

ACCOUNTING AS PRACTICE

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Abstract

In this paper we seek to debate some of the problems affecting positivist accounting research, and how the adoption of organizational theory grounded on qualitative methods can fruitfully contribute to advance research in the area. To this end we draw on research we have previously conducted in Portuguese public hospitals to discuss how the incorporation of power issues, institutional entrepreneurship, hybridization, institutional logics and institutional work in accounting studies fosters in-depth explanations of accounting practice.

1. Introduction

It is now well established among an important part of accounting academia that research in accounting should not be confined to positivism. Phenomena in accounting are too complex to be investigated through a single theoretical lens (MAJOR, 2017). Neither are organizations coherent units that are oriented to achieving specific ends nor are employees' rational actors that behave in a consistent and purposeful manner, as assumed in positivism (LUKKA, 2010; HOPPER; POWELL, 1985). Criticism of positivist research emerged soon after it developed in the 1970s and 1980s as the dominant paradigm in accounting research, aiming to answer the question "what does/will happen" (RYAN; SCAPENS; THEOBALD, 2002). Grounded on neoclassical economics, and on the ontological assumption that reality is a concrete and objective structure that is independent of the researcher, positive accounting research offered the idea that observed phenomena can be reduced to a set of dependent and independent variables, similar to a laboratory experiment, with "numerical data about specific phenomena isolated and studied independently" (O'MAHONEY; VINCENT, 2014: 4). For positivists, the purpose of accounting research is to formulate universal laws in order that accounting phenomena can be predicted in the future, in a way that is similar to physics in natural science.

When faced with the reality of accounting phenomena in practice the sheer abstractedness of positivism from real data raised many criticisms, with alternative researchers claiming that accounting is essentially an institutional and social practice (MILLER, 1994), and that the context in which accounting operates can not be separated from the study of phenomena (HOPWOOD, 1999; SCAPENS, 1994). For them, the adoption of positivism is inadequate to produce 'thick' explanations for the complex phenomena of accounting, as well as being, as

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philosophers noted, a misreading of science in practice (BHASKAR, 1989). Positivism is merely able to capture regularities and associations between variables, producing “‘thin’ accounts of research phenomena, which can only describe, but not explain empirical events” (O’MAHONEY; VICENT, 2014: 4).

In the 1970s, the recognition that organizations operate in wider environments, and that the physical, social, cultural and economic contexts in which phenomena are inserted shape and are shaped by social actors opened up new perspectives for research in organizational theory. Such developments had an impact on the way accounting research evolved over the following decades, driving critics of positivism to embrace more critical and interpretive qualitative perspectives on research. The consideration that accounting practices can be analysed through alternative theoretical paradigms than that of functionalism, and that sociological and organizational theory can help in this endeavour, brought new possibilities to accounting research (MAJOR; MOLL; HOQUE, 2018). Scholars have become able to generate in-depth explanations of accounting practices with the aim of closing the ‘gap between theory and practice’ (SCAPENS, 2006; PARKER, 2012; BROWHICH; SCAPENS, 2016), a gap that normative and positivist research largely failed to close. ‘Naturalistic research methods’ emerged in this period as a reaction to the adoption of the so-called scientific method in positivism, that were increasingly depicted as “the most appropriate ones for studying the everyday of accounting practices and to analyse the interaction with its broader organizational and social context” (MAJOR; MOLL; HOQUE, 2018: 502).

We draw on a research project we have been conducting in Portuguese public hospitals to discuss our view on the benefits for accounting research of adopting insights from organizational theory and underpinning its research using qualitative methods. In the remaining parts of our paper we address issues associated with the incorporation of power, hybridization, institutional logics and institutional work in accounting studies. By so doing we believe we show how accounting research can fruitfully benefit from establishing a dialogue with other social disciplines and moving from positivism.

2. Power Issues

When studying the reasons behind the implementation of a responsibility centre in a unit (the cardiothoracic surgery service – CSS) of a Portuguese public hospital, and why the initiative failed, despite its support by legislative action (MAJOR; CONCEIÇÃO; CLEGG, 2018), we found that power issues were paramount to explain the case. The accounting change initiative was promoted by a clinician (the CSS director) with the aim of introducing “innovative accounting of goal-oriented behaviour that converged with overall strategic objectives” (IBID: 1205).

Responsibility centres have been portrayed in positivist literature as neutral accounting devices that through the decentralization of organizational units and the empowerment of managers in decision-making will increase the organization’s performance (ANTHONY; GOVINDARAJAN, 2007; SIMONS, 2000; MERCHANT; VAN DER STEDE, 2012).

