of "natural" and "rational" processes (Boland & Pondy, 1983), a process of cultural reinforcement (Czarniawska-Joerges & Jacobsson, 1989), an opportunity for playfulness (Cooper et al., 1981), a form of institutional isomorphism (Covaleski & Dirsmith, 1983), and experimentation (Pinch et al., 1989). These varied constructions of budgeting illustrate how this critique of the 'real' is, in part, accomplished by the theoretical pluralism that alternative research welcomes.

### 2.11. *A critique of accounting's impotence*

Alternative management accounting research enables us to comprehend the potency of management accounting practice. It is more than "a mere collection of techniques" (Burchell et al., 1980, p. 6). Rather management accounting technologies cannot be separated from the formation and exercise of power in organisations and society. Consequently, the technologies of the craft favour some organisational participants and disadvantage others; sometimes with transparent partiality and, at other times, in less apparent ways.

The apolitical imagery of practice is challenged by alternative research that illustrates the manifest couplings that can occur between management accounting and power in and around organisations. A field study by Jönsson (1982), for instance, relates how the budgetary process in a Swedish local government organisation became highly politicised. Faced with the prospect of a reduction in their budget, one of the budgetary committees engaged the support of its clients to stage demonstrations against possible funding cuts, capturing the attention of the press and exerting pressure on the Executive Committee. A seemingly innocuous exercise in rational resource allocation, given a context of increasing economic stringency, resulted in a minor form of civil unrest! Similarly, Boland and Pondy's (1986) transcript of a budget-cutting meeting in a US high-school demonstrates the interconnectedness of management accounting and the political in practice. Budget cuts are discussed by organisational participants in such a way that indicates a very keen sense of their political consequences—participants at the meeting agree that a supply dollar saved does not have nearly the same "impact" as a teaching dollar saved (p. 413). Moreover, as the budget meeting progresses and potential cost reductions are related to *particular* teachers' positions and *individual* teachers' life histories, the budgetary process becomes incapable of sustaining any façade of an unimpassioned, technical process. Likewise, the research of Preston et al. (1992) and Chua (1995) further reinforces the overtly political nature of management accounting practice. The clinical budgeting cases that they describe convey a sense of the machinations that were occurring within organisational and inter-organisational networks of clinicians and administrators. They may choose to describe this as 'accounting in action', however, it looks remarkably like politics in action too.

Nonetheless, the partnership between management accounting practice and power is not always so obvious. The connection may be much more surreptitious. And a hallmark of alternative research is its preparedness to consider these less obvious connections. The Latourian research, for example, outlines the very long networks that



translate values of external policy makers into organisationally located management accounting practices—reproducing and fortifying these sources of power anew. The research of Miller (1991) and Ogden (1997), outlined previously, illustrates the connections that can be forged between the interests of government policy makers and particular management accounting practices. The few studies informed by institutionalism (Covaleski & Dirsmith, 1983) and structuration theory (Roberts & Scapens, 1985) further illustrate this. For example, Covaleski and Dirsmith discuss budgeting in the nursing services area in terms of its compliance with extra-organisational expectations about information flow and use. These extra-organisational expectations were not traced to an identifiable government program or policy, as in Miller's (1991) and Ogden's (1997) research. In comparison, the institutional expectations that Covaleski and Dirsmith invoke convey the values and interests of those who can no longer be nominated and identified—the moment of co-presence has passed but its influence endures in other times and places, such as the 41 North American hospitals that these researchers examined.

Less benign constructions of the latent potency of management accounting are contained in the radical and Foucauldian research. Radical research seeks to expose the values embedded in management accounting practice. And radical research aligns management accounting practice with “managerialist” interests (Hopper et al., 1987). The historical study of Tinker et al. (1982) argues that it is the conceptualisation and measurement of “value” that consolidates this linkage between the practice of the craft and its partisanship. Management accounting measures of value emphasise short-term economic accomplishments, such as the excess of ‘revenues’ over ‘costs’, without recognising fully the contributions of labour or the externalities of those endeavours for which it accounts. Hopper and Armstrong (1991) point to the ways in which cost accounting techniques have intensified control over labour and subordinated labour's interests to those of the agents of capital. Arnold (1998) argues, in a more contemporary context, that modern manufacturing and the new calculative practices that it sus-

tains are just more of the same. Measures of flexibility, timeliness and interdependency are merely modern ways of controlling labour in pursuit of the interests of a globalised form of capitalism.

Foucauldian researchers concentrate on the institutionalised webs of power that are embedded in management accounting practice. Miller and O'Leary's (1987) study of standard costing characterises the disciplinary or coercive impact of this. According to Miller and O'Leary, standard costs enabled administrative discourses about “waste” and “efficiency” to govern the activities of organisational participants. The research by Knights and Collinson (1987) demonstrates the extent to which these institutionalised webs of power may become entrenched within organisations and our society. When faced with the possible loss of their jobs, male manual workers failed to contest the legitimacy of financial measures and controls. There was little or no recognition by these highly unionised workers of the extent to which their core values had become aligned to those of management.

As such, management accounting technologies emerge as a potent and, in some cases, almost hegemonic aspect of organisational functioning. These technologies are not innocent. They may contribute to the overt opposition of interests in organisations and society, in addition to the suppression of others. Alternative management accounting research is both politically informed and informing as a consequence.

### *2.12. A critique of accounting change*

Alternative management accounting research has augmented our understanding of accounting change. It attests to the improbability of purposeful and predictable change: there is little empirical evidence that a self-enlightened, well-engineered and progressive path characterises the development of management accounting technologies. Studies of clinical budgeting (Chua, 1995; Pinch et al., 1989; Preston et al., 1992), for example, indicate that the introduction of DRGs-based costing in hospitals assumed a slow and contested path towards implementation. The research by Ezzamel

and Bourn (1990), Czarniawska-Joerges (1988), Jönsson (1982) and Boland and Pandy (1983, 1986) illustrates the difficulties that particular organisations experienced in attaining a ‘fit’ between management accounting control systems and changing environmental contexts. In comparison, research by Vaivio (1999) on a recently established system of customer-related reporting, a new management accounting practice that was sympathetic to the changing requirements of a business, describes the opposition that arose to a needed change. Preston’s (1986) study (ironically) demonstrates that changed management accounting systems can be implemented relatively swiftly but then happily ignored by organisational participants who rely on other informal information systems. In addition, Dent’s (1991) research into a public sector railway company demonstrates that what may pass as accounting change may not involve any great level of technical sophistication, transformation or refinement. The study by Burchell et al. (1985), dealing with the emergence of value-added accounting in the UK, describes a change that could not be aligned clearly with the intentions of those identified in the research.

In fact, some alternative researchers go so far as to suggest that accounting and change are uncomfortable bed-fellows in practice. Hedberg and Jönsson (1978) and Cooper et al. (1981) argue that accounting practices are part of the stabilising repertoire of organisations, building in continuity rather than change. Roberts and Scapens (1985), Roberts (1990), Covalleski and Dirsmith (1983, 1988) and Covalleski et al. (1993) suggest that management accounting routinises organisational functioning. Other writers (Banbury & Nahapiet, 1979; Boland, 1979; Dent, 1991) outline and illustrate the beliefs and meanings that practice perpetuates, thereby facilitating stability.

Yet management accounting change does occur, despite these factors that seem to stand in opposition to it. And alternative management accounting research conveys distinctive insights into accounting change. Changing networks of socio-cultural, political and economic conditions have been related to a variety of changes in management accounting practice in the twentieth century,

such as the emergence of standard costing (Loft, 1986; Miller & O’Leary, 1987), DRGs (Preston, 1992), capital budgeting (Miller, 1991), customer performance measures (Ogden, 1997) and value-added accounting (Burchell et al., 1985). Such studies indicate that accounting change may be a fortuitous (Burchell et al., 1985), expedient (Miller, 1991; Ogden, 1997) or compromised (Preston, 1992) organisational outcome. The work of Cooper (1983) further reinforces the unpredictable course of management accounting change by highlighting its foundations in institutional instabilities and conflicts.

‘Micro’ studies provide a sense of the unpredictable and local nature of accounting change (Hopwood, 1987). A field study of local government organisations by Rosenberg et al. (1982) relates change to the careers paths and aspirations of particular management accounting practitioners. Empirical studies by Ahrens (1997) and Vaivio (1999) highlight the contribution of spontaneous forms of local discourse on the trajectory of accounting change. The path of management accounting technologies in particular organisational contexts is being continually re-laid and re-directed by various forms of talk that challenge and modify extant practices. Other research indicates that management accounting change is slow and arduous because its technologies are inseparable from the social fabric of an organisation (Dent, 1991; Laughlin, 1987; Llewellyn, 1998). Accounting change becomes a form of cultural change. Dent’s research, in particular, indicates that accounting change can be unremarkable from a technical point of view. Rather the organisation that Dent studied was remarkable in the way that culture changed to enable a re-positioning of management accounting practice. Management accounting moved from the periphery to a position of influence over core organisational values. Llewellyn (1998) reported a similar situation of cultural transition within the Scottish social service.

Alternative management accounting research illustrates that there is little or no sense of any technical elegance or excellence propelling management accounting change. As such, we are left with a sense of what accounting change is *not*.

Accounting change is not linear, predictable, controllable, exclusively technical or well-behaved.

### *2.13. Critique of bodiless forms of management accounting practice*

Alternative management accounting research is further distinguished by its corporeal dimension. It imparts a sense of the bodily positioning of organisational participants. Yet this corporeal accomplishment comes as no surprise. Such research has demonstrated a commitment to using qualitative research methods and these methods enable the behaviours of organisational participants to come into view. As a result, we begin to appreciate the roles of particular organisational participants in constituting and conveying the technologies of the craft.

For instance, in the opening vignette of Dent's (1991) study we are confronted with images of organisational participants moving through time and space, engaging in activities such as driving trucks, replenishing water supplies, checking tickets, answering questions, pushing buttons and greeting people. Dent describes organisational activities in such a way that the economic objectives and consequences of this railway enterprise are connected to individual bodily habitudes—such activities are accompanied by smiles, grumpiness, deftness, busyness and messiness, for instance. Preston's (1986) study of an informal management information system provides a similar sense of the embodiment of management accounting practice. Ample dialogical inclusions in Preston's research create an anchor between organisational processes and individuals' involvement in them. Preston gives voice to the interactions between five managers in the organisation that he studied. However, we do not only hear these individuals speak, we also get a sense of the way in which they moved throughout the plant—physically inspecting output in the production department and visiting each others' offices to find out what was going on. Rosenberg et al.'s (1982) study, again, conveys a sense of the importance of bodily positioning. These researchers depict management accounting change in local government as a consequence of the physical "movement"

(p. 125) of innovative practitioners ("segment movers") from one part of a local authority to another.

Ahrens' (1997) field study, in comparison, depicts the constraining imprint that management accounting leaves on the body. The activities of the management accountants that he studied were strongly informed by their national cultural context. Czarniawska-Joerges and Jacobsson (1989) describe a similar situation in which bodily habitudes reflected cultural expectations. This shaping of the body is further illuminated by Miller and O'Leary (1987, 1993). Miller and O'Leary (1987) explored the 'conditions of possibility' that enabled organisational participants' activities to be "rendered knowable" (p. 242) by standard costing. Standard costing enables the bodies (if not the minds) of organisational participants to be used for the greater economic and societal good. Miller and O'Leary's (1993) study of Caterpillar describes the bodily containment that occurs in a context of 'cellular' manufacturing. Miller and O'Leary outline the ways in which a change to world class manufacturing resulted in the "spatial reordering" (p. 15) of Caterpillar's Decatur plant. This "spatial reordering" is significant because it created a new trajectory for the movement of products and organisational participants within the plant. Organisational participants were required to interact with each other, and the products that they were assembling, in accordance with the lay-out and metrics of the "Assembly Highway". There was an increasing need for synchronisation and new management accounting measures were implemented for this purpose. (And the Foucauldian circle has come the full turn: the monastic cell has been replaced by the production cell; God's gaze has given way to the unforgiving gaze of management accounting performance measures.)