Accordingly, decentralization through responsabilization will enhance manager's participation and job satisfaction. Failure to achieve these ends, are explained by positivist and normative researchers as result of 'not following the textbook's prescriptions' on implementation. This processual view contrasted with our empirical findings that showed, notwithstanding the efforts of the institutional entrepreneur to implement the responsabilization initiative in CSS, he was unable to bring about the change that responsibility centres were designed to elicit.

In a governmental perspective, responsibility centres both empower through distributing decision-making while simultaneously tightening power through increasing responsibility for decisions made (MAJOR; CONCEIÇÃO; CLEGG, 2018: 1204). Professionalized medical practice in hospitals has been depicted as highly complex with clinicians' autonomy emphasized due to their professional knowledge. Implementing responsibility centres in a hospital setting means that clinicians are expected to frame their actions and manage their own freedoms within the available resources rather than making patient treatment decisions without considering budgetary restrictions.

We conducted an explanatory and in-depth case study (SCAPENS, 2004; LEE; HUMPHREY, 2018) involving several steps, which we performed interactively (YIN, 2014). In so doing we sought to "go behind the scenes" ethnographically and to understand the reasons that motivated the CSS director to implement a responsibility centre and the dynamics of power pervading the initiative. Evidence was gathered from semi-structured interviews with the actors who were involved or affected by this process of change, as well from documentary evidence collected from the hospital and other public available sources, as well as direct observation. We were interested in understanding, in particular, the accounting practices that were changing, how actors perceived them and the social relations and interactions of the actors involved in the change process. To analyse our empirical data we followed recommendations of data reduction, construction of chains of evidence, coding and the creation of patterns and categories of information typically associated with qualitative analysis (MILES; HUBERMAN; SALDAÑA, 2014). This allowed us to find that several actors resisted the implementation of the responsabilization initiative, restricting institutional entrepreneurship according to their vested interests.

Recognizing the centrality of power issues in the study we combined institutional entrepreneurship literature with Clegg's (1989) circuit of power framework. Institutional entrepreneurship, understood as a concept that "represents the activities of actors who have an interest in particular institutional arrangements, and who leverage resources to create new institutions or to transform existing ones" (MAGUIRE; HARDY; LAWRENCE, 2004: 657) has become widely adopted in accounting studies to explain processes of institutionalization and deinstitutionalization of accounting practices (SEO; CREED, 2002; BATTILANA; LECA; BOXEMBAUM, 2009). Following criticisms of the determinism of institutions and the impact of external pressures on organizations and individuals (DIMAGGIO; POWELL, 1983; MEYER; ROWAN, 1977), institutional entrepreneurship emerged as a theory of action to explain how actors can engage in non-isomorphic and divergent institutional change,

notwithstanding pressures towards stasis (BATTILANA; LECA; BOXEMBAUM, 2009; BATTILANA, 2006).

A considerable amount of work has been developed to identify features of institutional entrepreneurs that explain their willingness to initiate and actively participate in the implementation of divergent change, and the social positions from which they initiate change (BATTILANA; LECA; BOXEMBAUM, 2009; LECA; NACCACHE, 2006; GREENWOOD; SUDDABY, 2006). However, at the time of our study there was relatively weak understanding of how processes of institutionalization and deinstitutionalization occurred and the role of power and group interests in such processes (CLEGG, 2010). This gap in theoretical knowledge linked with our empirical interest to explain why the CSS director failed in his endeavour of introducing a responsibility centre, motivated us to integrate institutional entrepreneurship with the threefold model of Clegg's circuits of power. The model recognizes that there are the circuits of episodic, dispositional and facultative power, specialized on agency, social integration and system integration, respectively, which are linked by obligatory passage points (CLEGG, 1989; 2013; CLEGG; COURPASSON; PHILIPS, 2006). Change and/or stability can be achieved according to the way the different types of power circulate through networks. While the episodic circuit bases on the actions that actors carry out in social relations in order to control resources and achieve intended outcomes, the circuit of social integration focuses on the relations between actors in a social system. Rules of meaning associated with the ways actors make sense of the world and rules of membership's categories and framing action form actors' dispositions in the circuit of social integration. The circuit of system integration bases on techniques of production and discipline. Existing rules on the circuit of social integration can change not only by the disciplinary effects of endogenously adopted new routines, but also by exogenous contingencies, which can also disturb the system integration circuit (CLEGG, 1989).