Alternative management accounting research highlights how the bodily and the technical intersect; be they passive bodies subject to the disciplinary impact of various management accounting techniques (Miller & O'Leary, 1987, 1993) or pro-active bodies regenerating management accounting practice (Rosenberg et al., 1982).

### 3. Whence alternative management accounting research

How do you sum up this legacy of alternative management accounting research? If it is possible to proceed with such a presumptuous task, we would contend that its enduring legacy is a sense of the limitedness of management accounting technologies. Management accounting practice emerges as a highly situated phenomena—limited by historical conditions that are specific to given times and places; limited by local meanings and values; limited by the local rationalities found in particular organisational settings; and limited by the individual habitudes of organisational participants who are connected to the conduct of management accounting work. Yet it is this very recognition of the limitedness of management accounting practice that enables alternative researchers to engage with practice and generate multiple interpretations of it; partly because of the generous pluralism of such research. As such, the limits of alternative management accounting research remain to be discovered, constrained only by the “sociological imaginations” (Mills, 1959) of those that attempt it and the credibility of their accounts.

### 4. Whither alternative management accounting research

But how might this sociological imagination continue to nourish alternative management accounting research? And how may engagement with broader debates within the social sciences, which has constituted the hallmark of alternative management accounting research to date, provide interesting, novel and contemporary approaches to characterise and understand emerging management accounting practice? Consequently, it is the ongoing contribution of alternative management accounting research which concerns us in this section of the paper. In the remainder of the paper we outline briefly how the social sciences may provide theoretically interesting and fecund ideas for alternative management accounting researchers to pursue.

#### 4.1. *Engaging with the future*

In our opinion, debates about the nature of individual and organisational functioning within a technologically-mediated and inter-connected society have the capability to generate new streams of alternative management accounting research, and refresh the agenda of extant research streams. Such debate within the social sciences is generally subsumed by monikers such as ‘post-modernism’, ‘disorganized capitalism’ (see Harvey, 1989) or ‘reflexive modernism’ (see Beck, 2000; Giddens, 1991; Lash, 1999). This body of thought—referred to as postmodernism/disorganised capitalism/reflexive modernism—has emerged from extensive argument within a number of disciplines, such as aesthetics, art, architecture, music, geography, literary criticism and sociology (see Harvey, 1989; Wood, 1999). As an intellectual project, such debate addresses the ceding of modernity to a new era of national, organisational and individual identity. In configuring this passing and change, debate has focused on issues such as: the fragmentation of life; the ascension of signs; the fluidity and inter-penetration of practices; power and discourse; and the textuality/inter-textuality of everyday life, for instance.

These issues assume significance for the conduct of alternative management accounting research because of their conceptual innovativeness; creating ‘white spaces’ for future research.<sup>3</sup> In order to illustrate these possibilities, we outline briefly how the social sciences may direct and rejuvenate alternative management accounting research. Being guided by these literatures in relation to the changing nature of society and organisational functioning, we nominate three important concepts—‘globalisation’, ‘hybridity’ and ‘network society’—to (re-)mobilise alternative management

<sup>3</sup> It is acknowledged that postmodern writings, such as the work of Foucault and Latour, have been adopted in the extant alternative management accounting research. However, these postmodern theoretical perspectives have been mobilised, in the main, to study modernity and issues from this era, such as the emergence of cost accounting in the early years of the twentieth century (e.g. Loft, 1986; Miller & O’Leary, 1987).

accounting research.<sup>4</sup> These concepts are outlined below and, arguably, motivate substantive interrogations of management accounting practice in a contemporary context.

#### 4.2. Globalisation

The literature on globalisation outlines the increasing impossibility of the containment of everyday life, be it at the individual, organisational or societal/national levels of analysis, because of the international diffusion of technologies, popular culture, workers, financial capital, knowledge, and goods and services (see Beck, 2000). Correspondingly, at a very basic level, the term globalisation is used to convey the “complex connectivity” of contemporary being (Jervis, 1999, p. 3). The various literatures on globalisation provide a relevant point of engagement for alternative researchers because it encourages us to see management accounting as a set of practices that is implicated in complex processes of societal/organisational interpenetration.

A fertile avenue for research into globalisation may borrow, for example, from Giddens’ work on expert systems and their disembedding potential (see Giddens, 1991). Management accounting systems, such as costing systems, quality systems, planning systems and so-on, are forms of expert systems. They are technologies which enable de-contextualised ways of knowing—that is, they may be operated independently of their temporal and spatial origins. As such, management accounting systems may be disembedded or removed from their local origins and diffused to other times and places in standardised formats, through the purchase of computerised information systems, consulting solutions, the pronouncements of international professional bodies, such as IFAC, and so-on. What we do not know, however, is why and how such systems of accounting inscriptions travel across these inter-connected times and spaces in our contemporary world. What circuitous relays, networks and power relations

enable management accounting inscriptions to travel or inhibit their journeys? What are the consequences—professional, cultural, and organisational—of a widespread disembedding of management accounting practices? Will this lead to the homogenisation of practice and the amelioration of significant forms of difference and identity in our everyday and working lives? Is the local capable of offering resistance and mediating change in a postmodern world? What forms will this change assume and what will be its affects/effects? In short, we need to examine how management accounting systems rewrite the local and, in turn, are rewritten by it. Moreover, attention to this local-global connectivity facilitates the possibility of new alternative accounts of management accounting practice which are no longer bounded by organisations and society, but accommodate their fusion and permeability.

Further, as the pursuit of a globalised form of capitalism comes to characterise practice, there is arguably much scope for an invigorated critical project and further radical accounts of management accounting practice. Budgen (2000) suggests that we must work to formulate a “a new conception of exploitation” to account for “a new form of the extortion of surplus value” (p. 155) in the global marketplace. Increasingly, both manual and professional workers are being asked to assume greater levels of responsibility (‘empowerment’), to work harder and more intelligently (‘multi-skilling’, ‘flexibility’, ‘customisation’), as well as contributing to the structural capital of their organisations (‘knowledge-sharing’). This provides an interesting and contemporary context to reflect on the extraction of ‘surplus value’ and to comment on new forms of inequality that are emerging in conjunction with globalisation.

#### 4.3. Hybridity

Hybridity is a related concept which refers to the new entities produced by connectivity in our globalised world. Stemming from post-colonial studies which examine the complex interrelationships between the coloniser and the colonised, the centre and the periphery, the East and the West (Bhabha, 1994; Said, 1978, 1993), hybridity

<sup>4</sup> Again, a comprehensive review of the postmodern/disorganised capitalism/reflexive modernity debate is beyond the scope of this paper.

encourages us to recognise and investigate emergent ‘third spaces’ that are a blend of the local and the global, the old and the new. At a societal level we have witnessed the emergence of the so-called “third way” (Giddens, 1998) as a blending of liberal and social political systems. At an organisational level we have seen the emergence of transitional organisational forms, as public sector organisations seek to become fully or partially privatised and private enterprises grapple with their increasing community and environmental responsibilities (see Elkington, 1997). Such transitions force us to re-examine our presumptions about the context in which management accounting operates. Notions of the ‘public’ and the ‘private’, the ‘democratic’ and the ‘socialist’, the ‘Anglo-Saxon’ and the ‘other’ implode in this rapidly changing, fluid, global context. Correspondingly, it is time for alternative management accounting researchers to reformulate their contextual assumptions and to carefully characterise new hybrid forms, both theoretically and empirically, by outlining how accounting is enrolled in processes of transition.

There is scope, for example, for new projects which examine how the emergence of hybridised organisational forms has disrupted our assumptions regarding resource management (and accountabilities for this). Management accounting practice, perhaps more than ever, is implicated both in the production of chronic contradictions and the engineering of new forms of stability in hybridised contexts. The university in which the authors work provides a case point. We are employed by a ‘public’ tertiary institution in which equitable access to higher education is regarded as one of its core values. However, diminishing and non-munificent government funding formulae have led to the admission of fee paying students, drawn from local and international student cohorts. The revenue generated by fee paying students has continued to grow, as that from government sources declines, and dominates the budget of the Faculty in which we work.<sup>5</sup> Our university is, in a sense, no longer a public institution;

<sup>5</sup> Fees pay for salary supplements, for example, that are over and above public sector salaries.

but it is not a private one either. This hybridised existence is a ‘fact’ of life at the university—a fact that creates contradictions between the past and the present/future, and between rhetoric/mission/values and ‘reality’. And accounting inscriptions are central to the ongoing functioning of this hybrid: on the one hand, accounting inscriptions convey the economic differences between the public and private identities of our schizoid institution but, on the other, accounting inscriptions must traverse these differences and enable the University to function despite, and because of these differences. And functionality is not just because of ‘loose-coupling’; of one ‘half’ not knowing what the other ‘half’ is doing. Our contradictory life is quite transparent, we realise the erosion of the public sphere. At the same time, we know that the university is not a ‘private’, profit-seeking enterprise either. How does one conceptualise accounting and hybridity? As yet, we do not have a way to theorise the scope and effects of our hybridity or the ways in which management accounting becomes connected to change in this form.

Also, our university is not unique—other universities are confronting similar pressures for forms of hybridity, as are many government enterprises (such as water and electricity suppliers and airlines). How are we to understand hybridity across a range of different organisational settings? These more broad-scale patterns of change promise to reinvigorate the research agenda of scholars working within the parameters of institutional theory too. For one of the oft-heard rationalisations for the sustainability of hybrid/schizoid forms is “we are all in the same boat”! (If others can live with these contradictions, so must we.) But can this form of mimetic isomorphism continue to accommodate manifest contradictions and fragmentation in hybrid spaces? Correspondingly, there is a need to understand the institutionalised context of hybridity, as well as its enactment at a micro-level.

#### 4.4. *Network society*

Finally, network society is a metaphor associated with the work of Castells (1996). Network society refers to the increasing role of digitised

technologies in mediating interaction in and across organisations and societies. Such has been the intensification of digitally mediated interaction that writers refer to the advent of a “surveillance society” (Lyon, 2001) or the emergence of a “Superpanopticon” (Poster, 1990). The capability of organisations and governments to capture information about us through credit card transactions, internet usage, health card/social security numbers etc, has never been greater. However, the notion of surveillance is not new to alternative management accounting researchers, as the extant Foucauldian research attests. Nevertheless, alternative forms of management accounting research are yet to systematically revisit this enduring issue in the context of a network society. How is surveillance enacted in highly digitised contexts? How are the technologies of the craft mobilised in, and transformed by the digitisation of organisational functioning? How is submission to the economic connected to the emergence of the “Superpanopticon”? Does subversion of management accounting practice accompany this submission? Relatively recent contexts, such as e-commerce, loyalty schemes (such as Frequent Flyer initiatives), and remote call-centre operations, for example, provide a contemporary platform for this research. It is possible that Latourian researchers are well positioned to undertake such contemporary alternative research, given the close attention that this perspective affords to the interaction between networks of individuals and non-human artefacts, such as computers.

By undertaking this style of research, alternative management accounting research becomes aligned with a broader concern within the social sciences for examining closely the mutual accommodation of the body and technology. A broader literature on “cyborgs”—hybrids of flesh and technology, as well as the ‘real’ and the fictional—provides a way of apprehending the ‘monsters’ that connect us to a global world (Jervis, 1999; Price & Shildrick, 1999): enterprise resource planning systems, computerised manufacturing systems, computer screens, keyboards, modems, and so-on. Within this context, the postmodern practice of management accounting becomes an increasingly disembodied and fragmented experience; rewriting

our sense of corporeality. Will oral management accounting cultures, such as those outlined by Ahrens (1997) and Vaivio (1999), continue to thrive in a network society? And how are management accounting inscriptions contributing to virtual and hyper-real constructions of organisational/societal functioning?