We draw on this theoretical frame to identify two distinct moments in our case story. The first moment was marked by the deployment of casual power within the episodic circuit and attempts to stabilize the networks of social relation among the institutional entrepreneur, doctors, nurses, department manager, politicians and the board of directors of the hospital through the social and system integration circuits. Because the achievement of the social responsibility centre through the episodic circuit of power was contingent on the stabilization of favourable conditions within the circuits of system and social integration (MAJOR; CONCEIÇÃO; CLEGG, 2018) the institutional entrepreneur introduced new techniques of discipline and production (basically, cost accounting information, performance indicators, lean management and six sigma, action plans, and the study of patients through patient process flow charts), seeking to change the rules of meaning and membership in CSS. The introduction of these disciplinary techniques allowed the formation of changed conduits ('obligatory passage points') in the system integration circuit, hence representing an opportunity to reconfigure the social integration circuit. However, in a second moment of our study, unexpected and unanticipated exogenous environmental contingencies associated with the 2011 Eurozone financial crisis and the austerity programme that Portugal had to implement to reduce government deficit and debt, affected the efforts of the CSS director to control material conditions in the system integration

circuit. The event of exogenous environmental contingencies impacted on the way power circulated, leading to the emergence of new interests and conflicting expectations on the part of social actors, preventing the legitimation of the changes pursued by the entrepreneur in the circuit of social integration.

This study demonstrates that, contrary to the way positivist literatures depicts responsabilization accounting initiatives, these changes encompass much more than merely technical intra-organizational issues. They cannot be fully understood if not seen in terms of the broader political economic institutional context in which they are embedded.

3. Hybridization, Institutional Logics and Institutional Work

In another study (MAJOR; CLEGG, 2019) of public hospitals we became interested in understanding the role of activity-based costing (ABC) technology to support the institutional work of the Portuguese Ministry of Health (MoH) in introducing a new institutional logic (managerialism) in the sector, thence blurring boundaries between the way public and private hospitals operate. ABC was developed at the end of the 1980s as a way of dealing with the criticisms that traditional models of cost accounting were attracting as result of the changes occurred in the business environment (JOHNSON; KAPLAN, 1987), and rapidly gained popularity in the private and public sectors, including the health care sector (ARNABOLDI; LAPSLEY, 2004, 2005; KING; LAPSLEY, MITCHELL; MOYES, 1994a; 1994b). ABC advocates claim that it provides accurate and relevant information about the consumption of clinical resources in hospitals and that helps clinicians to understand the impact of their medical treatments to patients on the financial performance of hospitals (CHAPMAN; KERN, 2010; KAPLAN; WITKOWSKI, 2014; KAPLAN; PORTER, 2011). Demands for cost efficiency and modernization placed pressures on the Portuguese Ministry to corporatize the sector and introduce market mechanisms, hence converting the provision of public health care services from a public service to an intersection between the public sector and the market (GROSSI; KALLIO; SARGIACOMO; SKOOG, 2019). We used the concept of hybridity, which “in the abstract, refers to the state of being composed through the mixture of disparate parts” (BATTILANA; LEE, 2014: 400) together with institutional logics and institutional work perspectives to frame our analysis theoretically and empirically researched the role played by ABC to support the institutional change endeavour of the MoH.

The hybridity concept has increasingly become an object of interest and discussion in organizational and accounting literatures (BUSCO; GIOVANNONI; RICCABONI, 2017; BATTILANA; LEE, 2014). Notwithstanding this, there is still scarce understanding on how hybridity can be achieved and the process institutional entrepreneurs follow to introduce and accomplish change, particularly because hybrid settings are “potentially dynamic, changing and fragile”, and “economic actors need a stable frame in order to be able to make calculations” (KASTBERG; LAGSTRÖM, 2019: 711). Hybrid settings are depicted as arenas comprised of internal and external tensions between the multiple templates and dimensions they combine. How ABC helped the MoH to embrace a new institutional logic for the field and to stabilize it has motivated us to combine institutional logics with a practice perspective on institutional

work. In so doing we were able to follow the practices the Ministry engaged to build managerialism in the sector and hybrid organizing.