In addition to this, the network society debate also encourages us to think about the unpredictable and amorphous webs of inter-relationships that connect us. The global impacts of ‘September 11’, the outbreak of mad cow disease in the United Kingdom, and the collapse of Enron in 2002, illustrate the connectivity embedded in a network society. The potential fragility of our network society has led to vigorous discussions both on the risks that such connectivity creates, as well as the ways in which trust must be invoked to maintain the corresponding benefits of global networks of connections (Beck, 1999; Lupton, 1999; Misztal, 1996). And the risk–trust debate has implications for our characterisations of management accounting practice. Most immediately, the risks inherent in a network society provide a renewed and further impetus for alternative management accounting’s critique of means-end reasoning. The indeterminism of actions makes it increasingly difficult to identify the costs and benefits of particular policies and practices, rendering many calculable spaces unmanageable and unknowable. How may accounting technologies maintain their relevance? Are comprehensive calculations being replaced by systems of trust (and hope), such as intangible asset monitors and balanced scorecards, that provide some ostensible form of assurance that at least the drivers, rather than the outcomes of performance are being managed, measured and controlled? As a result, management accounting is increasingly being practised within the context of a system of trust which stands in marked contrast to the underlying distrust that was embedded in the context of industrial organisations and society.

## 5. In conclusion

This review has characterised alternative management accounting research in *AOS* from 1976 to

1999, acknowledging its pluralistic constitution and the variety of perspectives mobilised by it. Overall, this research has achieved significant disciplinary accomplishments. Alternative management accounting research has demonstrated: the many different rationalities of management accounting practice; the variety of ways in which management accounting practice is enacted and given meaning; the potency of management accounting technologies; the unpredictable, non-linear and socially-embedded nature of management accounting change; and the ways in which management accounting practice is both constrained and enabled by the bodily habitudes of its exponents. It was argued that this legacy enables us to appreciate the limitedness of management accounting inscriptions and the technologies that generate them. Nonetheless, we have argued that

the theoretical revitalisation of alternative management accounting research is warranted also. There is a pressing need to engage with current debates from the social sciences to enable the substantive contributions of alternative management accounting research to continue in a contemporary context.

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## Appendix. Alternative characterisations of management accounting practice (MAP) in AOS (1974–1999)

Research perspective	Author(s)	Research context	Research focus/question	Data	Substantive insights/ conclusions about MAP
Non-rational design school	Hedberg and Jönsson (1978)	Organisations in changing environments	Examines the need for “semi-confusing” information systems that de-stabilise organisations	Secondary empirical data offered through a discussion of the extant research (experiments etc.)	Argue that traditionally conceived accounting systems stabilise organisations (through standard operating procedures, learning repertoires etc) and are unsuitable in situations of change. Argue that accounting systems should be designed to foster curiosity and dialectical decision approaches.
	Banbury and Nahapiet (1979)	The need for new forms of information systems in organisations	Develops a framework for understanding the “antecedents” and “consequences” of information systems	No empirical data included, reliant on a review of the literature and a hypothetical illustration of major changes to a cost control system	Highlight the importance of beliefs (about rationality, autonomy, the environment etc) on the design of information systems. Alternative characterisations of information system effectiveness are proposed also (intelligibility, utility, impact on job content, distribution of autonomy).
	Boland (1979)	Framing of information requirements	Adopts a critical perspective on decision making and control through a consideration of symbolic interactionism and the sociology of knowledge	No empirical data included	System design becomes part of a constructive process, a process of building organisational functioning. Organisational participants require information that will enable them to make sense of their situation and to effect control through processes of mutual adjustment. (System design is more than the production of a ‘shopping list’ of needs and the institution of hierarchical processes of control.)
	Cooper et al. (1981)	Organisations in “ambiguous” situations	Examines the design of internal information systems (budgetary systems, cost systems etc)	No empirical data included	Accounting systems institute opportunities for both ‘coercion’ and ‘playfulness’ in organisations. Accounting systems have a coercive element in directing attention to particular problems, measures etc. In comparison, by engaging with accounting technologies (such as budgeting), organisational participants may also discover and learn about goals, diverse meanings etc.

Research perspective	Author(s)	Research context	Research focus/question	Data	Substantive insights/conclusions about MAP
	Boland (1981)	Design of management accounting systems	Analyses the design approaches of Churchman (emphasises a commitment to the future and betterment) and Argyris (emphasises individual growth and actualisation) and considers the implications for management accountants as system designers	No empirical data included	Argues that the management accountant as designer confronts two contradictory design roles: first, facilitating personal interaction by becoming highly involved in a situation; and second, facilitating improvement by positioning themselves “outside” the system.
Naturalistic Approach	Rosenberg et al. (1982)	Local government (UK)	Examines the work role perspectives of accountants in local government service departments	Qualitative data from interviews, documents and observation	Describe the way in which “segment movers” (accountants who have moved from the Treasury function to a service function of a local government authority) create their new role more broadly than ‘traditional’ accounting work through negotiations and political skills.
	Jönsson (1982)	Local government (Sweden)	Examines a budgetary process in a large city, based on the decisions of an Executive Committee, over a three year period	Public documents and interviews	Describes the ways in which context (a financial crisis) had a marked impact on the budgetary process. This context highlighted the political aspects of the budgeting process—the ways in which stratagems were employed to avoid cuts in particular committees’ budgets (co-opt the press, mobilise clients, changing procedures).
	Boland and Pondy (1983)	Public institutions (USA)	Examines the ways in which accounting involves an interpenetration of “natural” and “rational” perspectives through a case study of budgeting at the University of Illinois and a case study of an elementary school in Chicago facing closure	Qualitative data presented	The cases illustrate that budgeting, although a ‘rational’ quantitative technique, enables ‘natural’ dialogue about values, priorities, and environmental sense making. Similarly, the natural context may also facilitate budgetary calculations within the qualitative context of a decision.

Berry et al. (1984)	Public Enterprise (National Coal Board, UK)	Examines organisational participants' understandings of accounting and control systems in one geographical division ("Area") of the NCB	Qualitative data from semi-structured interviews, document study (internal) and observation of finance personnel	Describe how accounting controls were subordinated to physical controls and measures—by managing the physical (output per shift, machinery utilisation, physical plans), financial control over costs was assumed to follow. Moreover, the models and financial analyses of the NCB seemed to be decoupled from the Area activities. Whilst financial control had only a secondary relationship to the physical process and outcomes of an Area, accounting practices, nonetheless, played an important role creating an image of "good housekeeping" and efficiency for external constituencies.
Covaleski and Dirsmith (1986)	Six hospitals in US	Examines the budgetary process as an integral aspect of organisational political processes, changing and maintaining the distribution of power	Qualitative data from interviews with 56 nursing managers, researcher contact with organisational participants in their natural work setting, and document study	Describe how the budgetary process was implicated in maintaining and reinforcing the "powerless position" of managers in the nursing services area, affecting the allocation of resources to nursing services and, thereby, containing the costs of this function within the hospitals. The incumbents of the newly emerged position of nursing manager had yet to learn how to play the budgetary "game".
Boland and Pondy (1986)	Education system (USA)	Examines the budgetary process in terms of decision model (fiscal, clinical, political, strategic) and mode of analysis (instrumental, symbolic) in two case studies	Based on verbatim transcripts of meetings, yielding both quantitative and qualitative data	Argue that 'rationality' in decision processes requires constant shifts between models and modes of analysis—and that accounting numbers facilitate frame shifts and emergent understandings of decision processes, such a budgeting.
Preston (1986)	Manufacturing (UK)	Examines the process of informing that emerged within a managerial group	Qualitative data from one year participant observation study	Describes how managers develop informal information systems, that operate in parallel to formal information systems, through the maintenance of private records, observation, and interpersonal networks. Formal information systems were used as a form of historical memory, confirmation of informal communications and to inform those outside the managerial network.

Research perspective	Author(s)	Research context	Research focus/question	Data	Substantive insights/conclusions about MAP
	Czarniawska-Joerges (1988)	Chemical industry (Sweden)	Examines changes in organisational control that were related to changes in an organisation's economic context	Qualitative data from open interviews conducted over a three and a half year period, in addition to the study of private and public documents	Describes how increasing prices, as a result of the oil crisis in the mid-1970s, were followed by a period of decline. During the decline, management reacted by increasingly tightening control within the organisation, in part characterised as a symbolic reaction by managers to the problems in the economic environment.
	Czarniawska-Joerges and Jacobsson (1989)	Swedish public sector	Examines the connections between organisational budgetary processes and their cultural context in state agencies and ministries	Employs extant cases	Describes how cultural values of consensus and rationality were expressed in examples of Swedish budgeting—discussions of numbers were less confronting than discussions of values and policy, technical complexities avoided conflict through lack of understanding, budgets implicitly communicated opinions (more funding is required etc).
	Ezzamel and Bourn (1990)	UK university	Examines role of accounting systems in a University facing funding cuts (“a financial crisis”)	Qualitative data from a longitudinal study	Describes how the accounting system provided adequate forms of information during periods of relatively low uncertainty (about goals and causation) but became increasingly dysfunctional—by reinforcing inappropriate procedures and repertoires—as uncertainty increased, instead of fostering a recognition of change and imaginative solutions to the problems of the crisis period.
	Dent (1991)	Large public sector railway company	Examines organisational change and the ways that accounting control systems contributed to the emergent organisational culture	Qualitative data from a longitudinal field study involving unstructured interviews and observation	Describes how the railway organisation was transformed from a service culture, dominated by engineering and production issues, to a culture dominated by economic concerns. Accounting systems provided the rituals, symbols, language and values that helped to bring economic issues, such a “profitability”, to the forefront of a new managerialist and market-based organisational culture.
	Ahrens (1997)	British and German brewing companies	Examines accounting talk and its implication in organisational orders	Qualitative data from a longitudinal field study	Describes how accounting talk (in an informal and a formal setting) enabled accounting information to be tailored to particular types of decision situations and intertwined with other forms of organisational and managerial knowledge. (Accounting talk in the German setting was more closely intertwined with administrative knowledge, whilst accounting talk in the British setting was combined more with local customer-related forms of knowledge.)

	Llewellyn (1998)	Scottish social service department	Examines the boundaries of “costs” in a social work environment that was traditionally concerned with “care”	Qualitative data from a two-stage field study involving interviews and site visits	Describes how accounting created “costing conduits” (e.g., priorities in spending, budgets, commitment accounting) through which discourse about caring needed to pass, thereby eventually coupling (rather than separating) the work domains of “costing” and “caring”, linking social work to notions of public sector accountability and efficiency.
	Mouritsen (1999)	Manufacturing (Denmark)	Examines the meaning of “flexibility” in a medium-sized organisation that manufactured “high-tech” products for the printing industry	Qualitative data from 30 interviews with managers and site visits over a one year period	Describes the ways “flexibility” was interpreted in the case organisation. On the one hand, the “paper” construction of flexibility (advocated by the CEO and finance) emphasised that flexibility was something that was costly and needed to be contained—customer expectations needed to be changed, production processes needed to be sub-contracted to save costs. On the other hand, the “hands-on” construction (sustained by the production manager) focused on the necessity of flexibility for the customer and, in turn, the necessity for the workers to be adaptive and to enact flexibility in concrete work processes.
	Vaivio (1999)	Consumer products company (UK)	Examines the construction of the “quantified customer” in a division of Unilever	Qualitative data from interviews	Describes the emergence of a new calculable space in Unilever—“the customer”. Non-financial performance measures (such a number of complaints, resolved invoice queries and so-on) constructed new knowledge about “the customer” and created new practices in the name of “the customer”, whilst moving management accounting work closer to day-to-day organisational issues. However, local forms of knowledge were also mobilised (by sales, for example) to construct competing discourses about “the customer”—that is, the “specifics”.
Radical alternative	Tinker et al. (1982)	Ideological context of theories used to characterise practice	Examines the “conservative” bias in accounts of (management) accounting practice	Historical review of the concept of “value”	Illustrate the partisan nature of accounting technologies, particularly in the ways in which accounting work is implicated in creating and sustaining “managerialist” conceptions of value.