Institutional logics have become widely used in studies of accounting change, and represent the “supraorganizational patterns of human activity by which individuals and organizations produce and reproduce their material subsistence and organize time and space” (FRIEDLAND; ALFORD, 1991: 243). The larger heterogeneous social world is pervaded by structures that embed institutions and supply principles of organisation and legitimacy. These structures, called ‘institutional logics’, are “frameworks” which encompass “assumptions, beliefs, and rules”, whereby actors are able to “organize time and space and give meaning to their social reality” (LECA; NACCACHE, 2006: 632). Society is an inter-institutional system comprised of multiple logics, including managerialism, which interconnect at different levels – the societal, field, organizational and individual. In each of these institutional levels, there are multiple logics and structures, which often overlap and conflict. This represents an opportunity to actors, such as the Portuguese MoH to use contradictions to reflect on the limit of current logics and to propose new forms of acting and organizing. We also draw on the concept of institutional work that describes “the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions” (LAWRENCE; SUDDABY, 2006: 215), to study the work the Ministry performed to introduce the new managerialist logic in the sector and to stabilize it.

Institutional work emerged in organizational theory from circa 2005 to 2010 to connect literatures on institutional entrepreneurship and deinstitutionalization, allowing the study of the situated actions of individuals and groups, and how they interact in their attempts to respond to the demands of their everyday lives. Despite the connection between institutional work and institutional logics, discussion remains about how these perspectives can be integrated (HAMPEL; LAWRENCE; TRACEY, 2017; THORNTON; OCASIO; LOUNSBURY, 2012) to which our study contributes to closing this gap.

Because logics reside at multiple levels and hybridization requires efforts not only at the field level, but also at the intraorganizational level – actors’ social identities need to be stabilized if the change is to be accomplished, we have adopted a cross-level perspective. Thornton et al.’s (2012) integrative model of the micro foundations of institutional logics, which recognises that logics reside at multiple levels and are connected through macro-micro, micro-macro and micro-micro mechanisms (THORNTON; OCASIO; LOUNSBURY, 2012) allowed us to develop a cross-level view on the mechanisms associated with the introduction of managerialism and hybridisation. In so doing, we have developed explanations on how the MoH attempted to deal with the challenges placed by hybridization and managerialism.

Methodologically, we conducted a longitudinal explanatory case study (YIN, 2014). A protocol was established with an agency of the Portuguese MoH (‘Central Health Care System Administration’), which is in-charge for managing the financial resources and IT system of public hospitals. We were able to follow from its inception a major project of ABC implementation in hospitals carried out by external consultants and developed a deep

understanding of the changes affecting the public health care sector following its corporatization. Our evidence base comprised semi-structured interviews with clinicians, members of hospital boards, nurses, accountants, hospital's managers, consultants, as well as the MoH and ACSS managers accountable for the project. In addition, documentary evidence was gathered on the project and the sector with meetings between consultants, hospitals and the MoH being attended. Gioia methodology (GIOIA; CORLEY; HAMILTON, 2012) was adopted in the process of coding, repacking and aggregating categories from the collated evidence.

We concluded that ABC was used by the MoH not only as a technology of legitimation of costs calculations so that the prices set in contracts with hospitals could be regarded as reflecting real costs of hospitals but also as a technology for hybridization of the identity of the medical profession. Resistance from clinicians in disclosing their time by activity, a fundamental issue in any implementation project of ABC, as well as distrust towards the use of information to control their activities and autonomy, impeded changes in the cognitive frames of clinicians, thence preventing the accomplishment of the institutional change through ABC.

The study helped us to show that ABC implementation in the health care sector is a complex issue and that, despite the popularity it has attracted in recent years as a method of engaging clinicians in hospital's management and of control of costs, its use is more difficult than is portrayed in the normative literature.

4. Conclusion

In opposition to positivist studies, alternative accounting research considers the ontological essence of reality as subjective, complex and abstract. Accounting phenomena cannot be summarised in a set of variables, described by universal laws as in natural science. Interpretative and critical qualitative studies emphasise the importance of studying accounting practice within the social, economic, cultural and institutional environment in which it operates, drawing on organizational and sociological theories that recognise the complexity of reality. In so doing, rich, detailed and holistic information is generated, allowing in-depth explanations of observed practices. Ethnographic case studies and field work theoretically supported are among the research methods commonly adopted to conduct alternative accounting studies, as they permit producing answers for the 'why' and 'how' questions of interpretative and critical studies. The objective is not to generate statistical generalizations from large datasets and aggregate information, but rather to produce detailed explanations about what constitutes difference and is unique.

Over the last decades, alternative accounting research based on qualitative methods has flourished, proving that if this type of research was 'alternative' at the beginning, it probably (at least for some of the areas of accounting) represents the dominant paradigm at present time (MAJOR, 2017).

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