Research perspective	Author(s)	Research context	Research focus/question	Data	Substantive insights/conclusions about MAP
	Cooper (1983)	Critique of structural-functional conceptions of order and stability	Examines the inherent 'tidiness' of research characterisations of management accounting practice in terms of the extant literature	No empirical data included	Highlights the ways in which research has failed to make visible particular dimensions of management accounting practice: a potential for change and instability; a potential to create tension and conflict; and a potential for alternative possibilities to emerge.
	Neimark and Tinker (1986)	Neo-classical economic context of management accounting practice	Examines the social construction of management control systems, as opposed to "orthodox" models of control (in which control systems are "matched" with their environmental context)	Historical examination of General Motors during a period in which its practices became increasingly "internationalized"	Illustrate the dualism between organisational control and its societal context using the case of GM. The case also illustrates how management control practices can convey forms of coercive social change, for example, through decisions to move manufacture to lower cost countries and suppliers.
	Armstrong (1987)	British management hierarchies	Examines the rise of accounting controls in capitalist enterprises	Historical overview using literary sources	Argues that the importance of accounting controls in British organisations is connected to three explanations: first, the importance of the audit enabled accounting controls to assume a primary role in the internal control of organisations; second, accounting controls enabled forms of state intervention during the war years (e.g. price control); and third, accounting controls provided a way of managing large organisations resulting from post-war mergers and acquisitions.
	Hopper et al. (1987)	Accounting as a social practice	Develops a "dialectical view" for researching management accounting practice	No empirical data included	Argues that viewing management accounting through the lens of labour process theory provides new insights into practice—the institutionalisation of particular interests and the subordination of others', the reinforcement of dominant modes of production by systems of control, opportunistic emergence of control systems from crises. Argues that neither 'conventional' nor 'naturalistic' accounting research can highlight the interests and biases embedded in management accounting practice.

	Laughlin (1987)	Organisational context of accounting systems	Examines how understanding and changing accounting systems may be facilitated by the 'critical' theory of Habermas	No empirical data included	Argues that accounting systems and change can only be understood in a cultural/social context. Consequently, accounting change may be implemented using one of three strategies. First, the cultural elements of an organisation may be changed to bring about subsequent changes in accounting system design. Second, the accounting system can be changed to accommodate the cultural dimensions of an organisation. Third, an organisation can be changed to reflect system changes and advances.
	Hopper and Armstrong (1991)	North American conglomerate organisational forms	Examines the relationship between the control of labour and cost accounting techniques, providing a critique of the work of Johnson and Kaplan (1987)	Historical overview using literary sources	Argue that cost accounting techniques have played an important role in the intensification of, and control over the labour process, rather than increasing the efficiency of the conversion process per se in various phases of economic history.
	Arnold (1998)	Caterpillar Inc., North America	Examines the factory modernisation program in the Decatur plant (Illinois)	Interviews with workers (and the contested account of the program provided by Miller and O'Leary, 1993)	Argues that the implementation of cellular manufacturing techniques within the Decatur plant represents a response to the "despotic hegemony" of globalisation. A movement towards world class manufacturing is construed as a new and different form of control over workers in the plant—rather than any implied form of optimism expressed as "new economic citizenship".
Institutional theory	Covaleski and Dirsmith (1983)	Health care sector (USA)	Examines the use of budgeting in the nursing services area of hospitals	Collected quantitative data from 41 hospitals Collected qualitative data using in-depth interviews	Argued that budgets were not only being used for the top-down control of subordinates but were also used as a way of advocating the needs of the nursing services area, regardless of the degree of administrative formalisation. This internal use of budgeting was characterised as being isomorphic with extra organisational expectations with respect to information flow and use.

Research perspective	Author(s)	Research context	Research focus/question	Data	Substantive insights/conclusions about MAP
	Covaleski and Dirsmith (1988)	Government funding of universities (USA)	Examines budgetary negotiations between a large university and its respective state government, focusing on a decision by the University not to adopt traditional budgetary categories	'Retrospective' field study using in-depth interviews and archival data	Demonstrates the political dimensions of budgeting in a University's attempt to change the resource allocation process (from enrolment-based formulae to a new context-specific language—"Decision Item Narratives").
	Covaleski et al. (1993)	US health care sector	Examines case-mix accounting to generate relevant research questions	No study-specific empirical data, although some discussion of practice is included	Argue that case-mix accounting needs to be understood as more than a reflection of assumed societal needs for rational resource allocation. Case-mix accounting is a means of exercising surveillance (over doctors, patients, hospitals) and a dis-embodied form of government power over health care costs.
Structuration theory	Roberts and Scapens (1985)	Understanding accounting in its organisational context	Presentation of an analytical framework for understanding accounting (in divisionalised companies, in particular)	No empirical data	Argue that accounting systems are a way of binding organisational participants across time and space, albeit in partial ways because of a lack of shared context and meaning that such situations create and sustain.
	Roberts (1990)	Conglomerate following strategies of growth by acquisition and product market dominance (UK/Europe)	Examines the relationship between strategy and the use of accounting information for performance reporting in a business unit producing light bulbs	Qualitative data, including verbatim quotes from organisational participants	Illustrates the tensions between financial "success"(return on investment) and its strategic consequences (for example, the sale of operations including potentially valuable patents), whilst arguing that face-to-face forms of accountability (such as meetings) may enable a mutual accommodation of accounting and strategy.
Foucauldian approach	Burchell et al. (1980)	Organisational and societal context of accounting work	Examines the ways in which accounting operates in practice, in contrast to those roles that have been claimed for accounting	No empirical data included	Argue that there is little in accounting practice that suggests accounting is linked to the pursuit of economic efficiency. Rather, accounting as it is practised is influenced by the ways in which accounting has been institutionalised within organisations and society (in accounting departments, professional bodies) and the objectification of accounting knowledge (books, training and so-on) Highlight that little is known of accounting in practice.



Burchell et al. (1985)	Social context of accounting	Examines the history of value-added in the United Kingdom during the 1970s	Historical overview using literary sources	Argue that value-added emerged in an “ <i>unintended</i> ” way—through the intersection of industrial relation reforms, the regulation of corporate reporting, and economic management and policies.
Loft (1986)	UK (1914–1925)	Examines the history of cost accounting	Historical overview using literary sources	The practice of cost accounting is not merely a technical matter but is to be understood within the confluence of the social (professionalisation, legislation, economic conditions, class relations etc).
Hopwood (1987)	Fluidity of accounting practice	Examines the preconditions of accounting change using the “archaeology” metaphor/method	Provides three examples of accounting change	Accounting systems are not separate from organisations but embedded in them constituting particular configurations of the local that create, in turn, the conditions of accounting system change.
Miller and O’Leary (1987)	First three decades of the 20th century	(Re-)examines the history of standard costing and budgeting	Historical overview using literary sources	Argue that the emergence of the calculative practices of standard costing and budgeting can be understood within the context of a movement in the administration of the social that emphasised forms of discourse about “efficiency” and “waste” (for example, professional discourse, discourse of national efficiency, pragmatic philosophical discourse). Standard costing and budgetary practices were argued to enable the emergence of the “governable person” within organisations.
Knights and Collinson (1987)	Shop-floor level of a manufacturing organisation	Examines the disciplinary power of human relations (psychological) and financial forms of control on male manual workers	Two year participant observation study involving interviews and the study of company documents	In this case it was found that financial forms of discipline were more effective than psychological forms. For example, workers were sceptical about the sincerity of management in terms of communications conveyed in an in-house magazine. In comparison, financial accounts presented as part of a redundancy audit were not challenged from the shop floor because of the apparent factual nature of the accounts—and the value system of the manual workers that gave primacy to physical production and, as a consequence, economic values.

Research perspective	Author(s)	Research context	Research focus/question	Data	Substantive insights/conclusions about MAP
	Preston (1992)	US hospital system	Examines the emergence of, and changes in discourses about costs and accounting over a hundred year period	Historical overview using literary sources	Illustrates how the emergence of DRGs payments to hospitals through Medicare was influenced by a number of discourses (medical, socio-economic, political) and their historical conditions (location of treatments within hospitals, concern about practices of cost reimbursement, government desire for control and management of health care costs, for example).
	Miller and O'Leary (1993)	Manufacturing (Caterpillar Inc., US)	Examines the role of accounting in advanced manufacturing processes in the Decatur, Illinois, plant	Qualitative data from interviews, documents and observation	Describe the ways in which the implementation of advanced manufacturing practices resulted in new physical spaces ("manufacturing cells"), coupling diverse forms of personnel and expertise. These, in turn, gave rise to new calculable spaces ("investment bundling", "competitor cost analysis", "manufacturing resource planning") within the Decatur plant. These new calculable spaces were characterised as enabling the emergence of a "governable process" —that helped new forms of "economic citizenship" to be enacted in terms of the advanced manufacturing practices of the plant.
Latourian Approach	Pinch et al. (1989)	National Health Service, UK	Examines the "success" of clinical budgeting "experiments"	Qualitative data from verbatim transcripts, documents and fictional dialogue attributed to the researchers (and a tape recorder)	The "success" of these new resource management programs was characterised in a "weak" form in practice, focusing on the local adaptiveness and learning of actors enabled by the budgetary process (ability to manoeuvre within the budget, for example), rather than in terms of "strong" economic consequences (reduced morbidity etc).
	Miller (1991)	UK during the 1960s	Examines the promotion of discounted cash flow techniques	Historical data from public sources	The use of DCF analysis, as a form of accounting innovation, was argued to be related to a government program of encouraging economic growth through enterprise investment activities. The DCF technique provided a generic language to enable the "translation" of government policy into enterprise activities from a "distance".

Preston et al. (1992)	National Health Service, UK	Examines the introduction of a system of responsibility accounting	Qualitative data based on interviews and observations conducted in a particular “District”, plus six specific public documents	Budgeting systems emerge through a process of “fabrication”, an accommodation of the shifting and multiple constructions of budgetary possibilities (enabling better patient care, efficient use of resources, control of doctors, management of treatments etc). Also argue that the “weak” rhetoric found in the Mulkay et al. study had been replaced by a “strong” economic rhetoric that was increasingly embedded in the day-to-day routines of clinicians.
Chua (1995)	Australian public hospital system	Examines the experiments of three hospitals with DRGs	Qualitative data collected as a participant within a University project team	Demonstrates the constitutive capability of accounting systems (DRGs) to reconfigure resource use and relationships in the hospitals studied and that accounting numbers became ‘facts’, not because of their representational fidelity, but because of their ability to connect diverse interests in the health care sector (Federal Government, State Government, Hospital Administration, Clinicians and Academicians) about resource management.
Ogden (1997)	Privatised water industry (UK)	Examines the construction of the “customer”	Interviews and documents	The “customer” was constructed through new forms of accounting, such as performance indicators, which enabled the “customer service” of Water plcs to be calculated. Such measures were argued also to inscribe customer needs into the daily practices of managers and to enable ‘action at a distance’ by linking political objectives and individuals’ (presumed) needs to organisational functioning.

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